

# Budget Report to Citizenry



## Knox County, Tennessee

For the Year Ended  
June 30, 2016

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the year ended June 30, 2016*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

December 22, 2016

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

The Knox County Budget Report to the Citizenry for the fiscal year ended June 30, 2016, is hereby submitted. This is a supplementary report to the Knox County Comprehensive Annual Financial Report (CAFR). The purpose of this report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission. This separately issued report is required by generally accepted accounting principles because the CAFR's budget and actual schedules are not intended to present compliance at that level.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentations rests with Knox County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the results of operations of the County's various funds for which an official annual budget is adopted by the County Commission. The report also details the results of operations for project length budgets adopted in the capital projects funds.

This report also details the results of operations of the Knox County Board of Education (the Board), a discretely presented component unit. Component Units are legally separate entities for which the County is considered to be financially accountable. The Board is presented separately to emphasize it is legally separate from the County.

This report was generated through the 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

## **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 year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 117,353,000	\$ -	\$ 117,353,000	\$ 118,263,054	\$ 910,054	100.78%
County Local Option Taxes	15,698,150	102,433	15,800,583	16,719,188	918,605	105.81%
Wheel Taxes	525,000	-	525,000	532,699	7,699	101.47%
<b>Total Local Taxes</b>	<b>133,576,150</b>	<b>102,433</b>	<b>133,678,583</b>	<b>135,514,941</b>	<b>1,836,358</b>	<b>101.37%</b>
<i>Licenses and Permits:</i>						
Licenses	2,857,500	-	2,857,500	3,113,506	256,006	108.96%
Permits	979,100	-	979,100	1,301,762	322,662	132.95%
<b>Total Licenses and Permits</b>	<b>3,836,600</b>	<b>-</b>	<b>3,836,600</b>	<b>4,415,268</b>	<b>578,668</b>	<b>115.08%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	12,944	7,944	258.88%
Circuit Court	-	150	150	178	28	118.67%
Criminal Court	791,250	122,026	913,276	922,259	8,983	100.98%
Juvenile Court	998,500	-	998,500	1,364,350	365,850	136.64%
Other Fines, Forfeitures & Penalties	78,150	73,819	151,969	417,042	265,073	274.43%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,872,900</b>	<b>195,995</b>	<b>2,068,895</b>	<b>2,716,773</b>	<b>647,878</b>	<b>131.32%</b>
<i>Charges for Current Services:</i>	<b>5,900,650</b>	<b>46,900</b>	<b>5,947,550</b>	<b>7,152,072</b>	<b>1,204,522</b>	<b>120.25%</b>
<i>Other Local Revenues:</i>	<b>3,862,699</b>	<b>100,721</b>	<b>3,963,420</b>	<b>4,827,617</b>	<b>864,197</b>	<b>121.80%</b>
<i>State of Tennessee:</i>						
Prisoner Board	1,374,000	-	1,374,000	2,092,572	718,572	152.30%
Other State Revenues	8,549,980	168,897	8,718,877	11,791,392	3,072,515	135.24%
<b>Total State of Tennessee</b>	<b>9,923,980</b>	<b>168,897</b>	<b>10,092,877</b>	<b>13,883,964</b>	<b>3,791,087</b>	<b>137.56%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	1,208,814	8,814	100.73%
<b>Total Federal Government</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>	<b>1,208,814</b>	<b>8,814</b>	<b>100.73%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	375,000	-	375,000	389,252	14,252	103.80%
Citizen Groups	-	19,035	19,035	33,225	14,190	174.55%
CAC Debt Payment	166,406	-	166,406	166,406	-	100.00%
<b>Total Other Governments and Citizen Groups</b>	<b>541,406</b>	<b>19,035</b>	<b>560,441</b>	<b>588,883</b>	<b>28,442</b>	<b>105.07%</b>
<b>Total Revenues</b>	<b>160,714,385</b>	<b>633,981</b>	<b>161,348,366</b>	<b>170,308,332</b>	<b>8,959,966</b>	<b>105.55%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	340,316	2,925	343,241	343,234	7	100.00%
Employee Benefits	165,063	-	165,063	164,630	433	99.74%
Contracted Services	47,225	(11,540)	35,685	34,473	1,212	96.60%
Supplies and Materials	6,500	(2,546)	3,954	1,751	2,203	44.28%
Other Charges	22,250	-	22,250	22,250	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	53,775	1,225	97.77%
<b>Internal Audit</b>						
Personal Services	274,044	-	274,044	256,183	17,861	93.48%
Employee Benefits	91,401	-	91,401	77,101	14,300	84.35%
Contracted Services	16,450	-	16,450	11,087	5,363	67.40%
Supplies and Materials	7,600	-	7,600	7,514	86	98.87%
Other Charges	649	-	649	649	-	100.00%
<b>Audit Committee</b>						
Personal Services	5,760	(5,760)	-	-	-	N/A
Employee Benefits	441	-	441	-	441	0.00%
Contracted Services	-	17,300	17,300	17,271	29	99.83%
<b>Ethics Committee</b>						
Contracted Services	250	-	250	126	124	50.40%
Supplies and Materials	50	-	50	-	50	0.00%
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	2,091	6,909	23.23%
<b>County Clerk</b>						
Contracted Services	489,437	41,000	530,437	516,154	14,283	97.31%
Supplies and Materials	93,030	1,392	94,422	90,614	3,808	95.97%
Other Charges	457	-	457	457	-	100.00%
Capital Outlay	-	119,400	119,400	119,311	89	99.93%
<b>Election Commission</b>						
Personal Services	1,148,195	28,870	1,177,065	1,177,058	7	100.00%
Employee Benefits	207,864	34,430	242,294	242,292	2	100.00%
Contracted Services	414,500	(90,000)	324,500	321,434	3,066	99.06%
Supplies and Materials	31,250	220	31,470	30,105	1,365	95.66%
Other Charges	2,592	1,053	3,645	3,645	-	100.00%
Capital Outlay	-	86,936	86,936	86,936	-	N/A
<b>Law Department</b>						
Personal Services	1,534,653	(41,272)	1,493,381	1,491,502	1,879	99.87%
Employee Benefits	358,637	-	358,637	356,765	1,872	99.48%
Contracted Services	115,905	-	115,905	90,196	25,709	77.82%
Supplies and Materials	34,750	6,005	40,755	31,902	8,853	78.28%
Other Charges	649	-	649	649	-	100.00%
<b>County Mayor</b>						
Personal Services	604,646	33,691	638,337	638,337	-	100.00%
Employee Benefits	140,236	6,402	146,638	146,637	1	100.00%
Contracted Services	41,700	16,309	58,009	58,008	1	100.00%
Supplies and Materials	12,000	(7,794)	4,206	2,727	1,479	64.84%
Other Charges	3,759	(2,600)	1,159	1,159	-	100.00%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	60,612	786	61,398	61,398	-	100.00%
Employee Benefits	15,087	(100)	14,987	14,986	1	99.99%
Contracted Services	12,050	5,111	17,161	17,160	1	99.99%
Supplies and Materials	2,250	(270)	1,980	1,976	4	99.80%
Other Charges	649	-	649	649	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	78,933	78,933	78,933	-	100.00%
<b>Human Resources Department</b>						
Personal Services	534,464	(8,547)	525,917	500,244	25,673	95.12%
Employee Benefits	154,868	7,434	162,302	162,302	-	100.00%
Contracted Services	50,120	3,920	54,040	54,040	-	100.00%
Supplies and Materials	7,500	(4,723)	2,777	2,447	330	88.12%
Other Charges	3,264	-	3,264	3,264	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Mailroom-Operating</b>						
Personal Services	52,253	298	52,551	52,551	-	100.00%
Employee Benefits	34,787	(660)	34,127	34,119	8	99.98%
Contracted Services	11,350	1,612	12,962	12,962	-	100.00%
Supplies and Materials	2,100	-	2,100	2,077	23	98.90%
Other Charges	649	-	649	649	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	132,740	(35,237)	97,503	97,474	29	99.97%
Employee Benefits	39,532	(14,520)	25,012	25,009	3	99.99%
Contracted Services	12,500	(150)	12,350	9,125	3,225	73.89%
Supplies and Materials	2,500	-	2,500	2,045	455	81.80%
Other Charges	10,363	-	10,363	10,363	-	100.00%
<b>Finance Department</b>						
Personal Services	1,529,951	(49,963)	1,479,988	1,479,985	3	100.00%
Employee Benefits	451,232	(41,329)	409,903	409,048	855	99.79%
Contracted Services	93,150	19,059	112,209	111,868	341	99.70%
Supplies and Materials	37,150	59,655	96,805	94,866	1,939	98.00%
Other Charges	1,149	-	1,149	974	175	84.77%
Capital Outlay	-	20,015	20,015	19,265	750	96.25%
<b>Purchasing Department</b>						
Personal Services	693,558	(147,700)	545,858	545,858	-	100.00%
Employee Benefits	245,291	(55,604)	189,687	178,541	11,146	94.12%
Contracted Services	45,900	-	45,900	33,447	12,453	72.87%
Supplies and Materials	9,400	-	9,400	8,381	1,019	89.16%
Other Charges	5,297	-	5,297	5,097	200	96.22%
<b>Real Property Maintenance Division</b>						
Personal Services	172,516	161,707	334,223	334,205	18	99.99%
Employee Benefits	50,647	50,678	101,325	101,324	1	100.00%
Contracted Services	117,300	(65,233)	52,067	50,155	1,912	96.33%
Supplies and Materials	9,500	20,803	30,303	30,303	-	100.00%
Other Charges	249	-	249	249	-	100.00%
Capital Outlay	-	28,710	28,710	28,710	-	100.00%
<b>Property Management</b>						
Personal Services	153,547	(37,964)	115,583	104,966	10,617	90.81%
Employee Benefits	56,575	-	56,575	33,674	22,901	59.52%
Contracted Services	24,900	-	24,900	5,365	19,535	21.55%
Supplies and Materials	7,895	-	7,895	6,853	1,042	86.80%
Other Charges	649	-	649	649	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	6,000	-	6,000	1,975	4,025	32.92%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
<b>County Buildings Maintenance</b>						
Personal Services	418,824	1,313	420,137	417,835	2,302	99.45%
Employee Benefits	147,312	(7,810)	139,502	122,282	17,220	87.66%
Contracted Services	14,575	2,372	16,947	13,235	3,712	78.10%
Supplies and Materials	35,900	6,084	41,984	31,566	10,418	75.19%
Other Charges	57,434	-	57,434	57,434	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	103,838	2,347	106,185	106,185	-	100.00%
Employee Benefits	32,927	1,036	33,963	33,963	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Planning</b>						
Contracted Services	656,000	10,250	666,250	666,250	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	374,330	55,860	430,190	430,190	-	100.00%
<b>Codes Administration</b>						
Personal Services	1,000,108	34,426	1,034,534	1,034,533	1	100.00%
Employee Benefits	322,334	(3,539)	318,795	317,425	1,370	99.57%
Contracted Services	70,700	1,851	72,551	72,550	1	100.00%
Supplies and Materials	53,000	-	53,000	34,525	18,475	65.14%
Other Charges	93,145	-	93,145	93,145	-	100.00%
<b>Information Technology</b>						
Personal Services	3,190,560	(12,965)	3,177,595	3,177,593	2	100.00%
Employee Benefits	914,601	(34,680)	879,921	879,919	2	100.00%
Contracted Services	1,234,395	83,815	1,318,210	1,301,488	16,722	98.73%
Supplies and Materials	40,800	(14,500)	26,300	26,300	-	100.00%
Other Charges	6,282	-	6,282	5,996	286	95.45%
<b>Records Management</b>						
Personal Services	255,263	3,093	258,356	258,355	1	100.00%
Employee Benefits	115,499	-	115,499	115,403	96	99.92%
Contracted Services	11,750	451	12,201	11,973	228	98.13%
Supplies and Materials	6,200	-	6,200	5,963	237	96.18%
Other Charges	3,264	-	3,264	3,264	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	169,987	212	170,199	153,685	16,514	90.30%
Employee Benefits	62,390	(1,188)	61,202	53,910	7,292	88.09%
Contracted Services	8,850	8,688	17,538	17,538	-	100.00%
Supplies and Materials	7,750	221	7,971	7,269	702	91.19%
<b>Property Assessor</b>						
Personal Services	2,084,802	(208,215)	1,876,587	1,876,189	398	99.98%
Employee Benefits	712,111	(56,000)	656,111	655,929	182	99.97%
Contracted Services	730,358	(130,000)	600,358	559,685	40,673	93.23%
Supplies and Materials	61,500	-	61,500	37,968	23,532	61.74%
Other Charges	4,609	-	4,609	4,609	-	100.00%
<b>Equalization Board</b>						
Personal Services	15,554	-	15,554	6,676	8,878	42.92%
Employee Benefits	1,189	-	1,189	511	678	42.98%
Contracted Services	2,100	-	2,100	837	1,263	39.86%
Supplies and Materials	200	-	200	-	200	0.00%
<b>Register of Deeds</b>						
Contracted Services	59,400	1,992	61,392	60,990	402	99.35%
Supplies and Materials	10,250	(1,992)	8,258	6,657	1,601	80.61%
Other Charges	3,665	-	3,665	3,665	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	64,723	-	64,723	37,057	27,666	57.25%
Employee Benefits	24,643	-	24,643	13,685	10,958	55.53%
Contracted Services	60,634	-	60,634	53,404	7,230	88.08%
Supplies and Materials	10,000	-	10,000	7,964	2,036	79.64%
Capital Outlay	-	27,586	27,586	27,586	-	100.00%
<b>County Trustee's Office</b>						
Contracted Services	748,800	(244,070)	504,730	504,491	239	99.95%
Supplies and Materials	126,500	(50,410)	76,090	75,331	759	99.00%
Other Charges	26,657	-	26,657	26,204	453	98.30%
Capital Outlay	-	14,000	14,000	-	14,000	0.00%
<b>Payments to Component Units</b>	9,553,874	-	9,553,874	9,553,874	-	100.00%
<b>Total Finance and Administration</b>	34,839,340	(278,630)	34,560,710	34,090,640	470,070	98.64%



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	2,090,209	(205,485)	1,884,724	1,884,637	87	100.00%
Employee Benefits	847,289	(141,900)	705,389	705,300	89	99.99%
Contracted Services	130,350	-	130,350	121,156	9,194	92.95%
Supplies and Materials	55,500	15,000	70,500	53,125	17,375	75.35%
Other Charges	649	50,000	50,649	43,706	6,943	86.29%
<b>Bad Check Unit</b>						
Personal Services	-	12,000	12,000	10,358	1,642	86.32%
Employee Benefits	-	2,000	2,000	745	1,255	37.25%
Contracted Services	-	50,000	50,000	24,425	25,575	48.85%
<b>Circuit Court Clerk</b>						
Contracted Services	71,700	3,644	75,344	50,460	24,884	66.97%
Supplies and Materials	10,800	-	10,800	8,030	2,770	74.35%
Other Charges	1,203	-	1,203	1,203	-	100.00%
Capital Outlay	-	67,277	67,277	25,552	41,725	37.98%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	50,400	6,101	56,501	22,124	34,377	39.16%
Supplies and Materials	9,300	5,130	14,430	3,456	10,974	23.95%
Other Charges	649	-	649	649	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	565,547	-	565,547	546,773	18,774	96.68%
Employee Benefits	247,655	-	247,655	211,472	36,183	85.39%
Contracted Services	45,900	3,408	49,308	33,625	15,683	68.19%
Supplies and Materials	8,400	-	8,400	2,527	5,873	30.08%
Other Charges	3,252	-	3,252	3,252	-	100.00%
<b>Probate Court</b>						
Contracted Services	36,900	990	37,890	32,120	5,770	84.77%
Supplies and Materials	7,400	-	7,400	7,167	233	96.85%
Other Charges	823	-	823	823	-	100.00%
<b>Chancery Court</b>						
Contracted Services	66,550	-	66,550	56,280	10,270	84.57%
Supplies and Materials	18,200	-	18,200	11,644	6,556	63.98%
Other Charges	649	-	649	649	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	11,074	12,000	23,074	20,550	2,524	89.06%
Supplies and Materials	28,000	30,000	58,000	33,850	24,150	58.36%
<b>4th Circuit Court Clerk</b>						
Contracted Services	62,200	(5,832)	56,368	41,780	14,588	74.12%
Supplies and Materials	15,750	9,510	25,260	17,648	7,612	69.87%
Other Charges	1,203	-	1,203	1,203	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	61,350	(4,000)	57,350	54,110	3,240	94.35%
Supplies and Materials	31,750	11,984	43,734	33,532	10,202	76.67%
Other Charges	19,172	23,933	43,105	43,105	-	100.00%
Capital Outlay	-	182,571	182,571	129,368	53,203	70.86%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	84,700	(2,000)	82,700	78,934	3,766	95.45%
Supplies and Materials	18,250	-	18,250	17,945	305	98.33%
Other Charges	18,309	-	18,309	18,309	-	100.00%
<b>Court Technology Upgrade</b>						
Supplies and Materials	-	136,377	136,377	126,126	10,251	92.48%
<b>Circuit Court Judges</b>						
Contracted Services	6,025	628	6,653	6,652	1	99.98%
Supplies and Materials	7,050	(628)	6,422	5,205	1,217	81.05%
Other Charges	649	-	649	649	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Judges</b>						
Contracted Services	7,666	-	7,666	4,417	3,249	57.62%
Supplies and Materials	4,500	-	4,500	2,175	2,325	48.33%
Other Charges	649	-	649	649	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	6,240	4,229	10,469	10,469	-	100.00%
Supplies and Materials	3,650	1,276	4,926	4,926	-	100.00%
Other Charges	100,649	39,571	140,220	139,449	771	99.45%
<b>General Sessions Court Judges</b>						
Personal Services	1,437,677	23,013	1,460,690	1,460,689	1	100.00%
Employee Benefits	325,754	(2,176)	323,578	323,578	-	100.00%
Contracted Services	36,560	(7,321)	29,239	29,174	65	99.78%
Supplies and Materials	14,600	2,027	16,627	16,627	-	100.00%
Other Charges	649	-	649	649	-	100.00%
<b>Jury Commission</b>						
Personal Services	171,829	1,514	173,343	173,342	1	100.00%
Employee Benefits	19,247	-	19,247	18,911	336	98.25%
Contracted Services	19,145	(900)	18,245	13,721	4,524	75.20%
Supplies and Materials	4,250	250	4,500	1,927	2,573	42.82%
Other Charges	649	-	649	649	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,097,800	(11,296)	2,086,504	2,065,852	20,652	99.01%
Employee Benefits	698,982	-	698,982	695,815	3,167	99.55%
Contracted Services	336,774	72,000	408,774	384,510	24,264	94.06%
Supplies and Materials	19,900	-	19,900	12,376	7,524	62.19%
Other Charges	99,596	736	100,332	100,332	-	100.00%
Capital Outlay	-	11,597	11,597	-	11,597	0.00%
<b>IV-D Referee Program</b>						
Personal Services	298,442	4,820	303,262	303,261	1	100.00%
Employee Benefits	77,090	-	77,090	76,145	945	98.77%
Contracted Services	13,450	(2,390)	11,060	8,260	2,800	74.68%
Supplies and Materials	1,700	-	1,700	195	1,505	11.47%
Other Charges	1,832	-	1,832	1,832	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	432,500	904	433,404	387,080	46,324	89.31%
Employee Benefits	148,487	-	148,487	113,849	34,638	76.67%
Contracted Services	59,250	3,932	63,182	53,594	9,588	84.82%
Supplies and Materials	11,750	1,462	13,212	1,831	11,381	13.86%
Other Charges	649	-	649	649	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,080,457	(95,474)	1,984,983	1,984,577	406	99.98%
Employee Benefits	891,882	(73,000)	818,882	818,436	446	99.95%
Contracted Services	101,750	12,418	114,168	114,026	142	99.88%
Supplies and Materials	150,700	18,561	169,261	163,057	6,204	96.33%
Other Charges	58,566	-	58,566	58,566	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials		1,413	1,413	1,413	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	496,462	6,238	502,700	472,850	29,850	94.06%
Employee Benefits	179,446	-	179,446	177,272	2,174	98.79%
Contracted Services	17,100	-	17,100	13,209	3,891	77.25%
Supplies and Materials	9,000	-	9,000	8,410	590	93.44%
Other Charges	1,832	-	1,832	1,832	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	475,000	52,900	527,900	527,865	35	99.99%

KNOX COUNTY, TENNESSEE

General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Public Defender</b>						
Personal Services	1,134,496	136,077	1,270,573	1,270,563	10	100.00%
Employee Benefits	347,884	35,047	382,931	382,930	1	100.00%
Contracted Services	201,210	92,555	293,765	293,060	705	99.76%
Supplies and Materials	128,500	40,340	168,840	168,102	738	99.56%
Other Charges	8,802	(1,586)	7,216	2,708	4,508	37.53%
<b>Court Officers</b>						
Contracted Services	10,355	8,717	19,072	19,072	-	100.00%
Supplies and Materials	14,000	(3,221)	10,779	10,779	-	100.00%
Other Charges	3,494	-	3,494	3,494	-	100.00%
<b>Total Administration of Justice</b>	<b>17,397,659</b>	<b>636,941</b>	<b>18,034,600</b>	<b>17,389,378</b>	<b>645,222</b>	<b>96.42%</b>
<b>Public Safety:</b>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	53,000	-	100.00%
Other Charges	3,183	-	3,183	3,183	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	161,000	7,150	168,150	168,150	-	100.00%
<b>Fire Prevention Bureau</b>						
Personal Services	466,579	(18,526)	448,053	447,232	821	99.82%
Employee Benefits	143,298	(16,280)	127,018	127,015	3	100.00%
Contracted Services	101,375	(1,459)	99,916	85,144	14,772	85.22%
Supplies and Materials	41,000	25,189	66,189	66,188	1	100.00%
Other Charges	1,317	-	1,317	867	450	65.83%
<b>Sheriff's Administration</b>						
Contracted Services	198,730	(30,560)	168,170	167,225	945	99.44%
Supplies and Materials	259,800	25,064	284,864	284,864	-	100.00%
Other Charges	1,450,000	-	1,450,000	1,450,000	-	100.00%
<b>Records and Communication</b>						
Contracted Services	73,825	1,710	75,535	54,505	21,030	72.16%
Supplies and Materials	29,350	(3,314)	26,036	18,954	7,082	72.80%
<b>Training</b>						
Contracted Services	55,450	(22,099)	33,351	32,816	535	98.40%
Supplies and Materials	192,600	35,960	228,560	222,989	5,571	97.56%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	6,270	(1,698)	4,572	3,748	824	81.98%
Supplies and Materials	4,850	(2,965)	1,885	1,385	500	73.47%
<b>Stop Violence Against Women</b>						
Contracted Services	18,650	13,570	32,220	32,146	74	99.77%
Supplies and Materials	16,800	1,604	18,404	18,404	-	100.00%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	42,476,967	(8,108)	42,468,859	42,468,859	-	100.00%
Employee Benefits	16,675,520	(99,208)	16,576,312	16,576,311	1	100.00%
Contracted Services	838,710	(48,127)	790,583	779,069	11,514	98.54%
Supplies and Materials	1,281,000	3,889	1,284,889	1,211,582	73,307	94.29%
Other Charges	30,297	8,561	38,858	38,858	-	100.00%
<b>Warrants</b>						
Contracted Services	168,500	14,179	182,679	182,678	1	100.00%
Supplies and Materials	106,100	(35,350)	70,750	68,025	2,725	96.15%
<b>Detectives</b>						
Contracted Services	162,700	(27,654)	135,046	130,147	4,899	96.37%
Supplies and Materials	122,000	(26,725)	95,275	95,275	-	100.00%
<b>Forensic Services</b>						
Contracted Services	30,600	373	30,973	29,371	1,602	94.83%
Supplies and Materials	39,850	(9,034)	30,816	29,756	1,060	96.56%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Division</b>						
Contracted Services	14,600	1,340	15,940	15,940	-	100.00%
Supplies and Materials	16,850	(1,340)	15,510	10,292	5,218	66.36%
<b>Special Teams</b>						
Contracted Services	19,300	(5,716)	13,584	13,584	-	100.00%
Supplies and Materials	21,600	(7,968)	13,632	12,009	1,623	88.09%
<b>Senior Citizen Awareness</b>						
Contracted Services	-	200	200	200	-	100.00%
Supplies and Materials	-	324	324	291	33	89.81%
<b>Narcotics Division</b>						
Contracted Services	176,900	57,095	233,995	233,916	79	99.97%
Supplies and Materials	208,500	(28,332)	180,168	180,168	-	100.00%
Other Charges	16,500	-	16,500	16,500	-	100.00%
<b>VICE</b>						
Contracted Services	-	17,413	17,413	6,290	11,123	36.12%
Supplies and Materials	-	1,000	1,000	411	589	41.10%
<b>Internal Affairs</b>						
Contracted Services	6,950	282	7,232	7,231	1	99.99%
Supplies and Materials	6,500	(282)	6,218	4,981	1,237	80.11%
<b>Organized Retail Crime</b>						
Contracted Services	-	1,520	1,520	-	1,520	0.00%
Supplies and Materials	-	1,450	1,450	86	1,364	5.93%
<b>Special Services</b>						
Contracted Services	58,900	791	59,691	59,691	-	100.00%
Supplies and Materials	49,500	(791)	48,709	44,907	3,802	92.19%
<b>Dare Donations</b>						
Contracted Services	-	2,243	2,243	779	1,464	34.73%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	5,523	5,523	2,271	3,252	41.12%
Supplies and Materials	-	6,897	6,897	598	6,299	8.67%
<b>Sexual Offender Registry</b>						
Contracted Services	-	7,700	7,700	7,450	250	96.75%
Supplies and Materials	-	17,950	17,950	3,240	14,710	18.05%
<b>Interest Earned - Inmates</b>						
Contracted Services	-	2,500	2,500	1,995	505	79.80%
Supplies and Materials	-	16,047	16,047	3,698	12,349	23.04%
<b>Donations/Sheriff-Target</b>						
Supplies and Materials	-	2,325	2,325	2,284	41	98.24%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	2,000	2,000	680	1,320	34.00%
<b>Auxiliary Services</b>						
Personal Services	300,752	(53,460)	247,292	243,266	4,026	98.37%
Employee Benefits	40,743	1,459	42,202	42,202	-	100.00%
Contracted Services	8,950	-	8,950	5,941	3,009	66.38%
Supplies and Materials	14,250	12	14,262	8,187	6,075	57.40%
<b>Correctional Facilities</b>						
Contracted Services	1,165,350	(102,291)	1,063,059	1,062,205	854	99.92%
Supplies and Materials	4,277,200	612,356	4,889,556	4,838,619	50,937	98.96%
Other Charges	2,512,400	-	2,512,400	2,512,083	317	99.99%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	168,897	168,897	168,897	-	100.00%
<b>Jail Commissary</b>						
Personal Services	215,412	1,679	217,091	217,091	-	100.00%
Employee Benefits	78,928	-	78,928	76,378	2,550	96.77%
Contracted Services	31,900	-	31,900	15,994	15,906	50.14%
Supplies and Materials	389,500	83,571	473,071	471,542	1,529	99.68%
Other Charges	75,000	23,282	98,282	98,282	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Medical Examiner Operating</b>						
Personal Services	2,077,245	(113,369)	1,963,876	1,963,834	42	100.00%
Employee Benefits	489,950	(38,080)	451,870	451,863	7	100.00%
Contracted Services	517,600	29,200	546,800	546,455	345	99.94%
Supplies and Materials	74,500	35,000	109,500	109,447	53	99.95%
Other Charges	128,997	-	128,997	125,944	3,053	97.63%
<b>Sheriff's K-9 Donations</b>						
Supplies and Materials		5,032	5,032	130	4,902	2.58%
<b>Animal Control</b>						
Contracted Services	687,910	1,880	689,790	689,790	-	100.00%
Supplies and Materials	44,000	(1,856)	42,144	31,640	10,504	75.08%
<b>Juvenile Court Officers</b>						
Contracted Services	13,880	-	13,880	6,629	7,251	47.76%
Supplies and Materials	24,450	-	24,450	16,458	7,992	67.31%
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<b>Total Public Safety</b>	<b>79,313,538</b>	<b>539,625</b>	<b>79,853,163</b>	<b>79,519,315</b>	<b>333,848</b>	<b>99.58%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
<b>John Tarleton Home</b>						
Contracted Services	823,945	-	823,945	823,944	1	100.00%
<b>Support Services</b>						
Personal Services	1,439,849	(91,500)	1,348,349	1,347,376	973	99.93%
Employee Benefits	545,572	(24,000)	521,572	518,833	2,739	99.47%
Contracted Services	485,015	(11,734)	473,281	437,482	35,799	92.44%
Supplies and Materials	288,600	(41,368)	247,232	247,151	81	99.97%
Other Charges	172,000	(67,800)	104,200	104,198	2	100.00%
<b>Preventive Health Service</b>						
Personal Services	1,503,747	(82,385)	1,421,362	1,421,266	96	99.99%
Employee Benefits	507,039	(51,999)	455,040	454,867	173	99.96%
Contracted Services	144,600	93,500	238,100	237,782	318	99.87%
Supplies and Materials	820,000	(196,000)	624,000	623,733	267	99.96%
<b>Dental Services</b>						
Personal Services	825,795	(119,858)	705,937	702,189	3,748	99.47%
Employee Benefits	256,254	(15,000)	241,254	240,563	691	99.71%
Contracted Services	23,800	-	23,800	15,539	8,261	65.29%
Supplies and Materials	56,300	15,000	71,300	66,597	4,703	93.40%
Capital Outlay	-	45,000	45,000	45,000	-	100.00%
<b>Emergency Medical Services</b>						
Personal Services	47,715	1,275	48,990	48,317	673	98.63%
Employee Benefits	11,777	500	12,277	11,839	438	96.43%
Contracted Services	13,000	2,920	15,920	11,298	4,622	70.97%
Other Charges	270,000	89,600	359,600	359,596	4	100.00%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	673,050	(51,071)	621,979	621,885	94	99.98%
Employee Benefits	222,514	(16,300)	206,214	191,009	15,205	92.63%
Contracted Services	22,300	500	22,800	22,316	484	97.88%
Supplies and Materials	18,500	3,000	21,500	20,718	782	96.36%
<b>Health Administration</b>						
Personal Services	828,252	(50,715)	777,537	776,387	1,150	99.85%
Employee Benefits	262,432	(25,000)	237,432	227,716	9,716	95.91%
Contracted Services	90,225	(38,530)	51,695	44,101	7,594	85.31%
Supplies and Materials	7,250	-	7,250	4,836	2,414	66.70%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Community Development &amp; Planning</b>						
Personal Services	656,581	1,925	658,506	641,859	16,647	97.47%
Employee Benefits	184,518	-	184,518	178,430	6,088	96.70%
Contracted Services	11,500	-	11,500	9,751	1,749	84.79%
Supplies and Materials	5,400	-	5,400	5,197	203	96.24%
<b>Indigent Medical Care</b>						
Contracted Services	3,950,000	-	3,950,000	3,941,219	8,781	99.78%
<b>Pharmacy</b>						
Personal Services	34,118	364	34,482	34,408	74	99.79%
Employee Benefits	18,041	(300)	17,741	17,680	61	99.66%
Contracted Services	9,900	-	9,900	1,754	8,146	17.72%
Supplies and Materials	302,000	(50,000)	252,000	251,124	876	99.65%
<b>Primary Care</b>						
Contracted Services	285,000	6,100	291,100	291,026	74	99.97%
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	350	6,620	6,620	-	100.00%
Employee Benefits	480	1,216	1,696	1,696	-	100.00%
Contracted Services	-	22,984	22,984	22,984	-	100.00%
<b>School Health Program</b>						
Personal Services	39,858	200	40,058	40,045	13	99.97%
Employee Benefits	19,854	(200)	19,654	19,474	180	99.08%
Contracted Services	430,003	-	430,003	421,470	8,533	98.02%
<b>Social Services</b>						
Personal Services	326,297	(59,142)	267,155	266,970	185	99.93%
Employee Benefits	94,128	(18,600)	75,528	66,654	8,874	88.25%
Contracted Services	7,200	32	7,232	6,212	1,020	85.90%
Supplies and Materials	500	500	1,000	919	81	91.90%
<b>Ground Water Services</b>						
Personal Services	296,732	5,470	302,202	278,352	23,850	92.11%
Employee Benefits	121,870	7,000	128,870	128,407	463	99.64%
Contracted Services	51,150	-	51,150	40,461	10,689	79.10%
Supplies and Materials	11,400	-	11,400	9,391	2,009	82.38%
<b>Vector Control Services</b>						
Contracted Services	4,200	-	4,200	3,037	1,163	72.31%
Supplies and Materials	5,500	-	5,500	4,066	1,434	73.93%
<b>Disease Surveillance and Investigation</b>						
Personal Services	370,761	22,624	393,385	382,626	10,759	97.27%
Employee Benefits	103,961	7,000	110,961	110,516	445	99.60%
Contracted Services	113,500	(27,000)	86,500	43,896	42,604	50.75%
Supplies and Materials	32,000	2,500	34,500	33,832	668	98.06%
Other Charges	23,000	(2,500)	20,500	11,504	8,996	56.12%
<b>Vital Records</b>						
Personal Services	150,098	-	150,098	148,039	2,059	98.63%
Employee Benefits	54,398	-	54,398	53,316	1,082	98.01%
Contracted Services	68,000	34,400	102,400	102,382	18	99.98%
Supplies and Materials	150	100	250	206	44	82.40%
<b>Women's Health Services</b>						
Personal Services	137,325	58,256	195,581	169,700	25,881	86.77%
Employee Benefits	45,207	6,000	51,207	50,423	784	98.47%
Contracted Services	9,500	-	9,500	7,068	2,432	74.40%
Supplies and Materials	10,000	-	10,000	3,042	6,958	30.42%
<b>Community Health Services</b>						
Personal Services	414,995	(500)	414,495	399,550	14,945	96.39%
Employee Benefits	121,584	500	122,084	121,719	365	99.70%
Contracted Services	18,040	-	18,040	16,501	1,539	91.47%
Supplies and Materials	8,408	-	8,408	2,244	6,164	26.69%

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<b>Car Seat Program</b>						
Supplies and Materials	20,000	(12,000)	8,000	7,672	328	95.90%
<b>Community Action Committee</b>						
Contracted Services	1,500,919	-	1,500,919	1,500,919	-	100.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	203,958	16,538	220,496	220,496	-	100.00%
Employee Benefits	84,380	9,892	94,272	94,271	1	100.00%
Contracted Services	14,250	(11,870)	2,380	2,378	2	99.92%
Supplies and Materials	15,250	(13,010)	2,240	2,234	6	99.73%
Other Charges	1,203	-	1,203	1,203	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	166,628	90,000	64.93%
<i>Total Public Health and Welfare</i>	21,450,346	(623,136)	20,827,210	20,408,909	418,301	97.99%
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,497,665	54,427	1,552,092	1,552,092	-	100.00%
Employee Benefits	528,808	24,795	553,603	553,603	-	100.00%
Contracted Services	240,250	44,632	284,882	282,632	2,250	99.21%
Supplies and Materials	286,300	45,596	331,896	331,516	380	99.89%
Other Charges	341,730	2,103	343,833	343,833	-	100.00%
<b>Recreation Administration</b>						
Personal Services	439,852	(4,610)	435,242	435,242	-	100.00%
Employee Benefits	127,457	(694)	126,763	126,763	-	100.00%
Contracted Services	447,150	(125,632)	321,518	311,512	10,006	96.89%
Supplies and Materials	37,750	3,556	41,306	35,670	5,636	86.36%
Other Charges	39,520	274	39,794	39,794	-	100.00%
<b>Trial Sponsor Program</b>						
Contracted Services	-	807	807	-	807	0.00%
<b>Tree/Bench Program</b>						
Contracted Services	-	12,622	12,622	165	12,457	1.31%
Supplies and Materials		-			-	
<b>Park Improvements Amusement Tax</b>						
Contracted Services	5,000	5,606	10,606	10,524	82	99.23%
Supplies and Materials	115,000	-	115,000	73,106	41,894	63.57%
Capital Outlay	30,000	242,986	272,986	149,592	123,394	54.80%
<b>Community Outreach</b>						
Personal Services	72,072	3,491	75,563	75,562	1	100.00%
Employee Benefits	11,154	1,133	12,287	12,287	-	100.00%
<b>Constituent Services</b>						
Personal Services	87,339	(19,864)	67,475	63,729	3,746	94.45%
Employee Benefits	32,461	(17,100)	15,361	15,353	8	99.95%
Contracted Services	-	5,300	5,300	5,267	33	99.38%
Supplies and Materials	-	95	95	94	1	98.95%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	75,094	1,742	76,836	73,485	3,351	95.64%
Employee Benefits	17,837	-	17,837	17,267	570	96.80%
Contracted Services	2,700	2,679	5,379	5,379	-	100.00%
Supplies and Materials	900	-	900	317	583	35.22%
Other Charges	649	-	649	649	-	100.00%
<b>Senior Picnic</b>						
Contracted Services	-	8,732	8,732	8,732	-	100.00%
Supplies and Materials	-	6,990	6,990	6,990	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Frank Strang Senior Center</b>						
Personal Services	62,976	407	63,383	63,383	-	100.00%
Employee Benefits	15,503	-	15,503	15,341	162	98.96%
Contracted Services	8,650	34	8,684	6,392	2,292	73.61%
Supplies and Materials	3,250	361	3,611	2,166	1,445	59.98%
Other Charges	1,149	(407)	742	649	93	87.47%
<b>Senior Center-South Knox</b>						
Personal Services	62,567	578	63,145	63,144	1	100.00%
Employee Benefits	22,420	(717)	21,703	18,507	3,196	85.27%
Contracted Services	5,600	-	5,600	5,345	255	95.45%
Supplies and Materials	2,150	(502)	1,648	1,609	39	97.63%
Other Charges	1,149	-	1,149	649	500	56.48%
<b>Halls Senior Center</b>						
Personal Services	57,179	503	57,682	57,681	1	100.00%
Employee Benefits	28,250	4,885	33,135	33,134	1	100.00%
Contracted Services	7,650	(3,486)	4,164	4,164	-	100.00%
Supplies and Materials	1,850	(581)	1,269	1,111	158	87.55%
Other Charges	1,149	(500)	649	649	-	100.00%
<b>Corryton Senior Center</b>						
Personal Services	50,882	38	50,920	50,919	1	100.00%
Employee Benefits	32,390	(13,770)	18,620	18,613	7	99.96%
Contracted Services	5,800	-	5,800	4,082	1,718	70.38%
Supplies and Materials	3,150	-	3,150	1,100	2,050	34.92%
Other Charges	1,149	(16)	1,133	649	484	57.28%
<b>Senior Center-Carter</b>						
Personal Services	56,535	477	57,012	57,012	-	100.00%
Employee Benefits	31,901	(1,952)	29,949	26,207	3,742	87.51%
Contracted Services	3,800	1,510	5,310	4,588	722	86.40%
Supplies and Materials	3,250	-	3,250	3,013	237	92.71%
Other Charges	1,149	-	1,149	649	500	56.48%
<b>Karns Center-Carter</b>						
Personal Services	54,912	2,100	57,012	57,012	-	100.00%
Employee Benefits	21,843	(6,426)	15,417	15,417	-	100.00%
Contracted Services	9,150	(3,470)	5,680	5,678	2	99.96%
Supplies and Materials	3,250	66,646	69,896	69,728	168	99.76%
Other Charges	749	2,433	3,182	3,181	1	99.97%
Capital Outlay	-	673	673	673	-	100.00%
<i>Total Social and Cultural Services</i>	<u>4,998,090</u>	<u>347,811</u>	<u>5,346,574</u>	<u>5,123,600</u>	<u>222,974</u>	<u>95.83%</u>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	271,622	796	272,418	272,418	-	100.00%
Employee Benefits	107,590	(2,139)	105,451	96,787	8,664	91.78%
Contracted Services	23,200	1,343	24,543	24,542	1	100.00%
Supplies and Materials	6,500	-	6,500	4,778	1,722	73.51%
<b>New Harvest Farmer's Market</b>						
Contracted Services	3,500	-	3,500	2,749	751	78.54%
<b>Soil Conservation District</b>						
Personal Services	79,186	(2,333)	76,853	65,141	11,712	84.76%
Employee Benefits	22,971	-	22,971	12,561	10,410	54.68%
Contracted Services	8,000	930	8,930	8,929	1	99.99%
Supplies and Materials	3,550	-	3,550	1,897	1,653	53.44%
Other Charges	649	-	649	649	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	<u>526,768</u>	<u>(1,403)</u>	<u>525,365</u>	<u>490,451</u>	<u>34,914</u>	<u>93.35%</u>



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	816,600	246,639	1,063,239	878,500	184,739	82.62%
<b>Veteran's Services</b>						
Personal Services	78,437	558	78,995	78,995	-	100.00%
Employee Benefits	17,672	6,282	23,954	23,954	-	100.00%
Contracted Services	8,800	(2,379)	6,421	6,420	1	99.98%
Supplies and Materials	1,150	37	1,187	1,186	1	99.92%
Other Charges	649	-	649	649	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	38,936	-	38,936	35,642	3,294	91.54%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	171,574	171,514	60	99.97%
<b>Official's Expense</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
<b>Equipment</b>						
Capital Outlay	-	1,024,809	1,024,809	861,180	163,629	84.03%
<b>Audit Services</b>						
Contracted Services	350,000	(61,500)	288,500	288,450	50	99.98%
<b>Miscellaneous</b>						
Personal Services	(50,000)	60,466	10,466	10,462	4	99.96%
Employee Benefits	(150,000)	159,801	9,801	9,800	1	99.99%
Contracted Services	159,981	(16,307)	143,674	124,369	19,305	86.56%
Supplies and Materials	-	18,651	18,651	18,651	-	100.00%
Other Charges	305,899	2,259,622	2,565,521	2,565,520	1	100.00%
Capital Outlay	-	43,491	43,491	43,491	-	100.00%
<b>PBA Management &amp; Operations</b>						
Other Charges	6,900,000	-	6,900,000	6,900,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	2,640,000	126,964	2,766,964	2,766,498	466	99.98%
<b>Employee Benefits</b>						
Employee Benefits	825,000	-	825,000	820,213	4,787	99.42%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	150,000	(45,800)	104,200	104,182	18	99.98%
<b>Payments to Component Units</b>	625,000	-	625,000	625,000	-	100.00%
<b>Total Other General Government</b>	<b>12,843,124</b>	<b>3,821,334</b>	<b>16,716,032</b>	<b>16,334,676</b>	<b>381,356</b>	<b>97.72%</b>
<i>Other Miscellaneous</i>						
Decrease in Equity Interest in Joint Venture	-	-	153,036	153,036	-	100.00%
<b>Total Expenditures</b>	<b>171,368,865</b>	<b>4,442,542</b>	<b>176,016,690</b>	<b>173,510,005</b>	<b>2,506,685</b>	<b>98.58%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,654,480)	(4,013,844)	(14,668,324)	(3,201,673)	11,466,651	21.83%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,045,000	30,000	8,075,000	10,741,900	2,666,900	133.03%
Operating Transfers Out - Other Funds	(2,880,235)	-	(4,917,233)	(5,007,222)	(89,989)	101.83%
<b>Total Other Financing Sources (Uses)</b>	<b>5,164,765</b>	<b>30,000</b>	<b>3,157,767</b>	<b>5,734,678</b>	<b>2,576,911</b>	<b>181.61%</b>
<b>Net Change in Fund Balances</b>	<b>(5,489,715)</b>	<b>(6,020,842)</b>	<b>(11,510,557)</b>	<b>2,533,005</b>	<b>14,043,562</b>	<b>-22.01%</b>
Fund Balance, July 1, 2015	69,748,937	-	69,748,937	69,748,937	-	100.00%
Fund Balance, June 30, 2016	\$ 64,259,222	\$ (6,020,842)	\$ 58,238,380	\$ 72,281,942	\$ 14,043,562	124.11%

## 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 year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,000	\$ -	\$ 61,000	\$ 63,232	\$ 2,232	103.66%
<i>Charges for Current Services:</i>						
Fees	6,000	-	6,000	3,733	(2,267)	62.22%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,600	-	1,600	151	(1,449)	9.44%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
<b>Total Revenues</b>	<b>99,600</b>	<b>-</b>	<b>99,600</b>	<b>97,116</b>	<b>(2,484)</b>	<b>97.51%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	23,175	-	23,175	22,676	499	97.85%
Employee Benefits	20,094	(1,330)	18,764	3,094	15,670	16.49%
Contracted Services	8,550	109	8,659	7,168	1,491	82.78%
Supplies & Materials	66,000	1,100	67,100	67,071	29	99.96%
Other Charges	1,781	230	2,011	1,981	30	98.51%
<i>Total Social and Cultural Services</i>	<b>119,600</b>	<b>109</b>	<b>119,709</b>	<b>101,990</b>	<b>17,719</b>	<b>85.20%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(109)	(20,109)	(4,874)	15,235	24.24%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	20,000	-	20,000	6,000	(14,000)	30.00%
Net Change in Fund Balances	-	(109)	(109)	1,126	1,235	N/A
Fund Balances, July 1, 2015	47,770	-	47,770	47,770	-	100.00%
Fund Balances, June 30, 2016	\$ 47,770	\$ (109)	\$ 47,661	\$ 48,896	\$ 1,235	102.59%

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,025,000	\$ -	\$ 11,025,000	\$ 11,019,627	\$ (5,373)	99.95%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	302,695	(37,305)	89.03%
<i>Other Local Revenues:</i>						
Other Local Revenue	132,000	-	132,000	145,065	13,065	109.90%
<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	-	-	-	24,112	24,112	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	76,012	24,112	146.46%
<b>Total Revenues</b>	<b>11,548,900</b>	<b>-</b>	<b>11,548,900</b>	<b>11,543,399</b>	<b>(5,501)</b>	<b>99.95%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,621,977	47,233	6,669,210	6,526,659	142,551	97.86%
Employee Benefits	2,153,761	-	2,153,761	2,035,722	118,039	94.52%
Contracted Services	688,525	1,445	689,970	664,769	25,201	96.35%
Supplies & Materials	1,803,700	(30,000)	1,773,700	1,716,206	57,494	96.76%
Other Charges	196,828	7,500	204,328	204,299	29	99.99%
Capital Outlay	146,482	-	146,482	146,482	-	100.00%
<b>Public Library Maintenance</b>						
Personal Services	202,197	(17,522)	184,675	180,355	4,320	97.66%
Employee Benefits	68,480	-	68,480	66,410	2,070	96.98%
Contracted Services	565,050	25,000	590,050	568,200	21,850	96.30%
Supplies & Materials	55,000	-	55,000	45,783	9,217	83.24%
Other Charges	725,000	-	725,000	725,000	-	100.00%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	48,965	48,965	457	48,508	0.93%
<i>Total Social and Cultural Services</i>	13,278,900	82,621	13,361,521	12,932,242	429,279	96.79%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,730,000)	(82,621)	(1,812,621)	(1,388,843)	423,778	76.62%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,730,000	-	1,730,000	1,730,000	-	100.00%
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(82,621)</b>	<b>(82,621)</b>	<b>341,157</b>	<b>423,778</b>	<b>-412.92%</b>
Fund Balances, July 1, 2015	1,346,995	-	1,346,995	1,346,995	-	100.00%
Fund Balances, June 30, 2016	\$ 1,346,995	\$ (82,621)	\$ 1,264,374	\$ 1,688,152	\$ 423,778	133.52%

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	100.00%
Fines	55,000	-	55,000	62,899	7,899	114.36%
<i>Other Local Revenues</i>	550,000	-	550,000	320,683	(229,317)	58.31%
<i>State of Tennessee</i>	465,000	-	465,000	488,098	23,098	104.97%
<b>Total Revenues</b>	<b>3,570,000</b>	<b>-</b>	<b>3,570,000</b>	<b>3,371,680</b>	<b>(198,320)</b>	<b>94.44%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	172,910	4,504	177,414	177,414	-	100.00%
Employee Benefits	51,339	(958)	50,381	50,381	-	100.00%
Contracted Services	11,472	(2,930)	8,542	8,377	165	98.07%
Supplies & Materials	4,530	1,000	4,965	4,965	-	100.00%
Other Charges	189,104	23,740	212,844	212,821	23	99.99%
<b>Convenience Centers</b>						
Personal Services	533,375	6,507	539,882	539,882	-	100.00%
Employee Benefits	247,451	(20,151)	227,300	227,300	-	100.00%
Contracted Services	1,973,144	(16,845)	1,956,299	1,956,299	-	100.00%
Supplies & Materials	60,774	(20,690)	40,084	40,084	-	100.00%
Other Charges	72,850	-	72,850	72,850	-	100.00%
Capital Outlay	-	108,940	108,940	108,940	-	100.00%
<b>Tire Storage Facility</b>						
Personal Services	-	17,344	17,344	17,344	-	N/A
Employee Benefits	-	5,203	5,203	5,203	-	N/A
Contracted Services	372,152	(22,548)	349,604	345,715	3,889	98.89%
<b>Litter Grant - County</b>						
Personal Services	45,615	(8,244)	37,371	25,017	12,354	66.94%
Employee Benefits	19,621	-	19,621	10,008	9,613	51.01%
Contracted Services	6,250	-	6,250	3,282	2,968	52.51%
Supplies & Materials	13,500	1,500	15,000	10,929	4,071	72.86%
<b>Recycling Program</b>						
Personal Services	131,353	(38,311)	93,042	93,042	-	100.00%
Employee Benefits	43,892	(3,286)	40,606	27,012	13,594	66.52%
Contracted Services	42,676	(25,152)	17,524	17,524	-	100.00%
Supplies & Materials	27,827	(499)	27,328	15,243	12,085	55.78%
Other Charges	923	-	923	923	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	59,734	24,508	70.91%
<b>Total Public Health and Welfare</b>	<b>4,105,000</b>	<b>9,124</b>	<b>4,113,559</b>	<b>4,030,289</b>	<b>83,270</b>	<b>97.98%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(535,000)	(9,124)	(543,559)	(658,609)	(115,050)	121.17%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	475,000	-	475,000	600,000	125,000	126.32%
<b>Net Change in Fund Balances</b>	<b>(60,000)</b>	<b>(9,124)</b>	<b>(68,559)</b>	<b>(58,609)</b>	<b>9,950</b>	<b>85.49%</b>
Fund Balances, July 1, 2015	1,342,971	-	1,342,971	1,342,971	-	100.00%
Fund Balances, June 30, 2016	\$ 1,282,971	\$ (9,124,000)	\$ 1,274,412	\$ 1,284,362	\$ 9,950	100.78%

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 231,524	\$ 391,524	\$ 392,774	\$ 1,250	100.32%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	487,283	487,283	413,219	(74,064)	84.80%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	78,786	78,786	81,458	2,672	N/A
<b>Total Revenues</b>	<b>160,000</b>	<b>797,593</b>	<b>957,593</b>	<b>887,451</b>	<b>(70,142)</b>	<b>92.68%</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	-	61,867	61,867	53,280	8,587	86.12%
Employee Benefits	-	28,832	28,832	21,385	7,447	74.17%
Contracted Services	-	95,034	95,034	69,892	25,142	73.54%
Supplies & Materials	-	18,547	18,547	1,373	17,174	7.40%
<b>Air Pollution FY 10</b>						
Personal Services	-	500,575	500,575	356,544	144,031	71.23%
Employee Benefits	-	165,144	165,144	130,277	34,867	78.89%
Contracted Services	-	122,664	122,664	66,322	56,342	54.07%
Supplies & Materials	-	121,985	121,985	65,377	56,608	53.59%
Other Charges	-	81,459	81,459	81,458	1	100.00%
Capital Outlays	-	39,000	39,000	-	39,000	0.00%
<b>Permit Fee</b>						
Personal Services	-	173,674	173,674	173,670	4	100.00%
Employee Benefits	-	63,952	63,952	61,666	2,286	N/A
Contracted Services	145,334	(120,468)	24,866	24,866	-	100.00%
Supplies & Materials	-	100	100	80	20	N/A
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	69,266	69,266	55,175	14,091	79.66%
Employee Benefits	-	25,000	25,000	15,314	9,686	61.26%
Contracted Services	-	20,000	20,000	20,000	-	100.00%
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>1,466,631</b>	<b>1,626,631</b>	<b>1,211,345</b>	<b>415,286</b>	<b>74.47%</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(669,038)	(669,038)	(323,894)	345,144	48.41%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	-	-	-	300,000	300,000	N/A
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(669,038)</b>	<b>(669,038)</b>	<b>(23,894)</b>	<b>645,144</b>	<b>3.57%</b>
Fund Balances, July 1, 2015	183,389	-	183,389	183,389	-	100.00%
<b>Fund Balances, June 30, 2016</b>	<b>\$ 183,389</b>	<b>\$ (669,038)</b>	<b>\$ (485,649)</b>	<b>\$ 159,495</b>	<b>\$ 645,144</b>	<b>-32.84%</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 year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 6,000,000	\$ 1,159,395	\$ 7,159,395	\$ 7,993,988	\$ 834,593	111.66%
<b>Total Revenues</b>	<b>6,000,000</b>	<b>1,159,395</b>	<b>7,159,395</b>	<b>7,993,988</b>	<b>834,593</b>	<b>111.66%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,100,000	191,405	2,291,405	2,291,405	-	100.00%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	60,000	19,940	79,940	79,940	-	100.00%
Tourism and Sports Development Corp.	2,400,000	795,620	3,195,620	3,195,619	1	100.00%
Contributions to agencies	800,000	237,430	1,037,430	855,000	182,430	82.42%
<i>Total Other General Government:</i>	<b>5,510,000</b>	<b>1,244,395</b>	<b>6,754,395</b>	<b>6,571,964</b>	<b>182,431</b>	<b>97.30%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	490,000	(85,000)	405,000	1,422,024	1,017,024	351.12%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	(600,000)	-	100.00%
<b>Net Change in Fund Balances</b>	<b>(110,000)</b>	<b>(85,000)</b>	<b>(195,000)</b>	<b>822,024</b>	<b>1,017,024</b>	<b>-421.55%</b>
Fund Balances, July 1, 2015	1,165,480	-	1,165,480	1,165,480	-	100.00%
<b>Fund Balances, June 30, 2016</b>	<b>\$ 1,055,480</b>	<b>\$ (85,000)</b>	<b>\$ 970,480</b>	<b>\$ 1,987,504</b>	<b>\$ 1,017,024</b>	<b>204.80%</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 year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,330,946	\$ -	\$ 5,330,946	\$ 5,034,783	\$ (296,163)	94.44%
Statutory Local Taxes	2,025,000	-	2,025,000	2,047,231	22,231	101.10%
<b>Total Local Taxes</b>	<b>7,355,946</b>	<b>-</b>	<b>7,355,946</b>	<b>7,082,014</b>	<b>(273,932)</b>	<b>96.28%</b>
<i>Other Local Revenues</i>	22,000	-	22,000	142,101	120,101	645.91%
<i>State of Tennessee:</i>						
Gasoline Tax	4,950,000	-	4,950,000	5,022,118	72,118	101.46%
Petroleum Special Tax	311,000	-	311,000	311,870	870	100.28%
<b>Total State of Tennessee</b>	<b>5,261,000</b>	<b>-</b>	<b>5,261,000</b>	<b>5,333,988</b>	<b>72,988</b>	<b>101.39%</b>
<b>Total Revenues</b>	<b>12,638,946</b>	<b>-</b>	<b>12,638,946</b>	<b>12,558,103</b>	<b>(80,843)</b>	<b>99.36%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	265,295	5,317	270,612	270,612	-	100.00%
Employee Benefits	86,479	240	86,719	86,719	-	100.00%
Contracted Services	24,990	4,695	29,685	29,685	-	100.00%
Supplies & Materials	4,500	2,034	6,534	6,534	-	100.00%
Other Charges	149,500	-	149,500	149,193	307	99.79%
<b>Highway Project Manager-ADM</b>						
Personal Services	238,876	(30,383)	208,493	208,493	-	100.00%
Employee Benefits	72,414	(10,034)	62,380	62,354	26	99.96%
Contracted Services	4,300	(1,727)	2,573	2,573	-	100.00%
Supplies & Materials	8,950	-	8,950	7,258	1,692	81.09%
<b>Stormwater Management-ADM</b>						
Personal Services	925,131	(21,366)	903,765	903,765	-	100.00%
Employee Benefits	341,154	(32,492)	308,662	308,662	-	100.00%
Contracted Services	50,213	25,770	75,983	74,858	1,125	98.52%
Supplies & Materials	42,300	(14,587)	27,713	27,713	-	100.00%
Other Charges	5,000	346	5,346	5,346	-	100.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	837	837	837	-	100.00%
Supplies & Materials	-	17,125	17,125	5,358	11,767	31.29%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,933,205	107,447	3,040,652	3,040,652	-	100.00%
Employee Benefits	1,228,567	(51,877)	1,176,690	1,176,690	-	100.00%
Contracted Services	1,098,550	(127,542)	971,008	939,216	31,792	96.73%
Supplies & Materials	3,838,500	124,786	3,963,286	3,963,246	40	100.00%
Other Charges	515,000	346	515,346	515,346	-	100.00%



**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	316,164	7,271	323,435	323,435	-	100.00%
Employee Benefits	139,649	1,090	140,739	140,739	-	100.00%
Contracted Services	142,764	24,246	167,010	167,010	-	100.00%
Supplies & Materials	141,250	(49,609)	91,641	65,776	25,865	71.78%
Other Charges	70,000	-	70,000	70,000	-	100.00%
<b>Capital Outlay</b>						
Contracted Services	-	850	850	850	-	100.00%
Supplies & Materials	-	1,370	1,370	1,370	-	100.00%
Capital Outlay	-	205,261	205,261	130,894	74,367	63.77%
<b>Engineering</b>						
Personal Services	279,847	226	280,073	274,992	5,081	98.19%
Employee Benefits	69,672	-	69,672	68,853	819	98.82%
Contracted Services	41,550	-	41,550	24,797	16,753	59.68%
Supplies & Materials	5,900	-	5,900	5,626	274	95.36%
Other Charges	9,226	-	9,226	9,226	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	115,000	10,600	125,600	125,581	19	99.98%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	583,758	583,758	125,375	458,383	21.48%
<i>Total Engineering and Public Works</i>	<u>13,163,946</u>	<u>783,998</u>	<u>13,947,944</u>	<u>13,319,634</u>	<u>628,310</u>	<u>95.50%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(525,000)	(783,998)	(1,308,998)	(761,531)	547,467	58.18%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers In - Other Funds	1,000,000	-	1,000,000	1,000,000	-	100.00%
Operating Transfers Out - Other Funds	(475,000)	(159,906)	(634,906)	(625,984)	8,922	98.59%
Total Other Financing Sources (Uses)	<u>525,000</u>	<u>(159,906)</u>	<u>365,094</u>	<u>374,016</u>	<u>8,922</u>	<u>102.44%</u>
Net Change in Fund Balances	-	(943,904)	(943,904)	(387,515)	556,389	41.05%
Fund Balances, July 1, 2015	<u>4,275,906</u>	-	<u>4,275,906</u>	<u>4,275,906</u>	-	<u>100.00%</u>
Fund Balances, June 30, 2016	<u>\$ 4,275,906</u>	<u>\$ (943,904)</u>	<u>\$ 3,332,002</u>	<u>\$ 3,888,391</u>	<u>\$ 556,389</u>	<u>116.70%</u>

## 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 year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 51,974,000	\$ -	\$ 51,974,000	\$ 52,316,064	\$ 342,064	100.66%
Interest Earned	1,892,052	-	1,892,052	2,580,575	688,523	136.39%
Payments from Component Units	13,022,088	-	13,022,088	13,022,088	-	100.00%
Total Revenues	66,888,140	-	66,888,140	67,918,727	1,030,587	101.54%
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,074,820	25,180	97.71%
Principal	44,744,716	-	44,744,716	44,203,336	541,380	98.79%
Interest	27,655,284	-	27,655,284	20,742,805	6,912,479	75.00%
Other Debt Service	2,000,000	-	2,000,000	1,533,600	466,400	76.68%
Total Debt Service	75,500,000	-	75,500,000	67,554,561	7,945,439	89.48%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,611,860)	-	(8,611,860)	364,166	8,976,026	-4.23%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	195,387	-	195,387	195,390	3	100.00%
Total Other Financial Sources (Uses)	195,387	-	195,387	195,390	3	100.00%
Net Change in Fund Balances	(8,416,473)	-	(8,416,473)	559,556	8,976,029	-6.65%
Fund Balances, July 1, 2015	23,711,404	-	23,711,404	23,711,404	-	100.00%
Fund Balances, June 30, 2016	\$ 15,294,931	\$ -	\$ 15,294,931	\$ 24,270,960	\$ 8,976,029	158.69%

## CAPITAL PROJECTS FUNDS

Capital projects funds account for the acquisition of fixed assets or construction of major facilities not financed by proprietary or trust funds.

Public Improvement Fund: This fund accounts for the majority of County construction projects in process. These operations are primarily funded through the issuance of general obligation bonds.

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)  
 Schedule of Construction Project Expenditures-  
 Budget And Actual

For the year ended June 30, 2016

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Knob Creek Bridge	\$ 578,925	\$ 313,968	\$ -	\$ 313,968	\$ 264,957
Bob Gray Roundabouts	1,417,067	1,301,919	(131,634)	1,170,285	246,782
Bridge Replacement	7,431,782	6,083,307	70,844	6,154,151	1,277,631
Ballcamp Improvements	17,228,419	17,217,670	9,448	17,227,118	1,301
Lovell Road	2,997,627	2,609,258	-	2,609,258	388,369
Dry Gap Pike	6,283,367	6,199,192	-	6,199,192	84,175
Maynardville/Norris/Emory	1,828,430	1,818,110	2,599	1,820,709	7,721
Parkside Drive Extension	16,364,572	10,347,117	2,717,277	13,064,394	3,300,178
Dutchtown Road Functional Plan	13,309,464	13,309,232	232	13,309,464	-
Karns Connector	4,368,249	697,077	51,371	748,448	3,619,801
National Drive-John Sevier Highway	958,838	389,492	478,115	867,607	91,231
General Road Improvements	1,900,000	25,874	410,359	436,233	1,463,767
State Aid	5,416,000	4,098,729	-	4,098,729	1,317,271
Schaeffer Road Relocation	555,000	-	93,734	93,734	461,266
Fox Lonas Drive Improvement	315,000	-	-	-	315,000
Gray Hendrix and Garrison	333,837	248,351	85,087	333,438	399
Lakefront Drive	77,234	77,234	-	77,234	-
General Culvert Maintenance	294,884	9,980	269,904	279,884	15,000
Ebenezer/Gleason Intersection	1,100,000	14,555	541,722	556,277	543,723
Hardin Valley /Greenland	497,448	6,430	431,030	437,460	59,988
Schaad Road Phase II	11,931,897	452,186	283,375	735,561	11,196,336
	95,188,040	65,219,681	5,313,463	70,533,144	24,654,896
<i>Total Road Construction</i>					
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,390,588	14,270,829	300,466	14,571,295	(180,707)
County Wide Renovations	200,000	-	-	-	200,000
Knox Central	1,820,037	2,643,409	62,090	2,705,499	(885,462)
Knox Central CIP '11	78,632	225	-	225	78,407
Fairview Technical Center	73,500	37,661	14,151	51,812	21,688
John Tarleton	159,134	138,085	10,000	148,085	11,049
John Tarleton Admin. Building	750,000	113,342	140,139	253,481	496,519
AJ/ Dwight Kessel Garage	3,164,573	1,925,202	28,260	1,953,462	1,211,111
City/County Improvement	15,296,019	13,698,754	499,100	14,197,854	1,098,165
Knox County Health Renovations	11,628,466	11,331,992	107,964	11,439,956	188,510
Old Courthouse Renovation	3,948,040	3,077,845	109,098	3,186,943	761,097
Detention Facility	1,535,668	1,552,017	-	1,552,017	(16,349)
Detention Facility Expansion 2006	13,999,827	13,996,324	-	13,996,324	3,503
Jail Improvements	1,046,550	794,481	36,367	830,848	215,702
Juvenile Justice Center Phases II	3,102,190	3,832,703	17,762	3,850,465	(748,275)
ADA Improvements	365,000	840	359,581	360,421	4,579
Family Justice Center	218,700	70,624	53,875	124,499	94,201
E-911 Center	544,855	100,692	22,621	123,313	421,542
Health Department CDC/Lab Renovation	134,500	79,048	-	79,048	55,452
Northshore Drive & Choto Road	753,321	598,442	23,483	621,925	131,396
Courtroom Improvement	6,500	-	-	-	6,500
	73,216,100	68,262,515	1,784,957	70,047,472	3,168,628
<i>Total Building Renovations</i>					

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)  
 Schedule of Construction Project Expenditures-  
 Budget And Actual

For the year ended June 30, 2016

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Building Construction:</i>					
South Sportsplex	107,000	-	-	-	107,000
Lawson McGhee Library	1,248,784	972,797	131,267	1,104,064	144,720
Various Library Branches	661,061	654,731	-	654,731	6,330
Carter Branch Library	40,000	-	-	-	40,000
Senior Centers	81,800	39,984	-	39,984	41,816
Carter Senior Center	1,289,632	1,296,360	-	1,296,360	(6,728)
Frank Strang Center	-	10,256	-	10,256	(10,256)
Medical Examiner	4,250,000	5,490,230	178,661	5,668,891	(1,418,891)
Karns Senior Center	1,500,000	1,256,211	137,187	1,393,398	106,602
Safety Center	1,000,000	-	-	-	1,000,000
<i>Total Building Construction:</i>	<i>10,178,277</i>	<i>9,720,569</i>	<i>447,115</i>	<i>10,167,684</i>	<i>10,593</i>
<i>Other:</i>					
Halls Greenway	154,903	155,067	-	155,067	(164)
Knox-Blount Greenway-Phase I	360,198	13,195	-	13,195	347,003
Halls Park - School Link Phase II	202,660	119,786	214,005	333,791	(131,131)
Knox-Blount Greenway-Phase II	145,198	49,247	-	49,247	95,951
Park Facility Improvement	936,766	667,742	173,060	840,802	95,964
Playgrounds Improvements	207,500	-	207,500	207,500	-
Tennis/Basketball Court Improvements	117,000	-	117,000	117,000	-
Rifle Range Road Park	3,813,027	3,813,027	-	3,813,027	-
Greenways	33,253	17,856	-	17,856	15,397
East TN Historical Renovations	150,000	-	148,522	148,522	1,478
Technology Upgrade - Libraries	1,250,000	459,368	72,610	531,978	718,022
Finance Software Upgrade	1,569,308	1,389,346	38,244	1,427,590	141,718
PBA Project Management	6,120,194	4,452,900	89,095	4,541,995	1,578,199
Public Defender	87,000	-	-	-	87,000
Telecommunications Upgrades	105,100	-	85,349	85,349	19,751
Energy Management Project - County	16,176,571	14,004,728	5,487,054	19,491,782	(3,315,211)
Major Equipment - Engineering & Public Works	771,000	-	615,024	615,024	155,976
Major Equipment - Information Technology	250,138	-	236,301	236,301	13,837
Major Equipment - Sheriff's Department	1,994,459	-	1,764,276	1,764,276	230,183
Major Equipment - Parks & Recreation	217,500	-	169,338	169,338	48,162
Major Equipment - Fire Prevention	26,000	-	26,000	26,000	-
Major Equipment - Public Library	36,000	-	35,906	35,906	94
Major Equipment - Codes Administration	25,000	-	25,000	25,000	-
Major Equipment - Solid Waste	30,262	-	28,390	28,390	1,872
Major Equipment - Circuit Court	80,000	-	79,804	79,804	196
Major Equipment - Juvenile Court	32,000	-	30,032	30,032	1,968
Major Equipment - Criminal Court	80,000	-	78,821	78,821	1,179
Major Equipment - Medical Examiner	60,000	-	58,698	58,698	1,302
Major Equipment - Animal Center	100,000	-	25,504	25,504	74,496
Solway Yard Waste Facility	1,386,400	1,363,255	-	1,363,255	23,145
Stormwater Management	13,237,620	9,673,325	3,251,136	12,924,461	313,159
Karns Convenience Center	1,329,491	1,318,488	10,036	1,328,524	967
Geometric Improvements	3,730,374	2,340,835	563,211	2,904,046	826,328
County Sidewalk	1,157,831	623,988	216,788	840,776	317,055
Major Equipment - Engineering & Public Works	2,856,195	2,452,559	395,043	2,847,602	8,593
Major Equipment - Sheriff Detention	5,731,890	4,104,446	268,257	4,372,703	1,359,187
Powell Middle School	15,358,025	15,388,363	14,823	15,403,186	(45,161)
New Carter Elementary	15,390,368	15,391,581	-	15,391,581	(1,213)
Family Investment - Renovation	130,000	112,447	-	112,447	17,553
Election Commission	184,298	-	-	-	184,298

KNOX COUNTY, TENNESSEE

**Public Improvement Capital Projects Fund (Major)**  
**Schedule of Construction Project Expenditures-**  
**Budget And Actual**

For the year ended June 30, 2016

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
East Bridge	50,000	-	-	-	50,000
Meads Quarry	100,000	25,381	74,619	100,000	-
Info Tech Equipment	1,244,305	1,015,646	143,137	1,158,783	85,522
Safety Projects	180,000	-	-	-	180,000
Powell Center Office Addition	25,000	-	-	-	25,000
Plumb Creek	300,000	-	10,250	10,250	289,750
Facility Improvements	354,221	-	354,221	354,221	-
Carter Conv. Center Expansion	750,000	-	-	-	750,000
Major Equipment - Parks & Rec.	131,500	77,390	21,465	98,855	32,645
Major Equipment - Fire Prevention	26,000	25,274	-	25,274	726
Major Equipment - Public Library	92,500	92,493	-	92,493	7
Major Equipment - Election Comm.	81,300	78,970	-	78,970	2,330
Major Equipment - Juvenile Service Ctr.	23,000	8,923	-	8,923	14,077
Major Equipment - Fleet Service	24,200	-	-	-	24,200
Major Equipment - Record Mgmt.	25,000	24,874	-	24,874	126
Major Equipment - Health Dept.	35,000	37,500	-	37,500	(2,500)
Major Equipment - Animal Center	400,000	36,639	236,641	273,280	126,720
Ameresco Solar Project - County	3,158,685	-	2,865,895	2,865,895	292,790
I.C. King Park Expansion	725,000	-	725,000	725,000	-
Public Access to Beaver Creek	50,000	-	-	-	50,000
<i>Total Other</i>	103,399,240	79,334,639	18,956,055	98,290,694	5,108,546
<i>Total Capital Projects</i>	\$ 281,981,657	\$ 222,537,404	\$ 26,501,590	\$ 249,038,994	\$ 32,942,663

## 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

Central Cafeteria Fund: This fund is used to account for the cafeteria operations in each of the individual schools. The primary sources of funding are Federal and State revenues for the school lunch program and sales to students and adults.

School Construction Fund: This fund is used to account for the School's building construction and renovations of the Board



**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 year ended June 30, 2016*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 100,024,000	\$ -	\$ 100,024,000	\$ 99,237,175	\$ (786,825)	99.21%
County Local Option Taxes	137,970,000	5,359,000	143,329,000	144,321,391	992,391	100.69%
Other Local Taxes	1,090,000	-	1,090,000	1,082,452	(7,548)	99.31%
Wheel Taxes	1,525,000	-	1,525,000	1,600,726	75,726	104.97%
<b>Total Local Taxes</b>	<b>240,609,000</b>	<b>5,359,000</b>	<b>245,968,000</b>	<b>246,241,744</b>	<b>273,744</b>	<b>100.11%</b>
<i>Licenses and Permits</i>	30,000	-	30,000	35,872	5,872	119.57%
<i>Charges for Current Services:</i>						
Education Charges	200,000	-	200,000	280,061	80,061	140.03%
Other Charges For Services	500,000	-	500,000	173,440	(326,560)	34.69%
<b>Total Charges/Current Services</b>	<b>700,000</b>	<b>-</b>	<b>700,000</b>	<b>453,501</b>	<b>(246,499)</b>	<b>64.79%</b>
<i>Other Local Revenues:</i>						
Recurring Items	330,000	-	330,000	657,426	327,426	199.22%
Nonrecurring Items	1,077,000	-	1,077,000	1,978,411	901,411	183.70%
<b>Total Other Local Revenues</b>	<b>1,407,000</b>	<b>-</b>	<b>1,407,000</b>	<b>2,635,837</b>	<b>1,228,837</b>	<b>187.34%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	184,407,000	-	184,407,000	184,813,844	406,844	100.22%
Other State Revenues	1,860,000	-	1,860,000	2,319,588	459,588	124.71%
<b>Total State of Tennessee</b>	<b>186,267,000</b>	<b>-</b>	<b>186,267,000</b>	<b>187,133,432</b>	<b>866,432</b>	<b>100.47%</b>
<i>Total Federal Government:</i>	475,000	-	475,000	528,049	53,049	111.17%
<i>Other Government and Citizen Group:</i>						
Tuition Payments	-	-	-	95,185	95,185	N/A
Payments from Primary Government	7,052,000	-	7,052,000	7,052,000	-	100.00%
<b>Total Other Government and Citizen Groups:</b>	<b>7,052,000</b>	<b>-</b>	<b>7,052,000</b>	<b>7,147,185</b>	<b>95,185</b>	<b>101.35%</b>
<b>Total Revenues</b>	<b>436,540,000</b>	<b>5,359,000</b>	<b>441,899,000</b>	<b>444,175,620</b>	<b>2,276,620</b>	<b>100.52%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	155,579,402	2,171,995	157,751,397	157,728,593	22,804	99.99%
Employee Benefits	43,510,961	31,320	43,542,281	43,141,490	400,791	99.08%
Contracted Services	-	30,000	30,000	29,910	90	99.70%
Supplies and Materials	912,160	117,500	1,029,660	882,149	147,511	85.67%
<b>Art</b>						
Personal Services	2,300	(1,400)	900	774	126	0.00%
Employee Benefits	176	-	176	51	125	0.00%
Contracted Services	5,000	6,000	11,000	10,839	161	98.54%
Supplies and Materials	202,841	(4,000)	198,841	198,125	716	99.64%
<b>Basic Elementary</b>						
Personal Services	22,364	(21,000)	1,364	836	528	61.29%
Employee Benefits	1,711	(1,000)	711	56	655	7.88%
Supplies and Materials	806,561	1,000	807,561	806,961	600	99.93%

**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 year ended June 30, 2016*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Contracted Services	-	11,000	11,000	10,500	500	95.45%
Supplies and Materials	426,233	6,000	432,233	431,634	599	99.86%
<b>Basic Secondary</b>						
Contracted Services	-	13,300	13,300	12,900	400	96.99%
Supplies and Materials	1,020,241	(162,150)	858,091	785,356	72,735	91.52%
<b>Business Education</b>						
Personal Services	-	31,000	31,000	30,862	138	99.55%
Employee Benefits	-	7,500	7,500	7,251	249	96.68%
Supplies and Materials	53,253	-	53,253	53,009	244	99.54%
<b>Excellence Thru Literacy</b>						
Personal Services	16,560	(1,400)	15,160	14,906	254	98.32%
Employee Benefits	1,267	-	1,267	1,198	69	94.55%
Contracted Services	10,874	(2,500)	8,374	7,829	545	93.49%
Supplies and Materials	274,477	14,000	288,477	222,727	65,750	77.21%
Other	22,000	(13,000)	9,000	8,882	118	98.69%
<b>World Languages Instruction</b>						
Personal Services	1,000	500	1,500	1,258	242	83.87%
Employee Benefits	77	50	127	86	41	67.72%
Supplies and Materials	6,500	(6,000)	500	-	500	0.00%
<b>Language Arts</b>						
Personal Services	4,645	(3,000)	1,645	1,156	489	70.27%
Employee Benefits	355	-	355	80	275	22.54%
Supplies and Materials	34,500	500	35,000	34,765	235	99.33%
<b>Math</b>						
Supplies and Materials	74,468	1,000	75,468	74,965	503	99.33%
<b>Choral Music</b>						
Personal Services	464	-	464	-	464	0.00%
Employee Benefits	36	-	36	-	36	0.00%
Contracted Services	3,900	100	4,000	3,945	55	98.63%
Supplies and Materials	31,000	500	31,500	31,126	374	98.81%
<b>Physical Education</b>						
Personal Services	2,800	1,500	4,300	4,139	161	96.26%
Employee Benefits	214	400	614	437	177	71.17%
Contracted Services	-	500	500	347	153	69.40%
Supplies and Materials	41,182	(5,500)	35,682	35,109	573	98.39%
<b>Reading</b>						
Personal Services	49,200	(8,000)	41,200	40,544	656	98.41%
Employee Benefits	4,306	1,500	5,806	5,288	518	91.08%
Contracted Services	6,908	1,200	8,108	7,909	199	97.55%
Supplies and Materials	19,943	5,000	24,943	24,391	552	97.79%
Other Charges	4,663	1,500	6,163	5,947	216	96.50%
<b>Science</b>						
Contracted Services	5,000	(2,000)	3,000	2,858	142	95.27%
Supplies and Materials	91,052	(7,500)	83,552	82,873	679	99.19%
<b>Social Studies</b>						
Personal Services	1,200	-	1,200	978	222	81.50%
Employee Benefits	92	-	92	75	17	81.52%
Supplies and Materials	29,800	1,500	31,300	30,860	440	98.59%
<b>Instrumental Music</b>						
Contracted Services	4,500	(500)	4,000	3,547	453	88.68%
Supplies and Materials	27,000	1,000	28,000	27,834	166	99.41%
<b>General School</b>						
Contracted Services	4,000	(500)	3,500	3,244	256	92.69%
Supplies and Materials	76,000	12,500	88,500	87,362	1,138	98.71%
Capital Outlay	20,000	(10,000)	10,000	9,052	948	90.52%

**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 year ended June 30, 2016*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Summer School</b>						
Personal Services	112,845	527,725	640,570	640,120	450	99.93%
Employee Benefits	20,558	49,513	70,071	69,244	827	98.82%
Contracted Services	-	(84,000)	(84,000)	(84,329)	329	100.39%
Supplies and Materials	-	2,000	2,000	1,513	487	75.65%
<b>Project Graduation</b>						
Contracted Services	1,041,742	-	1,041,742	1,041,742	-	100.00%
<b>High Needs Schools</b>						
Contracted Services	2,140	(2,000)	140	-	140	0.00%
Supplies and Materials	2,000	(2,000)	-	-	-	N/A
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Personal Services	1,150,000	306,000	1,456,000	1,455,134	866	99.94%
Employee Benefits	191,475	17,000	208,475	208,196	279	99.87%
Contracted Services	288	4,000	4,288	4,000	288	93.28%
Supplies and Materials	114,420	(59,000)	55,420	55,100	320	99.42%
Other Charges	230,450	48,000	278,450	277,940	510	99.82%
<b>T &amp; I Construction</b>						
Contracted Services	50,000	-	50,000	49,931	69	99.86%
Supplies and Materials	201,686	(1,000)	200,686	200,570	116	99.94%
<b>Driver's Education</b>						
Contracted Services	94,633	(8,000)	86,633	86,237	396	99.54%
Supplies and Materials	23,700	(12,000)	11,700	11,260	440	96.24%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	(9,000)	(4,132)	(4,249)	117	102.83%
<b>Section 504 Instruction</b>						
Contracted Services	37,500	(9,000)	28,500	27,696	804	97.18%
Supplies and Materials	9,299	(6,750)	2,549	2,226	323	87.33%
<b>Magnet Department</b>						
Personal Services	30,017	(11,000)	19,017	18,689	328	98.28%
Employee Benefits	6,749	(3,500)	3,249	2,779	470	85.53%
Contracted Services	19,185	(1,500)	17,685	13,730	3,955	77.64%
Supplies and Materials	434,613	16,000	450,613	450,415	198	99.96%
Other Charges	40,000	(31,000)	9,000	8,215	785	91.28%
<b>ELL Instruction</b>						
Personal Services	2,970,390	155,000	3,125,390	3,124,498	892	99.97%
Employee Benefits	738,069	62,000	800,069	799,397	672	99.92%
Contracted Services	-	6,000	6,000	5,743	257	95.72%
<b>District Stem</b>						
Personal Services	-	25,250	25,250	24,735	515	97.96%
Employee Benefits	-	6,000	6,000	5,623	377	93.72%
Contracted Services	-	25,000	25,000	24,135	865	96.54%
Supplies and Materials	-	27,750	27,750	26,750	1,000	96.40%
Other Charges	-	1,500	1,500	945	555	63.00%
<b>Alternative Schools</b>						
Personal Services	1,139,024	267,000	1,406,024	1,405,494	530	99.96%
Employee Benefits	278,275	77,000	355,275	354,655	620	99.83%
Supplies and Materials	54,429	(49,000)	5,429	4,570	859	84.18%
<b>Kelly Volunteer Academy</b>						
Employee Benefits	-	50	50	15	35	30.00%
<b>Special Education Program</b>						
Personal Services	29,495,815	(267,000)	29,228,815	29,228,199	616	100.00%
Employee Benefits	7,053,755	488,300	7,542,055	7,541,608	447	99.99%
Contracted Services	109,400	13,402	122,802	121,899	903	99.26%
Supplies and Materials	412,500	17,720	430,220	428,488	1,732	99.60%

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 year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Career &amp; Technical Education</b>						
Personal Services	8,777,208	(189,300)	8,587,908	8,587,628	280	100.00%
Employee Benefits	2,768,376	(555,500)	2,212,876	2,262,283	(49,407)	102.23%
Contracted Services	4,478	-	4,478	4,097	381	91.49%
Supplies and Materials	277,224	53,000	330,224	329,456	768	99.77%
Other Charges	2,600	-	2,600	1,713	887	65.88%
Capital Outlay	51,113	(44,000)	7,113	7,035	78	98.90%
<i>Total Instruction</i>	261,365,155	3,071,075	264,436,230	263,732,138	704,092	99.73%
<i>Support Services:</i>						
<b>Attendance</b>						
Personal Services	1,506,507	(51,000)	1,455,507	1,455,036	471	99.97%
Employee Benefits	415,305	(26,000)	389,305	400,320	(11,015)	102.83%
Contracted Services	11,600	4,000	15,600	15,287	313	97.99%
Supplies and Materials	-	1,000	1,000	532	468	53.20%
Other Charges	5,000	(4,000)	1,000	535	465	53.50%
<b>Health Services</b>						
Personal Services	1,628,377	40,000	1,668,377	1,668,178	199	99.99%
Employee Benefits	405,875	20,000	425,875	425,309	566	99.87%
Contracted Services	45,950	(15,500)	30,450	29,890	560	98.16%
Supplies and Materials	145,210	(21,000)	124,210	122,761	1,449	98.83%
Other Charges	21,388	-	21,388	10,994	10,394	51.40%
<b>Other Student Support</b>						
Personal Services	1,764,902	(104,500)	1,660,402	1,659,969	433	99.97%
Employee Benefits	499,781	(128,000)	371,781	411,609	(39,828)	110.71%
Contracted Services	444,456	-	444,456	135,054	309,402	30.39%
Supplies and Materials	-	2,000	2,000	1,180	820	59.00%
<b>Transfer Department</b>						
Personal Services	193,456	1,500	194,956	194,508	448	99.77%
Employee Benefits	44,594	2,000	46,594	46,093	501	98.92%
Contracted Services	783	-	783	-	783	0.00%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	524	-	524	-	524	0.00%
<b>Guidance</b>						
Personal Services	5,687,045	191,000	5,878,045	5,877,264	781	99.99%
Employee Benefits	1,431,447	82,000	1,513,447	1,512,851	596	99.96%
Contracted Services	-	1,000	1,000	651	349	65.10%
Supplies and Materials	22,450	500	22,950	22,695	255	98.89%
Other Charges	5,711	(2,000)	3,711	3,257	454	87.77%
<b>Math</b>						
Contracted Services	-	1,000	1,000	538	462	53.80%
Supplies and Materials	1,775	-	1,775	1,445	330	81.41%
Other Charges	10,123	(3,000)	7,123	6,907	216	96.97%
<b>Choral Music</b>						
Personal Services	5,171	1,000	6,171	5,700	471	92.37%
Employee Benefits	864	100	964	950	14	98.55%
Contracted Services	1,807	500	2,307	2,216	91	96.06%
Supplies and Materials	2,545	-	2,545	2,366	179	92.97%
Other Charges	4,600	(4,000)	600	80	520	13.33%
<b>Physical Education</b>						
Personal Services	4,000	3,000	7,000	6,472	528	92.46%
Employee Benefits	668	400	1,068	1,047	21	98.03%
Contracted Services	2,540	-	2,540	1,933	607	76.10%
Supplies and Materials	2,186	1,500	3,686	3,254	432	88.28%
Other Charges	2,500	(1,500)	1,000	465	535	46.50%

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 year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Science</b>						
Personal Services	1,250	5,000	6,250	5,475	775	87.60%
Employee Benefits	191	900	1,091	1,026	65	94.04%
Contracted Services	500	-	500	428	72	85.60%
Supplies and Materials	3,938	(2,000)	1,938	1,099	839	56.71%
Other Charges	7,272	6,500	13,772	13,192	580	95.79%
<b>Social Studies</b>						
Personal Services	6,600	(2,000)	4,600	3,900	700	84.78%
Employee Benefits	1,102	-	1,102	485	617	44.01%
Contracted Services	2,442	2,000	4,442	4,360	82	98.15%
Supplies and Materials	1,894	1,500	3,394	3,078	316	90.69%
Other Charges	1,690	-	1,690	1,514	176	89.59%
<b>Talented and Gifted</b>						
Personal Services	212,050	19,000	231,050	230,169	881	99.62%
Employee Benefits	54,026	7,300	61,326	60,973	353	99.42%
Contracted Services	6,267	(5,000)	1,267	1,119	148	88.32%
Supplies and Materials	8,000	(1,000)	7,000	6,384	616	91.20%
Other Charges	2,244	-	2,244	1,489	755	66.35%
<b>Instrumental Music</b>						
Personal Services	4,000	-	4,000	4,000	-	100.00%
Employee Benefits	668	-	668	667	1	99.85%
Contracted Services	4,950	1,000	5,950	5,213	737	87.61%
Supplies and Materials	950	-	950	626	324	65.89%
Other Charges	1,000	-	1,000	375	625	37.50%
<b>Regular Instruction</b>						
Personal Services	7,743,905	(25,750)	7,718,155	7,717,399	756	99.99%
Employee Benefits	2,035,138	247,468	2,282,606	2,387,324	(104,718)	104.59%
Contracted Services	862,000	(64,545)	797,455	738,889	58,566	92.66%
Supplies and Materials	-	5,000	5,000	4,308	692	86.16%
Other Charges	57,100	(57,700)	(600)	-	(600)	0.00%
<b>Driver Education</b>						
Contracted Services	1,575	(1,000)	575	-	575	0.00%
Supplies and Materials	436	150	586	495	91	84.47%
<b>System-Wide Screening</b>						
Supplies and Materials	24,197	(18,000)	6,197	5,703	494	92.03%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	38,989	(38,000)	989	-	989	0.00%
Supplies and Materials	2,525	(1,000)	1,525	1,152	373	75.54%
Other Charges	374	-	374	-	374	0.00%
<b>Instruction Program</b>						
Contracted Services	4,239	3,000	7,239	6,849	390	94.61%
Supplies and Materials	9,291	2,500	11,791	11,509	282	97.61%
Other Charges	14,489	(7,000)	7,489	6,737	752	89.96%
<b>Alternative Schools</b>						
Personal Services	474,845	25,000	499,845	498,929	916	99.82%
Employee Benefits	125,498	5,000	130,498	130,168	330	99.75%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	(9,000)	-	-	-	N/A
<b>Libraries/Audio/Visual</b>						
Personal Services	4,116,008	33,000	4,149,008	4,148,679	329	99.99%
Employee Benefits	1,012,692	26,000	1,038,692	1,038,079	613	99.94%
Contracted Services	40,287	3,000	43,287	42,620	667	98.46%
Supplies and Materials	501,797	43,500	545,297	544,608	689	99.87%
Other Charges	5,087	(3,000)	2,087	1,338	749	64.11%

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 year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Staff Development</b>						
Personal Services	10,000	(3,000)	7,000	6,188	812	88.40%
Employee Benefits	1,217	-	1,217	462	755	37.96%
Contracted Services	9,000	(3,000)	6,000	5,120	880	85.33%
Supplies and Materials	12,508	17,000	29,508	28,725	783	97.35%
Other Charges	22,171	49,000	71,171	70,555	616	99.13%
<b>Art</b>						
Personal Services	4,000	-	4,000	4,000	-	0.00%
Employee Benefits	668	-	668	668	-	0.00%
Contracted Services	2,105	-	2,105	1,708	397	81.14%
Supplies and Materials	3,790	2,500	6,290	5,696	594	90.56%
Other Charges	2,408	(1,000)	1,408	930	478	66.05%
<b>Basic Elementary</b>						
Contracted Services	10,747	(6,500)	4,247	3,646	601	85.85%
Supplies and Materials	116,590	(40,000)	76,590	76,352	238	99.69%
Other Charges	18,500	-	18,500	13,747	4,753	74.31%
<b>Special Education Program</b>						
Personal Services	5,649,494	4,700	5,654,194	5,653,859	335	99.99%
Employee Benefits	1,423,136	(82,000)	1,341,136	1,340,875	261	99.98%
Contracted Services	326,797	(64,927)	261,870	261,412	458	99.83%
Supplies and Materials	131,559	25,000	156,559	155,750	809	99.48%
Other Charges	28,000	5,500	33,500	32,989	511	98.47%
<b>Basic Middle</b>						
Contracted Services	5,455	(4,000)	1,455	591	864	40.62%
Supplies and Materials	12,320	(6,500)	5,820	5,233	587	89.91%
Other Charges	33,711	(7,000)	26,711	25,967	744	97.21%
<b>Basic Secondary</b>						
Contracted Services	82,400	(15,000)	67,400	66,676	724	98.93%
Supplies and Materials	4,489	500	4,989	4,716	273	94.53%
Other Charges	16,500	(10,000)	6,500	5,772	728	88.80%
<b>World Language</b>						
Personal Services	2,000	3,000	5,000	4,650	350	93.00%
Employee Benefits	334	500	834	536	298	64.27%
Contracted Services	2,734	(1,100)	1,634	846	788	51.77%
Other Charges	2,914	-	2,914	2,077	837	71.28%
<b>Language Arts</b>						
Personal Services	10,000	17,000	27,000	26,647	353	98.69%
Employee Benefits	1,669	2,500	4,169	3,753	416	90.02%
Contracted Services	2,973	-	2,973	2,741	232	92.20%
Supplies and Materials	1,500	1,000	2,500	1,970	530	78.80%
Other Charges	31,559	(15,500)	16,059	15,536	523	96.74%
<b>Career &amp; Technical Education</b>						
Personal Services	388,497	500	388,997	388,649	348	99.91%
Employee Benefits	98,397	13,000	111,397	110,945	452	99.59%
Contracted Services	11,825	20,000	31,825	31,095	730	97.71%
Supplies and Materials	12,500	5,000	17,500	16,667	833	95.24%
<b>TAP Department</b>						
Supplies and Materials	5,000	(500)	4,500	3,972	528	88.27%
<b>Family/Community Engagement</b>						
Personal Services	149,727	(41,000)	108,727	108,349	378	99.65%
Employee Benefits	26,850	-	26,850	26,398	452	98.32%
Contracted Services	2,820	(1,500)	1,320	821	499	62.20%
Supplies and Materials	9,070	24,000	33,070	32,632	438	98.68%
<b>Grants Department</b>						
Contracted Services	1,279	500	1,779	1,492	287	83.87%
Supplies and Materials	2,500	(1,000)	1,500	1,103	397	73.53%
Other Charges	500	-	500	369	131	73.80%

**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 year ended June 30, 2016*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Adult Program</b>						
Personal Services	15,133	45,200	60,333	60,073	260	99.57%
Employee Benefits	20,139	(3,000)	17,139	16,160	979	94.29%
Supplies and Materials	35,193	6,000	41,193	40,408	785	98.09%
<b>Humanities</b>						
Contracted Services	2,030	1,500	3,530	3,107	423	88.02%
Supplies and Materials	2,500	500	3,000	2,777	223	92.57%
Other Charges	1,110	(500)	610	38	572	6.23%
<b>Board of Education</b>						
Personal Services	253,117	5,500	258,617	258,099	518	99.80%
Employee Benefits	456,488	(202,000)	254,488	254,224	264	99.90%
Contracted Services	290,260	(58,500)	231,760	231,141	619	99.73%
Supplies and Materials	2,225	(1,000)	1,225	1,013	212	82.69%
Other Charges	6,166,161	212,000	6,378,161	6,079,815	298,346	95.32%
<b>District Wide Contract Services</b>						
Contracted Services	3,508,966	(1,500)	3,507,466	3,174,053	333,413	90.49%
<b>Office of the Superintendent</b>						
Personal Services	452,368	280,000	732,368	732,002	366	99.95%
Employee Benefits	126,967	(29,400)	97,567	111,567	(14,000)	114.35%
Contracted Services	12,997	4,500	17,497	17,040	457	97.39%
Supplies and Materials	4,013	500	4,513	4,217	296	93.44%
Other Charges	-	100	100	30	70	30.00%
<b>Office of the Principal</b>						
Personal Services	23,706,976	1,182,300	24,889,276	24,888,590	686	100.00%
Employee Benefits	5,765,043	58,000	5,823,043	6,022,935	(199,892)	103.43%
Contracted Services	27,676	(3,000)	24,676	23,839	837	96.61%
Other Charges	-	3,000	3,000	3,000	-	100.00%
<b>Fiscal Services</b>						
Personal Services	1,431,120	65,000	1,496,120	1,495,675	445	99.97%
Employee Benefits	285,585	78,500	364,085	363,521	564	99.85%
Contracted Services	5,290	18,500	23,790	23,318	472	98.02%
Supplies and Materials	13,880	32,000	45,880	45,151	729	98.41%
<b>Human Resources</b>						
Personal Services	988,995	72,000	1,060,995	1,060,191	804	99.92%
Employee Benefits	216,482	25,129	241,611	241,933	(322)	100.13%
Contracted Services	280,355	53,000	333,355	332,830	525	99.84%
Supplies and Materials	7,871	7,000	14,871	14,482	389	97.38%
Other Charges	4,000	(3,000)	1,000	341	659	34.10%
<b>HR Employee Benefits Div</b>						
Personal Services	489,242	48,000	537,242	536,252	990	99.82%
Employee Benefits	128,688	15,500	144,188	143,579	609	99.58%
Contracted Services	4,418	34,000	38,418	37,829	589	98.47%
Supplies and Materials	4,955	10,500	15,455	15,001	454	97.06%
<b>Operation of Plant</b>						
Personal Services	8,705,955	(220,000)	8,485,955	8,485,710	245	100.00%
Employee Benefits	2,390,853	(339,000)	2,051,853	2,051,692	161	99.99%
Contracted Services	1,351,029	330,278	1,681,307	1,518,335	162,972	90.31%
Supplies and Materials	14,108,017	50,000	14,158,017	13,417,212	740,805	94.77%
Other Charges	403,214	2,316,834	2,720,048	2,719,469	579	99.98%
Capital Outlay	50,000	23,000	73,000	72,357	643	99.12%
<b>Security</b>						
Personal Services	3,309,384	(132,000)	3,177,384	3,176,820	564	99.98%
Employee Benefits	690,216	25,000	715,216	715,062	154	99.98%
Contracted Services	138,500	(74,000)	64,500	63,923	577	99.11%
Supplies and Materials	177,077	(77,000)	100,077	99,361	716	99.28%
Other Charges	9,600	(9,500)	100	-	100	0.00%
Capital Outlay	-	90,000	90,000	89,940	60	99.93%

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 year ended June 30, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Maintenance of Plant</b>						
Personal Services	5,602,559	245,000	5,847,559	5,847,137	422	99.99%
Employee Benefits	1,395,387	35,500	1,430,887	1,430,358	529	99.96%
Contracted Services	494,879	(63,161)	431,718	431,261	457	99.89%
Supplies and Materials	1,919,762	135,720	2,055,482	2,003,169	52,313	97.45%
Other Charges		1,000	1,000	410	590	0.00%
Capital Outlay	124,000	(36,000)	88,000	41,277	46,723	46.91%
<b>Facilities</b>						
Personal Services	279,329	3,000	282,329	282,263	66	99.98%
Employee Benefits	68,176	(11,000)	57,176	57,035	141	99.75%
Contracted Services	14,900	(7,000)	7,900	7,625	275	96.52%
Supplies and Materials	2,850	(1,000)	1,850	1,321	529	71.41%
Other Charges	1,000	-	1,000	510	490	51.00%
<b>Student Transportation</b>						
Personal Services	832,332	105,000	937,332	937,038	294	99.97%
Employee Benefits	154,586	2,000	156,586	156,407	179	99.89%
Contracted Services	310,057	(11,000)	299,057	294,601	4,456	98.51%
Supplies and Materials	73,000	(18,000)	55,000	54,686	314	99.43%
Other Charges	2,600	(2,000)	600	150	450	25.00%
<b>Regular Contracts</b>						
Contracted Services	10,682,683	(45,000)	10,637,683	10,636,752	931	99.99%
Supplies and Materials	-	1,000	1,000	440	560	44.00%
Capital Outlay	-	9,000	9,000	8,500	500	94.44%
<b>Vocational Transportation</b>						
Contracted Services	72,547	(8,000)	64,547	63,761	786	98.78%
<b>Special Education Transportation</b>						
Personal Services	42,841	1,000	43,841	43,621	220	99.50%
Employee Benefits	10,008	500	10,508	10,348	160	98.48%
Contracted Services	4,638,969	169,500	4,808,469	4,807,920	549	99.99%
Other Charges	-	100	100	30	70	30.00%
<b>Central and Other</b>						
Supplies and Materials	-	500	500	270	230	54.00%
<b>Technology</b>						
Personal Services	3,213,508	(20,850)	3,192,658	3,192,445	213	99.99%
Employee Benefits	664,546	123,500	788,046	787,506	540	99.93%
Contracted Services	535,000	(7,000)	528,000	527,048	952	99.82%
Supplies and Materials	130,000	(32,000)	98,000	74,849	23,151	76.38%
Other Charges	20,000	25,000	45,000	44,131	869	98.07%
Capital Outlay	191,354	(32,000)	159,354	159,287	67	99.96%
<b>Instructional Technology</b>						
Personal Services	649,816	(33,000)	616,816	616,472	344	99.94%
Employee Benefits	174,072	(24,000)	150,072	149,228	844	99.44%
Contracted Services	107,175	(61,000)	46,175	45,238	937	97.97%
Supplies and Materials	20,306	1,500	21,806	21,487	319	98.54%
Other Charges	1,500	(500)	1,000	499	501	49.90%
<b>Publications</b>						
Contracted Services	13,000	(6,500)	6,500	5,901	599	90.78%
Supplies and Materials	75,000	(5,000)	70,000	69,220	780	98.89%
<b>Public Affairs</b>						
Personal Services	618,534	20,000	638,534	637,973	561	99.91%
Employee Benefits	126,684	13,000	139,684	139,311	373	99.73%
Contracted Services	134,849	(36,000)	98,849	98,078	771	99.22%
Supplies and Materials	1,000	1,500	2,500	2,356	144	94.24%



**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 year ended June 30, 2016*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Office of Accountability</b>						
Personal Services	661,709	(172,000)	489,709	489,196	513	99.90%
Employee Benefits	106,622	(6,500)	100,122	99,560	562	99.44%
Contracted Services	150,793	12,136	162,929	161,278	1,651	98.99%
Supplies and Materials	17,950	(13,000)	4,950	3,959	991	79.98%
Other Charges	6,469	(5,000)	1,469	680	789	46.29%
<b>Office of Innovation</b>						
Personal Services	184,571	(87,000)	97,571	97,185	386	99.60%
Employee Benefits	53,735	(32,000)	21,735	21,033	702	96.77%
Contracted Services	12,103	(9,000)	3,103	2,264	839	72.96%
Supplies and Materials	5,000	4,000	9,000	8,778	222	97.53%
Other Charges	6,000	3,500	9,500	9,041	459	95.17%
<b>Warehouse and School Mail</b>						
Personal Services	336,089	(44,000)	292,089	291,178	911	99.69%
Employee Benefits	65,588	1,500	67,088	66,689	399	99.41%
Contracted Services	104,490	(31,000)	73,490	73,283	207	99.72%
Supplies and Materials	17,750	(6,000)	11,750	11,135	615	94.77%
<b>Office of Chief Operating Officer</b>						
Personal Services	166,863	(5,500)	161,363	160,907	456	99.72%
Employee Benefits	27,930	(1,000)	26,930	26,674	256	99.05%
Contracted Services	600	-	600	580	20	96.67%
Supplies and Materials	500	1,000	1,500	1,000	500	66.67%
Other Charges	1,005,980	417,000	1,422,980	1,420,673	2,307	99.84%
<b>Other Charges</b>						
Payments to Primary Governments	13,022,088	-	13,022,088	13,320,112	(298,024)	102.29%
Contracted Services	-	159,000	159,000	158,634	366	99.77%
Other Charges	-	-	-	498	(498)	N/A
<i>Total Support Services</i>	<i>165,809,785</i>	<i>4,640,882</i>	<i>170,450,667</i>	<i>168,966,957</i>	<i>1,483,710</i>	<i>99.13%</i>
Total Expenditures	427,174,940	7,711,957	434,886,897	432,699,095	2,187,802	99.50%
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,365,060	(2,352,957)	7,012,103	11,476,525	4,464,422	163.67%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,460,000	-	1,460,000	1,161,977	(298,023)	79.59%
Transfers To Other Funds	(10,825,060)	2,125,705	(8,699,355)	(8,307,724)	391,631	95.50%
Total Other Financing Sources (Uses)	(9,365,060)	2,125,705	(7,239,355)	(7,145,747)	93,608	98.71%
Net Change in Fund Balances	-	(227,252)	(227,252)	4,330,778	4,558,030	-1905.72%
Fund Balances, July 1, 2015	16,024,007	-	16,024,007	16,024,007	-	100.00%
Fund Balances, June 30, 2016	\$ 16,024,007	\$ (227,252)	\$ 15,796,755	\$ 20,354,785	\$ 4,558,030	128.85%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
Central Cafeteria Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Sale of Lunches	\$ 6,713,938	\$ -	\$ 6,713,938	\$ 5,461,070	\$ (1,252,868)	81.34%
<i>Federal Government:</i>						
National School Lunch Program	20,371,000	-	20,371,000	21,112,774	741,774	103.64%
<i>State of Tennessee:</i>						
State Matching Funds	263,062	-	263,062	249,687	(13,375)	94.92%
<i>Other Local Revenues:</i>						
	680,000	-	680,000	627,892	(52,108)	92.34%
<b>Total Revenues</b>	<b>28,028,000</b>	<b>-</b>	<b>28,028,000</b>	<b>27,451,423</b>	<b>(576,577)</b>	<b>97.94%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	8,500,000	-	8,500,000	8,233,568	266,432	96.87%
Employee Benefits	2,621,000	-	2,621,000	2,396,016	224,984	91.42%
Contractual Services	1,066,000	-	1,066,000	717,421	348,579	67.30%
Supplies & Materials	13,885,000	49,257	13,934,257	13,172,235	762,022	94.53%
Other Charges	881,000	-	881,000	791,003	89,997	89.78%
Capital Outlay	200,000	238,418	438,418	884,548	(446,130)	201.76%
<i>Total Food Service</i>	<i>27,153,000</i>	<i>287,675</i>	<i>27,440,675</i>	<i>26,194,791</i>	<i>1,245,884</i>	<i>95.46%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	875,000	(287,675)	587,325	1,256,632	669,307	213.96%
<b>Other Financing Uses</b>						
Transfer to Other Funds	(875,000)	-	(875,000)	(875,008)	(8)	100.00%
Net Change in Fund Balances	-	(287,675)	(287,675)	381,624	669,299	-132.66%
Fund Balances, July 1, 2015	8,107,020	-	8,107,020	8,107,020	-	100.00%
Fund Balances, June 30, 2016	\$ 8,107,020	\$ (287,675)	\$ 7,819,345	\$ 8,488,644	\$ 669,299	108.56%

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
School Construction Capital Projects Fund  
Schedule of Construction Project Expenditures -  
Budget and Actual  
For the year ended June 30, 2016*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 11,219,078	\$ -	\$ 3,913,132	\$ 3,913,132	\$ 7,305,946
School Energy Savings Project	23,603,423	39,524,632	-	39,524,632	(15,921,209)
Hardin Valley High School	50,000,000	49,982,267	-	49,982,267	17,733
Pond Gap Elementary	7,550,000	32,614	523,805	556,419	6,993,581
Shannondale Elementary	4,015,000	3,743,907	30,139	3,774,046	240,954
Energy Management Project IIIB	13,182,024	13,107,164	-	13,107,164	74,860
CTE Magnet High	3,785,000	3,415,214	195,581	3,610,795	174,205
Energy Management Project IIIC	14,872,404	14,939,037	95,888	15,034,925	(162,521)
Mooreland Heights Addition/Renovation	1,300,000	510,368	785,586	1,295,954	4,046
Security Upgrades	5,875,000	2,456,366	2,201,585	4,657,951	1,217,049
Tech Upgrades Systemwide	535,000	-	145,746	145,746	389,254
HVAC Upgrades	3,390,000	985,681	1,797,825	2,783,506	606,494
Roofing Upgrades	2,610,000	285,623	415,583	701,206	1,908,794
Rule Warehouse Construction	132,231	123,741	551	124,292	7,939
Land Acquisition	400,000	-	339,802	339,802	60,198
BEP Growth Mod Class Relocation	610,241	-	103,115	103,115	507,126
Drive Parking Upgrades	500,000	-	95,980	95,980	404,020
Hardin Valley Middle School	1,500,000	-	967,126	967,126	532,874
Gibbs Middle School	1,500,000	-	1,123,608	1,123,608	376,392
Karns High Remedial Upgrades	750,000	232,200	499,974	732,174	17,826
Ameresco Solar Project	9,291,315	-	8,322,713	8,322,713	968,602
<i>Total Capital Projects:</i>	<u>\$ 156,620,716</u>	<u>\$ 129,338,814</u>	<u>\$ 21,557,739</u>	<u>\$ 150,896,553</u>	<u>\$ 5,724,163</u>