

Budget Report to Citizenry



Knox County, Tennessee

**For the Year Ended
June 30, 2019**

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the year ended June 30, 2019

INTRODUCTORY SECTION	i	Table of Contents
	ii	Transmittal Letter
GENERAL FUND	1-13	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
SPECIAL REVENUE FUNDS		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	14	<i>Governmental Library Fund</i>
	15	<i>Public Library Fund</i>
	16	<i>Solid Waste Fund</i>
	17	<i>Air Quality Fund</i>
	18	<i>Hotel-Motel Tax Fund</i>
	19-20	<i>Engineering and Public Works Fund</i>
DEBT SERVICE FUND	21	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
	22-23	<i>Public Improvement Fund</i> Schedule of Construction Project Expenditures (Budget and Actual)
CAPITAL PROJECTS FUNDS		<i>ADA Construction Fund</i> Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
DISCRETELY PRESENTED COMPONENT UNIT - THE BOARD		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	24-32	<i>General Fund - General Purpose Schools</i>
	33	<i>School Cafeteria Fund</i>
	34	<i>School Construction Capital Projects Fund</i> Schedule of Construction Project Expenditures (Budget and Actual)



OFFICE OF COUNTY MAYOR GLENN JACOBS

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

December 30, 2019

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, 2019, 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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 124,332,000	\$ -	\$ 124,332,000	\$ 125,637,491	\$ 1,305,491	101.05%
County Local Option Taxes	17,746,000	62,197	17,808,197	20,019,151	2,210,954	112.42%
Wheel Taxes	550,000	-	550,000	572,282	22,282	104.05%
Total Local Taxes	142,628,000	62,197	142,690,197	146,228,924	3,538,727	102.48%
<i>Licenses and Permits:</i>						
Licenses	3,240,000	-	3,240,000	3,071,770	(168,230)	94.81%
Permits	1,707,260	-	1,707,260	1,971,385	264,125	115.47%
Total Licenses and Permits	4,947,260	-	4,947,260	5,043,155	95,895	101.94%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	10,000	-	10,000	4,940	(5,060)	49.40%
Circuit Court	150	-	150	105	(45)	70.00%
Criminal Court	665,250	116,964	782,214	620,240	(161,974)	79.29%
Juvenile Court	1,115,350	-	1,115,350	991,473	(123,877)	88.89%
Other Fines, Forfeitures & Penalties	158,500	257,451	415,952	573,507	157,555	137.88%
Total Fines, Forfeitures and Penalties	1,949,250	374,415	2,323,665	2,190,263	(133,401)	94.26%
<i>Charges for Current Services:</i>	7,540,141	686,400	8,226,541	8,458,108	231,567	102.81%
<i>Other Local Revenues:</i>	4,730,829	4,711	4,735,540	6,423,269	1,687,729	135.64%
<i>State of Tennessee:</i>						
Prisoner Board	2,067,856	-	2,067,856	2,988,428	920,572	144.52%
Other State Revenues	7,559,554	1,230,184	8,789,738	9,863,066	1,073,328	112.21%
Total State of Tennessee	9,627,410	1,230,184	10,857,594	12,851,494	1,993,900	118.36%
<i>Federal Government:</i>						
Prisoner Board - Federal	1,009,288	-	1,009,288	1,414,906	405,618	140.19%
Total Federal Government	1,009,288	-	1,009,288	1,414,906	405,618	140.19%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	147,500	-	147,500	199,462	51,962	135.23%
Citizen Groups	-	3,850	3,850	55,005	51,155	1428.70%
CAC Debt Payment	166,664	-	166,664	166,664	-	100.00%
Total Other Governments and Citizen Groups	314,164	3,850	318,014	421,131	103,117	132.43%
<i>Other Miscellaneous</i>						
Increase in Equity Interest in Joint Venture	-	-	-	298,686	298,686	N/A
Total Revenues	172,746,342	2,361,757	175,108,099	183,329,936	8,221,838	104.70%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	329,814	-	329,814	328,614	1,200	99.64%
Employee Benefits	175,817	(18,265)	157,552	157,517	35	99.98%
Contracted Services	47,225	4,720	51,945	51,835	110	99.79%
Supplies and Materials	6,500	45	6,545	6,209	336	94.87%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	329,814	-	329,814	328,614	1,200	99.64%
Employee Benefits	175,817	(18,265)	157,552	157,517	35	99.98%
Contracted Services	47,225	4,720	51,945	51,835	110	99.79%
Supplies and Materials	6,500	45	6,545	6,209	336	94.87%
Other Charges	23,363	-	23,363	23,363	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	51,300	3,700	93.27%
Internal Audit						
Personal Services	401,033	(43,400)	357,633	357,568	65	99.98%
Employee Benefits	112,730	(27,400)	85,330	85,268	62	99.93%
Contracted Services	26,050	17,500	43,550	43,546	4	99.99%
Supplies and Materials	10,500	(4,300)	6,200	6,156	44	99.29%
Other Charges	681	-	681	681	-	100.00%
Audit Committee						
Personal Services	5,875	(5,875)	-	-	-	N/A
Employee Benefits	449	-	449	-	449	0.00%
Ethics Committee						
Contracted Services	250	-	250	95	155	38.00%
Supplies and Materials	50	-	50	8	42	16.00%
Codes Commission						
Contracted Services	5,000	-	5,000	4,816	184	96.32%
County Clerk						
Personal Services		10,500	10,500	10,480	20	99.81%
Employee Benefits		9,200	9,200	9,200	-	100.00%
Contracted Services	501,965	(27,000)	474,965	474,449	516	99.89%
Supplies and Materials	124,259	(19,700)	104,559	103,825	734	99.30%
Other Charges	960	-	960	960	-	100.00%
Election Commission						
Personal Services	1,226,407	156,200	1,382,607	1,382,607	-	100.00%
Employee Benefits	210,964	27,357	238,321	238,320	1	100.00%
Contracted Services	435,300	(13,125)	422,175	422,153	22	99.99%
Supplies and Materials	33,250	(4,169)	29,081	29,051	30	99.90%
Other Charges	2,722	980	3,702	3,701	1	99.97%
Law Department						
Personal Services	1,623,785	(8,800)	1,614,985	1,614,198	787	99.95%
Employee Benefits	400,212	4,400	404,612	404,610	2	100.00%
Contracted Services	110,555	(24,800)	85,755	85,711	44	99.95%
Supplies and Materials	33,000	4,250	37,250	37,201	49	99.87%
Other Charges	681	-	681	681	-	100.00%
Capital Outlay	-	14,400	14,400	14,332	68	N/A
Law Dept-Outside Legal Fees						
Contracted Services	-	229,300	229,300	229,229	71	99.97%
County Mayor						
Personal Services	670,816	91,910	762,726	762,721	5	100.00%
Employee Benefits	155,668	25,040	180,708	180,705	3	100.00%
Contracted Services	47,950	15,990	63,940	63,939	1	100.00%
Supplies and Materials	8,000	2,522	10,522	10,519	3	99.97%
Other Charges	3,817	(25)	3,792	1,217	2,575	32.09%
County Lobbying						
Contracted Services	-	24,500	24,500	24,500	-	100.00%
ADA, FMLA & Title VI Office						
Personal Services	65,461	2,685	68,146	68,142	4	99.99%
Employee Benefits	19,993	1,955	21,948	21,946	2	99.99%
Contracted Services	13,700	1,710	15,410	15,409	1	99.99%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Supplies and Materials	1,500	(1,500)	-	-	-	N/A
Other Charges	681	-	681	681	-	100.00%
Family Justice Center						
Supplies and Materials	-	66,309	66,309	66,309	-	100.00%
Human Resources Department						
Personal Services	584,477	147,200	731,677	731,675	2	100.00%
Employee Benefits	177,851	33,100	210,951	210,933	18	99.99%
Contracted Services	49,270	25,340	74,610	74,605	5	99.99%
Supplies and Materials	4,000	1,187	5,187	5,187	-	100.00%
Other Charges	3,427	-	3,427	3,427	-	100.00%
Community Development						
Community Outreach						
Personal Services	84,264	-	84,264	84,264	-	100.00%
Employee Benefits	14,895	-	14,895	14,619	276	98.15%
Constituent Services						
Personal Services	113,125	28,600	141,725	141,710	15	99.99%
Employee Benefits	37,059	-	37,059	36,267	792	97.86%
Neighborhoods & Community Development						
Personal Services	224,995	(104,651)	120,344	120,344	-	100.00%
Employee Benefits	68,847	(40,500)	28,347	28,330	17	99.94%
Contracted Services	12,000	125	12,125	11,710	415	96.58%
Supplies and Materials	2,150	-	2,150	1,789	361	83.21%
Other Charges	10,425	-	10,425	10,425	-	100.00%
Finance Department						
Personal Services	1,680,323	127,370	1,807,693	1,807,692	1	100.00%
Employee Benefits	480,040	35,415	515,455	515,454	1	100.00%
Contracted Services	95,350	15,189	110,539	110,538	1	100.00%
Supplies and Materials	38,250	683	38,933	38,932	1	100.00%
Other Charges	1,181	-	1,181	691	490	58.51%
Capital Outlay	-	5,010	5,010	5,009	1	99.98%
Purchasing Department						
Personal Services	662,267	(83,900)	578,367	578,276	91	99.98%
Employee Benefits	206,478	(14,830)	191,648	191,644	4	100.00%
Contracted Services	46,550	(16,800)	29,750	29,697	53	99.82%
Supplies and Materials	11,650	(2,660)	8,990	5,138	3,852	57.15%
Other Charges	5,352	-	5,352	5,352	-	100.00%
Real Property Maintenance Division						
Personal Services	363,679	-	363,679	362,178	1,501	99.59%
Employee Benefits	112,199	-	112,199	111,964	235	99.79%
Contracted Services	58,000	(18,590)	39,410	39,377	33	99.92%
Supplies and Materials	5,500	(1,839)	3,661	3,559	102	97.21%
Other Charges	261	-	261	261	-	100.00%
Property Management						
Personal Services	144,558	21,375	165,933	165,931	2	100.00%
Employee Benefits	48,522	8,990	57,512	57,509	3	99.99%
Contracted Services	11,050	(8,400)	2,650	2,589	61	97.70%
Supplies and Materials	6,750	(5,625)	1,125	1,124	1	99.91%
Other Charges	681	-	681	681	-	100.00%
Inoperable Car Lot						
Contracted Services	3,000	2,050	5,050	5,050	-	100.00%
Supplies and Materials	750	-	750	-	750	0.00%
County Buildings Maintenance						
Personal Services	445,409	(15,943)	429,466	429,466	-	100.00%
Employee Benefits	137,432	(17,214)	120,218	120,218	-	100.00%
Contracted Services	14,900	(1,845)	13,055	13,055	-	100.00%
Supplies and Materials	39,150	(13,700)	25,450	25,370	80	99.69%
Other Charges	58,956	-	58,956	58,956	-	100.00%
E-Government Purchasing						
Personal Services	116,456	610	117,066	117,065	1	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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Employee Benefits	38,705	-	38,705	38,620	85	99.78%
Planning						
Contracted Services	764,260	-	764,260	764,260	-	100.00%
Geographic Information Systems						
Other Charges	410,089	(3,446)	406,643	406,643	-	100.00%
Codes Administration						
Personal Services	1,077,248	36,246	1,113,494	1,113,494	-	100.00%
Employee Benefits	348,209	(2,200)	346,009	346,008	1	100.00%
Contracted Services	65,963	6,649	72,612	72,432	180	99.75%
Supplies and Materials	51,500	(5,420)	46,080	46,070	10	99.98%
Other Charges	97,802	-	97,802	97,802	-	100.00%
Information Technology						
Personal Services	3,500,530	(52,900)	3,447,630	3,447,589	41	100.00%
Employee Benefits	980,148	(34,300)	945,848	945,782	66	99.99%
Contracted Services	1,667,450	354,082	2,021,532	2,021,465	67	100.00%
Supplies and Materials	35,300	(1,315)	33,985	31,352	2,633	92.25%
Other Charges	6,546	-	6,546	6,209	337	94.85%
Capital Outlay	-	220,138	220,138	220,107	31	99.99%
Records Management						
Personal Services	278,151	-	278,151	277,980	171	99.94%
Employee Benefits	123,958	737	124,695	124,694	1	100.00%
Contracted Services	14,500	(1,899)	12,601	11,370	1,231	90.23%
Supplies and Materials	5,600	576	6,176	5,835	341	94.48%
Other Charges	3,427	-	3,427	3,427	-	100.00%
Sheriff's Merit System						
Personal Services	197,816	(6,500)	191,316	191,257	59	99.97%
Employee Benefits	48,625	8,470	57,095	57,095	-	100.00%
Contracted Services	17,700	(2,408)	15,292	13,430	1,862	87.82%
Supplies and Materials	7,000	576	7,576	7,576	-	100.00%
Property Assessor						
Personal Services	2,209,706	(17,900)	2,191,806	2,191,738	68	100.00%
Employee Benefits	760,383	(28,800)	731,583	731,575	8	100.00%
Contracted Services	720,400	(26,572)	693,828	693,816	12	100.00%
Supplies and Materials	51,500	(10,300)	41,200	41,104	96	99.77%
Other Charges	4,840	-	4,840	4,840	-	100.00%
Equalization Board						
Personal Services	26,155	(10,500)	15,655	15,560	95	99.39%
Employee Benefits	2,003	-	2,003	1,190	813	59.41%
Contracted Services	2,500	-	2,500	849	1,651	33.96%
Register of Deeds						
Contracted Services	59,300	(2,521)	56,779	54,244	2,535	95.54%
Supplies and Materials	10,250	2,417	12,667	12,666	1	99.99%
Other Charges	3,735	108	3,843	3,843	-	100.00%
Register of Deeds-Data Processing Fees						
Contracted Services	64,633	7,771	72,404	72,404	-	100.00%
Supplies and Materials	105,367	(7,771)	97,596	37,758	59,838	38.69%
County Trustee's Office						
Contracted Services	761,600	(327,367)	434,233	433,243	990	99.77%
Supplies and Materials	80,600	75,512	156,112	156,112	-	100.00%
Other Charges	26,990	44,367	71,357	71,356	1	100.00%
Payments to Component Units	4,583,874	465,000	5,048,874	5,048,874	-	100.00%
Total Finance and Administration	32,287,825	1,299,391	33,587,216	33,493,502	93,714	99.72%
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	2,432,512	(121,717)	2,310,795	2,310,709	86	100.00%
Employee Benefits	898,671	(29,340)	869,331	868,977	354	99.96%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Contracted Services	124,300	(6,700)	117,600	117,518	82	99.93%
Supplies and Materials	63,000	-	63,000	59,268	3,732	94.08%
Other Charges	681	-	681	34	647	4.99%
Circuit Court Clerk						
Contracted Services	70,200	(29,000)	41,200	41,193	7	99.98%
Supplies and Materials	8,500	200	8,700	8,691	9	99.90%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	76,026	76,026	76,026	-	100.00%
General Sessions Court Clerk - Civil						
Contracted Services	36,750	(12,100)	24,650	24,560	90	99.63%
Supplies and Materials	6,750	10,795	17,545	17,536	9	99.95%
Other Charges	681	-	681	681	-	100.00%
IV-D Child Support - Clerk						
Personal Services	599,899	18,310	618,209	618,188	21	100.00%
Employee Benefits	245,113	(15,900)	229,213	229,167	46	99.98%
Contracted Services	35,000	(9,295)	25,705	25,694	11	99.96%
Supplies and Materials	10,250	5,650	15,900	15,120	780	95.09%
Other Charges	3,314	-	3,314	3,314	-	100.00%
Probate Court						
Contracted Services	37,940	(7,100)	30,840	30,764	76	99.75%
Supplies and Materials	6,000	(2,500)	3,500	3,431	69	98.03%
Other Charges	864	-	864	864	-	100.00%
Chancery Court						
Personal Services		11,080	11,080	11,080	-	100.00%
Employee Benefits		9,200	9,200	9,200	-	100.00%
Contracted Services	62,400	(8,300)	54,100	54,100	-	100.00%
Supplies and Materials	15,220	(650)	14,570	14,562	8	99.95%
Other Charges	681	23,310	23,991	23,990	1	100.00%
CR/4th Circuit Court Clerk Administration						
Contracted Services	80,540	(1,968)	78,572	78,433	139	99.82%
Supplies and Materials	74,234	(19,641)	54,593	54,542	51	99.91%
4th Circuit Court Clerk						
Contracted Services	45,100	(4,192)	40,908	39,124	1,784	95.64%
Supplies and Materials	10,000	-	10,000	9,457	543	94.57%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Criminal Court Clerk						
Personal Services		46,345	46,345	46,345	-	100.00%
Employee Benefits		12,200	12,200	12,200	-	100.00%
Contracted Services	71,300	(2,871)	68,429	68,309	120	99.82%
Supplies and Materials	9,800	184	9,984	9,984	-	100.00%
Other Charges	20,141	6,335	26,476	26,472	4	99.98%
General Sessions Court Clerk - Criminal						
Personal Services		17,550	17,550	17,550	-	100.00%
Employee Benefits		3,000	3,000	3,000	-	100.00%
Contracted Services	81,300	(4,136)	77,164	77,114	50	99.94%
Supplies and Materials	10,000	(334)	9,666	7,911	1,755	81.84%
Other Charges	19,224	-	19,224	19,224	-	100.00%
Court Technology Upgrade						
Supplies and Materials	-	97,116	97,116	97,060	56	99.94%
Victims Advocate Program						
Contracted Services	69,976	(4,835)	65,141	65,141	-	100.00%
Circuit Court Judges						
Contracted Services	7,525	-	7,525	5,147	2,378	68.40%
Supplies and Materials	5,550	-	5,550	3,270	2,280	58.92%
Other Charges	681	-	681	681	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,240	-	7,240	4,140	3,100	57.18%
Supplies and Materials	3,500	-	3,500	3,143	357	89.80%
Other Charges	681	-	681	681	-	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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Criminal Court Judges						
Contracted Services	5,740	-	5,740	4,836	904	84.25%
Supplies and Materials	3,650	496	4,146	4,145	1	99.98%
Other Charges	115,681	7,150	122,831	118,102	4,729	96.15%
Domestic Magistrate						
Personal Services	128,281	17,571	145,852	145,851	1	100.00%
Employee Benefits	36,747	3,136	39,883	39,882	1	100.00%
Contracted Services	2,300	-	2,300	2,268	32	98.61%
General Sessions Court Judges						
Personal Services	1,584,529	14,300	1,598,829	1,598,798	31	100.00%
Employee Benefits	360,253	3,460	363,713	363,709	4	100.00%
Contracted Services	31,450	(4,581)	26,869	25,930	939	96.51%
Supplies and Materials	17,900	-	17,900	17,617	283	98.42%
Other Charges	681	21	702	702	-	100.00%
Capital Outlay	-	63,800	63,800	63,782	18	99.97%
Jury Commission						
Personal Services	175,633	(11,360)	164,273	164,238	35	99.98%
Employee Benefits	20,557	13	20,570	20,570	-	100.00%
Contracted Services	11,800	(7,443)	4,357	4,356	1	99.98%
Supplies and Materials	3,250	2,780	6,030	6,022	8	99.87%
Other Charges	681	220	901	900	1	99.89%
Juvenile Court						
Personal Services	2,316,378	(71,800)	2,244,578	2,244,478	100	100.00%
Employee Benefits	752,513	(66,844)	685,669	685,591	78	99.99%
Contracted Services	367,413	4,079	371,492	371,078	414	99.89%
Supplies and Materials	15,350	(160)	15,190	13,351	1,839	87.89%
Other Charges	105,074	160	105,234	105,231	3	100.00%
Capital Outlay	-	19,911	19,911	19,873	38	99.81%
IV-D Referee Program						
Personal Services	323,070	170	323,240	323,239	1	100.00%
Employee Benefits	83,186	1,290	84,476	84,475	1	100.00%
Contracted Services	12,300	(1,460)	10,840	8,046	2,794	74.23%
Supplies and Materials	1,200	-	1,200	451	749	37.58%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Juvenile Court Clerk						
Personal Services	455,314	31,966	487,280	487,279	1	100.00%
Employee Benefits	171,758	(326)	171,432	170,318	1,114	99.35%
Contracted Services	58,750	(17,900)	40,850	40,583	267	99.35%
Supplies and Materials	7,500	-	7,500	(6,435)	13,935	-85.80%
Other Charges	681	-	681	681	-	100.00%
Juvenile Service Center						
Personal Services	2,209,513	23,400	2,232,913	2,232,834	79	100.00%
Employee Benefits	903,114	(56,000)	847,114	847,045	69	99.99%
Contracted Services	166,630	(42,500)	124,130	124,095	35	99.97%
Supplies and Materials	161,203	-	161,203	159,695	1,508	99.06%
Other Charges	61,494	-	61,494	61,494	-	100.00%
Behavior Health Urgent						
Supplies and Materials	615,000	2,400	617,400	617,400	-	100.00%
Probation/Pre-trial Release						
Personal Services	521,868	-	521,868	521,389	479	99.91%
Employee Benefits	184,017	(3,500)	180,517	180,504	13	99.99%
Contracted Services	17,150	(3,900)	13,250	13,246	4	99.97%
Supplies and Materials	8,700	-	8,700	7,709	991	88.61%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	60,085	560,085	560,082	3	100.00%
Public Defender						
Personal Services	1,414,020	123,442	1,537,462	1,537,462	-	100.00%
Employee Benefits	413,261	12,114	425,375	425,372	3	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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Contracted Services	182,700	10,289	192,989	192,989	-	100.00%
Supplies and Materials	96,630	51,546	148,176	148,176	-	100.00%
Other Charges	15,059	(12,636)	2,423	2,385	38	98.43%
Court Officers						
Contracted Services	16,068	(3,549)	12,519	11,128	1,391	88.89%
Supplies and Materials	12,250	3,549	15,799	15,799	-	100.00%
Other Charges	3,668	-	3,668	3,668	-	100.00%
<i>Total Administration of Justice</i>	19,853,855	210,111	20,063,966	20,012,386	51,580	99.74%
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	125,000	6,230	131,230	131,230	-	100.00%
Other Charges	3,342	-	3,342	3,342	-	100.00%
Community Mediation Center						
Contracted Services	170,000	20,518	190,518	190,517	1	100.00%
Fire Prevention Bureau						
Personal Services	417,110	22,859	439,969	439,969	-	100.00%
Employee Benefits	132,049	3,441	135,490	135,490	-	100.00%
Contracted Services	98,610	(12,400)	86,210	85,876	334	99.61%
Supplies and Materials	59,950	(15,000)	44,950	44,931	19	99.96%
Other Charges	911	-	911	911	-	100.00%
Sheriff's Administration						
Contracted Services	185,935	(33,933)	152,002	151,924	78	99.95%
Supplies and Materials	275,150	(111,140)	164,010	164,005	5	100.00%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
Records and Communication						
Contracted Services	87,385	(19,397)	67,988	67,972	16	99.98%
Supplies and Materials	33,000	(12,700)	20,300	20,223	77	99.62%
Training						
Contracted Services	46,625	(22,143)	24,482	24,397	85	99.65%
Supplies and Materials	214,250	(55,783)	158,467	158,414	53	99.97%
Other Charges	13,000	-	13,000	13,000	-	100.00%
Planning and Development						
Contracted Services	5,440	(150)	5,290	1,799	3,491	34.01%
Supplies and Materials	2,750	150	2,900	2,851	49	98.31%
Stop Violence Against Women						
Contracted Services	29,784	(6,964)	22,820	21,916	904	96.04%
Supplies and Materials	23,650	11,264	34,914	34,841	73	99.79%
Patrol & Cops Universal						
Personal Services	45,880,962	(658,100)	45,222,862	45,222,861	1	100.00%
Employee Benefits	20,064,705	177,058	20,241,763	20,241,762	1	100.00%
Contracted Services	863,374	187,573	1,050,947	1,048,173	2,774	99.74%
Supplies and Materials	1,260,000	24,300	1,284,300	1,284,250	50	100.00%
Other Charges	35,982	(7,300)	28,682	28,636	46	99.84%
Warrants						
Contracted Services	163,115	(10,236)	152,879	152,830	49	99.97%
Supplies and Materials	84,950	14,569	99,519	99,519	-	100.00%
Detectives						
Contracted Services	162,027	(43,300)	118,727	118,681	46	99.96%
Supplies and Materials	88,500	-	88,500	85,790	2,710	96.94%
Forensic Services						
Contracted Services	41,617	(10,400)	31,217	31,119	98	99.69%
Supplies and Materials	33,600	500	34,100	33,944	156	99.54%
Juvenile Division						
Contracted Services	18,384	(2,550)	15,834	11,006	4,828	69.51%
Supplies and Materials	11,500	-	11,500	10,193	1,307	88.63%
Special Teams						
Contracted Services	17,000	2,550	19,550	19,514	36	99.82%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Supplies and Materials	16,400	-	16,400	14,507	1,893	88.46%
Narcotics Division						
Contracted Services	316,360	(64,000)	252,360	252,022	338	99.87%
Supplies and Materials	251,500	(15,500)	236,000	235,972	28	99.99%
Other Charges	16,500	-	16,500	16,500	-	100.00%
VICE						
Contracted Services	-	887	887	887	-	100.00%
Supplies and Materials	-	1,185	1,185	1,185	-	100.00%
Internal Affairs						
Contracted Services	10,940	3,937	14,877	14,876	1	99.99%
Supplies and Materials	5,500	600	6,100	6,024	76	98.75%
Theft						
Contracted Services	-	33,558	33,558	-	33,558	0.00%
Supplies and Materials	-	3,858	3,858	3,858	-	100.00%
Organized Retail Crime						
Contracted Services	-	20,672	20,672	20,672	-	100.00%
Supplies and Materials	-	8,491	8,491	8,491	-	100.00%
Special Services						
Contracted Services	48,763	(7,340)	41,423	41,415	8	99.98%
Supplies and Materials	50,000	(6,199)	43,801	43,800	1	100.00%
Life Skills Program						
Supplies and Materials	-	2,640	2,640	2,640	-	100.00%
Teen Academy - Sheriff						
Contracted Services	-	1,343	1,343	1,343	-	100.00%
Supplies and Materials	-	965	965	965	-	100.00%
Sexual Offender Registry						
Contracted Services	-	12,601	12,601	12,601	-	100.00%
Supplies and Materials	-	25,405	25,405	25,405	-	100.00%
Interest Earned - Inmates						
Supplies and Materials	-	4,711	4,711	2,804	1,907	59.52%
Donations/Sheriff-Target						
Supplies and Materials	-	2,000	2,000	1,980	20	99.00%
Honor Guard Golf Tournament						
Contracted Services	-	355	355	355	-	100.00%
Supplies and Materials	-	3,376	3,376	3,376	-	100.00%
Auxiliary Services						
Personal Services	303,494	(151,000)	152,494	152,453	41	99.97%
Employee Benefits	41,796	(10,900)	30,896	30,896	-	100.00%
Contracted Services	9,800	1,000	10,800	10,601	199	98.16%
Supplies and Materials	15,000	2,000	17,000	16,852	148	99.13%
Correctional Facilities						
Contracted Services	1,441,038	(118,500)	1,322,538	1,322,469	69	99.99%
Supplies and Materials	4,398,561	1,019,352	5,417,913	5,417,912	1	100.00%
Other Charges	2,531,900	-	2,531,900	2,531,484	416	99.98%
Helen McNabb Interchange						
Contracted Services	-	167,349	167,349	167,349	-	100.00%
Jail Commissary						
Personal Services	232,306	7,519	239,825	239,824	1	100.00%
Employee Benefits	98,514	-	98,514	92,482	6,032	93.88%
Contracted Services	15,000	250	15,250	15,243	7	99.95%
Supplies and Materials	653,000	(58,617)	594,383	593,918	465	99.92%
Other Charges	140,000	(7,519)	132,481	126,788	5,693	95.70%
Medical Examiner Operating						
Personal Services	2,372,463	(24,000)	2,348,463	2,348,334	129	99.99%
Employee Benefits	551,725	(47,749)	503,976	503,882	94	99.98%
Contracted Services	554,800	25,262	580,062	579,337	725	99.88%
Supplies and Materials	107,200	9,910	117,110	117,107	3	100.00%
Other Charges	129,522	1,500	131,022	130,493	529	99.60%
Capital Outlay	-	380,000	380,000	375,432	4,568	98.80%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Sherrif's K-9 Donations						
Supplies and Materials	-	13,011	13,011	13,011	-	100.00%
Animal Control						
Contracted Services	32,520	750	33,270	33,187	83	99.75%
Supplies and Materials	36,000	-	36,000	35,948	52	99.86%
Juvenile Court Officers						
Contracted Services	6,280	-	6,280	3,197	3,083	50.91%
Supplies and Materials	21,300	(6,900)	14,400	14,396	4	99.97%
Payments to Component Units	1,191,595	-	1,191,595	1,191,595	-	100.00%
Total Public Safety	87,731,934	685,779	88,417,713	88,340,254	77,459	99.91%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
John Tarleton Home						
Contracted Services	900,347	-	900,347	900,347	-	100.00%
Support Services						
Personal Services	1,247,688	(282,352)	965,336	965,332	4	100.00%
Employee Benefits	469,852	(134,200)	335,652	335,617	35	99.99%
Contracted Services	653,515	(44,237)	609,278	609,224	54	99.99%
Supplies and Materials	212,500	(8,300)	204,200	204,138	62	99.97%
Other Charges	144,100	(70,300)	73,800	73,773	27	99.96%
Capital Outlay	-	53,235	53,235	53,137	98	99.82%
Preventive Health Service						
Personal Services	1,685,804	(273,938)	1,411,866	1,411,863	3	100.00%
Employee Benefits	556,989	(91,600)	465,389	465,327	62	99.99%
Contracted Services	127,600	(16,500)	111,100	111,008	92	99.92%
Supplies and Materials	37,000	(17,000)	20,000	19,982	18	99.91%
Dental Services						
Personal Services	905,769	5,579	911,348	911,344	4	100.00%
Employee Benefits	274,411	3,265	277,676	277,674	2	100.00%
Contracted Services	23,550	7,705	31,255	31,251	4	99.99%
Supplies and Materials	60,750	10,990	71,740	71,735	5	99.99%
Emergency Medical Services						
Personal Services	51,844	-	51,844	51,671	173	99.67%
Employee Benefits	13,795	-	13,795	13,775	20	99.86%
Contracted Services	12,000	-	12,000	10,444	1,556	87.03%
Other Charges	570,000	300,000	870,000	866,000	4,000	99.54%
Food & Restaurant Inspection						
Personal Services	674,344	(7,400)	666,944	666,891	53	99.99%
Employee Benefits	213,094	12,296	225,390	225,390	-	100.00%
Contracted Services	18,550	6,510	25,060	25,058	2	99.99%
Supplies and Materials	14,000	1,040	15,040	15,037	3	99.98%
Health Administration						
Personal Services	765,214	18,347	783,561	783,467	94	99.99%
Employee Benefits	216,054	(7,200)	208,854	208,774	80	99.96%
Contracted Services	49,125	(26,000)	23,125	23,105	20	99.91%
Supplies and Materials	6,400	226	6,626	5,521	1,105	83.32%
Community Development & Planning						
Personal Services	678,750	(23,272)	655,478	655,389	89	99.99%
Employee Benefits	220,743	(28,100)	192,643	192,570	73	99.96%
Contracted Services	14,150	(6,700)	7,450	7,432	18	99.76%
Supplies and Materials	7,600	(1,500)	6,100	6,004	96	98.43%
Indigent Medical Care						
Contracted Services	4,316,500	201,655	4,518,155	4,518,152	3	100.00%
Pharmacy						
Personal Services	36,886	21	36,907	36,906	1	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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Employee Benefits	17,702	-	17,702	17,585	117	99.34%
Contracted Services	1,750	250	2,000	1,998	2	99.90%
Supplies and Materials	1,150,500	174,269	1,324,769	1,324,767	2	100.00%
Primary Care						
Contracted Services	306,989	31	307,020	307,020	-	100.00%
Rabies & Animal Control						
Personal Services	9,110	-	9,110	5,260	3,850	57.74%
Employee Benefits	697	983	1,680	1,679	1	99.94%
Contracted Services	-	10,280	10,280	10,280	-	100.00%
Supplies and Materials	-	87	87	87	-	100.00%
School Health Program						
Personal Services	43,181	(6,800)	36,381	36,293	88	99.76%
Employee Benefits	21,205	-	21,205	20,703	502	97.63%
Contracted Services	456,500	16,260	472,760	472,759	1	100.00%
Social Services						
Personal Services	165,606	(63,291)	102,315	102,223	92	99.91%
Employee Benefits	47,278	(20,100)	27,178	27,127	51	99.81%
Contracted Services	5,000	-	5,000	2,794	2,206	55.88%
Supplies and Materials	500	-	500	89	411	17.80%
Ground Water Services						
Personal Services	309,089	43,015	352,104	352,103	1	100.00%
Employee Benefits	147,690	345	148,035	148,033	2	100.00%
Contracted Services	30,050	(12,200)	17,850	17,778	72	99.60%
Supplies and Materials	6,900	3,235	10,135	10,134	1	99.99%
Vector Control Services						
Contracted Services	3,000	4,815	7,815	7,814	1	99.99%
Supplies and Materials	3,500	-	3,500	2,818	682	80.51%
Disease Surveillance and Investigation						
Personal Services	549,782	46,485	596,267	596,216	51	99.99%
Employee Benefits	169,330	17,500	186,830	186,811	19	99.99%
Contracted Services	58,500	81,260	139,760	139,757	3	100.00%
Supplies and Materials	9,000	(2,300)	6,700	6,685	15	99.78%
Other Charges	19,000	(5,400)	13,600	13,588	12	99.91%
Vital Records						
Personal Services	154,940	85	155,025	155,024	1	100.00%
Employee Benefits	57,425	-	57,425	57,391	34	99.94%
Contracted Services	118,000	25,855	143,855	143,854	1	100.00%
Supplies and Materials	150	1,036	1,186	1,185	1	99.92%
Women's Health Services						
Personal Services	182,690	61,036	243,726	243,667	59	99.98%
Employee Benefits	60,449	21,191	81,640	81,640	-	100.00%
Contracted Services	7,000	4,605	11,605	11,604	1	99.99%
Supplies and Materials	2,000	950	2,950	2,948	2	99.93%
Community Health Services						
Personal Services	321,059	(47,398)	273,661	273,654	7	100.00%
Employee Benefits	98,176	(19,700)	78,476	78,474	2	100.00%
Contracted Services	7,500	-	7,500	7,060	440	94.13%
Supplies and Materials	2,500	-	2,500	456	2,044	18.24%
Car Seat Program						
Personal Services	-	159,084	159,084	158,996	88	99.94%
Employee Benefits	-	63,262	63,262	63,260	2	100.00%
Contracted Services	-	1,750	1,750	1,750	-	100.00%
Supplies and Materials	1,000	-	1,000	-	1,000	0.00%
Teague Clinic						
Personal Services	-	120,005	120,005	119,959	46	99.96%
Employee Benefits	-	40,396	40,396	40,396	-	100.00%
Contracted Services	-	1,573	1,573	1,572	1	99.94%
Animal Welfare						
Other Charges	843,190	-	843,190	843,190	-	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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Payments to Component Units	166,628	-	166,628	166,628	-	100.00%
<i>Total Public Health and Welfare</i>	23,157,864	319,185	23,477,049	23,457,235	19,814	99.92%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,552,248	55,921	1,608,169	1,608,142	27	100.00%
Employee Benefits	593,795	116	593,911	593,910	1	100.00%
Contracted Services	380,700	4,550	385,250	385,150	100	99.97%
Supplies and Materials	370,500	(57,433)	313,067	313,003	64	99.98%
Other Charges	345,067	2,266	347,333	347,333	-	100.00%
Recreation Administration						
Personal Services	622,568	55,775	678,343	678,343	-	100.00%
Employee Benefits	164,623	8,346	172,969	172,969	-	100.00%
Contracted Services	263,575	(47,223)	216,352	216,263	89	99.96%
Supplies and Materials	33,000	(1,157)	31,843	31,844	(1)	100.00%
Other Charges	41,161	(159)	41,002	41,002	-	100.00%
Tree/Bench Program						
Supplies and Materials	-	17,165	17,165	9,382	7,783	54.66%
Park Improvements						
Contracted Services	-	24,205	24,205	24,202	3	99.99%
Supplies and Materials	-	71,575	71,575	71,568	7	99.99%
Capital Outlay	-	50,898	50,898	31,621	19,277	62.13%
Senior Center & Volunteer Services						
Personal Services	111,831	1,910	113,741	113,736	5	100.00%
Employee Benefits	38,551	(6,885)	31,666	31,659	7	99.98%
Contracted Services	7,200	-	7,200	5,126	2,074	71.19%
Supplies and Materials	3,050	-	3,050	1,162	1,888	38.10%
Other Charges	681	405	1,086	1,083	3	99.72%
Frank Strang Senior Center						
Personal Services	66,834	(8,610)	58,224	58,219	5	99.99%
Employee Benefits	16,499	6,265	22,764	22,759	5	99.98%
Contracted Services	9,650	(3,080)	6,570	6,563	7	99.89%
Supplies and Materials	3,200	-	3,200	2,229	971	69.66%
Other Charges	681	405	1,086	1,083	3	99.72%
Senior Center-South Knox						
Personal Services	67,717	40	67,757	67,756	1	100.00%
Employee Benefits	16,643	34	16,677	16,675	2	99.99%
Contracted Services	5,800	-	5,800	5,688	112	98.07%
Supplies and Materials	2,200	(476)	1,724	1,445	279	83.82%
Other Charges	681	402	1,083	1,083	-	100.00%
Halls Senior Center						
Personal Services	61,887	-	61,887	61,807	80	99.87%
Employee Benefits	36,190	21	36,211	36,210	1	100.00%
Contracted Services	6,950	(192)	6,758	6,621	137	97.97%
Supplies and Materials	2,500	-	2,500	1,680	820	67.20%
Other Charges	681	502	1,183	1,183	-	100.00%
Corryton Senior Center						
Personal Services	61,189	(3,160)	58,029	58,024	5	99.99%
Employee Benefits	23,632	(4,640)	18,992	18,986	6	99.97%
Contracted Services	4,550	(2)	4,548	4,233	315	93.07%
Supplies and Materials	1,850	-	1,850	1,441	409	77.89%
Other Charges	1,081	2	1,083	1,083	-	100.00%
Senior Center-Carter						
Personal Services	61,189	(5,380)	55,809	55,799	10	99.98%
Employee Benefits	35,633	2,285	37,918	37,917	1	100.00%
Contracted Services	6,100	-	6,100	5,015	1,085	82.21%
Supplies and Materials	3,600	(2,287)	1,313	1,048	265	79.82%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Charges	681	502	1,183	1,183	-	100.00%
Corryton Senior Center						
Personal Services	61,189	(3,160)	58,029	58,024	5	99.99%
Employee Benefits	23,632	(4,640)	18,992	18,986	6	99.97%
Contracted Services	4,550	(2)	4,548	4,233	315	93.07%
Supplies and Materials	1,850	-	1,850	1,441	409	77.89%
Other Charges	1,081	2	1,083	1,083	-	100.00%
Senior Center-Carter						
Personal Services	61,189	(5,380)	55,809	55,799	10	99.98%
Employee Benefits	35,633	2,285	37,918	37,917	1	100.00%
Contracted Services	6,100	-	6,100	5,015	1,085	82.21%
Supplies and Materials	3,600	(2,287)	1,313	1,048	265	79.82%
Other Charges	1,081	2	1,083	1,083	-	100.00%
Karns Center-Carter						
Personal Services	61,189	-	61,189	59,580	1,609	97.37%
Employee Benefits	17,528	(6,065)	11,463	8,716	2,747	76.04%
Contracted Services	7,450	-	7,450	6,708	742	90.04%
Supplies and Materials	2,850	(2)	2,848	2,304	544	80.90%
Other Charges	661	2	663	663	-	100.00%
<i>Total Social and Cultural Services</i>	<i>5,116,246</i>	<i>156,341</i>	<i>5,272,587</i>	<i>5,231,099</i>	<i>41,488</i>	<i>99.21%</i>
<i>Agricultural and Natural Resources:</i>						
Agricultural Extension Services						
Personal Services	322,168	(66,460)	255,708	255,703	5	100.00%
Employee Benefits	120,879	(27,300)	93,579	93,541	38	99.96%
Contracted Services	24,700	(9,100)	15,600	15,593	7	99.96%
Supplies and Materials	7,500	(6,500)	1,000	980	20	98.00%
New Harvest Farmer's Market						
Contracted Services	-	1,350	1,350	1,350	-	100.00%
Soil Conservation District						
Personal Services	85,846	43	85,889	85,888	1	100.00%
Employee Benefits	11,633	10,697	22,330	22,329	1	100.00%
Contracted Services	9,600	(4,800)	4,800	4,711	89	98.15%
Supplies and Materials	3,450	(1,090)	2,360	2,357	3	99.87%
Other Charges	681	-	681	681	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	<i>586,457</i>	<i>(103,160)</i>	<i>483,297</i>	<i>483,133</i>	<i>164</i>	<i>99.97%</i>
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	1,106,345	174,925	1,281,270	1,281,180	90	99.99%
Veteran's Services						
Personal Services	84,511	8,665	93,176	93,173	3	100.00%
Employee Benefits	25,968	-	25,968	25,611	357	98.63%
Contracted Services	7,950	(2,600)	5,350	5,345	5	99.91%
Supplies and Materials	1,400	-	1,400	1,337	63	95.50%
Other Charges	681	-	681	681	-	100.00%
Property and Liability Insurance						
Other Charges	39,433	-	39,433	37,951	1,482	96.24%
Payments to Cities						
Contracted Services	155,000	38,369	193,369	193,369	-	100.00%
Official's Expense						
Contracted Services	5,000	(5,000)	-	-	-	N/A
Audit Services						
Contracted Services	325,000	7,729	332,729	332,729	-	100.00%
Transition Period						
Personal Services	-	82,460	82,460	82,460	-	100.00%
Employee Benefits	-	20,838	20,838	20,838	-	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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Trustee's Commission						
Other Charges	3,000,000	104,672	3,104,672	3,104,671	1	100.00%
Employee Benefits						
Employee Benefits	1,100,000	96,843	1,196,843	1,196,843	-	100.00%
Employee Benefits - MERP County Match						
Employee Benefits	135,000	(37,700)	97,300	97,227	73	99.92%
Payments to Component Units	725,000	-	725,000	725,000	-	100.00%
<i>Total Other General Government</i>	13,354,600	3,422,143	16,776,743	16,774,661	2,082	99.99%
<i>Other Miscellaneous</i>						
Total Expenditures	182,088,781	5,989,790	188,078,571	187,792,270	286,301	99.85%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,342,439)	(3,628,033)	(12,970,472)	(4,462,334)	8,508,139	34.40%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	11,835,000	-	11,835,000	12,851,638	1,016,638	108.59%
Operating Transfers Out - Other Funds	(4,660,314)	(2,194,079)	(6,854,393)	(6,831,149)	23,244	99.66%
Total Other Financing Sources (Uses)	7,174,686	(2,194,079)	4,980,607	6,020,489	1,039,882	120.88%
Net Change in Fund Balances	(2,167,753)	(5,822,112)	(7,989,865)	1,558,155	9,548,021	-19.50%
Fund Balance, July 1, 2018	72,919,120	(3,168,133)	69,750,987	80,062,181	-	114.78%
Fund Balance, June 30, 2019	\$ 70,751,367	\$ (8,990,245)	\$ 61,761,122	\$ 81,620,336	\$ 9,548,021	132.15%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 62,200	\$ -	\$ 62,200	\$ 58,101	\$ (4,099)	93.41%
<i>Charges for Current Services:</i>						
Fees	4,750	-	4,750	3,120	(1,630)	65.68%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	342	-	342	232	(110)	67.84%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
Total Revenues	97,292	-	97,292	91,453	(5,839)	94.00%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	26,947	16,000	26,963	26,963	-	100.00%
Employee Benefits	3,681	16,000	3,697	3,696	1	99.97%
Contracted Services	7,250	(1,300,000)	5,950	5,917	33	99.45%
Supplies & Materials	72,514	3,865,000	76,379	76,223	156	99.80%
Other Charges	1,900	121,000	2,021	2,009	12	99.41%
<i>Total Social and Cultural Services</i>	<i>112,292</i>	<i>2,718,000</i>	<i>115,010</i>	<i>114,808</i>	<i>202</i>	<i>99.82%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(2,718)	(17,718)	(23,355)	(5,637)	131.82%
Other Financing Sources						
Operating Transfers In - Other Funds	15,000	2,718	17,718	17,718	-	100.00%
Net Change in Fund Balances	-	-	-	(5,637)	(5,637)	N/A
Fund Balances, July 1, 2018	43,555	-	43,555	44,060	-	101.16%
Fund Balances, June 30, 2019	\$ 43,555	\$ -	\$ 43,555	\$ 38,423	\$ (5,132)	88.22%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,400,000	\$ -	\$ 11,400,000	\$ 11,838,462	\$ 438,462	103.85%
<i>Charges for Current Services:</i>						
Fees	330,000	-	330,000	299,437	(30,563)	90.74%
<i>Other Local Revenues:</i>						
Other Local Revenue	167,000	-	167,000	133,364	(33,636)	79.86%
<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	-	-	-	20,728	20,728	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>72,628</i>	<i>20,728</i>	<i>139.94%</i>
Total Revenues	11,948,900	-	11,948,900	12,343,891	394,991	103.31%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	7,142,929	128,340	7,271,269	7,271,267	2	100.00%
Employee Benefits	2,324,208	7,431	2,331,639	2,331,638	1	100.00%
Contracted Services	698,941	11,000	709,941	708,409	1,532	99.78%
Supplies & Materials	1,849,200	(15,400)	1,833,800	1,833,716	84	100.00%
Other Charges	211,614	16,000	227,614	225,598	2,016	99.11%
Capital Outlay	-	163,300	163,300	162,069	1,231	99.25%
Public Library Maintenance						
Personal Services	225,664	-	225,664	216,831	8,833	96.09%
Employee Benefits	83,042	-	83,042	69,503	13,539	83.70%
Contracted Services	641,050	(144,147)	496,903	397,415	99,488	79.98%
Supplies & Materials	55,352	-	55,352	50,571	4,781	91.36%
Other Charges	675,000	-	675,000	675,309	(309)	100.05%
State General Library						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
Rothrock Estate						
Supplies & Materials	-	76,529	76,529	43,127	33,402	56.35%
<i>Total Social and Cultural Services</i>	<i>13,958,900</i>	<i>243,053</i>	<i>14,201,953</i>	<i>14,037,353</i>	<i>164,600</i>	<i>98.84%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,010,000)	(243,053)	(2,253,053)	(1,693,462)	559,591	75.16%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,850,000	-	1,850,000	1,750,000	(100,000)	94.59%
Net Change in Fund Balances	(160,000)	(243,053)	(403,053)	56,538	459,591	-14.03%
Fund Balances, July 1, 2018	1,789,511	(245,422)	1,544,089	2,180,467	-	141.21%
Fund Balances, June 30, 2019	\$ 1,629,511	\$ (488,475)	\$ 1,141,036	\$ 2,237,005	\$ 459,591	196.05%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,600,000	\$ -	\$ 2,600,000	\$ 2,600,000	\$ -	100.00%
Other Local Revenues	475,000	51,946,000	526,946	549,697	22,751	104.32%
State of Tennessee	480,000	-	480,000	525,959	45,959	109.57%
Total Revenues	3,555,000	51,946,000	3,606,946	3,675,656	68,710	101.90%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	198,294	(42,684)	155,610	155,609	1	100.00%
Employee Benefits	55,682	(7,163)	48,519	48,518	1	100.00%
Contracted Services	59,270	3,300	62,570	18,447	44,123	29.48%
Supplies & Materials	4,030	2,381	6,411	6,411	-	100.00%
Other Charges	225,409	-	225,409	224,762	647	99.71%
Convenience Centers						
Personal Services	690,364	117,945	808,309	808,310	(1)	100.00%
Employee Benefits	309,220	36,721	345,941	345,940	1	100.00%
Contracted Services	2,037,296	335,080	2,372,376	2,372,377	(1)	100.00%
Supplies & Materials	46,575	18,808	65,383	65,382	1	100.00%
Other Charges	69,000	-	69,000	69,000	-	100.00%
Tire Storage Facility						
Personal Services	37,776	22	37,798	37,798	-	100.00%
Employee Benefits	12,452	783	13,235	13,235	-	100.00%
Contracted Services	409,002	214,099	623,101	623,100	1	100.00%
Supplies & Materials	500	17	517	517	-	100.00%
Litter Grant - County						
Personal Services	110,107	(73,990)	36,117	36,117	-	100.00%
Employee Benefits	68,791	(56,152)	12,639	12,482	157	98.76%
Contracted Services	2,250	18,586	20,836	20,836	-	100.00%
Supplies & Materials	12,500	(4,008)	8,492	8,491	1	99.99%
Household Hazardous Waste						
Contracted Services	50,000	13,200	63,200	63,200	-	100.00%
Total Public Health and Welfare	4,398,518	576,945	4,975,463	4,930,532	44,931	99.10%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(843,518)	(524,999)	(1,368,517)	(1,254,876)	113,641	91.70%
Other Financing Sources (Uses)						
Transfers from Other Funds	675,000	525,000	1,200,000	1,200,000	-	100.00%
Total Other Financing Sources (Uses)	675,000	525,000	1,200,000	1,200,000	-	100.00%
Net Change in Fund Balances	(168,518)	1	(168,517)	(54,876)	113,641	32.56%
Fund Balances, July 1, 2018	1,189,404	(35,002)	1,154,402	1,323,757	-	114.67%
Fund Balances, June 30, 2019	\$ 1,020,886	\$ 1	\$ 985,885	\$ 1,268,881	\$ 113,641	128.70%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 193,305	\$ 353,305	\$ 367,919	\$ 14,614	104.14%
<i>Federal Government:</i>						
EPA Grant	-	260,277	260,277	368,376	108,099	141.53%
Total Revenues	160,000	453,582	613,582	804,363	190,781	131.09%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	119,438	119,438	58,075	61,363	48.62%
Employee Benefits	-	36,913	36,913	22,622	14,291	61.28%
Contracted Services	-	53,173	53,173	22,583	30,590	42.47%
Supplies & Materials	-	28,542	28,542	4,626	23,916	16.21%
Air Pollution FY 10						
Personal Services	-	414,465	414,465	414,464	1	100.00%
Employee Benefits	-	138,071	138,071	138,071	-	100.00%
Contracted Services	-	55,614	55,614	55,615	(1)	100.00%
Supplies & Materials	-	41,883	41,883	41,883	-	100.00%
Permit Fee						
Personal Services	-	207,700	207,700	189,700	18,000	91.33%
Employee Benefits	-	71,816	71,816	66,569	5,247	92.69%
Contracted Services	145,334	(142,000)	3,334	2,989	345	89.65%
Supplies & Materials	-	282	282	282	-	100.00%
Other Charges	14,666	-	14,666	14,666	-	100.00%
Air Pollution Title V						
Personal Services	-	65,316	65,316	65,316	-	100.00%
Employee Benefits	-	22,022	22,022	22,022	-	100.00%
Total Finance and Administration	160,000	1,204,260	1,364,260	1,210,508	153,752	88.73%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(750,678)	(750,678)	(406,145)	344,533	54.10%
Other Financing Sources						
Operating Transfers In - Other Funds	-	260,064	260,064	400,000	139,936	153.81%
Net Change in Fund Balances	-	(490,614)	(490,614)	(6,145)	484,469	1.25%
Fund Balances, July 1, 2018	124,305	(1,167,525)	(1,043,220)	99,023	(1,142,243)	-9.49%
Fund Balances, June 30, 2019	\$ 124,305	\$ (1,658,139)	\$ (1,533,834)	\$ 92,878	\$ 484,469	-6.06%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 8,000,000	\$ 405,886	\$ 8,405,886	\$ 8,816,132	\$ 410,246	104.88%
Total Revenues	8,000,000	405,886	8,405,886	8,816,132	410,246	104.88%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,300,000	72,797	2,372,797	2,372,797	-	100.00%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	80,000	-	80,000	88,161	(8,161)	110.20%
Tourism and Sports Development Corp.	3,200,000	503,088	3,703,088	3,703,088	-	100.00%
Contributions to agencies	1,670,000	(40,000)	1,630,000	1,718,840	(88,840)	105.45%
<i>Total Other General Government:</i>	7,400,000	535,885	7,935,885	8,032,886	(97,001)	101.22%
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,000	(129,999)	470,001	783,246	313,245	166.65%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	(500,000)	100,000	83.33%
Net Change in Fund Balances	-	(129,999)	(129,999)	283,246	413,245	-217.88%
Fund Balances, July 1, 2018	1,388,059	-	1,388,059	1,580,142	192,083	113.84%
Fund Balances, June 30, 2019	\$ 1,388,059	\$ (129,999)	\$ 1,258,060	\$ 1,863,388	\$ 605,328	148.12%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,682,946	\$ 430,751	\$ 6,113,697	\$ 6,326,532	\$ 212,835	103.48%
Statutory Local Taxes	2,050,000	-	2,050,000	2,036,026	(13,974)	99.32%
<i>Total Local Taxes</i>	<i>7,732,946</i>	<i>430,751</i>	<i>8,163,697</i>	<i>8,362,558</i>	<i>198,861</i>	<i>102.44%</i>
<i>Fines, Forfeitures and Penalties</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,600</i>	<i>3,600</i>	<i>0</i>
<i>Other Local Revenues</i>	<i>15,000</i>	<i>-</i>	<i>15,000</i>	<i>150,500</i>	<i>135,500</i>	<i>1003.33%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	6,400,000	-	6,400,000	6,567,656	167,656	102.62%
Petroleum Special Tax	311,000	-	311,000	311,870	870	100.28%
<i>Total State of Tennessee</i>	<i>6,711,000</i>	<i>-</i>	<i>6,711,000</i>	<i>6,879,526</i>	<i>168,526</i>	<i>102.51%</i>
Total Revenues	14,458,946	430,751	14,889,697	15,396,184	506,487	103.40%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	418,869	79,870	498,739	498,738	1	100.00%
Employee Benefits	118,472	23,030	141,502	141,503	(1)	100.00%
Contracted Services	23,750	(5,295)	18,455	18,453	2	99.99%
Supplies & Materials	4,500	4,842	9,342	9,342	-	100.00%
Other Charges	508,100	64	508,164	508,164	-	100.00%
Construction Services						
Personal Services	702,195	187,807	890,002	890,002	-	100.00%
Employee Benefits	248,562	93,269	341,831	341,831	-	100.00%
Contracted Services	21,461	14,409	35,870	35,872	(2)	100.01%
Supplies & Materials	16,500	13,233	29,733	29,733	-	100.00%
Stormwater Management-ADM						
Personal Services	853,377	84,236	937,613	880,063	57,550	93.86%
Employee Benefits	256,779	(11,152)	245,627	245,627	-	100.00%
Contracted Services	118,890	(82,501)	36,389	36,388	1	100.00%
Supplies & Materials	17,500	10,000	27,500	23,858	3,642	86.76%
Other Charges	5,400	-	5,400	5,348	52	99.04%
Stormwater Management-Violation						
Contracted Services	-	4,000	4,000	3,957	43	98.93%
Supplies & Materials	-	6,426	6,426	763	5,663	11.87%
Highway and Bridge Maintenance						
Personal Services	3,330,061	(18,154)	3,311,907	3,311,705	202	99.99%
Employee Benefits	1,403,702	(74,794)	1,328,908	1,328,907	1	100.00%
Contracted Services	1,075,650	(63,569)	1,012,081	983,714	28,367	97.20%
Supplies & Materials	5,151,900	357,245	5,509,145	5,509,146	(1)	100.00%
Other Charges	538,250	182	538,432	538,432	-	100.00%
Capital Outlay	-	417,919	417,919	46,699	371,220	11.17%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	345,750	37,829	383,579	380,818	2,761	99.28%
Employee Benefits	150,660	(6,260)	144,400	144,397	3	100.00%
Contracted Services	179,114	(15,500)	163,614	163,601	13	99.99%
Supplies & Materials	95,125	29,576	124,701	124,700	1	100.00%
Other Charges	70,000	-	70,000	70,000	-	100.00%
Engineering						
Personal Services	154,975	(92,879)	62,096	62,060	36	99.94%
Employee Benefits	43,073	(26,548)	16,525	16,526	(1)	100.01%
Contracted Services	33,500	(16,500)	17,000	14,329	2,671	84.29%
Supplies & Materials	2,850	-	2,850	1,638	1,212	57.47%
Other Charges	9,687	-	9,687	9,687	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	135,000	19,500	154,500	154,336	164	99.89%
Subdivision Foreclosures						
Contracted Services	-	17,000	17,000	-	17,000	0.00%
Supplies & Materials	-	865,246	865,246	148,183	717,063	17.13%
<i>Total Engineering and Public Works</i>	<i>16,033,652</i>	<i>1,852,531</i>	<i>17,886,183</i>	<i>16,678,520</i>	<i>1,207,663</i>	<i>93.25%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,574,706)	(1,421,780)	(2,996,486)	(1,282,336)	1,714,150	42.79%
Other Financing Sources(Uses)						
Operating Transfers In - Other Funds	2,100,000	-	2,100,000	2,100,000	-	100.00%
Operating Transfers Out - Other Funds	(675,000)	-	(675,000)	(675,000)	-	100.00%
Net Change in Fund Balances	(149,706)	(1,421,780)	(1,571,486)	142,664	1,714,150	-9.08%
Fund Balances, July 1, 2018	3,675,752	(787,686)	2,888,066	4,322,371	1,434,305	149.66%
Fund Balances, June 30, 2019	\$ 3,526,046	\$ (2,209,466)	\$ 1,316,580	\$ 4,465,035	\$ 3,148,455	339.14%

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, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 54,521,000	\$ -	\$ 54,521,000	\$ 55,101,864	\$ 580,864	101.07%
Interest Earned	2,257,726	-	2,257,726	3,858,337	1,600,611	170.89%
Other Local Revenues	-	-	-	35,000	35,000	N/A
Payments from Component Units	13,297,034	-	13,297,034	13,297,034	-	100.00%
Total Revenues	70,075,760	-	70,075,760	72,292,235	2,216,475	103.16%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,124,674	(24,674)	102.24%
Principal	45,279,142	400,000	45,679,142	45,633,419	45,723	99.90%
Interest	28,123,858	(400,000)	27,723,858	24,519,749	3,204,109	88.44%
Debt Service	2,000,000	-	2,000,000	1,344,674	655,326	67.23%
Refunding Bonds Issuance Costs	-	12,772	12,772	12,772	-	N/A
<i>Total Debt Service</i>	76,503,000	12,772	76,515,772	72,635,288	3,880,484	94.93%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,427,240)	(12,772)	(6,440,012)	(343,053)	6,096,959	5.33%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	195,226	-	195,226	195,226	-	100.00%
Operating Transfers Out - Other Funds	(1,247,000)	-	(1,247,000)	(1,247,000)	-	100.00%
<i>Total Other Financial Sources (Uses)</i>	(1,051,774)	12,772	(1,039,002)	(1,039,002)	-	100.00%
Net Change in Fund Balances	(7,479,014)	-	(7,479,014)	(1,382,055)	6,096,959	18.48%
Fund Balances, July 1, 2018	16,690,905	-	16,690,905	16,690,905	-	100.00%
Fund Balances, June 30, 2019	\$ 9,211,891	\$ -	\$ 9,211,891	\$ 15,308,850	\$ 6,096,959	166.19%

KNOX COUNTY, TENNESSEE

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

For the Year Ended June 30, 2019

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Bridge Replacement	8,881,782	7,643,224	1,026,766	8,669,990	211,792
Parkside Drive Extension	15,709,266	15,661,320	-	15,661,320	47,946
Karns Connector	6,243,704	5,640,370	603,334	6,243,704	-
Outlet Mall Drive/Snyder Road Connect	11,079	-	-	-	11,079
General Road Improvements	3,167,300	1,071,444	1,050,051	2,121,495	1,045,805
State Road Projects	9,562,000	8,758,170	2,554	8,760,724	801,276
Gibbs Middle School - New Road/Drives	2,458,444	2,439,225	382	2,439,607	18,837
Hardin Valley Middle School - New Road/Drive	1,336,276	929,950	-	929,950	406,326
Schaeffer Road Relocation	2,067,033	2,066,533	500	2,067,033	-
General Culvert Maintenance	719,884	369,513	194,761	564,274	155,610
Ebenezer/Gleason Intersection	2,864,084	2,864,084	-	2,864,084	-
Emory/Fairview/Thompson Road	832,400	832,400	-	832,400	-
West Beaver Creek Relocation	1,167,600	-	-	-	1,167,600
Hardin Valley /Greenland	437,460	437,460	-	437,460	-
Schaad Road Phase II	27,307,386	1,882,211	354,504	2,236,715	25,070,671
Buttermilk Road Realignment	50,000	3,250	382	3,632	46,368
Brickyard w/Beaver Creek	850,000	19,270	77,998	97,268	752,732
Andersonville/Hill/McCloud	850,000	27,399	965	28,364	821,636
Hardin Valley Transportation	172,100	-	146,540	146,540	25,560
Westland/Emory Church	417,443	212	429,786	429,998	(12,555)
TDOT Partnerships	859,312	37,358	336,312	373,670	485,642
Campbell Station Road Improvement	418,270	25,400	392,870	418,270	-
Chapman Highway Triangle	260,000	19,069	78,325	97,394	162,606
Joe Hinton Road Improvement	25,000	-	22,514	22,514	2,486
Cherahala Extension	1,500,000	-	183,379	183,379	1,316,621
Total Road Construction	88,167,823	50,727,862	4,901,923	55,629,785	32,538,038
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,768,828	14,768,828	53,743	14,822,571	(53,743)
Knox Central	2,814,548	2,739,289	125,303	2,864,592	(50,044)
Fairview Technical Center	200,500	73,538	114,741	188,279	12,221
AJ/ Dwight Kessel Garage	3,139,371	2,099,357	76,714	2,176,071	963,300
City/County Improvement	16,122,954	15,409,954	713,000	16,122,954	-
Knox County Health Renovations	11,830,466	11,566,226	107,459	11,673,685	156,781
Old Courthouse Renovation	4,158,040	3,698,935	35,662	3,734,597	423,443
Jail Improvements	1,211,550	1,198,705	28,409	1,227,114	(15,564)
Family Justice Center	308,700	191,748	88,366	280,114	28,586
Total Building Renovations	54,554,957	51,746,580	1,343,397	53,089,977	1,464,980
<i>Building Construction:</i>					
Lawson McGhee Library	1,776,286	1,592,808	110,086	1,702,894	73,392
Carter Branch Library	40,000	31,225	-	31,225	8,775
Senior Centers	101,800	102,785	2,898	105,683	(3,883)
Frank Strang Center	1,560,256	10,256	269,379	279,635	1,280,621
Safety Center (See Note on page 163)	900,000	324,484	-	324,484	575,516
Karns Senior Center	1,500,000	1,433,516	-	1,433,516	66,484
Total Building Construction:	5,878,342	3,495,074	382,363	3,877,437	2,000,905

KNOX COUNTY, TENNESSEE

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

For the Year Ended June 30, 2019

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Other:</i>					
BMX	\$ 800,000	\$ 130,241	\$ 94,434	\$ 224,675	\$ 575,325
Knox-Blount Greenway-Phase II	456,148	71,740	91,478	163,218	292,930
Halls Park - School Link Phase II	394,294	394,294	423	394,717	(423)
Northshore Connectivity Project	100,000	-	45,729	45,729	54,271
Park Facility Improvement	1,288,622	1,188,792	99,830	1,288,622	-
Major Equipment - Three Ridges	107,500	79,876	27,250	107,126	374
Technology Upgrade - Libraries	1,250,000	662,054	6,850	668,904	581,096
Criminal Court Imaging System	400,000	339,576	-	339,576	60,424
PBA Project Management	5,215,740	4,966,679	419,304	5,385,983	(170,243)
Public Defender	87,000	76,301	-	76,301	10,699
Forensic Center Major Upgrade	20,000	15,300	-	15,300	4,700
Energy Management Project - County	16,176,571	14,004,728	-	14,004,728	2,171,843
Energy Management Project - Phase II	10,514,141	10,433,737	27,973	10,461,710	52,431
Major Equipment - Engineering & Public Works	2,273,203	1,727,860	259,748	1,987,608	285,595
Major Equipment - Information Technology	1,059,338	663,132	396,206	1,059,338	-
Major Equipment - Sheriff's Department	9,452,256	5,922,055	3,135,939	9,057,994	394,262
Major Equipment - Parks & Recreation	763,645	518,780	169,869	688,649	74,996
Major Equipment - Fire Prevention	109,385	79,893	25,535	105,428	3,957
Major Equipment - Public Library	430,370	375,607	49,396	425,003	5,367
Major Equipment - Codes Administration	160,500	111,678	27,617	139,295	21,205
Major Equipment - Solid Waste	238,850	203,850	34,396	238,246	604
Major Equipment - Circuit Court	136,044	101,975	30,734	132,709	3,335
Major Equipment - Juvenile Court	121,000	107,138	-	107,138	13,862
Major Equipment - Criminal Court	158,000	95,016	-	95,016	62,984
Major Equipment - Medical Examiner	96,000	91,616	-	91,616	4,384
Major Equipment - John Tarleton	500,000	505,320	-	505,320	(5,320)
Major Equipment - County Clerk	25,000	18,947	-	18,947	6,053
General Sessions Office Renovation	95,000	-	142,388	142,388	(47,388)
Div. Court Jury & Restroom Renovation	164,000	5,124	208,876	214,000	(50,000)
Stormwater Management	15,762,720	14,662,025	227,363	14,889,388	873,332
Geometric Improvements	4,231,173	3,303,163	253,487	3,556,650	674,523
County Sidewalk	1,820,481	1,542,920	146,246	1,689,166	131,315
ADA Transition Plan	1,100,000	951,100	244,320	1,195,420	(95,420)
Info Tech Equipment	1,244,305	1,158,783	64,113	1,222,896	21,409
Plumb Creek	430,625	383,134	47,491	430,625	-
Facility Improvements	956,541	804,499	99,011	903,510	53,031
Carter Conv. Center Expansion	1,500,000	591,735	376,373	968,108	531,892
Major Equipment - Election Comm.	2,875,598	78,970	-	78,970	2,796,628
Major Equipment - Juvenile Service Ctr.	91,000	21,737	26,774	48,511	42,489
Major Equipment - Health Dept.	94,250	95,245	-	95,245	(995)
Major Equipment - Animal Center	400,000	440,040	69,544	509,584	(109,584)
I.C. King Park Expansion	1,332,557	765,617	997,517	1,763,134	(430,577)
Public Access to Beaver Creek	50,000	-	-	-	50,000
Interagency Partnerships	335,534	16,340	185,747	202,087	133,447
I.C. King Park Turn Land	623,300	66,931	202,866	269,797	353,503
Trustee Tax Software	250,000	-	339,175	339,175	(89,175)
Property Tax Software	500,000	-	160,539	160,539	339,461
Play Structure Upgrades	250,000	-	132,469	132,469	117,531
Major Equipment - Property Assess	32,500	-	32,000	32,000	500
Major Equipment - Attorney General	30,000	-	28,345	28,345	1,655
<i>Total Other</i>	<u>86,503,191</u>	<u>67,773,548</u>	<u>8,927,355</u>	<u>76,700,903</u>	<u>9,802,288</u>
<i>Total Capital Projects</i>	<u>\$ 235,104,313</u>	<u>\$ 173,743,064</u>	<u>\$ 15,555,038</u>	<u>\$ 189,298,102</u>	<u>\$ 45,806,211</u>

DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 102,715,000	\$ -	\$ 102,715,000	\$ 102,501,659	(213,341)	99.79%
County Local Option Taxes	149,810,000	7,500,000	157,310,000	157,968,631	658,631	100.42%
Other Local Taxes	1,080,000	-	1,080,000	1,038,560	(41,440)	96.16%
Wheel Taxes	1,650,000	-	1,650,000	1,719,672	69,672	104.22%
<i>Total Local Taxes</i>	<i>255,255,000</i>	<i>7,500,000</i>	<i>262,755,000</i>	<i>263,228,522</i>	<i>473,522</i>	<i>100.18%</i>
<i>Licenses and Permits</i>	<i>35,000</i>	<i>-</i>	<i>35,000</i>	<i>34,627</i>	<i>(373)</i>	<i>98.93%</i>
<i>Charges for Current Services:</i>						
Education Charges	275,000	6,412	281,412	158,056	(123,356)	56.17%
Other Charges For Services	402,000	2,120	404,120	328,417	(75,703)	81.27%
<i>Total Charges/Current Services</i>	<i>677,000</i>	<i>8,532</i>	<i>685,532</i>	<i>486,473</i>	<i>(199,059)</i>	<i>70.96%</i>
<i>Other Local Revenues:</i>						
Recurring Items	440,000	12,422	452,422	726,462	274,040	160.57%
Nonrecurring Items	1,340,000	1,740,596	3,080,596	4,675,806	1,595,210	151.78%
<i>Total Other Local Revenues</i>	<i>1,780,000</i>	<i>1,753,018</i>	<i>3,533,018</i>	<i>5,402,268</i>	<i>1,869,250</i>	<i>152.91%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	220,275,000	3,527,000	223,802,000	223,590,806	(211,194)	99.91%
Other State Revenues	2,300,000	-	2,300,000	2,482,667	182,667	107.94%
<i>Total State of Tennessee</i>	<i>222,575,000</i>	<i>3,527,000</i>	<i>226,102,000</i>	<i>226,073,473</i>	<i>(28,527)</i>	<i>99.99%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	40,000	-	40,000	48,845	8,845	N/A
Direct Federal Revenue	526,000	-	526,000	622,753	96,753	118.39%
<i>Total Federal Government:</i>	<i>566,000</i>	<i>-</i>	<i>566,000</i>	<i>671,598</i>	<i>105,598</i>	<i>118.66%</i>
<i>Other Government and Citizen Group:</i>						
Donations	-	15,510	15,510	18,449	2,939	N/A
Payments from Primary Government	2,082,000	-	2,082,000	2,082,000	-	100.00%
<i>Total Other Government and Citizen Groups:</i>	<i>2,082,000</i>	<i>15,510</i>	<i>2,097,510</i>	<i>2,100,449</i>	<i>2,939</i>	<i>100.14%</i>
Total Revenues	482,970,000	12,788,550	495,774,060	497,997,410	2,223,350	100.45%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,712,377	3,978,460	166,690,837	169,698,708	(3,007,871)	101.80%
Employee Benefits	46,038,127	1,800,343	47,838,470	46,361,593	1,476,877	96.91%
Contracted Services	918,289	-	918,289	1,008,249	(89,960)	109.80%
Supplies and Materials	3,125,980	4,469,953	7,595,933	7,359,224	236,709	96.88%
Other Charges	45,000	(5,000)	40,000	68,851	(28,851)	172.13%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excellence Thru Literacy						
Personal Services	-	21,000	21,000	11,567	9,433	55.08%
Employee Benefits	-	-	-	814	(814)	N/A
Supplies and Materials	405,000	(37,630)	367,370	367,499	(129)	100.04%
Other Charges	-	12,630	12,630	12,630	-	100.00%
Reading						
Personal Services	2,347,933	134,500	2,482,433	1,386,806	1,095,627	55.86%
Employee Benefits	558,109	20,443	578,552	414,132	164,420	71.58%
Supplies and Materials	75,000	5,990	80,990	75,115	5,875	92.75%
Other Charges	5,000	(5,000)	-	145	(145)	N/A
Summer School						
Personal Services	183,976	-	183,976	232,867	(48,891)	126.57%
Employee Benefits	31,501	-	31,501	38,982	(7,481)	123.75%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
ELL Instruction						
Personal Services	4,698,400	-	4,698,400	5,030,304	(331,904)	107.06%
Employee Benefits	1,323,355	-	1,323,355	1,336,787	(13,432)	101.01%
Contracted Services	14,000	-	14,000	14,740	(740)	105.29%
District Stem						
Personal Services	57,500	(57,500)	-	-	-	N/A
Employee Benefits	15,365	(15,365)	-	-	-	N/A
Contracted Services	24,024	(24,024)	-	-	-	N/A
Supplies and Materials	3,500	(3,500)	-	-	-	N/A
Other Charges	6,976	(6,976)	-	-	-	N/A
Alternative Schools						
Personal Services	1,434,200	-	1,434,200	1,672,593	(238,393)	116.62%
Employee Benefits	441,928	-	441,928	485,995	(44,067)	109.97%
Supplies and Materials	55,239	-	55,239	-	55,239	0.00%
Kelly Volunteer Academy						
Personal Services	397,600	-	397,600	-	397,600	0.00%
Employee Benefits	112,238	-	112,238	-	112,238	0.00%
Contracted Services	234	-	234	-	234	0.00%
Supplies and Materials	11,766	(7,000)	4,766	-	4,766	0.00%
Other Charges	5,000	-	5,000	-	5,000	0.00%
Special Education Program						
Personal Services	32,448,460	(42,600)	32,405,860	32,449,841	(43,981)	100.14%
Employee Benefits	9,484,496	(21,659)	9,462,837	9,173,805	289,032	96.95%
Contracted Services	281,900	-	281,900	111,436	170,464	39.53%
Supplies and Materials	521,500	28,716	550,216	544,750	5,466	99.01%
Career & Technical Education						
Personal Services	8,355,550	(5,673)	8,349,877	8,352,661	(2,784)	100.03%
Employee Benefits	2,310,379	(385)	2,309,994	2,476,453	(166,459)	107.21%
Contracted Services	156,592	252	156,844	187,332	(30,488)	119.44%
Supplies and Materials	472,165	(58,830)	413,335	362,049	51,286	87.59%
Other Charges	9,500	6,000	15,500	13,794	1,706	88.99%
Athletics						
Personal Services	1,150,000	-	1,150,000	1,771,274	(621,274)	154.02%
Employee Benefits	196,905	-	196,905	437,886	(240,981)	222.38%
Contracted Services	4,000	3,000	7,000	7,000	-	100.00%
Supplies and Materials	110,555	(3,000)	107,555	46,348	61,207	43.09%
Other Charges	3,200	-	3,200	1,263	1,937	39.47%
Total Instruction	280,625,319	10,187,145	290,812,464	291,513,493	(701,029)	100.24%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Support Services:</i>						
Attendance						
Personal Services	1,674,270	26,000	1,700,270	1,821,595	(121,325)	107.14%
Employee Benefits	476,894	(26,000)	450,894	506,160	(55,266)	112.26%
Contracted Services	1,600	-	1,600	450	1,150	28.13%
Supplies and Materials	3,000	-	3,000	3,280	(280)	109.33%
Other Charges	2,200	-	2,200	1,473	727	66.95%
Health Services						
Personal Services	2,972,500	1,275	2,973,775	2,760,435	213,340	92.83%
Employee Benefits	840,653	(1,275)	839,378	798,966	40,412	95.19%
Contracted Services	43,950	(5,540)	38,410	27,005	11,405	70.31%
Supplies and Materials	149,210	21,050	170,260	144,064	26,196	84.61%
Other Charges	16,388	-	16,388	6,215	10,173	37.92%
Other Student Support						
Personal Services	1,926,300	20,250	1,946,550	1,918,275	28,275	98.55%
Employee Benefits	552,076	(20,250)	531,826	530,423	1,403	99.74%
Contracted Services	492,000	(1,500)	490,500	397,242	93,258	80.99%
Supplies and Materials	1,300	-	1,300	6,012	(4,712)	462.46%
Transfer Department						
Personal Services	221,000	1,275	222,275	219,819	2,456	98.90%
Employee Benefits	51,088	(1,275)	49,813	48,633	1,180	97.63%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	1,500	1,267	2,767	2,322	445	83.92%
Other Charges	4,600	(1,267)	3,333	-	3,333	0.00%
Guidance						
Personal Services	6,708,920	-	6,708,920	6,530,677	178,243	97.34%
Employee Benefits	1,840,930	-	1,840,930	1,771,336	69,594	96.22%
Supplies and Materials	28,960	-	28,960	27,714	1,246	95.70%
Other Charges	4,511	-	4,511	4,175	336	92.55%
Math						
Personal Services	205,250	62,725	267,975	289,074	(21,099)	107.87%
Employee Benefits	48,147	15,871	64,018	78,032	(14,014)	121.89%
Contracted Services	200	-	200	263	(63)	131.50%
Supplies and Materials	81,829	(7,625)	74,204	74,131	73	99.90%
Other Charges	5,500	1,500	7,000	6,161	839	88.01%
Choral Music						
Personal Services	108,500	6,265	114,765	92,820	21,945	80.88%
Employee Benefits	26,170	-	26,170	21,996	4,174	84.05%
Contracted Services	7,122	553	7,675	8,021	(346)	104.51%
Supplies and Materials	33,245	185	33,430	35,084	(1,654)	104.95%
Other Charges	5,207	(1,134)	4,073	4,072	1	99.98%
Physical Education						
Personal Services	145,500	11,450	156,950	157,274	(324)	100.21%
Employee Benefits	34,577	-	34,577	35,039	(462)	101.34%
Contracted Services	850	1,750	2,600	2,571	29	98.88%
Supplies and Materials	45,625	(7,750)	37,875	37,020	855	97.74%
Other Charges	7,000	(5,450)	1,550	1,519	31	98.00%
Science						
Personal Services	113,750	74,293	188,043	150,966	37,077	80.28%
Employee Benefits	26,960	17,621	44,581	49,273	(4,692)	110.52%
Contracted Services	5,300	(4,647)	653	694	(41)	106.28%
Supplies and Materials	154,019	(15,578)	138,441	134,785	3,656	97.36%
Other Charges	10,200	5,676	15,876	13,271	2,605	83.59%

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, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Social Studies						
Personal Services	114,750	9,400	124,150	131,414	(7,264)	105.85%
Employee Benefits	27,132	-	27,132	33,648	(6,516)	124.02%
Contracted Services	600	(52)	548	548	-	100.00%
Supplies and Materials	31,800	282	32,082	31,980	102	99.68%
Other Charges	8,800	(209)	8,591	8,142	449	94.77%
Talented and Gifted						
Contracted Services	-	-	-	299	(299)	N/A
Instrumental Music						
Personal Services	-	4,700	4,700	4,700	-	100.00%
Employee Benefits	-	-	-	830	(830)	N/A
Contracted Services	21,050	(12,083)	8,967	8,967	-	100.00%
Supplies and Materials	37,525	12,813	50,338	50,337	1	100.00%
Other Charges	2,425	(1,034)	1,391	1,390	1	99.93%
Elementary School Reading Support						
Personal Services	104,500	-	104,500	107,267	(2,767)	102.65%
Employee Benefits	17,893	-	17,893	23,739	(5,846)	132.67%
Other Charges	14,000	(990)	13,010	11,770	1,240	90.47%
Regular Instruction						
Personal Services	4,675,002	(64,569)	4,610,433	4,684,984	(74,551)	101.62%
Employee Benefits	1,172,511	(26,796)	1,145,715	1,274,030	(128,315)	111.20%
Contracted Services	21,270	4,010	25,280	9,742	15,538	38.54%
Supplies and Materials	-	-	-	96	(96)	N/A
Other Charges	45,700	-	45,700	(8,377)	54,077	-18.33%
System-Wide Screening						
Supplies and Materials	15,837	-	15,837	7,179	8,658	45.33%
Other Charges	729	-	729	567	162	77.78%
Section 504 Expense						
Personal Services	-	-	-	52	(52)	N/A
Employee Benefits	-	-	-	4	(4)	N/A
Contracted Services	83,363	-	83,363	33,765	49,598	40.50%
Supplies and Materials	5,324	-	5,324	1,711	3,613	32.14%
Alternative Schools						
Personal Services	106,600	-	106,600	130,977	(24,377)	122.87%
Employee Benefits	29,292	-	29,292	28,607	685	97.66%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
Libraries/Audio/Visual						
Personal Services	4,687,050	3,500	4,690,550	4,788,790	(98,240)	102.09%
Employee Benefits	1,289,859	-	1,289,859	1,330,599	(40,740)	103.16%
Contracted Services	36,960	-	36,960	36,972	(12)	100.03%
Supplies and Materials	507,722	13,265	520,987	531,209	(10,222)	101.96%
Other Charges	3,000	535	3,535	3,527	8	99.77%
Staff Development						
Personal Services	231,500	88,775	320,275	308,128	12,147	96.21%
Employee Benefits	51,499	15,740	67,239	71,433	(4,194)	106.24%
Contracted Services	56,338	(5,295)	51,043	50,007	1,036	97.97%
Supplies and Materials	13,400	249	13,649	17,405	(3,756)	127.52%
Other Charges	302,457	69,295	371,752	328,370	43,382	88.33%
Art						
Personal Services	92,000	8,300	100,300	105,081	(4,781)	104.77%
Employee Benefits	23,344	-	23,344	29,601	(6,257)	126.80%
Contracted Services	8,990	3,166	12,156	11,108	1,048	91.38%
Supplies and Materials	216,041	(4,097)	211,944	211,769	175	99.92%
Other Charges	4,700	931	5,631	5,631	-	100.00%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Elementary						
Personal Services	496,000	-	496,000	503,706	(7,706)	101.55%
Employee Benefits	115,137	-	115,137	132,992	(17,855)	115.51%
Contracted Services	1,600	(500)	1,100	448	652	40.73%
Supplies and Materials	112,030	(27,333)	84,697	36,364	48,333	42.93%
Other Charges	30,200	27,657	57,857	43,341	14,516	74.91%
Special Education Program						
Personal Services	5,927,400	55,100	5,982,500	5,976,551	5,949	99.90%
Employee Benefits	1,532,201	4,159	1,536,360	1,477,823	58,537	96.19%
Contracted Services	282,997	-	282,997	235,876	47,121	83.35%
Supplies and Materials	35,358	-	35,358	25,056	10,302	70.86%
Other Charges	53,000	5,000	58,000	47,318	10,682	81.58%
Basic Secondary						
Personal Services	383,500	-	383,500	363,398	20,102	94.76%
Employee Benefits	86,053	-	86,053	98,749	(12,696)	114.75%
Contracted Services	41,000	-	41,000	41,095	(95)	100.23%
Supplies and Materials	107,900	13,000	120,900	92,064	28,836	76.15%
Other Charges	50,211	(8,000)	42,211	9,041	33,170	21.42%
World Language						
Personal Services	161,000	3,500	164,500	153,950	10,550	93.59%
Employee Benefits	36,228	-	36,228	43,327	(7,099)	119.60%
Contracted Services	-	30	30	29	1	96.67%
Supplies and Materials	12,337	(5,319)	7,018	7,018	-	100.00%
Other Charges	6,800	(2,748)	4,052	4,051	1	99.98%
Language Arts						
Personal Services	103,750	22,787	126,537	137,355	(10,818)	108.55%
Employee Benefits	25,248	213	25,461	36,918	(11,457)	145.00%
Contracted Services	650	-	650	439	211	67.54%
Supplies and Materials	37,500	1,635	39,135	38,773	362	99.07%
Other Charges	28,000	(4,635)	23,365	23,011	354	98.48%
Gifted and Talented Support						
Personal Services	363,000	223,700	586,700	783,163	(196,463)	133.49%
Employee Benefits	95,274	49,500	144,774	206,588	(61,814)	142.70%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	21,000	-	21,000	5,586	15,414	26.60%
Other Charges	8,000	35,000	43,000	36,883	6,117	85.77%
Career & Technical Education						
Personal Services	701,500	11,387	712,887	795,710	(82,823)	111.62%
Employee Benefits	158,602	(5,329)	153,273	232,034	(78,761)	151.39%
Contracted Services	46,825	-	46,825	5,978	40,847	12.77%
Supplies and Materials	13,000	-	13,000	5,777	7,223	44.44%
Capital Outlay	-	70,000	70,000	14,867	55,133	21.24%
Magnet Schools Support						
Personal Services	163,300	149,100	312,400	1,694	310,706	0.54%
Employee Benefits	53,087	42,900	95,987	839	95,148	0.87%
Contracted Services	8,010	(4,010)	4,000	4,050	(50)	101.25%
Supplies and Materials	162,600	77,300	239,900	210,161	29,739	87.60%
Other Charges	3,425	-	3,425	(249)	3,674	-7.27%
Instructional Technology						
Personal Services	634,800	51,036	685,836	747,493	(61,657)	108.99%
Employee Benefits	144,426	(1,275)	143,151	181,328	(38,177)	126.67%
Contracted Services	6,600	(680)	5,920	3,124	2,796	52.77%
Supplies and Materials	20,300	21,169	41,469	40,108	1,361	96.72%
Other Charges	8,000	-	8,000	7,425	575	92.81%

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, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Technology						
Personal Services	3,727,006	6,375	3,733,381	3,420,160	313,221	91.61%
Employee Benefits	821,209	(6,375)	814,834	947,114	(132,280)	116.23%
Contracted Services	2,953,469	405,157	3,358,626	3,023,880	334,746	90.03%
Supplies and Materials	268,076	(120,581)	147,495	146,566	929	99.37%
Other Charges	20,354	(4,645)	15,709	15,709	-	100.00%
Capital Outlay	160,000	884,596	1,044,596	1,044,596	-	100.00%
Humanities						
Personal Services	-	1,500	1,500	300	1,200	20.00%
Employee Benefits	-	-	-	70	(70)	N/A
Contracted Services	250	(250)	-	21	(21)	N/A
Supplies and Materials	2,500	(436)	2,064	2,125	(61)	102.96%
Other Charges	1,390	(653)	737	184	553	24.97%
Instructional Staff Support						
Personal Services	45,500	-	45,500	42,993	2,507	94.49%
Employee Benefits	11,522	-	11,522	16,034	(4,512)	139.16%
Supplies and Materials	21,500	1,500	23,000	22,468	532	97.69%
Board of Education						
Personal Services	268,100	36,400	304,500	326,664	(22,164)	107.28%
Employee Benefits	75,206	(36,400)	38,806	43,808	(5,002)	112.89%
Contracted Services	220,192	-	220,192	93,967	126,225	42.68%
Supplies and Materials	2,225	-	2,225	1,541	684	69.26%
Other Charges	34,000	-	34,000	4,316,439	(4,282,439)	12695.41%
Districtwide Contracted Services						
Contracted Services	2,282,300	-	2,282,300	2,188,658	93,642	95.90%
Office of the Superintendent						
Personal Services	581,300	10,875	592,175	525,759	66,416	88.78%
Employee Benefits	134,196	(10,875)	123,321	88,030	35,291	71.38%
Contracted Services	12,950	-	12,950	14,260	(1,310)	110.12%
Supplies and Materials	5,400	-	5,400	2,419	2,981	44.80%
Other Charges	2,500	-	2,500	430	2,070	17.20%
District Wide Admin Support						
Contracted Services	24,000	103	24,103	13,376	10,727	55.50%
Supplies and Materials	10,607	-	10,607	1,299	9,308	12.25%
Capital Outlay	20,000	(18,000)	2,000	-	2,000	0.00%
Office of the Principal						
Personal Services	24,815,310	600,000	25,415,310	27,000,969	(1,585,659)	106.24%
Employee Benefits	6,601,256	-	6,601,256	7,378,103	(776,847)	111.77%
Supplies and Materials	-	3,134	3,134	3,020	114	96.36%
Office of the Principal - ALT						
Personal Services	243,800	-	243,800	275,309	(31,509)	112.92%
Employee Benefits	61,929	-	61,929	72,662	(10,733)	117.33%
Contracted Services	160	-	160	-	160	0.00%
Office of the Principal - Special Ed						
Personal Services	267,900	-	267,900	258,814	9,086	96.61%
Employee Benefits	70,628	-	70,628	70,322	306	99.57%
Office of the Principal - Kelley						
Personal Services	231,300	2,210	233,510	213,820	19,690	91.57%
Employee Benefits	63,105	(2,210)	60,895	53,801	7,094	88.35%
Fiscal Services						
Personal Services	1,504,640	12,155	1,516,795	1,474,957	41,838	97.24%
Employee Benefits	337,349	(12,155)	325,194	351,322	(26,128)	108.03%
Contracted Services	160,616	5,300	165,916	172,847	(6,931)	104.18%
Supplies and Materials	5,125	12,700	17,825	17,738	87	99.51%
Other Charges	6,400	-	6,400	7,076	(676)	110.56%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Human Resources						
Personal Services	3,364,500	5,525	3,370,025	3,286,856	83,169	97.53%
Employee Benefits	666,386	(5,525)	660,861	778,492	(117,631)	117.80%
Contracted Services	467,865	(131,665)	336,200	387,460	(51,260)	115.25%
Supplies and Materials	25,000	126,665	151,665	83,781	67,884	55.24%
Other Charges	30,000	-	30,000	15,803	14,197	52.68%
Operation of Plant						
Personal Services	9,192,580	-	9,192,580	9,337,752	(145,172)	101.58%
Employee Benefits	3,352,632	-	3,352,632	2,515,246	837,386	75.02%
Contracted Services	1,906,250	60,689	1,966,939	1,610,467	356,472	81.88%
Supplies and Materials	14,149,017	1,400,050	15,549,067	15,800,809	(251,742)	101.62%
Other Charges	403,214	-	403,214	423,362	(20,148)	105.00%
Capital Outlay	-	138,187	138,187	-	138,187	0.00%
Security						
Personal Services	3,789,145	-	3,789,145	3,646,862	142,283	96.24%
Employee Benefits	1,156,678	-	1,156,678	873,684	282,994	75.53%
Contracted Services	136,250	(43,860)	92,390	92,130	260	99.72%
Supplies and Materials	176,540	16,823	193,363	128,898	64,465	66.66%
Other Charges	14,850	-	14,850	5,217	9,633	35.13%
Capital Outlay	-	27,860	27,860	-	27,860	0.00%
General Maintenance of Plant						
Personal Services	6,779,272	1,275	6,780,547	6,559,232	221,315	96.74%
Employee Benefits	1,729,083	(1,275)	1,727,808	1,626,878	100,930	94.16%
Contracted Services	765,788	-	765,788	641,448	124,340	83.76%
Supplies and Materials	2,729,208	30,770	2,759,978	2,640,384	119,594	95.67%
Other Charges	-	-	-	1,696	(1,696)	N/A
Capital Outlay	162,554	87,592	250,146	189,038	61,108	75.57%
Facilities						
Personal Services	263,700	3,825	267,525	261,534	5,991	97.76%
Employee Benefits	55,442	(3,825)	51,617	49,496	2,121	95.89%
Contracted Services	8,500	-	8,500	6,625	1,875	77.94%
Supplies and Materials	1,000	-	1,000	29	971	2.90%
Other Charges	3,000	-	3,000	571	2,429	19.03%
Student Transportation						
Personal Services	1,715,920	603,825	2,319,745	1,528,819	790,926	65.90%
Employee Benefits	324,432	(3,825)	320,607	336,323	(15,716)	104.90%
Contracted Services	19,066,483	20,223	19,086,706	18,856,310	230,396	98.79%
Supplies and Materials	152,500	125,000	277,500	259,833	17,667	93.63%
Other Charges	8,100	-	8,100	6,154	1,946	75.98%
Office of Chief Academic Officer						
Personal Services	159,500	-	159,500	189,725	(30,225)	118.95%
Employee Benefits	36,659	-	36,659	52,117	(15,458)	142.17%
Contracted Services	1,000	69	1,069	69	1,000	6.45%
Supplies and Materials	10,000	-	10,000	2,008	7,992	20.08%
Other Charges	15,500	(69)	15,431	2,211	13,220	14.33%
Publications						
Personal Services	160,500	-	160,500	159,372	1,128	99.30%
Employee Benefits	37,730	-	37,730	38,443	(713)	101.89%
Contracted Services	13,000	-	13,000	8,957	4,043	68.90%
Supplies and Materials	75,000	22,000	97,000	110,425	(13,425)	113.84%
Public Affairs						
Personal Services	762,000	1,275	763,275	685,352	77,923	89.79%
Employee Benefits	157,075	(1,275)	155,800	169,126	(13,326)	108.55%
Contracted Services	123,000	3,217	126,217	126,808	(591)	100.47%
Supplies and Materials	24,100	(5,629)	18,471	16,915	1,556	91.58%
Other Charges	5,000	2,412	7,412	6,176	1,236	83.32%

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, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Office of Accountability						
Personal Services	490,200	17,075	507,275	552,743	(45,468)	108.96%
Employee Benefits	116,506	(3,825)	112,681	107,179	5,502	95.12%
Contracted Services	243,480	1,069	244,549	166,404	78,145	68.05%
Supplies and Materials	6,000	-	6,000	5,271	729	87.85%
Other Charges	13,700	(1,069)	12,631	6,865	5,766	54.35%
Office of Innovation						
Personal Services	237,110	(237,110)	-	6,229	(6,229)	N/A
Employee Benefits	53,329	(53,329)	-	3,985	(3,985)	N/A
Contracted Services	2,250	(2,250)	-	-	-	N/A
Supplies and Materials	33,315	(11,750)	21,565	737	20,828	3.42%
Other Charges	92,450	(92,450)	-	-	-	N/A
Warehouse and School Mail						
Personal Services	284,000	-	284,000	300,436	(16,436)	105.79%
Employee Benefits	81,620	-	81,620	77,856	3,764	95.39%
Contracted Services	101,590	-	101,590	61,502	40,088	60.54%
Supplies and Materials	17,250	-	17,250	12,783	4,467	74.10%
Office of the Chief Operating Officer						
Personal Services	171,000	1,275	172,275	173,308	(1,033)	100.60%
Employee Benefits	34,962	(1,275)	33,687	35,036	(1,349)	104.00%
Contracted Services	600	-	600	-	600	0.00%
Supplies and Materials	500	-	500	37	463	7.40%
Other Charges	1,185,000	-	1,185,000	1,133,150	51,850	95.62%
Disparities in Education Outcomes						
Personal Services	1,015,000	-	1,015,000	1,024,861	(9,861)	100.97%
Employee Benefits	327,081	-	327,081	309,363	17,718	94.58%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	20,000	-	20,000	-	20,000	0.00%
Other Charges	170,000	-	170,000	138,616	31,384	81.54%
Project Graduation						
Contracted Services	500,000	-	500,000	500,000	-	100.00%
Emerald Charter						
Contracted Services	-	500	500	500	-	100.00%
Other Charges	3,921,000	2,500	3,923,500	3,813,812	109,688	97.20%
Other Charges						
Personal Services	2,866,103	939,200	3,805,303	732,936	3,072,367	19.26%
Employee Benefits	2,857,983	300,000	3,157,983	3,205,528	(47,545)	101.51%
Contracted Services	107,193	150,000	257,193	259,012	(1,819)	100.71%
Other Charges	5,826,161	550,000	6,376,161	2,222,968	4,153,193	34.86%
Payments to Primary Governments	13,357,035	-	13,357,035	13,297,034	60,001	99.55%
Debt Service						
Debt Service	2,370,267	-	2,370,267	2,375,922	(5,655)	100.24%
Total Support Services	202,182,681	6,902,215	209,084,896	203,630,183	5,454,713	97.39%
Total Expenditures	482,808,000	17,089,360	499,897,360	495,143,676	4,753,684	99.05%

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, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	162,000	(4,300,810)	(4,123,300)	2,853,734	6,977,034	-69.21%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,560,000	(1,560,000)	-	19,759	19,759	N/A
Transfers To Other Funds	(1,722,000)	3,000	(1,719,000)	(1,814,639)	(95,639)	105.56%
Total Other Financing Sources (Uses)	(162,000)	(1,557,000)	(1,719,000)	(1,794,880)	(75,880)	104.41%
Net Change in Fund Balances	-	(5,857,810)	(5,842,300)	1,058,854	6,901,154	-18.12%
Fund Balances, July 1, 2018	25,118,182	(7,414,810)	24,317,913	25,436,947	-	104.60%
Fund Balances, June 30, 2019	\$ 25,118,182	\$ (13,272,620)	\$ 18,475,613	\$ 26,495,801	6,901,154	143.41%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
Central Cafeteria Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the Years Ended June 30, 2019 and 2018**

	2019				2018		
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
Revenues							
Charges for Current Services	\$ 6,015,000	\$ 6,015,000	\$ 5,743,587	\$ (271,413)	\$ 5,375,000	\$ 5,133,578	\$ (241,422)
Other Local Revenues	310,000	310,000	309,503	(497)	403,000	669,055	266,055
State of Tennessee	250,000	250,000	253,094	3,094	250,000	251,547	1,547
Federal Government	20,110,000	20,110,000	20,082,823	(27,177)	22,542,000	21,205,534	(1,336,466)
Total Revenues	26,685,000	26,685,000	26,389,007	(295,993)	28,570,000	27,259,714	(1,310,286)
Expenditures							
Current:							
Education:							
Food Service:							
Personal Services	8,600,000	8,600,000	8,539,637	60,363	8,702,000	8,498,729	203,271
Employee Benefits	2,527,000	2,600,000	2,581,189	18,811	2,616,500	2,484,996	131,504
Contracted Services	1,872,000	1,787,000	1,490,846	296,154	1,122,000	975,871	146,129
Supplies & Materials	12,731,000	12,008,428	11,493,471	514,957	14,261,832	11,750,085	2,511,747
Other Charges	805,000	1,567,000	1,566,675	325	217,500	184,205	33,295
Capital Outlay	150,000	1,340,837	1,050,137	290,700	1,280,036	945,506	334,530
Total Expenditures	26,685,000	27,903,265	26,721,955	1,181,310	28,199,868	24,839,392	3,360,476
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,218,265)	(332,948)	885,317	370,132	2,420,322	2,050,190
Other Financing Uses							
Transfers to Other Funds	-	-	-	-	(1,560,000)	(1,560,008)	(8)
Net Change in Fund Balances	-	(1,218,265)	(332,948)	885,317	(1,189,868)	860,314	2,050,182
Fund Balances, July 1	10,008,386	10,008,386	10,008,386	-	9,148,072	9,148,072	-
Fund Balances, June 30	\$ 10,008,386	\$ 8,790,121	\$ 9,675,438	\$ 885,317	\$ 7,958,204	\$ 10,008,386	\$ 2,050,182

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, 2019*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 5,656,112	\$ -	\$ 3,239,444	\$ 3,239,444	\$ 2,416,668
Foundation Stabilization	250,000	-	208,050	208,050	41,950
Powell Middle	2,735,829	1,124,829	484,349	1,609,178	1,126,651
Ball Camp ES Addition/Renovation	5,366,907	5,366,907	-	5,366,907	-
Pond Gap Elementary	9,450,000	8,912,120	517,047	9,429,167	20,833
CTE Magnet High	3,785,000	3,656,459	-	3,656,459	128,541
Energy Management Project IIIC	15,034,925	15,108,053	-	15,108,053	(73,128)
Security Upgrades	9,975,000	8,143,896	1,467,121	9,611,017	363,983
Tech Upgrades Systemwide	1,046,876	547,675	459,102	1,006,777	40,099
School Accessibility	300,000	20,737	39,967	60,704	239,296
HVAC Upgrades	6,602,345	4,337,593	1,870,334	6,207,927	394,418
Roofing Upgrades	5,149,655	3,417,272	640,803	4,058,075	1,091,580
Rule Warehouse Construction	132,231	124,292	-	124,292	7,939
Land Acquisition	350,000	340,024	1,507	341,531	8,469
BEP Growth Mod Class Relocation	2,132,391	1,112,865	1,010,605	2,123,470	8,921
Drive Parking Upgrades	950,000	494,992	516,191	1,011,183	(61,183)
Hardin Valley Middle School	34,501,351	37,469,251	254,973	37,724,224	(3,222,873)
Gibbs Middle School	30,000,000	25,417,936	128,505	25,546,441	4,453,559
Env. Testing & Rem.	500,000	-	185,913	185,913	314,087
Inskip Elementary Addition	6,500,000	1,654,024	4,297,238	5,951,262	548,738
Major Equipment Purchases	1,010,750	-	1,010,750	1,010,750	-
Analysis/Design: Tipton St. Road	50,000	-	8,300	8,300	41,700
Cafeteria Upgrades	3,000,000	-	18,687	18,687	2,981,313
North Central Elem Solution	30,000	-	12,231	12,231	17,769
South Doyle High School - Library Upgrade	223,000	236,097	-	236,097	(13,097)
<i>Total Capital Projects:</i>	<u>\$ 144,732,372</u>	<u>\$ 117,485,022</u>	<u>\$ 16,371,117</u>	<u>\$ 133,856,139</u>	<u>\$ 10,876,233</u>