

# Budget Report to Citizenry



## Knox County, Tennessee

For the Year Ended  
June 30, 2018

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the year ended June 30, 2018*

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## OFFICE OF COUNTY MAYOR

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

December 26, 2018

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, 2018, 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, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 123,003,000	\$ -	\$ 123,003,000	\$ 122,979,983	\$ (23,017)	99.98%
County Local Option Taxes	16,278,000	59,463	16,337,463	19,105,069	2,767,606	116.94%
Wheel Taxes	530,000	-	530,000	556,116	26,116	104.93%
<b>Total Local Taxes</b>	<b>139,811,000</b>	<b>59,463</b>	<b>139,870,463</b>	<b>142,641,168</b>	<b>2,770,705</b>	<b>101.98%</b>
<i>Licenses and Permits:</i>						
Licenses	3,240,000	-	3,240,000	3,209,304	(30,696)	99.05%
Permits	1,442,750	-	1,442,750	2,010,858	568,108	139.38%
<b>Total Licenses and Permits</b>	<b>4,682,750</b>	<b>-</b>	<b>4,682,750</b>	<b>5,220,162</b>	<b>537,412</b>	<b>111.48%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	10,000	-	10,000	13,538	3,538	135.38%
Circuit Court	150	-	150	191	41	127.33%
Criminal Court	666,250	120,712	786,962	701,469	(85,493)	89.14%
Juvenile Court	1,223,600	-	1,223,600	1,125,877	(97,723)	92.01%
Other Fines, Forfeitures & Penalties	153,000	100,665	253,665	314,002	60,337	123.79%
<b>Total Fines, Forfeitures and Penalties</b>	<b>2,053,000</b>	<b>221,377</b>	<b>2,274,377</b>	<b>2,155,077</b>	<b>(119,300)</b>	<b>94.75%</b>
<i>Charges for Current Services:</i>	<b>6,924,800</b>	<b>37,177</b>	<b>6,961,977</b>	<b>7,692,955</b>	<b>730,978</b>	<b>110.50%</b>
<i>Other Local Revenues:</i>	<b>4,574,663</b>	<b>50,909</b>	<b>4,625,572</b>	<b>4,842,366</b>	<b>216,794</b>	<b>104.69%</b>
<i>State of Tennessee:</i>						
Prisoner Board	2,020,000	-	2,020,000	2,238,989	218,989	110.84%
Other State Revenues	7,677,080	2,035,118	9,712,198	11,677,634	1,965,436	120.24%
<b>Total State of Tennessee</b>	<b>9,697,080</b>	<b>2,035,118</b>	<b>11,732,198</b>	<b>13,916,623</b>	<b>2,184,425</b>	<b>118.62%</b>
<b>Total Federal Government</b>	<b>1,199,000</b>	<b>-</b>	<b>1,199,000</b>	<b>1,089,621</b>	<b>(109,379)</b>	<b>90.88%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	395,000	-	395,000	302,885	(92,115)	76.68%
Citizen Groups	-	13,700	13,700	45,706	32,006	333.62%
CAC Debt Payment	166,401	-	166,401	166,402	1	100.00%
<b>Total Other Governments and Citizen Groups</b>	<b>561,401</b>	<b>13,700</b>	<b>575,101</b>	<b>514,993</b>	<b>(60,108)</b>	<b>89.55%</b>
<i>Other Miscellaneous</i>						
Increase in Equity Interest in Joint Venture	-	-	-	406,204	406,204	N/A
<b>Total Revenues</b>	<b>169,503,694</b>	<b>2,417,744</b>	<b>171,921,438</b>	<b>178,479,169</b>	<b>6,557,731</b>	<b>103.81%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	291,650	32,092	323,742	323,741	1	100.00%
Employee Benefits	154,785	-	154,785	154,772	13	99.99%
Contracted Services	67,225	(24,000)	43,225	42,388	837	98.06%
Supplies and Materials	6,500	(2,000)	4,500	4,157	343	92.38%
Other Charges	23,363	-	23,363	23,363	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Commission Discretionary</b>						
Other Charges	57,000	(2,150)	54,850	54,850	-	100.00%
<b>Internal Audit</b>						
Personal Services	342,391	(56,800)	285,591	285,583	8	100.00%
Employee Benefits	96,942	(20,850)	76,092	76,085	7	99.99%
Contracted Services	18,480	(9,826)	8,654	8,150	504	94.18%
Supplies and Materials	10,500	10,000	20,500	11,000	9,500	53.66%
Other Charges	681	-	681	681	-	100.00%
<b>Audit Committee</b>						
Contracted Services	-	9,739	9,739	9,739	-	100.00%
<b>Ethics Committee</b>						
Contracted Services	250	-	250	127	123	50.80%
Supplies and Materials	50	-	50	18	32	36.00%
<b>Codes Commission</b>						
Contracted Services	5,000	180	5,180	5,180	-	100.00%
<b>County Clerk</b>						
Contracted Services	520,219	(71,372)	448,847	448,844	3	100.00%
Supplies and Materials	90,611	-	90,611	83,797	6,814	92.48%
Other Charges	960	-	960	960	-	100.00%
Capital Outlay	-	30,960	30,960	30,954	6	99.98%
<b>Election Commission</b>						
Personal Services	1,126,265	46,192	1,172,457	1,172,457	-	100.00%
Employee Benefits	206,471	21,977	228,448	228,448	-	100.00%
Contracted Services	414,500	(112,399)	302,101	293,468	8,633	97.14%
Supplies and Materials	30,750	1,198	31,948	31,767	181	99.43%
Other Charges	2,722	-	2,722	2,722	-	100.00%
Capital Outlay	-	4,156	4,156	957	3,199	23.03%
<b>Law Department</b>						
Personal Services	1,575,638	(28,200)	1,547,438	1,547,393	45	100.00%
Employee Benefits	388,545	-	388,545	384,957	3,588	99.08%
Contracted Services	115,805	(26,000)	89,805	89,735	70	99.92%
Supplies and Materials	34,750	-	34,750	28,457	6,293	81.89%
Other Charges	681	-	681	681	-	100.00%
<b>County Mayor</b>						
Personal Services	649,524	-	649,524	649,356	168	99.97%
Employee Benefits	150,296	975	151,271	151,270	1	100.00%
Contracted Services	47,950	1,300	49,250	49,210	40	99.92%
Supplies and Materials	10,000	(1,306)	8,694	3,261	5,433	37.51%
Other Charges	3,817	-	3,817	1,274	2,543	33.38%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	64,893	(1,015)	63,878	63,253	625	99.02%
Employee Benefits	16,014	6,210	22,224	22,222	2	99.99%
Contracted Services	15,700	(6,210)	9,490	9,211	279	97.06%
Supplies and Materials	2,050	-	2,050	-	2,050	0.00%
Other Charges	681	-	681	681	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	59,464	59,464	55,351	4,113	93.08%
<b>Human Resources Department</b>						
Personal Services	534,814	31,545	566,359	566,359	-	100.00%
Employee Benefits	171,527	960	172,487	172,487	-	100.00%
Contracted Services	52,870	(11,100)	41,770	41,736	34	99.92%
Supplies and Materials	5,000	-	5,000	4,161	839	83.22%
Other Charges	3,427	-	3,427	3,427	-	100.00%
<b>Community Outreach</b>						
Personal Services	78,749	2,250	80,999	80,995	4	100.00%
Employee Benefits	14,162	40	14,202	14,199	3	99.98%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Constituent Services</b>						
Personal Services	109,471	(460)	109,011	109,009	2	100.00%
Employee Benefits	36,507	12	36,519	36,520	(1)	100.00%
Contracted Services	-	2,800	2,800	2,765	35	98.75%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	216,677	(101,000)	115,677	115,487	190	99.84%
Employee Benefits	73,127	(42,800)	30,327	30,292	35	99.88%
Contracted Services	12,000	(3,195)	8,805	8,589	216	97.55%
Supplies and Materials	2,250	-	2,250	675	1,575	30.00%
Other Charges	10,425	-	10,425	10,425	-	100.00%
<b>Finance Department</b>						
Personal Services	1,629,570	(14,100)	1,615,470	1,615,463	7	100.00%
Employee Benefits	472,211	(7,600)	464,611	464,514	97	99.98%
Contracted Services	93,150	24,951	118,101	117,868	233	99.80%
Supplies and Materials	37,150	13,500	50,650	50,230	420	99.17%
Other Charges	1,181	-	1,181	946	235	80.10%
Capital Outlay	-	4,700	4,700	4,681	19	99.60%
<b>Purchasing Department</b>						
Personal Services	635,225	(110,773)	524,452	521,541	2,911	99.44%
Employee Benefits	202,903	(35,200)	167,703	167,639	64	99.96%
Contracted Services	39,550	(17,000)	22,550	22,374	176	99.22%
Supplies and Materials	12,500	-	12,500	5,855	6,645	46.84%
Other Charges	5,352	-	5,352	5,352	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	352,612	773	353,385	353,210	175	99.95%
Employee Benefits	107,050	1,750	108,800	108,776	24	99.98%
Contracted Services	72,400	(6,052)	66,348	62,647	3,701	94.42%
Supplies and Materials	6,000	(1,750)	4,250	2,163	2,087	50.89%
Other Charges	261	-	261	261	-	100.00%
<b>Property Management</b>						
Personal Services	139,658	100	139,758	139,752	6	100.00%
Employee Benefits	47,473	-	47,473	47,465	8	99.98%
Contracted Services	13,400	(10,600)	2,800	2,789	11	99.61%
Supplies and Materials	8,250	(100)	8,150	2,967	5,183	36.40%
Other Charges	681	-	681	681	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	4,000	-	4,000	2,993	1,007	74.83%
Supplies and Materials	1,000	-	1,000	-	1,000	0.00%
<b>County Buildings Maintenance</b>						
Personal Services	431,556	20,748	452,304	452,304	-	100.00%
Employee Benefits	134,652	3,395	138,047	138,047	-	100.00%
Contracted Services	13,125	4,212	17,337	17,337	-	100.00%
Supplies and Materials	39,900	1,967	41,867	41,867	-	100.00%
Other Charges	58,956	-	58,956	58,956	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	113,246	(1,025)	112,221	111,361	860	99.23%
Employee Benefits	36,375	1,025	37,400	37,381	19	99.95%
<b>Planning</b>						
Contracted Services	742,000	-	742,000	742,000	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	394,126	-	394,126	394,126	-	100.00%
<b>Codes Administration</b>						
Personal Services	1,043,133	(19,413)	1,023,720	1,023,696	24	100.00%
Employee Benefits	317,723	3,550	321,273	321,235	38	99.99%
Contracted Services	68,400	363	68,763	68,738	25	99.96%
Supplies and Materials	56,000	(16,400)	39,600	39,528	72	99.82%
Other Charges	97,802	-	97,802	97,802	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Information Technology</b>						
Personal Services	3,149,309	(27,350)	3,121,959	3,118,435	3,524	99.89%
Employee Benefits	858,083	6,400	864,483	864,441	42	100.00%
Contracted Services	1,538,950	(176,700)	1,362,250	863,508	498,742	63.39%
Supplies and Materials	35,800	(13,265)	22,535	18,511	4,024	82.14%
Other Charges	6,546	-	6,546	6,194	352	94.62%
<b>Records Management</b>						
Personal Services	270,369	250	270,619	270,609	10	100.00%
Employee Benefits	110,706	11,200	121,906	121,904	2	100.00%
Contracted Services	14,750	(3,000)	11,750	11,594	156	98.67%
Supplies and Materials	6,100	-	6,100	5,852	248	95.93%
Other Charges	3,427	-	3,427	3,427	-	100.00%
Capital Outlay	-	12,500	12,500	12,499	1	99.99%
<b>Sheriff's Merit System</b>						
Personal Services	185,402	250	185,652	185,639	13	99.99%
Employee Benefits	46,700	-	46,700	46,691	9	99.98%
Contracted Services	17,750	(150)	17,600	17,397	203	98.85%
Supplies and Materials	7,000	-	7,000	5,485	1,515	78.36%
<b>Property Assessor</b>						
Personal Services	2,161,619	(74,800)	2,086,819	2,086,798	21	100.00%
Employee Benefits	740,003	(33,500)	706,503	705,876	627	99.91%
Contracted Services	756,400	(63,300)	693,100	692,772	328	99.95%
Supplies and Materials	54,500	1,342	55,842	44,675	11,167	80.00%
Other Charges	4,840	200	5,040	5,015	25	99.50%
Capital Outlay	-	95,064	95,064	95,064	-	100.00%
<b>Equalization Board</b>						
Personal Services	20,912	-	20,912	19,143	1,769	91.54%
Employee Benefits	1,599	-	1,599	1,464	135	91.56%
Contracted Services	1,600	-	1,600	1,138	462	71.13%
<b>Register of Deeds</b>						
Contracted Services	59,300	(1,834)	57,466	56,703	763	98.67%
Supplies and Materials	10,250	5,625	15,875	15,870	5	99.97%
Other Charges	3,735	125	3,860	3,843	17	99.56%
<b>Register of Deeds-Data Processing Fees</b>						
Contracted Services	64,633	-	64,633	46,709	17,924	72.27%
Supplies and Materials	105,367	-	105,367	4,179	101,188	3.97%
<b>County Trustee's Office</b>						
Contracted Services	754,600	(139,968)	614,632	614,209	423	99.93%
Supplies and Materials	90,250	11,796	102,046	99,498	2,548	97.50%
Other Charges	26,990	-	26,990	26,937	53	99.80%
<b>Payments to Component Units</b>	<b>5,153,874</b>	<b>100,000</b>	<b>5,253,874</b>	<b>5,253,874</b>	<b>-</b>	<b>100.00%</b>
<b>Total Finance and Administration</b>	<b>31,554,600</b>	<b>(706,727)</b>	<b>30,847,873</b>	<b>30,118,144</b>	<b>729,729</b>	<b>97.63%</b>
<b>Administration of Justice:</b>						
<b>Attorney General</b>						
Personal Services	2,267,974	(88,768)	2,179,206	2,179,163	43	100.00%
Employee Benefits	810,436	3,968	814,404	814,403	1	100.00%
Contracted Services	129,300	(12,000)	117,300	116,915	385	99.67%
Supplies and Materials	65,000	2,000	67,000	66,774	226	99.66%
Other Charges	681	61,500	62,181	61,995	186	99.70%
<b>Bad Check Unit</b>						
Contracted Services	-	30,000	30,000	6,775	23,225	22.58%
<b>Circuit Court Clerk</b>						
Contracted Services	81,400	(42,614)	38,786	38,701	85	99.78%
Supplies and Materials	9,600	(1,731)	7,869	7,810	59	99.25%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	39,940	39,940	39,940	-	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, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	45,850	(28,608)	17,242	17,218	24	99.86%
Supplies and Materials	7,250	1,240	8,490	4,243	4,247	49.98%
Other Charges	681	-	681	681	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	563,352	52,103	615,455	615,445	10	100.00%
Employee Benefits	239,229	(4,810)	234,419	234,418	1	100.00%
Contracted Services	39,250	(4,096)	35,154	32,688	2,466	92.99%
Supplies and Materials	5,400	3,015	8,415	8,415	-	100.00%
Other Charges	3,314	-	3,314	3,314	-	100.00%
<b>Probate Court</b>						
Contracted Services	38,940	-	38,940	31,963	6,977	82.08%
Supplies and Materials	7,500	-	7,500	5,084	2,416	67.79%
Other Charges	864	-	864	864	-	100.00%
<b>Chancery Court</b>						
Contracted Services	64,400	-	64,400	53,381	11,019	82.89%
Supplies and Materials	16,220	(300)	15,920	12,018	3,902	75.49%
Other Charges	1,081	300	1,381	1,381	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	20,000	-	20,000	14,518	5,482	72.59%
Supplies and Materials	74,274	64,167	138,441	134,334	4,107	97.03%
<b>4th Circuit Court Clerk</b>						
Contracted Services	43,000	(8,162)	34,838	33,793	1,045	97.00%
Supplies and Materials	12,000	-	12,000	11,665	335	97.21%
Other Charges	1,263	300	1,563	1,263	300	80.81%
<b>Criminal Court Clerk</b>						
Contracted Services	67,300	2,750	70,050	64,276	5,774	91.76%
Supplies and Materials	10,800	3,481	14,281	14,280	1	99.99%
Other Charges	20,141	3,719	23,860	23,803	57	99.76%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	79,200	(3,255)	75,945	73,298	2,647	96.51%
Supplies and Materials	11,000	4,500	15,500	14,537	963	93.79%
Other Charges	19,224	-	19,224	19,224	-	100.00%
<b>Court Technology Upgrade</b>						
Supplies and Materials	-	126,730	126,730	126,730	-	100.00%
<b>Victims Advocate Program</b>						
Contracted Services	69,976	-	69,976	65,041	4,935	92.95%
<b>Circuit Court Judges</b>						
Contracted Services	7,525	-	7,525	5,160	2,365	68.57%
Supplies and Materials	5,550	25,000	30,550	28,871	1,679	94.50%
Other Charges	681	-	681	681	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,240	30	7,270	4,099	3,171	56.38%
Supplies and Materials	3,500	-	3,500	3,185	315	91.00%
Other Charges	681	-	681	681	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	5,740	(900)	4,840	4,610	230	95.25%
Supplies and Materials	3,650	900	4,550	4,529	21	99.54%
Other Charges	115,681	43,000	158,681	156,596	2,085	98.69%
<b>Domestic Magistrate</b>						
Personal Services	123,300	1,681	124,981	124,980	1	100.00%
Employee Benefits	34,522	1,242	35,764	35,762	2	99.99%
Contracted Services	-	923	923	922	1	99.89%
<b>General Sessions Court Judges</b>						
Personal Services	1,523,706	8,995	1,532,701	1,532,697	4	100.00%
Employee Benefits	343,724	4,580	348,304	348,299	5	100.00%
Contracted Services	33,310	(8,965)	24,345	24,301	44	99.82%
Supplies and Materials	18,400	770	19,170	19,166	4	99.98%
Other Charges	681	-	681	681	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Jury Commission</b>						
Personal Services	174,385	(17,071)	157,314	157,284	30	99.98%
Employee Benefits	19,949	125	20,074	20,072	2	99.99%
Contracted Services	11,800	(6,968)	4,832	4,687	145	97.00%
Supplies and Materials	3,250	262	3,512	1,790	1,722	50.97%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,215,149	(36,864)	2,178,285	2,178,236	49	100.00%
Employee Benefits	731,354	(32,000)	699,354	698,798	556	99.92%
Contracted Services	360,764	25,100	385,864	385,778	86	99.98%
Supplies and Materials	16,350	-	16,350	13,533	2,817	82.77%
Other Charges	105,074	-	105,074	104,871	203	99.81%
Capital Outlay	-	53,600	53,600	-	53,600	0.00%
<b>IV-D Referee Program</b>						
Personal Services	314,477	201	314,678	314,677	1	100.00%
Employee Benefits	81,585	-	81,585	81,571	14	99.98%
Contracted Services	12,300	-	12,300	8,335	3,965	67.76%
Supplies and Materials	1,200	(201)	999	287	712	28.73%
Other Charges	1,923	-	1,923	1,923	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	446,103	-	446,103	443,820	2,283	99.49%
Employee Benefits	159,359	-	159,359	158,612	747	99.53%
Contracted Services	70,549	(34,485)	36,064	35,970	94	99.74%
Supplies and Materials	10,000	(12,000)	(2,000)	(2,332)	332	116.60%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,184,693	(59,035)	2,125,658	2,125,640	18	100.00%
Employee Benefits	897,704	(65,800)	831,904	831,836	68	99.99%
Contracted Services	168,680	(38,859)	129,821	129,682	139	99.89%
Supplies and Materials	163,203	16,855	180,058	180,051	7	100.00%
Other Charges	61,494	-	61,494	61,494	-	100.00%
<b>Behavior Health Urgent</b>						
Supplies and Materials	600,000	(450,000)	150,000	150,000	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	507,956	-	507,956	502,232	5,724	98.87%
Employee Benefits	180,799	-	180,799	176,692	4,107	97.73%
Contracted Services	17,450	-	17,450	13,936	3,514	79.86%
Supplies and Materials	8,400	-	8,400	7,563	837	90.04%
Other Charges	1,923	-	1,923	1,923	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	162,675	662,675	660,362	2,313	99.65%
<b>Public Defender</b>						
Personal Services	1,278,249	38,800	1,317,049	1,316,967	82	99.99%
Employee Benefits	390,577	-	390,577	388,275	2,302	99.41%
Contracted Services	187,290	1,700	188,990	187,010	1,980	98.95%
Supplies and Materials	102,770	43,000	145,770	145,545	225	99.85%
Other Charges	(25,112)	37,211	12,099	2,285	9,814	18.89%
<b>Court Officers</b>						
Contracted Services	17,150	-	17,150	9,024	8,126	52.62%
Supplies and Materials	12,750	-	12,750	8,385	4,365	65.76%
Other Charges	3,668	-	3,668	3,668	-	100.00%
<b>Total Administration of Justice</b>	<b>19,051,631</b>	<b>(91,129)</b>	<b>18,960,502</b>	<b>18,758,678</b>	<b>201,824</b>	<b>98.94%</b>
<b>Public Safety:</b>						
<b>Emergency Management</b>						
Contracted Services	100,000	175	100,175	100,168	7	99.99%
Other Charges	3,342	-	3,342	3,342	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
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 For the year ended June 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Community Mediation Center</b>						
Contracted Services	170,000	(9,900)	160,100	160,006	94	99.94%
<b>Fire Prevention Bureau</b>						
Personal Services	410,649	(10,000)	400,649	398,389	2,260	99.44%
Employee Benefits	132,176	-	132,176	125,546	6,630	94.98%
Contracted Services	98,667	-	98,667	90,909	7,758	92.14%
Supplies and Materials	59,950	10,000	69,950	69,519	431	99.38%
Other Charges	911	-	911	911	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	190,590	(8,196)	182,394	177,067	5,327	97.08%
Supplies and Materials	294,150	(30,615)	263,535	235,607	27,928	89.40%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
<b>Records and Communication</b>						
Contracted Services	95,100	58	95,158	77,528	17,630	81.47%
Supplies and Materials	28,500	142	28,642	28,643	(1)	100.00%
<b>Training</b>						
Contracted Services	50,050	14,295	64,345	64,344	1	100.00%
Supplies and Materials	213,500	890	214,390	198,590	15,800	92.63%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	5,440	-	5,440	3,028	2,412	55.66%
Supplies and Materials	3,300	-	3,300	1,266	2,034	38.36%
<b>Stop Violence Against Women</b>						
Contracted Services	30,600	79	30,679	30,029	650	97.88%
Supplies and Materials	22,150	8,196	30,346	30,346	-	100.00%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	43,274,803	(786,627)	42,488,176	42,488,684	(508)	100.00%
Employee Benefits	19,319,716	(311,751)	19,007,965	19,007,868	97	100.00%
Contracted Services	848,950	140,485	989,435	978,664	10,771	98.91%
Supplies and Materials	1,302,000	(42,426)	1,259,574	1,232,860	26,714	97.88%
Other Charges	35,982	(12,500)	23,482	11,907	11,575	50.71%
Capital Outlay	-	200,000	200,000	198,827	1,173	99.41%
<b>Warrants</b>						
Contracted Services	162,700	(4,761)	157,939	147,895	10,044	93.64%
Supplies and Materials	92,950	4,761	97,711	97,712	(1)	100.00%
<b>Detectives</b>						
Contracted Services	160,950	(35,700)	125,250	125,158	92	99.93%
Supplies and Materials	104,500	(33,100)	71,400	71,329	71	99.90%
<b>Forensic Services</b>						
Contracted Services	51,350	(24,165)	27,185	27,110	75	99.72%
Supplies and Materials	38,100	3,750	41,850	35,841	6,009	85.64%
<b>Juvenile Division</b>						
Contracted Services	19,450	-	19,450	14,218	5,232	73.10%
Supplies and Materials	13,650	-	13,650	10,800	2,850	79.12%
<b>Special Teams</b>						
Contracted Services	19,700	-	19,700	9,495	10,205	48.20%
Supplies and Materials	18,900	-	18,900	12,424	6,476	65.74%
<b>Narcotics Division</b>						
Contracted Services	322,750	(39,681)	283,069	283,060	9	100.00%
Supplies and Materials	219,000	48,752	267,752	267,753	(1)	100.00%
Other Charges	16,500	-	16,500	16,500	-	100.00%
<b>VICE</b>						
Contracted Services	-	84,890	84,890	5,238	79,652	6.17%
<b>Internal Affairs</b>						
Contracted Services	9,750	-	9,750	8,527	1,223	87.46%
Supplies and Materials	5,500	-	5,500	3,881	1,619	70.56%
<b>Organized Retail Crime</b>						
Contracted Services	-	4,489	4,489	4,489	-	100.00%
Supplies and Materials	-	6,910	6,910	6,886	24	99.65%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Special Services</b>						
Contracted Services	61,050	(24,000)	37,050	36,880	170	99.54%
Supplies and Materials	53,000	200	53,200	48,294	4,906	90.78%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	10,000	10,000	2,640	7,360	26.40%
Supplies and Materials	-	4,523	4,523	623	3,900	13.77%
<b>Sexual Offender Registry</b>						
Contracted Services	-	17,550	17,550	7,550	10,000	43.02%
Supplies and Materials	-	4,800	4,800	-	4,800	0.00%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	39,452	39,452	30,335	9,117	76.89%
<b>Donations/Sheriff-Target</b>						
Supplies and Materials	-	2,010	2,010	2,010	-	100.00%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	5,905	5,905	321	5,584	5.44%
<b>Auxiliary Services</b>						
Personal Services	302,519	(58,216)	244,303	244,279	24	99.99%
Employee Benefits	41,467	7,564	49,031	49,032	(1)	100.00%
Contracted Services	9,600	-	9,600	9,280	320	96.67%
Supplies and Materials	13,000	1,952	14,952	14,953	(1)	100.01%
<b>Correctional Facilities</b>						
Employee Benefits	-	26,092	26,092	26,093	(1)	100.00%
Contracted Services	1,226,600	163,663	1,390,263	1,390,223	40	100.00%
Supplies and Materials	4,715,500	906,313	5,621,813	5,567,039	54,774	99.03%
Other Charges	2,531,900	-	2,531,900	2,527,652	4,248	99.83%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	183,018	183,018	183,018	-	100.00%
<b>Jail Commissary</b>						
Personal Services	225,571	352	225,923	225,923	-	100.00%
Employee Benefits	96,692	-	96,692	93,672	3,020	96.88%
Contracted Services	20,000	-	20,000	11,395	8,605	56.98%
Supplies and Materials	530,500	46,866	577,366	574,505	2,861	99.50%
Other Charges	115,000	3,225	118,225	118,224	1	100.00%
<b>Medical Examiner Operating</b>						
Personal Services	2,281,040	(30,600)	2,250,440	2,250,354	86	100.00%
Employee Benefits	551,453	(37,400)	514,053	513,997	56	99.99%
Contracted Services	521,100	73,720	594,820	593,077	1,743	99.71%
Supplies and Materials	97,500	9,000	106,500	105,519	981	99.08%
Other Charges	127,522	3,700	131,222	130,639	583	99.56%
<b>Animal Control</b>						
Contracted Services	38,020	(19,200)	18,820	18,781	39	99.79%
Supplies and Materials	39,000	-	39,000	30,676	8,324	78.66%
<b>Juvenile Court Officers</b>						
Contracted Services	8,780	-	8,780	3,631	5,149	41.36%
Supplies and Materials	21,300	-	21,300	19,384	1,916	91.00%
<b>Payments to Component Units</b>	1,191,595	-	1,191,595	1,191,595	-	100.00%
<b>Total Public Safety</b>	<b>84,261,485</b>	<b>518,939</b>	<b>84,780,424</b>	<b>84,379,458</b>	<b>400,966</b>	<b>99.53%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
<b>John Tarleton Home</b>						
Contracted Services	874,123	-	874,123	874,123	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Support Services</b>						
Personal Services	1,189,035	38,770	1,227,805	1,227,804	1	100.00%
Employee Benefits	458,054	615	458,669	458,653	16	100.00%
Contracted Services	585,015	6,616	591,631	582,810	8,821	98.51%
Supplies and Materials	237,000	-	237,000	228,716	8,284	96.50%
Other Charges	144,100	12,000	156,100	156,001	99	99.94%
Capital Outlay	-	135,000	135,000	21,771	113,229	16.13%
<b>Preventive Health Service</b>						
Personal Services	1,542,816	(20,281)	1,522,535	1,516,473	6,062	99.60%
Employee Benefits	537,173	(21,456)	515,717	505,866	9,851	98.09%
Contracted Services	129,600	4,500	134,100	133,936	164	99.88%
Supplies and Materials	77,000	(55,000)	22,000	18,785	3,215	85.39%
<b>Dental Services</b>						
Personal Services	880,053	(16,000)	864,053	855,220	8,833	98.98%
Employee Benefits	268,401	-	268,401	266,178	2,223	99.17%
Contracted Services	23,800	1,000	24,800	24,533	267	98.92%
Supplies and Materials	55,500	15,000	70,500	69,728	772	98.90%
<b>Emergency Medical Services</b>						
Personal Services	50,234	30	50,264	50,261	3	99.99%
Employee Benefits	12,529	710	13,239	13,231	8	99.94%
Contracted Services	13,900	160	14,060	10,268	3,792	73.03%
Other Charges	520,000	189,875	709,875	705,500	4,375	99.38%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	687,638	(31,450)	656,188	655,693	495	99.92%
Employee Benefits	226,892	(15,500)	211,392	207,922	3,470	98.36%
Contracted Services	19,300	4,500	23,800	23,563	237	99.00%
Supplies and Materials	16,500	-	16,500	16,233	267	98.38%
<b>Health Administration</b>						
Personal Services	770,376	(22,300)	748,076	747,340	736	99.90%
Employee Benefits	215,775	(8,000)	207,775	206,784	991	99.52%
Contracted Services	49,765	(23,560)	26,205	25,621	584	97.77%
Supplies and Materials	7,050	-	7,050	5,955	1,095	84.47%
<b>Community Development &amp; Planning</b>						
Personal Services	712,395	(161,161)	551,234	551,216	18	100.00%
Employee Benefits	189,286	(18,654)	170,632	170,550	82	99.95%
Contracted Services	10,650	5,000	15,650	11,441	4,209	73.11%
Supplies and Materials	5,400	2,100	7,500	6,383	1,117	85.11%
<b>Indigent Medical Care</b>						
Contracted Services	4,200,000	(20,000)	4,180,000	4,179,747	253	99.99%
Supplies and Materials	-	-	-	(1,218)	1,218	N/A
<b>Pharmacy</b>						
Personal Services	35,810	75	35,885	35,861	24	99.93%
Employee Benefits	17,378	25	17,403	17,380	23	99.87%
Contracted Services	6,900	(68)	6,832	1,891	4,941	27.68%
Supplies and Materials	967,000	265,000	1,232,000	1,231,334	666	99.95%
<b>Primary Care</b>						
Contracted Services	300,000	7,100	307,100	307,002	98	99.97%
<b>Rabies &amp; Animal Control</b>						
Personal Services	9,110	-	9,110	5,540	3,570	60.81%
Employee Benefits	697	1,047	1,744	1,743	1	99.94%
Contracted Services	-	8,040	8,040	8,040	-	100.00%
Supplies and Materials	-	2,167	2,167	2,167	-	100.00%
<b>School Health Program</b>						
Personal Services	42,011	50	42,061	42,033	28	99.93%
Employee Benefits	20,903	(50)	20,853	20,812	41	99.80%
Contracted Services	443,000	(18,200)	424,800	424,725	75	99.98%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Social Services</b>						
Personal Services	194,843	(40,125)	154,718	154,688	30	99.98%
Employee Benefits	62,937	(18,000)	44,937	44,815	122	99.73%
Contracted Services	6,750	(100)	6,650	3,605	3,045	54.21%
Supplies and Materials	500	100	600	591	9	98.50%
<b>Ground Water Services</b>						
Personal Services	300,966	-	300,966	297,412	3,554	98.82%
Employee Benefits	145,465	-	145,465	142,365	3,100	97.87%
Contracted Services	35,450	(10,000)	25,450	16,259	9,191	63.89%
Supplies and Materials	9,400	-	9,400	7,941	1,459	84.48%
<b>Vector Control Services</b>						
Contracted Services	3,450	-	3,450	1,481	1,969	42.93%
Supplies and Materials	4,500	-	4,500	3,012	1,488	66.93%
<b>Disease Surveillance and Investigation</b>						
Personal Services	427,022	64,457	491,479	478,902	12,577	97.44%
Employee Benefits	131,331	22,277	153,608	143,497	10,111	93.42%
Contracted Services	113,500	-	113,500	27,241	86,259	24.00%
Supplies and Materials	26,000	(20,000)	6,000	2,020	3,980	33.67%
Other Charges	23,550	(23,550)	-	-	-	N/A
<b>Vital Records</b>						
Personal Services	150,668	200	150,868	150,859	9	99.99%
Employee Benefits	56,357	-	56,357	56,252	105	99.81%
Contracted Services	68,000	80,100	148,100	148,036	64	99.96%
Supplies and Materials	150	-	150	110	40	73.33%
<b>Women's Health Services</b>						
Personal Services	177,658	1,940	179,598	179,596	2	100.00%
Employee Benefits	59,277	210	59,487	59,477	10	99.98%
Contracted Services	8,500	(400)	8,100	8,068	32	99.60%
Supplies and Materials	6,000	-	6,000	4,634	1,366	77.23%
<b>Community Health Services</b>						
Personal Services	380,960	(64,453)	316,507	316,128	379	99.88%
Employee Benefits	130,945	(37,323)	93,622	93,546	76	99.92%
Contracted Services	17,440	(5,000)	12,440	6,436	6,004	51.74%
Supplies and Materials	4,608	(2,100)	2,508	2,009	499	80.10%
<b>Car Seat Program</b>						
Contracted Services	-	-	-	(107)	107	N/A
Supplies and Materials	10,000	(9,000)	1,000	30	970	3.00%
<b>Animal Welfare</b>						
Other Charges	783,190	-	783,190	783,190	-	100.00%
<b>Community Action Committee</b>						
Contracted Services	1,623,169	-	1,623,169	1,623,169	-	100.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	215,698	5,450	221,148	221,134	14	99.99%
Employee Benefits	106,235	(6,050)	100,185	92,887	7,298	92.72%
Contracted Services	6,250	-	6,250	4,455	1,795	71.28%
Supplies and Materials	5,250	600	5,850	5,818	32	99.45%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Payments to Component Units</b>	166,628	-	166,628	166,628	-	100.00%
<b>Total Public Health and Welfare</b>	22,456,879	206,933	22,663,812	22,313,862	349,950	98.46%

KNOX COUNTY, TENNESSEE

General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,468,222	25,241	1,493,463	1,493,452	11	100.00%
Employee Benefits	558,373	16,132	574,505	574,505	-	100.00%
Contracted Services	353,650	56,678	410,328	410,038	290	99.93%
Supplies and Materials	329,000	30,761	359,761	359,582	179	99.95%
Other Charges	345,067	3,423	348,490	348,490	-	100.00%
<b>Recreation Administration</b>						
Personal Services	636,141	(23,120)	613,021	613,021	-	100.00%
Employee Benefits	159,416	522	159,938	159,938	-	100.00%
Contracted Services	272,250	(27,370)	244,880	244,880	-	100.00%
Supplies and Materials	34,500	(5,283)	29,217	29,217	-	100.00%
Other Charges	41,161	(266)	40,895	40,895	-	100.00%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	19,147	19,147	11,973	7,174	62.53%
<b>Park Improvements Amusement Tax</b>						
Personal Services	-	1,810	1,810	1,805	5	99.72%
Contracted Services	20,000	65,230	85,230	85,229	1	100.00%
Supplies and Materials	30,000	33,475	63,475	63,332	143	99.77%
Capital Outlay	-	85,876	85,876	79,344	6,532	92.39%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	88,571	2,400	90,971	90,959	12	99.99%
Employee Benefits	20,832	130	20,962	20,959	3	99.99%
Contracted Services	11,750	(6,943)	4,807	4,688	119	97.52%
Supplies and Materials	5,300	(484)	4,816	1,418	3,398	29.44%
Other Charges	681	400	1,081	1,067	14	98.70%
<b>Senior Picnic</b>						
Contracted Services	-	7,240	7,240	7,230	10	99.86%
Supplies and Materials	-	9,185	9,185	9,185	-	100.00%
<b>Halls Seniors - Special Events</b>						
Contracted Services	-	20	20	18	2	90.00%
Supplies and Materials	-	120	120	118	2	98.33%
<b>Frank Strang Senior Center</b>						
Personal Services	64,910	5,428	70,338	70,336	2	100.00%
Employee Benefits	16,133	1,600	17,733	17,693	40	99.77%
Contracted Services	9,200	(1,500)	7,700	7,699	1	99.99%
Supplies and Materials	3,100	157	3,257	3,162	95	97.08%
Other Charges	681	390	1,071	1,067	4	99.63%
<b>Senior Center-South Knox</b>						
Personal Services	65,794	40	65,834	65,831	3	100.00%
Employee Benefits	16,277	5	16,282	16,283	(1)	100.01%
Contracted Services	5,650	425	6,075	6,054	21	99.65%
Supplies and Materials	1,900	142	2,042	1,812	230	88.74%
Other Charges	681	750	1,431	1,417	14	99.02%
<b>Halls Senior Center</b>						
Personal Services	60,076	40	60,116	60,112	4	99.99%
Employee Benefits	35,568	-	35,568	35,552	16	99.96%
Contracted Services	7,650	(1,300)	6,350	6,330	20	99.69%
Supplies and Materials	1,750	50	1,800	1,767	33	98.17%
Other Charges	681	390	1,071	1,067	4	99.63%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Corryton Senior Center</b>						
Personal Services	53,455	(253)	53,202	53,194	8	99.98%
Employee Benefits	22,371	(1,160)	21,211	21,208	3	99.99%
Contracted Services	5,300	-	5,300	4,726	574	89.17%
Supplies and Materials	2,300	(1,700)	600	599	1	99.83%
Other Charges	681	390	1,071	1,067	4	99.63%
<b>Senior Center-Carter</b>						
Personal Services	59,392	(4,600)	54,792	54,753	39	99.93%
Employee Benefits	34,998	(1,400)	33,598	33,564	34	99.90%
Contracted Services	5,150	8,550	13,700	13,667	33	99.76%
Supplies and Materials	2,600	320	2,920	2,627	293	89.97%
Other Charges	681	390	1,071	1,067	4	99.63%
<b>Karns Center-Carter</b>						
Personal Services	59,392	(1,000)	58,392	58,377	15	99.97%
Employee Benefits	16,671	(900)	15,771	15,732	39	99.75%
Contracted Services	7,000	500	7,500	7,469	31	99.59%
Supplies and Materials	2,300	342	2,642	2,384	258	90.23%
Other Charges	261	400	661	647	14	97.88%
<b>Total Social and Cultural Services</b>	<b>4,937,517</b>	<b>300,820</b>	<b>5,238,337</b>	<b>5,218,606</b>	<b>19,731</b>	<b>99.62%</b>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	295,984	(4,000)	291,984	283,865	8,119	97.22%
Employee Benefits	104,797	-	104,797	96,944	7,853	92.51%
Contracted Services	24,200	4,000	28,200	28,165	35	99.88%
Supplies and Materials	7,500	-	7,500	3,609	3,891	48.12%
<b>New Harvest Farmer's Market</b>						
Contracted Services	-	3,572	3,572	3,572	-	100.00%
<b>Soil Conservation District</b>						
Personal Services	81,883	80	81,963	81,960	3	100.00%
Employee Benefits	11,247	50	11,297	11,288	9	99.92%
Contracted Services	10,150	(280)	9,870	6,393	3,477	64.77%
Supplies and Materials	3,450	150	3,600	3,586	14	99.61%
Other Charges	681	-	681	681	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>539,892</b>	<b>3,572</b>	<b>543,464</b>	<b>520,063</b>	<b>23,401</b>	<b>95.69%</b>
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,036,345	28,328	1,064,673	1,033,812	30,861	97.10%
<b>Veteran's Services</b>						
Personal Services	82,170	50	82,220	82,215	5	99.99%
Employee Benefits	26,745	-	26,745	25,449	1,296	95.15%
Contracted Services	8,400	(2,390)	6,010	5,720	290	95.17%
Supplies and Materials	1,400	-	1,400	1,118	282	79.86%
Other Charges	681	-	681	681	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	39,433	-	39,433	35,126	4,307	89.08%
<b>Payments to Cities</b>						
Contracted Services	155,000	28,400	183,400	183,368	32	99.98%
<b>Official's Expense</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
<b>Equipment</b>						
Capital Outlay	-	23,200	23,200	23,188	12	99.95%
<b>Audit Services</b>						
Contracted Services	325,000	84,250	409,250	409,246	4	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, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Miscellaneous</b>						
Personal Services	(150,000)	237,130	87,130	87,128	2	100.00%
Employee Benefits	(250,000)	277,010	27,010	27,006	4	99.99%
Contracted Services	155,000	(44,000)	111,000	110,229	771	99.31%
Supplies and Materials	-	74,300	74,300	74,276	24	99.97%
Other Charges	149,361	501,796	651,157	650,987	170	99.97%
Capital Outlay	-	100,000	100,000	96,228	3,772	96.23%
<b>PBA Management &amp; Operations</b>						
Other Charges	6,950,000	-	6,950,000	6,950,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	2,775,000	229,500	3,004,500	3,004,239	261	99.99%
<b>Employee Benefits</b>						
Employee Benefits	1,100,000	(8,200)	1,091,800	1,091,733	67	99.99%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	135,000	(27,200)	107,800	107,729	71	99.93%
<b>Payments to Component Units</b>	700,000	-	700,000	700,000	-	100.00%
<i>Total Other General Government</i>	13,244,535	1,502,174	14,746,709	14,699,478	47,231	99.68%
Total Expenditures	176,046,539	1,734,582	177,781,121	176,008,289	1,772,832	99.00%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,542,845)	683,162	(5,859,683)	2,470,880	8,330,563	-42.17%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	10,042,822	-	10,042,822	12,022,068	1,979,246	119.71%
Operating Transfers Out - Other Funds	(5,405,891)	(3,851,295)	(9,257,186)	(9,255,801)	1,385	99.99%
Total Other Financing Sources (Uses)	4,636,931	(3,851,295)	785,636	2,766,267	1,980,631	352.11%
Net Change in Fund Balances	(1,905,914)	(3,168,133)	(5,074,047)	5,237,147	10,311,194	-103.21%
Fund Balance, July 1, 2017	74,825,034	-	74,825,034	74,825,034	-	100.00%
Fund Balance, June 30, 2018	\$ 72,919,120	\$ (3,168,133)	\$ 69,750,987	\$ 80,062,181	\$ 10,311,194	114.78%

## 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, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 57,800	\$ -	\$ 57,800	\$ 59,586	\$ 1,786	103.09%
<i>Charges for Current Services:</i>						
Fees	4,750	-	4,750	3,445	(1,305)	72.53%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	342	-	342	160	(182)	46.78%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
<b>Total Revenues</b>	<b>92,892</b>	<b>-</b>	<b>92,892</b>	<b>93,191</b>	<b>299</b>	<b>100.32%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	23,180	3,060	26,240	26,236	4	99.98%
Employee Benefits	3,162	420	3,582	3,581	1	99.97%
Contracted Services	8,650	(1,880)	6,770	6,762	8	99.88%
Supplies & Materials	71,000	3,135	74,135	74,133	2	100.00%
Other Charges	1,900	265	2,165	1,974	191	91.18%
<i>Total Social and Cultural Services</i>	<b>107,892</b>	<b>5,000</b>	<b>112,892</b>	<b>112,686</b>	<b>206</b>	<b>99.82%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(5,000)	(20,000)	(19,495)	505	97.48%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	15,000	5,000	20,000	20,000	-	100.00%
Net Change in Fund Balances	-	-	-	505	505	N/A
Fund Balance, July 1, 2017	43,555	-	43,555	43,555	-	100.00%
Fund Balance, June 30, 2018	\$ 43,555	\$ -	\$ 43,555	\$ 44,060	\$ 505	101.16%

**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, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,040,000	\$ -	\$ 11,040,000	\$ 11,504,043	\$ 464,043	104.20%
<i>Charges for Current Services:</i>						
Fees	310,000	-	310,000	313,901	3,901	101.26%
<i>Other Local Revenues:</i>						
Other Local Revenue	152,000	-	152,000	165,476	13,476	108.87%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	19,410	19,410	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>71,310</i>	<i>19,410</i>	<i>137.40%</i>
<b>Total Revenues</b>	<b>11,553,900</b>	<b>-</b>	<b>11,553,900</b>	<b>12,054,730</b>	<b>500,830</b>	<b>104.33%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,936,752	(8,300)	6,928,452	6,898,306	30,146	99.56%
Employee Benefits	2,194,950	-	2,194,950	2,189,712	5,238	99.76%
Contracted Services	671,440	7,500	678,940	677,685	1,255	99.82%
Supplies & Materials	1,799,200	2,774	1,801,974	1,792,314	9,660	99.46%
Other Charges	206,614	3,226	209,840	209,419	421	99.80%
Capital Outlay	-	168,750	168,750	168,618	132	99.92%
<b>Public Library Maintenance</b>						
Personal Services	197,336	200	197,536	197,529	7	100.00%
Employee Benefits	77,875	(400)	77,475	70,727	6,748	91.29%
Contracted Services	616,550	-	616,550	406,265	210,285	65.89%
Supplies & Materials	56,500	-	56,500	41,962	14,538	74.27%
Other Charges	700,000	-	700,000	700,000	-	100.00%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	71,672	71,672	14,554	57,118	20.31%
<i>Total Social and Cultural Services</i>	<i>13,509,117</i>	<i>245,422</i>	<i>13,754,539</i>	<i>13,418,991</i>	<i>335,548</i>	<i>97.56%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,955,217)	(245,422)	(2,200,639)	(1,364,261)	836,378	61.99%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,850,000	-	1,850,000	1,650,000	(200,000)	89.19%
<b>Net Change in Fund Balances</b>	<b>(105,217)</b>	<b>(245,422)</b>	<b>(350,639)</b>	<b>285,739</b>	<b>636,378</b>	<b>-81.49%</b>
Fund Balance, July 1, 2017	1,894,728	-	1,894,728	1,894,728	-	100.00%
<b>Fund Balance, June 30, 2018</b>	<b>\$ 1,789,511</b>	<b>\$ (245,422)</b>	<b>\$ 1,544,089</b>	<b>\$ 2,180,467</b>	<b>\$ 636,378</b>	<b>141.21%</b>

**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, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	100.00%
Fines	55,000	-	55,000	1,514	(53,486)	2.75%
<i>Other Local Revenues</i>	350,000	-	350,000	660,380	310,380	188.68%
<i>State of Tennessee</i>	474,563	-	474,563	496,496	21,933	104.62%
<b>Total Revenues</b>	<b>3,379,563</b>	<b>-</b>	<b>3,379,563</b>	<b>3,658,390</b>	<b>278,827</b>	<b>108.25%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	165,776	32,441	198,217	198,217	-	100.00%
Employee Benefits	53,992	2,687	56,679	56,671	8	99.99%
Contracted Services	9,270	17,530	26,800	26,708	92	99.66%
Supplies & Materials	4,030	6,644	10,674	10,258	416	96.10%
Other Charges	217,909	6,320	224,229	223,999	230	99.90%
<b>Convenience Centers</b>						
Personal Services	485,290	207,760	693,050	693,046	4	100.00%
Employee Benefits	234,893	53,429	288,322	288,320	2	100.00%
Contracted Services	2,011,086	199,496	2,210,582	2,210,570	12	100.00%
Supplies & Materials	62,075	21,341	83,416	83,416	-	100.00%
Other Charges	67,062	969	68,031	68,031	-	100.00%
<b>Tire Storage Facility</b>						
Personal Services	-	27,533	27,533	27,533	-	100.00%
Employee Benefits	-	9,310	9,310	9,309	1	99.99%
Contracted Services	450,000	(6,611)	443,389	443,381	8	100.00%
Supplies & Materials	-	420	420	416	4	99.05%
<b>Litter Grant - County</b>						
Personal Services	42,421	(6,030)	36,391	36,391	-	100.00%
Employee Benefits	5,854	(1,439)	4,415	4,415	-	100.00%
Contracted Services	31,250	(26,047)	5,203	5,203	-	100.00%
Supplies & Materials	12,500	5,440	17,940	17,939	1	99.99%
<b>Recycling Program</b>						
Personal Services	180,976	(180,976)	-	-	-	N/A
Employee Benefits	56,419	(56,419)	-	-	-	N/A
Other Charges	969	(969)	-	-	-	N/A
<b>Household Hazardous Waste</b>						
Contracted Services	75,000	(42,577)	32,423	32,423	-	100.00%
<b>Total Public Health and Welfare</b>	<b>4,166,772</b>	<b>270,252</b>	<b>4,437,024</b>	<b>4,436,246</b>	<b>778</b>	<b>99.98%</b>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(787,209)	(270,252)	(1,057,461)	(777,856)	279,605	73.56%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	675,000	235,250	910,250	800,000	(110,250)	87.89%
<b>Total Other Financing Sources (Uses)</b>	<b>675,000</b>	<b>235,250</b>	<b>910,250</b>	<b>800,000</b>	<b>(110,250)</b>	<b>87.89%</b>
Net Change in Fund Balances	(112,209)	(35,002)	(147,211)	22,144	169,355	-15.04%
Fund Balance, July 1, 2017	1,301,613	-	1,301,613	1,301,613	-	100.00%
Fund Balance, June 30, 2018	\$ 1,189,404	\$ (35,002)	\$ 1,154,402	\$ 1,323,757	\$ 169,355	114.67%

**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, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 228,046	\$ 388,046	\$ 394,683	\$ 6,637	101.71%
<i>Federal Government:</i>						
EPA Grant	-	905,273	905,273	349,433	(555,840)	38.60%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	135,374	135,374	68,532	(66,842)	50.62%
<b>Total Revenues</b>	<b>160,000</b>	<b>1,268,693</b>	<b>1,428,693</b>	<b>812,648</b>	<b>(616,045)</b>	<b>56.88%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	112,000	112,000	52,562	59,438	46.93%
Employee Benefits	-	34,000	34,000	22,086	11,914	64.96%
Contracted Services	-	40,981	40,981	22,809	18,172	55.66%
Supplies & Materials	-	20,740	20,740	3,049	17,691	14.70%
<b>Air Pollution FY 10</b>						
Personal Services	-	980,086	980,086	375,731	604,355	38.34%
Employee Benefits	-	280,021	280,021	137,605	142,416	49.14%
Contracted Services	-	424,151	424,151	69,921	354,230	16.48%
Supplies & Materials	-	80,827	80,827	62,257	18,570	77.03%
Other Charges	-	135,374	135,374	68,532	66,842	50.62%
Capital Outlays	-	99,992	99,992	-	99,992	0.00%
<b>Permit Fee</b>						
Personal Services	-	119,826	119,826	119,795	31	99.97%
Employee Benefits	-	71,500	71,500	71,472	28	99.96%
Contracted Services	145,334	(105,455)	39,879	39,070	809	97.97%
Supplies & Materials	-	355	355	351	4	98.87%
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	137,100	137,100	137,057	43	99.97%
Employee Benefits	-	21,020	21,020	20,967	53	99.75%
Contracted Services	-	20,000	20,000	20,000	-	100.00%
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>2,472,518</b>	<b>2,632,518</b>	<b>1,237,930</b>	<b>1,394,588</b>	<b>47.02%</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(1,203,825)	(1,203,825)	(425,282)	778,543	35.33%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	-	36,300	36,300	400,000	363,700	1101.93%
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(1,167,525)</b>	<b>(1,167,525)</b>	<b>(25,282)</b>	<b>1,142,243</b>	<b>2.17%</b>
Fund Balance, July 1, 2017	124,305	-	124,305	124,305	-	100.00%
Fund Balance, June 30, 2018	\$ 124,305	\$ (1,167,525)	\$ (1,043,220)	\$ 99,023	\$ 1,142,243	-9.49%

*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, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 8,000,000	\$ -	\$ 8,000,000	\$ 8,294,714	\$ 294,714	103.68%
<b>Total Revenues</b>	<b>8,000,000</b>	<b>-</b>	<b>8,000,000</b>	<b>8,294,714</b>	<b>294,714</b>	<b>103.68%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,300,000	21,180	2,321,180	2,321,177	3	100.00%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	80,000	-	80,000	82,947	(2,947)	103.68%
Tourism and Sports Development Corp.	3,200,000	154,510	3,354,510	3,354,507	3	100.00%
Contributions to agencies	1,670,000	600,000	2,270,000	2,194,000	76,000	96.65%
<i>Total Other General Government:</i>	<b>7,400,000</b>	<b>775,690</b>	<b>8,175,690</b>	<b>8,102,631</b>	<b>73,059</b>	<b>99.11%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,000	(775,690)	(175,690)	192,083	367,773	-109.33%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(600,000)	125,690	(474,310)	-	474,310	0.00%
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(650,000)</b>	<b>(650,000)</b>	<b>192,083</b>	<b>842,083</b>	<b>-29.55%</b>
Fund Balance, July 1, 2017	1,388,059	-	1,388,059	1,388,059	-	100.00%
<b>Fund Balance, June 30, 2018</b>	<b>\$ 1,388,059</b>	<b>\$ (650,000)</b>	<b>\$ 738,059</b>	<b>\$ 1,580,142</b>	<b>\$ 842,083</b>	<b>214.09%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,230,946	\$ 350,000	\$ 5,580,946	\$ 6,094,302	\$ 513,356	109.20%
Statutory Local Taxes	2,050,000	-	2,050,000	2,025,512	(24,488)	98.81%
<i>Total Local Taxes</i>	<i>7,280,946</i>	<i>350,000</i>	<i>7,630,946</i>	<i>8,119,814</i>	<i>488,868</i>	<i>106.41%</i>
<i>Other Local Revenues</i>	<i>41,000</i>	<i>-</i>	<i>41,000</i>	<i>154,050</i>	<i>113,050</i>	<i>375.73%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	5,150,000	608,865	5,758,865	6,188,858	429,993	107.47%
Petroleum Special Tax	311,000	-	311,000	311,870	870	100.28%
<i>Total State of Tennessee</i>	<i>5,461,000</i>	<i>608,865</i>	<i>6,069,865</i>	<i>6,500,728</i>	<i>430,863</i>	<i>107.10%</i>
<b>Total Revenues</b>	<b>12,782,946</b>	<b>958,865</b>	<b>13,741,811</b>	<b>14,774,592</b>	<b>1,032,781</b>	<b>107.52%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	407,245	182	407,427	407,427	-	100.00%
Employee Benefits	117,020	(201)	116,819	116,819	-	100.00%
Contracted Services	21,600	4,578	26,178	26,178	-	100.00%
Supplies & Materials	8,300	(1,937)	6,363	6,363	-	100.00%
Other Charges	155,425	(330)	155,095	155,095	-	100.00%
<b>Construction Services</b>						
Personal Services	637,988	12,921	650,909	650,901	8	100.00%
Employee Benefits	233,819	(16,535)	217,284	217,283	1	100.00%
Contracted Services	11,020	15,981	27,001	26,997	4	99.99%
Supplies & Materials	18,750	5,864	24,614	24,613	1	100.00%
<b>Stormwater Management-ADM</b>						
Personal Services	810,823	(9,171)	801,652	801,652	-	100.00%
Employee Benefits	250,808	(4,523)	246,285	246,285	-	100.00%
Contracted Services	49,750	39,489	89,239	89,239	-	100.00%
Supplies & Materials	23,000	(2,613)	20,387	20,387	-	100.00%
Other Charges	5,400	(65)	5,335	5,335	-	100.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	3,200	3,200	3,179	21	99.34%
Supplies & Materials	-	7,673	7,673	7,645	28	99.64%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,970,166	221,007	3,191,173	3,191,171	2	100.00%
Employee Benefits	1,239,293	60,010	1,299,303	1,299,303	-	100.00%
Contracted Services	1,077,700	126,082	1,203,782	1,177,717	26,065	97.83%
Supplies & Materials	5,131,750	527,726	5,659,476	5,497,576	161,900	97.14%
Other Charges	538,250	335	538,585	538,585	-	100.00%
<b>Traffic Control</b>						
Personal Services	331,715	4,238	335,953	335,953	-	100.00%
Employee Benefits	150,502	(3,039)	147,463	147,463	-	100.00%
Contracted Services	137,864	73,297	211,161	211,158	3	100.00%
Supplies & Materials	95,250	28,292	123,542	123,542	-	100.00%
Other Charges	70,000	-	70,000	70,000	-	100.00%



**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Capital Outlay</b>						
Capital Outlay	-	73,128	73,128	73,128	-	100.00%
<b>Engineering</b>						
Personal Services	157,433	(153)	157,280	157,280	-	100.00%
Employee Benefits	42,833	(828)	42,005	42,005	-	100.00%
Contracted Services	43,800	(21,670)	22,130	19,385	2,745	87.60%
Supplies & Materials	5,700	(835)	4,865	4,865	-	100.00%
Other Charges	9,687	-	9,687	9,687	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	125,000	23,000	148,000	147,819	181	99.88%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	685,563	685,563	-	685,563	0.00%
<i>Total Engineering and Public Works</i>	<u>14,877,891</u>	<u>1,850,666</u>	<u>16,728,557</u>	<u>15,852,035</u>	<u>876,522</u>	<u>94.76%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,094,945)	(891,801)	(2,986,746)	(1,077,443)	1,909,303	36.07%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers In - Other Funds	2,600,000	-	2,600,000	2,125,000	(475,000)	81.73%
Operating Transfers Out - Other Funds	(675,000)	104,115	(570,885)	(570,883)	2	100.00%
Net Change in Fund Balances	(169,945)	(787,686)	(957,631)	476,674	1,434,305	-49.78%
Fund Balance, July 1, 2017	<u>3,845,697</u>	<u>-</u>	<u>3,845,697</u>	<u>3,845,697</u>	<u>-</u>	<u>100.00%</u>
Fund Balance, June 30, 2018	<u>\$ 3,675,752</u>	<u>\$ (787,686)</u>	<u>\$ 2,888,066</u>	<u>\$ 4,322,371</u>	<u>\$ 1,434,305</u>	<u>149.66%</u>

## DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

*Debt Service Fund*  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balances - Budget and Actual*  
*For the year ended June 30, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 54,329,000	\$ -	\$ 54,329,000	\$ 54,109,537	\$ (219,463)	99.60%
Interest Earned	2,271,393	-	2,396,393	3,584,765	1,188,372	149.59%
Payments from Component Units	13,774,686	-	13,774,686	13,774,686	-	100.00%
<b>Total Revenues</b>	<b>70,375,079</b>	<b>-</b>	<b>70,500,079</b>	<b>71,468,988</b>	<b>968,909</b>	<b>101.37%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,116,096	(16,096)	101.46%
Principal	43,948,044	-	43,948,044	42,929,342	1,018,702	97.68%
Interest	28,451,956	-	28,451,956	24,358,994	4,092,962	85.61%
Debt Service	2,000,000	-	2,000,000	1,361,330	638,670	68.07%
Refunding Bonds Issuance Costs	-	391,348	391,348	391,348	-	100.00%
<i>Total Debt Service</i>	<i>75,500,000</i>	<i>391,348</i>	<i>75,891,348</i>	<i>70,157,110</i>	<i>5,734,238</i>	<i>92.44%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,124,921)	(391,348)	(5,391,269)	1,311,878	6,703,147	-24.33%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	195,803	-	195,803	195,803	-	100.00%
Operating Transfers Out - Other Funds	-	(125,000)	(125,000)	(125,000)	-	100.00%
Refunding Bonds Issued	-	57,780,000	57,780,000	57,780,000	-	100.00%
Premium on Refunding Bonds	-	3,980,220	3,980,220	3,980,220	-	100.00%
Payment to Holders of Refunded Debt	-	(61,368,872)	(61,368,872)	(61,368,872)	-	100.00%
<i>Total Other Financial Sources (Uses)</i>	<i>195,803</i>	<i>266,348</i>	<i>462,151</i>	<i>462,151</i>	<i>-</i>	<i>100.00%</i>
Net Change in Fund Balances	(4,929,118)	(125,000)	(4,929,118)	1,774,029	6,703,147	-35.99%
Fund Balance, July 1, 2017	14,916,876	-	14,916,876	14,916,876	-	100.00%
Fund Balance, June 30, 2018	\$ 9,987,758	\$ (125,000)	\$ 9,987,758	\$ 16,690,905	\$ 6,703,147	167.11%

## CAPITAL PROJECTS FUNDS

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

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

**KNOX COUNTY, TENNESSEE**

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

*For the year ended June 30, 2018*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Bridge Replacement	\$ 8,181,782	\$ 6,300,237	\$ 1,342,988	\$ 7,643,225	\$ 538,557
Parkside Drive Extension	15,709,266	15,425,493	235,827	15,661,320	47,946
Karns Connector	5,736,718	2,116,996	3,523,375	5,640,371	96,347
Outlet Mall Drive/Snyder Road Connect	11,079	-	-	-	11,079
General Road Improvements	1,665,773	718,361	353,084	1,071,445	594,328
State Road Projects	9,562,000	5,691,133	3,067,037	8,758,170	803,830
Gibbs Middle School - New Road/Drives	2,458,444	675,704	1,763,521	2,439,225	19,219
Hardin Valley Middle School - New Road/Drive	1,336,276	847,913	82,037	929,950	406,326
Schaeffer Road Relocation	2,007,853	492,346	1,574,187	2,066,533	(58,680)
General Culvert Maintenance	569,884	362,043	7,470	369,513	200,371
West Beaver Creek Relocation	1,167,600	-	-	-	1,167,600
Schaad Road Phase II	22,048,163	1,393,568	488,643	1,882,211	20,165,952
Buttermilk Road Realignment	50,000	-	3,250	3,250	46,750
Brickyard w/Beaver Creek	100,000	-	19,270	19,270	80,730
Andersonville/Hill/McCloud	100,000	-	27,399	27,399	72,601
Hardin Valley Transportation	100,000	-	-	-	100,000
Westland/Emory Church	100,000	-	212	212	99,788
TDOT Partnerships	1,066,200	-	37,358	37,358	1,028,842
Campbell Station Road Improvement	300,000	-	25,400	25,400	274,600
Chapman Highway Triangle	260,000	-	19,069	19,069	240,931
<i>Total Road Construction</i>	<i>72,531,038</i>	<i>34,023,794</i>	<i>12,570,127</i>	<i>46,593,921</i>	<i>25,937,117</i>
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,768,828	14,646,176	122,652	14,768,828	-
Knox Central	2,814,548	2,717,544	21,745	2,739,289	75,259
Fairview Technical Center	170,500	56,107	17,431	73,538	96,962
AJ/ Dwight Kessel Garage	3,139,371	1,960,165	139,192	2,099,357	1,040,014
City/County Improvement	15,409,954	14,696,954	713,000	15,409,954	-
Knox County Health Renovations	11,743,466	11,464,627	101,599	11,566,226	177,240
Old Courthouse Renovation	4,083,040	3,254,743	444,192	3,698,935	384,105
Jail Improvements	1,161,550	1,054,647	144,058	1,198,705	(37,155)
ADA Improvements	1,420,000	1,013,480	78,798	1,092,278	327,722
Family Justice Center	248,700	174,059	17,689	191,748	56,952
E-911 Center	834,855	254,670	2,349	257,019	577,836
<i>Total Building Renovations</i>	<i>55,794,812</i>	<i>51,293,172</i>	<i>1,802,705</i>	<i>53,095,877</i>	<i>2,698,935</i>
<i>Building Construction:</i>					
Lawson McGhee Library	1,593,175	1,383,939	208,869	1,592,808	367
Carter Branch Library	40,000	31,225	-	31,225	8,775
Senior Centers	101,800	76,681	26,104	102,785	(985)
Safety Center (See Note on page 23)	1,000,000	-	324,484	324,484	675,516
Karns Senior Center	1,500,000	1,433,516	-	1,433,516	66,484
<i>Total Building Construction:</i>	<i>4,234,975</i>	<i>2,925,361</i>	<i>559,457</i>	<i>3,484,818</i>	<i>750,157</i>

**KNOX COUNTY, TENNESSEE**

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

*For the year ended June 30, 2018*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Other:</i>					
BMX	800,000	-	130,241	130,241	669,759
McBee Ferry Park	50,000	-	50,000	50,000	-
Knox-Blount Greenway-Phase I	456,148	13,195	58,545	71,740	384,408
Halls Park - School Link Phase II	394,294	333,791	60,503	394,294	-
Plumb Creek Dog Park	100,000	-	100,000	100,000	-
Park Facility Improvement	1,288,194	901,617	287,175	1,188,792	99,402
Carter Park Improvements	43,389	-	43,389	43,389	-
Major Equipment - Three Ridges	80,000	35,000	44,876	79,876	124
Technology Upgrade - Libraries	1,250,000	599,987	62,067	662,054	587,946
Criminal Court Imaging System	400,000	284,021	55,555	339,576	60,424
PBA Project Management	5,215,740	4,683,724	282,955	4,966,679	249,061
Public Defender	87,000	34,227	42,074	76,301	10,699
Forensic Center Major Upgrade	20,000	15,300	-	15,300	4,700
Telecom Upgrades - VOIP	150,000	-	150,000	150,000	-
Energy Management Project - County	16,176,571	14,004,728	-	14,004,728	2,171,843
Energy Management Project - Phase II	10,514,141	10,374,942	58,795	10,433,737	80,404
Major Equipment - Engineering & Public Works	2,049,203	1,244,602	483,258	1,727,860	321,343
Major Equipment - Information Technology	783,838	362,421	300,711	663,132	120,706
Major Equipment - Sheriff's Department	7,285,867	4,065,373	1,856,682	5,922,055	1,363,812
Major Equipment - Parks & Recreation	593,645	316,683	202,097	518,780	74,865
Major Equipment - Fire Prevention	81,385	53,000	26,893	79,893	1,492
Major Equipment - Public Library	375,620	223,961	151,646	375,607	13
Major Equipment - Codes Administration	132,000	68,278	43,400	111,678	20,322
Major Equipment - Solid Waste	203,850	28,390	175,460	203,850	-
Major Equipment - Circuit Court	136,044	79,804	22,171	101,975	34,069
Major Equipment - Juvenile Court	121,000	30,032	77,106	107,138	13,862
Major Equipment - Criminal Court	158,000	78,821	16,195	95,016	62,984
Major Equipment - Medical Examiner	96,000	58,698	32,918	91,616	4,384
Major Equipment - John Tarleton	500,000	502,298	3,022	505,320	(5,320)
Major Equipment - County Clerk	25,000	-	18,947	18,947	6,053
General Sessions Office Renovation	95,000	-	-	-	95,000
Div. Court Jury & Restroom Renovation	164,000	-	5,124	5,124	158,876
Stormwater Management	15,112,720	13,761,710	900,315	14,662,025	450,695
Geometric Improvements	3,981,173	3,072,335	230,828	3,303,163	678,010
County Sidewalk	1,800,900	1,225,146	317,774	1,542,920	257,980
ADA Transition Plan	1,100,000	-	951,100	951,100	148,900
Info Tech Equipment	1,244,305	1,158,783	-	1,158,783	85,522
Safety Projects	605,665	105,466	480,718	586,184	19,481
Plumb Creek	431,610	41,855	341,279	383,134	48,476
Facility Improvements	881,541	681,541	122,958	804,499	77,042
Carter Conv. Center Expansion	1,175,000	-	591,735	591,735	583,265
Major Equipment - Election Comm.	265,598	78,970	-	78,970	186,628
Major Equipment - Juvenile Service Ctr.	57,000	16,328	5,409	21,737	35,263
Major Equipment - Health Dept.	94,250	37,500	57,745	95,245	(995)
Major Equipment - Animal Center	400,000	367,996	72,044	440,040	(40,040)
I.C. King Park Expansion	1,332,000	725,100	40,517	765,617	566,383
Public Access to Beaver Creek	50,000	-	-	-	50,000
Interagency Partnerships	150,000	-	16,340	16,340	133,660
I.C. King Park Turn Land	333,800	-	66,931	66,931	266,869
<i>Total Other</i>	78,841,491	59,665,623	9,037,498	68,703,121	10,138,370
<i>Total Capital Projects</i>	\$ 211,402,316	\$ 147,907,950	\$ 23,969,787	\$ 171,877,737	\$ 39,524,579

Note: The amount expended from the Safety Center project was effected by a transfer to the related General Grants account. This amount is reported as an interfund transfer in the Public Improvement Fund. Therefore, the amount of capital expenditures in the Public Improvement Fund totals \$23,645,303 (\$23,969,787 less the transfer of \$324,484.)

## 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, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 102,366,000	\$ -	\$ 102,366,000	\$ 100,650,102	(1,715,898)	98.32%
County Local Option Taxes	148,459,000	3,355,000	151,814,000	151,819,824	5,824	100.00%
Other Local Taxes	1,080,000	-	1,080,000	1,065,230	(14,770)	98.63%
Wheel Taxes	1,600,000	-	1,600,000	1,671,093	71,093	104.44%
<i>Total Local Taxes</i>	<i>253,505,000</i>	<i>3,355,000</i>	<i>256,860,000</i>	<i>255,206,249</i>	<i>(1,653,751)</i>	<i>99.36%</i>
<i>Licenses and Permits</i>	<i>35,000</i>	<i>-</i>	<i>35,000</i>	<i>35,154</i>	<i>154</i>	<i>100.44%</i>
<i>Charges for Current Services:</i>						
Education Charges	175,000	31,076	206,076	192,074	(14,002)	93.21%
Other Charges For Services	375,000	280,086	655,086	617,748	(37,338)	94.30%
<i>Total Charges/Current Services</i>	<i>550,000</i>	<i>311,162</i>	<i>861,162</i>	<i>809,822</i>	<i>(51,340)</i>	<i>94.04%</i>
<i>Other Local Revenues:</i>						
Recurring Items	325,000	-	325,000	668,083	343,083	205.56%
Nonrecurring Items	1,132,000	1,351,016	2,483,016	2,863,895	380,879	115.34%
<i>Total Other Local Revenues</i>	<i>1,457,000</i>	<i>1,351,016</i>	<i>2,808,016</i>	<i>3,531,978</i>	<i>723,962</i>	<i>125.78%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	208,261,000	3,939,000	212,200,000	211,912,310	(287,690)	99.86%
Other State Revenues	2,600,000	-	2,600,000	2,256,866	(343,134)	86.80%
<i>Total State of Tennessee</i>	<i>210,861,000</i>	<i>3,939,000</i>	<i>214,800,000</i>	<i>214,169,176</i>	<i>(630,824)</i>	<i>99.71%</i>
<i>Total Federal Government:</i>	<i>526,000</i>	<i>-</i>	<i>526,000</i>	<i>649,194</i>	<i>123,194</i>	<i>123.42%</i>
<i>Other Government and Citizen Group:</i>						
Donations	-	1,500	1,500	5,192	3,692	N/A
Payments from Primary Government	2,652,000	-	2,652,000	2,652,000	-	100.00%
<i>Total Other Government and Citizen Groups:</i>	<i>2,652,000</i>	<i>1,500</i>	<i>2,653,500</i>	<i>2,657,192</i>	<i>3,692</i>	<i>100.14%</i>
<b>Total Revenues</b>	<b>469,586,000</b>	<b>8,956,178</b>	<b>478,543,678</b>	<b>477,058,765</b>	<b>(1,484,913)</b>	<b>99.69%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	162,781,947	4,179,918	166,961,865	167,182,378	(220,513)	100.13%
Employee Benefits	43,165,610	1,000,082	44,165,692	44,368,743	(203,051)	100.46%
Contracted Services	65,792	96,208	162,000	67,811	94,189	41.86%
Supplies and Materials	1,009,000	794,183	1,803,183	1,857,283	(54,100)	103.00%
Other Charges	-	-	-	1,100	(1,100)	N/A
Capital Outlay	-	51,128	51,128	51,127	1	100.00%



**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Excellence Thru Literacy</b>						
Personal Services	-	14,795	14,795	17,927	(3,132)	121.17%
Employee Benefits	-	-	-	1,892	(1,892)	N/A
Supplies and Materials	385,000	-	385,000	368,440	16,560	95.70%
Other Charges	-	-	-	1,000	(1,000)	N/A
<b>Reading</b>						
Personal Services	-	11,953	11,953	29,155	(17,202)	243.91%
Employee Benefits	-	-	-	3,826	(3,826)	N/A
Supplies and Materials	31,000	5,000	36,000	36,069	(69)	100.19%
<b>Summer School</b>						
Personal Services	183,976	-	183,976	197,530	(13,554)	107.37%
Employee Benefits	30,779	-	30,779	32,681	(1,902)	106.18%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
<b>ELL Instruction</b>						
Personal Services	4,495,500	26,412	4,521,912	4,480,609	41,303	99.09%
Employee Benefits	1,198,983	-	1,198,983	1,136,541	62,442	94.79%
Contracted Services	14,000	-	14,000	10,321	3,679	73.72%
<b>District Stem</b>						
Contracted Services	24,000	24	24,024	24,000	24	99.90%
Supplies and Materials	3,500	-	3,500	3,547	(47)	101.34%
Other Charges	7,000	1,476	8,476	5,730	2,746	67.60%
<b>Alternative Schools</b>						
Personal Services	1,408,950	29,339	1,438,289	1,666,446	(228,157)	115.86%
Employee Benefits	407,564	-	407,564	417,955	(10,391)	102.55%
Supplies and Materials	54,429	-	54,429	3,036	51,393	5.58%
<b>Kelly Volunteer Academy</b>						
Personal Services	396,000	-	396,000	-	396,000	0.00%
Employee Benefits	105,538	-	105,538	-	105,538	0.00%
Contracted Services	500	(266)	234	-	234	0.00%
Supplies and Materials	30,500	(18,734)	11,766	9,393	2,373	79.83%
Other Charges	5,000	-	5,000	869	4,131	17.38%
<b>Special Education Program</b>						
Personal Services	31,840,846	(37,507)	31,803,339	31,959,656	(156,317)	100.49%
Employee Benefits	8,834,724	-	8,834,724	8,439,239	395,485	95.52%
Contracted Services	109,400	-	109,400	98,005	11,395	89.58%
Supplies and Materials	412,500	-	412,500	405,375	7,125	98.27%
<b>Career &amp; Technical Education</b>						
Personal Services	8,669,850	-	8,669,850	8,535,544	134,306	98.45%
Employee Benefits	2,257,464	-	2,257,464	2,320,029	(62,565)	102.77%
Contracted Services	16,000	157,592	173,592	176,485	(2,893)	101.67%
Supplies and Materials	258,802	196,363	455,165	394,081	61,084	86.58%
Other Charges	54,500	-	54,500	50,417	4,083	92.51%
Capital Outlay	101,857	-	101,857	500	101,357	0.49%
<b>Athletics</b>						
Personal Services	1,150,000	176	1,150,176	1,735,490	(585,314)	150.89%
Employee Benefits	192,395	-	192,395	394,479	(202,084)	205.04%
Contracted Services	4,000	-	4,000	4,000	-	100.00%
Supplies and Materials	110,555	-	110,555	49,075	61,480	44.39%
Other Charges	283,200	-	283,200	841	282,359	0.30%
<b>Total Instruction</b>	<b>270,173,161</b>	<b>6,508,142</b>	<b>276,681,303</b>	<b>276,538,625</b>	<b>142,678</b>	<b>99.95%</b>

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Support Services:</i>						
<b>Attendance</b>						
Personal Services	1,683,100	26,000	1,709,100	1,726,355	(17,255)	101.01%
Employee Benefits	453,113	(26,000)	427,113	437,915	(10,802)	102.53%
Contracted Services	1,600	-	1,600	1,215	385	75.94%
Supplies and Materials	3,000	-	3,000	2,991	9	99.70%
Other Charges	2,200	-	2,200	3,532	(1,332)	160.55%
<b>Health Services</b>						
Personal Services	1,780,900	701,275	2,482,175	2,551,583	(69,408)	102.80%
Employee Benefits	558,988	(1,275)	557,713	677,609	(119,896)	121.50%
Contracted Services	43,950	4,800	48,750	30,397	18,353	62.35%
Supplies and Materials	149,210	(3,600)	145,610	133,914	11,696	91.97%
Other Charges	16,391	-	16,391	20,471	(4,080)	124.89%
<b>Other Student Support</b>						
Personal Services	1,789,430	27,380	1,816,810	2,017,223	(200,413)	111.03%
Employee Benefits	489,484	(20,250)	469,234	511,240	(42,006)	108.95%
Contracted Services	664,500	-	664,500	156,873	507,627	23.61%
Supplies and Materials	1,300	-	1,300	328	972	25.23%
<b>Transfer Department</b>						
Personal Services	217,100	1,275	218,375	222,715	(4,340)	101.99%
Employee Benefits	48,939	(1,275)	47,664	48,537	(873)	101.83%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	1,500	-	1,500	-	1,500	0.00%
Other Charges	4,600	-	4,600	-	4,600	0.00%
<b>Guidance</b>						
Personal Services	6,642,845	22,558	6,665,403	6,512,859	152,544	97.71%
Employee Benefits	1,721,026	12,387	1,733,413	1,704,292	29,121	98.32%
Supplies and Materials	28,960	-	28,960	23,128	5,832	79.86%
Other Charges	4,511	-	4,511	5,461	(950)	121.06%
<b>Math</b>						
Personal Services	202,750	1,220	203,970	180,421	23,549	88.45%
Employee Benefits	45,649	14	45,663	43,408	2,255	95.06%
Contracted Services	200	-	200	-	200	0.00%
Supplies and Materials	85,000	(5,346)	79,654	77,420	2,234	97.20%
Other Charges	5,500	4,000	9,500	9,427	73	99.23%
<b>Choral Music</b>						
Personal Services	106,150	2,636	108,786	7,802	100,984	7.17%
Employee Benefits	24,579	-	24,579	1,402	23,177	5.70%
Contracted Services	7,122	-	7,122	6,053	1,069	84.99%
Supplies and Materials	32,345	900	33,245	38,894	(5,649)	116.99%
Other Charges	6,107	(900)	5,207	5,059	148	97.16%
<b>Physical Education</b>						
Personal Services	147,900	3,650	151,550	133,545	18,005	88.12%
Employee Benefits	33,472	-	33,472	24,562	8,910	73.38%
Contracted Services	850	400	1,250	1,080	170	86.40%
Supplies and Materials	45,625	(550)	45,075	30,168	14,907	66.93%
Other Charges	7,000	150	7,150	7,120	30	99.58%
<b>Science</b>						
Personal Services	110,310	7,612	117,922	104,383	13,539	88.52%
Employee Benefits	25,270	-	25,270	29,315	(4,045)	116.01%
Contracted Services	5,300	(4,500)	800	326	474	40.75%
Supplies and Materials	235,019	(87,000)	148,019	134,694	13,325	91.00%
Other Charges	10,200	10,500	20,700	14,359	6,341	69.37%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Social Studies</b>						
Personal Services	113,650	2,042	115,692	119,088	(3,396)	102.94%
Employee Benefits	25,717	-	25,717	29,009	(3,292)	112.80%
Contracted Services	600	(150)	450	450	-	100.00%
Supplies and Materials	31,800	(493)	31,307	31,043	264	99.16%
Other Charges	8,800	201	9,001	9,233	(232)	102.58%
<b>Instrumental Music</b>						
Personal Services	-	2,600	2,600	4,600	(2,000)	176.92%
Employee Benefits	-	-	-	773	(773)	N/A
Contracted Services	21,050	(11,804)	9,246	9,235	11	99.88%
Supplies and Materials	37,525	14,229	51,754	52,462	(708)	101.37%
Other Charges	2,425	(2,425)	-	-	-	N/A
<b>Elementary School Reading Support</b>						
Personal Services	150,000	-	150,000	106,629	43,371	71.09%
Employee Benefits	34,917	-	34,917	21,375	13,542	61.22%
Supplies and Materials	-	4,401	4,401	-	4,401	0.00%
Other Charges	19,000	(9,401)	9,599	8,522	1,077	88.78%
<b>Excellance through Literacy Support</b>						
Other Charges	20,000	-	20,000	12,712	7,288	63.56%
<b>Regular Instruction</b>						
Personal Services	5,147,800	1,645,706	6,793,506	5,700,583	1,092,923	83.91%
Employee Benefits	1,155,425	(15,108)	1,140,317	1,368,133	(227,816)	119.98%
Contracted Services	321,270	680	321,950	622,589	(300,639)	193.38%
Supplies and Materials	-	144,900	144,900	144,128	772	99.47%
Other Charges	45,000	700	45,700	8,377	37,323	18.33%
Capital Outlay	-	15,000	15,000	13,950	1,050	93.00%
<b>Driver Education</b>						
Contracted Services	96,208	(96,208)	-	1,437	(1,437)	N/A
Supplies and Materials	23,460	(23,460)	-	-	-	N/A
Other Charges	700	(700)	-	-	-	N/A
<b>System-Wide Screening</b>						
Supplies and Materials	15,837	-	15,837	5,166	10,671	32.62%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Personal Services	-	-	-	75	(75)	N/A
Employee Benefits	-	-	-	8	(8)	N/A
Contracted Services	83,363	-	83,363	46,033	37,330	55.22%
Supplies and Materials	5,324	-	5,324	839	4,485	15.76%
<b>Alternative Schools</b>						
Personal Services	106,600	-	106,600	128,925	(22,325)	120.94%
Employee Benefits	27,656	-	27,656	31,640	(3,984)	114.41%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Personal Services	4,558,500	37,806	4,596,306	4,542,946	53,360	98.84%
Employee Benefits	1,186,599	-	1,186,599	1,187,910	(1,311)	100.11%
Contracted Services	36,960	-	36,960	36,960	-	100.00%
Supplies and Materials	498,847	7,397	506,244	528,048	(21,804)	104.31%
Other Charges	3,000	4,671	7,671	9,688	(2,017)	126.29%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Staff Development</b>						
Personal Services	-	83,915	83,915	94,771	(10,856)	112.94%
Employee Benefits	-	10,825	10,825	14,263	(3,438)	131.76%
Contracted Services	55,995	14,608	70,603	78,663	(8,060)	111.42%
Supplies and Materials	10,900	9,695	20,595	27,264	(6,669)	132.38%
Other Charges	229,700	72,757	302,457	300,529	1,928	99.36%
<b>Art</b>						
Personal Services	91,550	4,000	95,550	97,948	(2,398)	102.51%
Employee Benefits	22,137	-	22,137	25,676	(3,539)	115.99%
Contracted Services	8,890	793	9,683	9,530	153	98.42%
Supplies and Materials	216,141	(3,919)	212,222	212,104	118	99.94%
Other Charges	4,700	2,800	7,500	7,391	109	98.55%
<b>Basic Elementary</b>						
Personal Services	499,500	-	499,500	479,712	19,788	96.04%
Employee Benefits	110,845	-	110,845	115,928	(5,083)	104.59%
Contracted Services	6,300	(4,700)	1,600	1,168	432	73.00%
Supplies and Materials	112,030	(25,000)	87,030	71,075	15,955	81.67%
Other Charges	25,500	56,856	82,356	60,893	21,463	73.94%
<b>Special Education Program</b>						
Personal Services	6,211,555	12,780	6,224,335	5,730,413	493,922	92.06%
Employee Benefits	1,535,632	(12,500)	1,523,132	1,362,558	160,574	89.46%
Contracted Services	282,997	1,143	284,140	214,929	69,211	75.64%
Supplies and Materials	135,359	-	135,359	129,874	5,485	95.95%
Other Charges	53,000	-	53,000	69,954	(16,954)	131.99%
<b>Basic Secondary</b>						
Personal Services	267,000	-	267,000	244,164	22,836	91.45%
Employee Benefits	58,308	-	58,308	62,287	(3,979)	106.82%
Contracted Services	41,000	14,625	55,625	56,011	(386)	100.69%
Supplies and Materials	107,900	-	107,900	62,971	44,929	58.36%
Other Charges	50,211	61,028	111,239	108,750	2,489	97.76%
<b>World Language</b>						
Personal Services	100,800	(100)	100,700	118,724	(18,024)	117.90%
Employee Benefits	21,775	318	22,093	27,740	(5,647)	125.56%
Contracted Services	-	1,200	1,200	1,201	(1)	100.08%
Supplies and Materials	12,337	(2,018)	10,319	10,141	178	98.28%
Other Charges	6,800	600	7,400	7,399	1	99.99%
<b>Language Arts</b>						
Personal Services	21,550	9,476	31,026	130,363	(99,337)	420.17%
Employee Benefits	10,309	-	10,309	37,010	(26,701)	359.01%
Contracted Services	650	(186)	464	464	-	100.00%
Supplies and Materials	37,500	(1,099)	36,401	36,427	(26)	100.07%
Other Charges	28,000	(103)	27,897	19,326	8,571	69.28%
<b>Gifted and Talented Support</b>						
Personal Services	226,000	3,050	229,050	215,202	13,848	93.95%
Employee Benefits	57,453	510	57,963	62,251	(4,288)	107.40%
Contracted Services	500	(260)	240	238	2	99.17%
Supplies and Materials	21,000	(3,300)	17,700	17,442	258	98.54%
Other Charges	8,000	-	8,000	7,886	114	98.58%
<b>Career &amp; Technical Education</b>						
Personal Services	339,000	6,035	345,035	721,499	(376,464)	209.11%
Employee Benefits	105,122	(6,035)	99,087	183,995	(84,908)	185.69%
Contracted Services	46,825	(12,736)	34,089	5,250	28,839	15.40%
Supplies and Materials	229,186	(216,186)	13,000	3,996	9,004	30.74%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Magnet Schools Support</b>						
Personal Services	9,900	926	10,826	29,515	(18,689)	272.63%
Employee Benefits	2,639	150	2,789	7,442	(4,653)	266.83%
Contracted Services	9,300	(3,505)	5,795	5,790	5	99.91%
Supplies and Materials	427,959	(128,920)	299,039	291,948	7,091	97.63%
Other Charges	5,000	1,349	6,349	-	6,349	0.00%
<b>Instructional Technology</b>						
Personal Services	649,200	14,760	663,960	700,946	(36,986)	105.57%
Employee Benefits	142,340	(1,275)	141,065	161,962	(20,897)	114.81%
Contracted Services	6,600	-	6,600	3,952	2,648	59.88%
Supplies and Materials	20,300	-	20,300	18,561	1,739	91.43%
Other Charges	8,000	-	8,000	1,988	6,012	24.85%
<b>Technology</b>						
Personal Services	-	3,607,681	3,607,681	3,416,539	191,142	94.70%
Employee Benefits	-	768,521	768,521	892,749	(124,228)	116.16%
Contracted Services	-	3,096,469	3,096,469	2,798,795	297,674	90.39%
Supplies and Materials	-	216,354	216,354	211,182	5,172	97.61%
Other Charges	-	35,354	35,354	35,100	254	99.28%
Capital Outlay	-	676,609	676,609	14,431	662,178	2.13%
<b>Humanities</b>						
Personal Services	-	-	-	150	(150)	N/A
Employee Benefits	-	-	-	11	(11)	N/A
Contracted Services	250	-	250	18	232	7.20%
Supplies and Materials	2,500	-	2,500	6,503	(4,003)	260.12%
Other Charges	1,390	-	1,390	309	1,081	22.23%
<b>Instructional Staff Support</b>						
Supplies and Materials	21,500	-	21,500	18,352	3,148	85.36%
<b>Board of Education</b>						
Personal Services	266,300	36,400	302,700	303,483	(783)	100.26%
Employee Benefits	81,133	(36,400)	44,733	(40,588)	85,321	-90.73%
Contracted Services	220,193	-	220,193	92,952	127,241	42.21%
Supplies and Materials	2,225	-	2,225	564	1,661	25.35%
Other Charges	30,000	4,122,161	4,152,161	4,206,919	(54,758)	101.32%
<b>Districtwide Contracted Services</b>						
Contracted Services	2,282,300	13,363	2,295,663	2,336,950	(41,287)	101.80%
<b>Office of the Superintendent</b>						
Personal Services	674,100	10,875	684,975	469,717	215,258	68.57%
Employee Benefits	144,302	(10,875)	133,427	76,898	56,529	57.63%
Contracted Services	12,950	-	12,950	10,759	2,191	83.08%
Supplies and Materials	5,400	-	5,400	1,315	4,085	24.35%
Other Charges	2,500	-	2,500	2,799	(299)	111.96%
<b>District Wide Admin Support</b>						
Personal Services	255,072	(3,716)	251,356	-	251,356	0.00%
Employee Benefits	19,513	(284)	19,229	-	19,229	0.00%
Contracted Services	24,000	3,118	27,118	20,285	6,833	74.80%
Supplies and Materials	4,297	4,740	9,037	8,808	229	97.47%
Capital Outlay	20,000	(3,560)	16,440	7,330	9,110	44.59%
<b>Office of the Principal</b>						
Personal Services	25,860,400	180,068	26,040,468	27,039,217	(998,749)	103.84%
Employee Benefits	6,444,753	26,501	6,471,254	6,893,012	(421,758)	106.52%
Supplies and Materials	1,924,638	177,144	2,101,782	1,942,961	158,821	92.44%
<b>Office of the Principal - ALT</b>						
Personal Services	267,700	-	267,700	260,219	7,481	97.21%
Employee Benefits	67,002	-	67,002	64,290	2,712	95.95%
Contracted Services	160	-	160	-	160	0.00%

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Office of the Principal - Special Ed</b>						
Personal Services	242,200	-	242,200	258,927	(16,727)	106.91%
Employee Benefits	58,604	-	58,604	60,613	(2,009)	103.43%
<b>Office of the Principal - Kelley</b>						
Personal Services	230,400	2,210	232,610	144,697	87,913	62.21%
Employee Benefits	59,789	(2,210)	57,579	29,849	27,730	51.84%
<b>Fiscal Services</b>						
Personal Services	1,506,740	12,155	1,518,895	1,558,076	(39,181)	102.58%
Employee Benefits	350,378	(12,155)	338,223	366,856	(28,633)	108.47%
Contracted Services	6,450	759	7,209	93,238	(86,029)	1293.36%
Supplies and Materials	14,000	123,027	137,027	90,741	46,286	66.22%
Other Charges	6,400	(995)	5,405	6,599	(1,194)	122.09%
<b>Human Resources</b>						
Personal Services	2,332,371	5,525	2,337,896	3,095,442	(757,546)	132.40%
Employee Benefits	505,970	(5,525)	500,445	682,601	(182,156)	136.40%
Contracted Services	295,200	4,725	299,925	365,637	(65,712)	121.91%
Supplies and Materials	25,000	131,665	156,665	156,822	(157)	100.10%
Other Charges	30,000	(4,725)	25,275	19,501	5,774	77.16%
<b>Operation of Plant</b>						
Personal Services	8,935,180	-	8,935,180	9,234,886	(299,706)	103.35%
Employee Benefits	3,076,152	-	3,076,152	2,333,586	742,566	75.86%
Contracted Services	1,613,250	30,082	1,643,332	1,632,083	11,249	99.32%
Supplies and Materials	13,695,017	50,000	13,745,017	13,932,944	(187,927)	101.37%
Other Charges	403,214	-	403,214	385,639	17,575	95.64%
Capital Outlay	200,000	-	200,000	196,755	3,245	98.38%
<b>Security</b>						
Personal Services	3,838,745	-	3,838,745	3,606,808	231,937	93.96%
Employee Benefits	1,109,601	-	1,109,601	837,148	272,453	75.45%
Contracted Services	134,250	(10,000)	124,250	73,836	50,414	59.43%
Supplies and Materials	176,541	(20,553)	155,988	90,175	65,813	57.81%
Other Charges	14,850	-	14,850	5,271	9,579	35.49%
Capital Outlay	-	52,000	52,000	51,530	470	99.10%
<b>General Maintenance of Plant</b>						
Personal Services	6,737,200	(112,925)	6,624,275	6,518,926	105,349	98.41%
Employee Benefits	1,659,849	(16,863)	1,642,986	1,555,348	87,638	94.67%
Contracted Services	550,788	53,868	604,656	521,856	82,800	86.31%
Supplies and Materials	2,319,762	(25,999)	2,293,763	2,187,259	106,504	95.36%
Other Charges	-	-	-	3,522	(3,522)	N/A
Capital Outlay	124,000	38,554	162,554	157,098	5,456	96.64%
<b>Facilities</b>						
Personal Services	266,900	3,825	270,725	259,739	10,986	95.94%
Employee Benefits	63,280	(3,825)	59,455	50,152	9,303	84.35%
Contracted Services	9,500	(890)	8,610	4,693	3,917	54.51%
Supplies and Materials	-	890	890	890	-	100.00%
Other Charges	3,000	(3,955)	(955)	2,137	(3,092)	-223.77%
<b>Student Transportation</b>						
Personal Services	1,389,100	3,825	1,392,925	1,473,679	(80,754)	105.80%
Employee Benefits	291,026	(3,825)	287,201	325,660	(38,459)	113.39%
Contracted Services	17,785,082	-	17,785,082	17,558,741	226,341	98.73%
Supplies and Materials	152,500	-	152,500	147,517	4,983	96.73%
Other Charges	8,100	-	8,100	6,210	1,890	76.67%

**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, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Technology</b>						
Personal Services	3,601,306	(3,601,306)	-	-	-	N/A
Employee Benefits	774,896	(774,896)	-	-	-	N/A
Contracted Services	2,953,000	(2,953,000)	-	-	-	N/A
Supplies and Materials	1,033,000	(1,033,000)	-	-	-	N/A
Other Charges	20,354	(20,354)	-	-	-	N/A
Capital Outlay	191,354	(191,354)	-	-	-	N/A
<b>Office of Chief Academic Officer</b>						
Personal Services	476,600	3,000	479,600	423,586	56,014	88.32%
Employee Benefits	105,218	503	105,721	112,848	(7,127)	106.74%
Contracted Services	1,000	(1,000)	-	-	-	N/A
Supplies and Materials	10,000	(2,503)	7,497	3,796	3,701	50.63%
Other Charges	15,500	(2,700)	12,800	10,057	2,743	78.57%
<b>Publications</b>						
Personal Services	129,300	-	129,300	146,091	(16,791)	112.99%
Employee Benefits	32,381	-	32,381	34,626	(2,245)	106.93%
Contracted Services	13,000	-	13,000	1,105	11,895	8.50%
Supplies and Materials	75,000	804	75,804	63,824	11,980	84.20%
<b>Public Affairs</b>						
Personal Services	785,200	36,209	821,409	695,190	126,219	84.63%
Employee Benefits	167,585	6,525	174,110	157,071	17,039	90.21%
Contracted Services	128,000	(10,000)	118,000	116,424	1,576	98.66%
Supplies and Materials	23,000	9,100	32,100	26,677	5,423	83.11%
Other Charges	5,000	(3,000)	2,000	1,907	93	95.35%
<b>Office of Accountability</b>						
Personal Services	608,000	5,165	613,165	569,785	43,380	92.93%
Employee Benefits	132,849	(3,825)	129,024	115,530	13,494	89.54%
Contracted Services	243,480	-	243,480	156,548	86,932	64.30%
Supplies and Materials	6,000	2,800	8,800	8,635	165	98.13%
Other Charges	13,700	(2,800)	10,900	8,419	2,481	77.24%
<b>Office of Innovation</b>						
Personal Services	285,300	(53,696)	231,604	322,167	(90,563)	139.10%
Employee Benefits	68,372	(11,050)	57,322	90,928	(33,606)	158.63%
Contracted Services	500	1,750	2,250	2,250	-	100.00%
Supplies and Materials	9,500	23,815	33,315	37,946	(4,631)	113.90%
Other Charges	184,270	(55,320)	128,950	111,065	17,885	86.13%
<b>Warehouse and School Mail</b>						
Personal Services	371,200	-	371,200	302,481	68,719	81.49%
Employee Benefits	95,358	-	95,358	78,315	17,043	82.13%
Contracted Services	101,590	3,845	105,435	72,460	32,975	68.72%
Supplies and Materials	17,250	-	17,250	14,239	3,011	82.54%
<b>Office of the Chief Operating Officer</b>						
Personal Services	170,500	1,275	171,775	171,969	(194)	100.11%
Employee Benefits	38,355	(1,275)	37,080	32,021	5,059	86.36%
Contracted Services	600	-	600	45	555	7.50%
Supplies and Materials	500	-	500	31	469	6.20%
Other Charges	1,205,000	(20,000)	1,185,000	1,189,723	(4,723)	100.40%
<b>Dispartities in Education Outcomes</b>						
Personal Services	1,001,400	-	1,001,400	933,510	67,890	93.22%
Employee Benefits	305,901	-	305,901	231,252	74,649	75.60%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	20,000	-	20,000	2,000	18,000	10.00%
Other Charges	170,000	(88,184)	81,816	15,381	66,435	18.80%
<b>Project Graduation</b>						
Contracted Services	1,041,742	-	1,041,742	1,041,742	-	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, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Regular Capital Outlay</b>						
Capital Outlay	-	450,000	450,000	377,922	72,078	83.98%
<b>Emerald Charter</b>						
Other Charges	2,871,000	-	2,871,000	2,839,427	31,573	98.90%
<b>Other Charges</b>						
Personal Services	1,300,000	593	1,300,593	850,446	450,147	65.39%
Employee Benefits	140,000	2,963,000	3,103,000	3,382,308	(279,308)	109.00%
Contracted Services	107,193	-	107,193	316,211	(209,018)	294.99%
Other Charges	8,990,161	(7,085,161)	1,905,000	2,259,898	(354,898)	118.63%
Payments to Primary Governments	13,630,593	-	13,630,593	13,774,686	(144,093)	101.06%
<b>Debt Service</b>						
Debt Service	2,351,442	-	2,351,442	2,347,165	4,277	99.82%
<i>Total Support Services</i>	198,801,839	3,162,150	201,963,989	199,513,650	2,450,339	98.79%
Total Expenditures	468,975,000	9,670,292	478,645,292	476,052,275	2,593,017	99.46%
Excess (Deficiency) of Revenues Over (Under) Expenditures	611,000	(714,114)	(101,614)	1,006,490	1,108,104	-990.50%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,560,000	255,000	1,815,000	1,828,986	13,986	100.77%
Transfers To Other Funds	(2,171,000)	(342,655)	(2,513,655)	(2,516,711)	(3,056)	100.12%
Total Other Financing Sources (Uses)	(611,000)	(87,655)	(698,655)	(687,725)	10,930	98.44%
Net Change in Fund Balances	-	(801,769)	(800,269)	318,765	1,119,034	-39.83%
Fund Balance, July 1, 2017	25,118,182	-	25,118,182	25,118,182	-	100.00%
Fund Balance, June 30, 2018	\$ 25,118,182	\$ (801,769)	\$ 24,317,913	25,436,947	1,119,034	104.60%



**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
Central Cafeteria Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Sale of Lunches	\$ 5,375,000	\$ -	\$ 5,375,000	\$ 5,133,578	\$ (241,422)	96%
<i>Federal Government:</i>						
National School Lunch Program	22,542,000	-	22,542,000	21,205,534	(1,336,466)	94%
<i>State of Tennessee:</i>						
State Matching Funds	250,000	-	250,000	251,547	1,547	101%
<i>Other Local Revenues:</i>						
	403,000	-	403,000	669,055	266,055	166%
<b>Total Revenues</b>	<b>28,570,000</b>	<b>-</b>	<b>28,570,000</b>	<b>27,259,714</b>	<b>(1,310,286)</b>	<b>95%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	8,702,000	-	8,702,000	8,498,729	203,271	98%
Employee Benefits	2,616,500	-	2,616,500	2,484,996	131,504	95%
Contractual Services	1,122,000	-	1,122,000	975,871	146,129	87%
Supplies & Materials	14,202,000	59,832	14,261,832	11,750,085	2,511,747	82%
Other Charges	217,500	-	217,500	184,205	33,295	85%
Capital Outlay	150,000	1,130,036	1,280,036	945,506	334,530	74%
<i>Total Food Service</i>	<b>27,010,000</b>	<b>1,189,868</b>	<b>28,199,868</b>	<b>24,839,392</b>	<b>3,360,476</b>	<b>88%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,560,000	(1,189,868)	370,132	2,420,322	2,050,190	654%
<b>Other Financing Uses</b>						
Transfer to Other Funds	(1,560,000)	-	(1,560,000)	(1,560,008)	(8)	100%
Net Change in Fund Balances	-	(1,189,868)	(1,189,868)	860,314	2,050,182	-72%
Fund Balance, July 1, 2017	9,148,072	-	9,148,072	9,148,072	-	100%
Fund Balance, June 30, 2018	\$ 9,148,072	\$ (1,189,868)	\$ 7,958,204	\$ 10,008,386	\$ 2,050,182	126%

**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, 2018*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 4,892,413	\$ -	\$ 2,405,301	\$ 2,405,301	\$ 2,487,112
Pond Gap Elementary	9,800,000	6,400,229	2,511,891	8,912,120	887,880
CTE Magnet High	3,785,000	3,645,982	10,477	3,656,459	128,541
Energy Management Project IIIC	15,034,925	15,108,053	-	15,108,053	(73,128)
Security Upgrades	8,875,000	6,927,453	1,216,443	8,143,896	731,104
Tech Upgrades Systemwide	746,876	501,244	46,431	547,675	199,201
School Accessibility	100,000	-	20,737	20,737	79,263
HVAC Upgrades	4,952,345	3,509,477	828,116	4,337,593	614,752
Roofing Upgrades	5,147,655	2,034,306	1,382,966	3,417,272	1,730,383
Rule Warehouse Construction	132,231	124,292	-	124,292	7,939
Land Acquisition	350,000	340,024	-	340,024	9,976
BEP Growth Mod Class Relocation	1,394,391	1,044,371	68,494	1,112,865	281,526
Drive Parking Upgrades	500,000	482,672	12,320	494,992	5,008
Hardin Valley Middle School	34,501,351	19,312,194	18,157,059	37,469,253	(2,967,902)
Gibbs Middle School	30,000,000	9,980,775	15,437,161	25,417,936	4,582,064
Inskip Elementary School - Addition	6,500,000	87,000	1,567,024	1,654,024	4,845,976
Env. Testing & Rem.	200,000	-	-	-	200,000
South Doyle High School - Library Upgrade	223,000	161,514	74,583	236,097	(13,097)
<i>Total Capital Projects:</i>	<u>\$ 127,135,187</u>	<u>\$ 69,659,586</u>	<u>\$ 43,739,003</u>	<u>\$ 113,398,589</u>	<u>\$ 13,736,598</u>