

# **Budget Report to Citizenry**



**Knox County, Tennessee**

**For the Year Ended  
June 30, 2022**

---

**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the year ended June 30, 2022*

---

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



## OFFICE OF COUNTY MAYOR GLENN JACOBS

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

January 11, 2023,

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, 2022, 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,

A handwritten signature in blue ink, appearing to read "Chris Caldwell".

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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 130,678,695	\$ 2,000,000	\$ 132,678,695	\$ 132,426,950	\$ (251,745)	99.81%
County Local Option Taxes	21,176,500	1,562,896	22,739,396	26,671,031	3,931,635	117.29%
Wheel Taxes	575,000	-	575,000	602,007	27,007	104.70%
<b>Total Local Taxes</b>	<b>152,430,195</b>	<b>3,562,896</b>	<b>155,993,091</b>	<b>159,699,988</b>	<b>3,706,897</b>	<b>102.38%</b>
<i>Licenses and Permits:</i>						
Licenses	3,105,000	-	3,105,000	2,953,971	(151,029)	95.14%
Permits	88,000	-	88,000	63,210	(24,790)	71.83%
<b>Total Licenses and Permits</b>	<b>3,193,000</b>	<b>-</b>	<b>3,193,000</b>	<b>3,017,181</b>	<b>(175,819)</b>	<b>94.49%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	-	-	-	11,352	11,352	N/A
Circuit Court	-	-	-	124	124	N/A
Criminal Court	442,500	107,380	549,880	523,764	(26,116)	95.25%
Juvenile Court	847,700	-	847,700	515,963	(331,737)	60.87%
Other Fines, Forfeitures & Penalties	80,000	44,013	124,013	1,138,269	1,014,256	917.86%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,370,200</b>	<b>151,393</b>	<b>1,521,593</b>	<b>2,189,472</b>	<b>667,879</b>	<b>143.89%</b>
<i>Charges for Current Services:</i>	<b>7,722,543</b>	<b>104,653</b>	<b>7,827,196</b>	<b>8,916,204</b>	<b>1,089,008</b>	<b>113.91%</b>
<i>Other Local Revenues:</i>	<b>5,310,792</b>	<b>-</b>	<b>5,310,792</b>	<b>5,009,027</b>	<b>(301,765)</b>	<b>94.32%</b>
<i>State of Tennessee:</i>						
Prisoner Board	4,100,000	-	4,100,000	1,863,273	(2,236,727)	45.45%
Other State Revenues	6,631,164	183,392	6,814,556	8,052,652	1,238,096	118.17%
<b>Total State of Tennessee</b>	<b>10,731,164</b>	<b>183,392</b>	<b>10,914,556</b>	<b>9,915,925</b>	<b>(998,631)</b>	<b>90.85%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	2,509,450	-	2,509,450	2,157,751	(351,699)	85.99%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	498,000	-	498,000	569,211	71,211	114.30%
Citizen Groups	-	71,948	71,948	152,901	80,953	212.52%
CAC Debt Payment	167,443	-	167,443	162,000	(5,443)	96.75%
<b>Total Other Governments and Citizen Groups</b>	<b>665,443</b>	<b>71,948</b>	<b>737,391</b>	<b>884,112</b>	<b>146,721</b>	<b>119.90%</b>
<i>Other Miscellaneous</i>						
Increase in Equity Interest in Joint Venture	-	-	-	1,270,769	1,270,769	N/A
<b>Total Revenues</b>	<b>183,932,787</b>	<b>4,074,282</b>	<b>188,007,069</b>	<b>193,060,429</b>	<b>5,053,360</b>	<b>102.69%</b>

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	354,302	1,400	355,702	355,661	41	99.99%
Employee Benefits	167,964	(4,500)	163,464	163,415	49	99.97%
Contracted Services	69,161	5,250	74,411	74,362	49	99.93%
Supplies and Materials	10,225	(900)	9,325	9,246	79	99.15%
Other Charges	23,363	-	23,363	23,363	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	55,000	(7,000)	48,000	48,000	-	100.00%
<b>Internal Audit</b>						
Personal Services	586,256	(163,000)	423,256	422,750	506	99.88%
Employee Benefits	149,218	(50,900)	98,318	98,300	18	99.98%
Contracted Services	63,900	-	63,900	35,429	28,471	55.44%
Supplies and Materials	12,850	-	12,850	1,899	10,951	14.78%
Other Charges	681	-	681	681	-	100.00%
<b>Ethics Committee</b>						
Contracted Services	1,750	-	1,750	57	1,693	3.26%
Supplies and Materials	50	-	50	26	24	52.00%
<b>Codes Commission</b>						
Contracted Services	6,000	-	6,000	3,247	2,753	54.12%
<b>County Clerk</b>						
Contracted Services	468,513	-	468,513	448,567	19,946	95.74%
Supplies and Materials	131,596	-	131,596	78,395	53,201	59.57%
Other Charges	7,013	-	7,013	960	6,053	13.69%
<b>Election Commission</b>						
Personal Services	1,529,065	(121,955)	1,407,110	1,392,274	14,836	98.95%
Employee Benefits	310,944	(69,960)	240,984	221,667	19,317	91.98%
Contracted Services	509,200	-	509,200	470,848	38,352	92.47%
Supplies and Materials	45,500	1,000	46,500	45,638	862	98.15%
Other Charges	2,722	1,210	3,932	3,927	5	99.87%
<b>Law Department</b>						
Personal Services	1,791,364	(72,900)	1,718,464	1,718,366	98	99.99%
Employee Benefits	472,954	(32,008)	440,946	434,689	6,257	98.58%
Contracted Services	116,970	157	117,127	90,072	27,055	76.90%
Supplies and Materials	30,550	-	30,550	18,390	12,160	60.20%
Other Charges	681	-	681	681	-	100.00%
<b>Law Dept-Outside Legal Fees</b>						
Contracted Services	400,000	(330,000)	70,000	67,423	2,577	96.32%
<b>County Mayor</b>						
Personal Services	1,185,363	17,705	1,203,068	1,203,065	3	100.00%
Employee Benefits	275,489	475	275,964	275,962	2	100.00%
Contracted Services	108,200	(22,600)	85,600	85,520	80	99.91%
Supplies and Materials	12,150	(2,800)	9,350	9,310	40	99.57%
Other Charges	1,217	18,365	19,582	19,581	1	99.99%
<b>School Mania</b>						
Supplies and Materials	-	35,151	35,151	35,150	1	100.00%
<b>One Book Read City</b>						
Supplies and Materials	-	4,056	4,056	4,056	-	100.00%
<b>County Lobbying</b>						
Contracted Services	60,000	4,810	64,810	64,807	3	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For the year ended June 30, 2022*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Family Justice Center</b>						
Supplies and Materials	-	48,896	48,896	48,896	-	100.00%
<b>Human Resources Department</b>						
Personal Services	569,654	(14,508)	555,146	555,119	27	100.00%
Employee Benefits	161,781	(14,800)	146,981	146,882	99	99.93%
Contracted Services	93,200	33,400	126,600	100,490	26,110	79.38%
Supplies and Materials	12,300	-	12,300	5,421	6,879	44.07%
Other Charges	3,427	-	3,427	3,427	-	100.00%
<b>Mentor Internship Program</b>						
Personal Services	40,000	-	40,000	11,821	28,179	29.55%
Employee Benefits	10,000	-	10,000	904	9,096	9.04%
<b>Benefits Administration</b>						
Personal Services	261,389	66,130	327,519	327,516	3	100.00%
Employee Benefits	54,627	31,525	86,152	86,147	5	99.99%
Contracted Services	19,475	(4,000)	15,475	15,265	210	98.64%
Supplies and Materials	5,000	(4,500)	500	415	85	83.00%
<b>Tuition Assitance Program</b>						
Contractual Services	25,000	-	25,000	7,936	17,064	31.74%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	273,148	-	273,148	267,504	5,644	97.93%
Employee Benefits	68,260	-	68,260	56,243	12,017	82.40%
Contracted Services	23,900	-	23,900	19,950	3,950	83.47%
Supplies and Materials	2,750	-	2,750	935	1,815	34.00%
Other Charges	10,425	-	10,425	10,425	-	100.00%
<b>Finance Department</b>						
Personal Services	1,868,987	-	1,868,987	1,853,195	15,792	99.16%
Employee Benefits	490,360	-	490,360	473,182	17,178	96.50%
Contracted Services	122,800	(27,250)	95,550	84,620	10,930	88.56%
Supplies and Materials	35,400	3,900	39,300	39,224	76	99.81%
Other Charges	681	950	1,631	1,622	9	99.45%
Capital Outlay	-	22,400	22,400	22,392	8	99.96%
<b>Purchasing Department</b>						
Personal Services	654,802	5,973	660,775	632,726	28,049	95.76%
Employee Benefits	194,346	-	194,346	166,105	28,241	85.47%
Contracted Services	66,750	(3,979)	62,771	49,399	13,372	78.70%
Supplies and Materials	12,200	5,979	18,179	8,916	9,263	49.05%
Other Charges	5,352	-	5,352	5,352	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	298,610	(50,685)	247,925	245,014	2,911	98.83%
Employee Benefits	97,707	-	97,707	77,784	19,923	79.61%
Contracted Services	35,250	-	35,250	20,532	14,718	58.25%
Supplies and Materials	4,500	(2,000)	2,500	993	1,507	39.72%
Other Charges	681	-	681	681	-	100.00%
<b>Property Management</b>						
Personal Services	147,537	29,462	176,999	173,017	3,982	97.75%
Employee Benefits	44,492	15,250	59,742	59,722	20	99.97%
Contracted Services	10,625	-	10,625	5,878	4,747	55.32%
Supplies and Materials	5,000	-	5,000	1,791	3,209	35.82%
Other Charges	681	-	681	681	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	3,000	(350)	2,650	1,677	973	63.28%
Supplies and Materials	750	350	1,100	1,056	44	96.00%
<b>E-Government Purchasing</b>						
Personal Services	125,424	2,576	128,000	128,000	-	100.00%
Employee Benefits	41,741	(2,200)	39,541	39,441	100	99.75%
<b>Planning</b>						
Contracted Services	803,250	-	803,250	803,250	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2022

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Geographic Information Systems</b>						
Other Charges	448,590	-	448,590	448,590	-	100.00%
<b>Information Technology</b>						
Personal Services	4,495,293	(87,800)	4,407,493	4,407,436	57	100.00%
Employee Benefits	1,201,881	-	1,201,881	1,174,276	27,605	97.70%
Contracted Services	421,435	-	421,435	403,065	18,370	95.64%
Supplies and Materials	41,000	400	41,400	17,966	23,434	43.40%
Other Charges	6,547	-	6,547	6,329	218	96.67%
<b>Records Management</b>						
Personal Services	255,316	7,300	262,616	262,602	14	99.99%
Employee Benefits	115,558	(7,300)	108,258	99,950	8,308	92.33%
Contracted Services	18,216	-	18,216	12,515	5,701	68.70%
Supplies and Materials	8,000	-	8,000	7,341	659	91.76%
Other Charges	3,427	-	3,427	3,427	-	100.00%
<b>County IT Software &amp; Hardware</b>						
Contracted Services	2,000,000	(1,890)	1,998,110	1,622,329	375,781	81.19%
Other Charges	-	464,608	464,608	34,565	430,043	7.44%
<b>Sheriff's Merit System</b>						
Personal Services	209,081	800	209,881	209,881	-	100.00%
Employee Benefits	65,258	(800)	64,458	57,458	7,000	89.14%
Contracted Services	18,550	-	18,550	13,053	5,497	70.37%
Supplies and Materials	7,000	62	7,062	5,756	1,306	81.51%
<b>Property Assessor</b>						
Personal Services	2,274,544	(75,000)	2,199,544	2,199,501	43	100.00%
Employee Benefits	716,346	(60,600)	655,746	655,705	41	99.99%
Contracted Services	1,355,912	149,500	1,505,412	1,504,959	453	99.97%
Supplies and Materials	49,300	(1,900)	47,400	46,482	918	98.06%
Other Charges	4,840	-	4,840	4,840	-	100.00%
<b>Equalization Board</b>						
Personal Services	21,002	-	21,002	20,392	610	97.10%
Employee Benefits	1,608	-	1,608	1,560	48	97.01%
Contracted Services	2,500	-	2,500	1,543	957	61.72%
<b>Register of Deeds</b>						
Contracted Services	56,800	(800)	56,000	41,016	14,984	73.24%
Supplies and Materials	10,250	-	10,250	8,998	1,252	87.79%
Other Charges	3,735	800	4,535	4,523	12	99.74%
<b>Register of Deeds-Data Processing Fees</b>						
Contracted Services	93,300	174,847	268,147	268,146	1	100.00%
Supplies and Materials	106,700	(102,803)	3,897	3,897	-	100.00%
<b>County Trustee's Office</b>						
Contracted Services	974,000	(121,814)	852,186	851,707	479	99.94%
Supplies and Materials	65,530	191	65,721	26,019	39,702	39.59%
Other Charges	26,990	1,346	28,336	15,390	12,946	54.31%
<b>Payments to Component Units</b>	4,332,000	100,000	4,432,000	4,432,000	-	100.00%
<b>Total Finance and Administration</b>	35,075,982	(207,278)	34,868,704	33,360,541	1,508,163	95.67%



**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	2,735,807	(120,700)	2,615,107	2,615,015	92	100.00%
Employee Benefits	895,638	(53,900)	841,738	841,732	6	100.00%
Contracted Services	116,763	-	116,763	83,690	33,073	71.68%
Supplies and Materials	57,400	-	57,400	45,150	12,250	78.66%
Other Charges	681	-	681	508	173	74.60%
<b>Circuit Court Clerk</b>						
Contracted Services	43,475	3,400	46,875	43,118	3,757	91.99%
Supplies and Materials	8,000	3,600	11,600	11,281	319	97.25%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	18,327	18,327	18,327	-	100.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	37,100	-	37,100	34,817	2,283	93.85%
Supplies and Materials	14,000	-	14,000	8,567	5,433	61.19%
Other Charges	681	-	681	681	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	647,868	(1,998)	645,870	641,333	4,537	99.30%
Employee Benefits	220,919	-	220,919	220,681	238	99.89%
Contracted Services	37,050	849	37,899	28,232	9,667	74.49%
Supplies and Materials	10,000	-	10,000	5,255	4,745	52.55%
Other Charges	3,314	-	3,314	3,314	-	100.00%
<b>Probate Court</b>						
Contracted Services	36,190	4,028	40,218	40,184	34	99.92%
Supplies and Materials	6,000	(2,000)	4,000	3,985	15	99.63%
Other Charges	864	-	864	864	-	100.00%
<b>Chancery Court</b>						
Personal Services		1,045	1,045	1,045	-	100.00%
Contracted Services	99,350	46,000	145,350	145,196	154	99.89%
Supplies and Materials	14,070	3,150	17,220	17,185	35	99.80%
Other Charges	681	2,952	3,633	3,633	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	40,100	2,500	42,600	42,595	5	99.99%
Supplies and Materials	53,800	-	53,800	52,474	1,326	97.54%
<b>4th Circuit Court Clerk</b>						
Contracted Services	41,043	(6,450)	34,593	30,859	3,734	89.21%
Supplies and Materials	11,000	-	11,000	10,775	225	97.95%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	77,218	3,950	81,168	80,407	761	99.06%
Supplies and Materials	11,500	-	11,500	10,745	755	93.43%
Other Charges	20,141	-	20,141	20,141	-	100.00%
<b>Jury Related Expenses</b>						
Employee Benefits	102,500	(37,444)	65,056	55,221	9,835	84.88%
Contracted Services	34,200	-	34,200	10,965	23,235	32.06%
Supplies and Materials	81,000	-	81,000	57,935	23,065	71.52%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	84,351	-	84,351	65,942	18,409	78.18%
Supplies and Materials	6,000	-	6,000	3,778	2,222	62.97%
Other Charges	19,224	-	19,224	19,224	-	100.00%
<b>Court Technology Upgrade</b>						
Supplies and Materials	-	26,308	26,308	26,308	-	100.00%
<b>Victims Advocate Program</b>						
Contracted Services	67,500	-	67,500	63,790	3,710	94.50%
<b>Circuit Court Judges</b>						
Contracted Services	8,775	400	9,175	9,142	33	99.64%
Supplies and Materials	9,850	(400)	9,450	2,299	7,151	24.33%
Other Charges	681	-	681	681	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Judges</b>						
Contracted Services	8,683	-	8,683	6,677	2,006	76.90%
Supplies and Materials	3,500	-	3,500	2,590	910	74.00%
Other Charges	681	-	681	681	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,800	925	8,725	8,690	35	99.60%
Supplies and Materials	3,650	3,500	7,150	7,097	53	99.26%
Other Charges	35,681	29,200	64,881	64,827	54	99.92%
<b>Domestic Magistrate</b>						
Personal Services	157,075	16,600	173,675	173,651	24	99.99%
Employee Benefits	41,887	5,060	46,947	46,943	4	99.99%
Contracted Services	3,350	-	3,350	3,199	151	95.49%
Supplies and Materials	2,600	-	2,600	1,121	1,479	43.12%
<b>General Sessions Court Judges</b>						
Personal Services	1,674,006	6,450	1,680,456	1,680,441	15	100.00%
Employee Benefits	361,864	(5,000)	356,864	356,851	13	100.00%
Contracted Services	49,615	51,510	101,125	93,193	7,932	92.16%
Supplies and Materials	18,000	8,975	26,975	26,893	82	99.70%
Other Charges	681	-	681	681	-	100.00%
<b>Jury Commission</b>						
Personal Services	81,273	-	81,273	52,407	28,866	64.48%
Employee Benefits	21,037	-	21,037	21,001	36	99.83%
Contracted Services	6,800	-	6,800	5,857	943	86.13%
Supplies and Materials	2,500	-	2,500	2,460	40	98.40%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,447,996	(53,985)	2,394,011	2,383,924	10,087	99.58%
Employee Benefits	684,181	(1,603)	682,578	637,373	45,205	93.38%
Contracted Services	396,304	56,100	452,404	440,425	11,979	97.35%
Supplies and Materials	15,500	-	15,500	14,944	556	96.41%
Other Charges	107,490	3	107,493	107,492	1	100.00%
Capital Outlay	-	53,580	53,580	-	53,580	0.00%
<b>IV-D Referee Program</b>						
Personal Services	341,339	1,310	342,649	342,649	-	100.00%
Employee Benefits	85,891	2,005	87,896	87,893	3	100.00%
Contracted Services	15,930	(3,315)	12,615	9,026	3,589	71.55%
Supplies and Materials	1,000	-	1,000	583	417	58.30%
Other Charges	1,923	-	1,923	1,923	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	549,426	39,138	588,564	588,560	4	100.00%
Employee Benefits	196,937	10,150	207,087	207,079	8	100.00%
Contracted Services	62,000	(33,024)	28,976	27,985	991	96.58%
Supplies and Materials	7,500	(6,447)	1,053	873	180	82.91%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,678,088	(489,500)	2,188,588	2,188,221	367	99.98%
Employee Benefits	895,903	(239,600)	656,303	656,258	45	99.99%
Contracted Services	154,780	(26,000)	128,780	114,441	14,339	88.87%
Supplies and Materials	156,200	26,000	182,200	182,092	108	99.94%
Other Charges	61,494	-	61,494	61,494	-	100.00%
<b>Behavior Health Urgent</b>						
Supplies and Materials	890,000	(50,000)	840,000	840,000	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	582,383	1,530	583,913	583,909	4	100.00%
Employee Benefits	208,987	7,430	216,417	216,412	5	100.00%
Contracted Services	41,410	(26,000)	15,410	15,280	130	99.16%
Supplies and Materials	5,750	-	5,750	5,621	129	97.76%
Other Charges	1,923	-	1,923	1,923	-	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, 2022

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Cost in Cases Charged</b>						
Other Charges	500,000	302,088	802,088	802,088	-	100.00%
<b>Public Defender</b>						
Personal Services	1,630,712	(500)	1,630,212	1,607,992	22,220	98.64%
Employee Benefits	481,349	(16,400)	464,949	426,233	38,716	91.67%
Contracted Services	191,490	7,300	198,790	198,339	451	99.77%
Supplies and Materials	100,935	17,547	118,482	118,149	333	99.72%
Other Charges	(61,839)	81,072	19,233	2,689	16,544	13.98%
<b>Court Officers</b>						
Contracted Services	14,100	(1,082)	13,018	8,853	4,165	68.01%
Supplies and Materials	12,550	1,082	13,632	13,632	-	100.00%
Other Charges	3,668	-	3,668	3,668	-	100.00%
<b>Total Administration of Justice</b>	<b>21,602,605</b>	<b>(330,284)</b>	<b>21,272,321</b>	<b>20,834,245</b>	<b>438,076</b>	<b>97.94%</b>
<b>Public Safety:</b>						
<b>Emergency Management</b>						
Contracted Services	132,300	126,000	258,300	258,259	41	99.98%
Other Charges	3,342	-	3,342	3,342	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	170,000	-	170,000	108,822	61,178	64.01%
<b>Sheriff's Administration</b>						
Personal Services	-	-	-	(11)	11	N/A
Contracted Services	223,930	(18,081)	205,849	126,985	78,864	61.69%
Supplies and Materials	293,100	-	293,100	276,775	16,325	94.43%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
<b>Records and Communication</b>						
Contracted Services	113,200	-	113,200	86,823	26,377	76.70%
Supplies and Materials	35,250	-	35,250	22,414	12,836	63.59%
<b>Training</b>						
Contracted Services	38,150	-	38,150	24,390	13,760	63.93%
Supplies and Materials	232,000	102,675	334,675	112,477	222,198	33.61%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	4,290	-	4,290	1,689	2,601	39.37%
Supplies and Materials	4,250	-	4,250	1,270	2,980	29.88%
<b>Stop Violence Against Women</b>						
Contracted Services	30,850	-	30,850	20,004	10,846	64.84%
Supplies and Materials	37,400	-	37,400	34,397	3,003	91.97%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	49,276,334	(1,514,469)	47,761,865	47,761,845	20	100.00%
Employee Benefits	22,943,217	(1,898,100)	21,045,117	21,045,071	46	100.00%
Contracted Services	1,204,800	161,112	1,365,912	1,345,900	20,012	98.53%
Supplies and Materials	1,172,000	169,931	1,341,931	1,274,517	67,414	94.98%
Other Charges	60,982	10,250	71,232	71,232	-	100.00%
Capital Outlay	-	207,831	207,831	113,175	94,656	54.46%
<b>Warrants</b>						
Contracted Services	168,600	(36,567)	132,033	99,928	32,105	75.68%
Supplies and Materials	117,950	1,048	118,998	118,998	-	100.00%
<b>Detectives</b>						
Contracted Services	133,750	8,036	141,786	141,586	200	99.86%
Supplies and Materials	86,750	27,498	114,248	113,677	571	99.50%
<b>Forensic Services</b>						
Contracted Services	40,600	-	40,600	34,138	6,462	84.08%
Supplies and Materials	45,500	-	45,500	26,267	19,233	57.73%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2022

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Division</b>						
Contracted Services	11,600	-	11,600	8,317	3,283	71.70%
Supplies and Materials	12,500	-	12,500	11,726	774	93.81%
<b>Special Teams</b>						
Contracted Services	23,000	-	23,000	20,148	2,852	87.60%
Supplies and Materials	21,900	-	21,900	20,678	1,222	94.42%
<b>Narcotics Division</b>						
Contracted Services	273,150	4,254	277,404	214,200	63,204	77.22%
Supplies and Materials	246,000	-	246,000	239,631	6,369	97.41%
Other Charges	16,500	-	16,500	16,500	-	100.00%
<b>VICE</b>						
Contracted Services	-	41,247	41,247	41,247	-	100.00%
<b>Internal Affairs</b>						
Contracted Services	13,450	-	13,450	11,045	2,405	82.12%
Supplies and Materials	12,250	-	12,250	9,839	2,411	80.32%
<b>Theft</b>						
Contracted Services	-	818	818	-	818	0.00%
Supplies and Materials	-	10,715	10,715	6,985	3,730	65.19%
<b>Organized Retail Crime</b>						
Contracted Services	-	18,929	18,929	18,928	1	99.99%
Supplies and Materials	-	200	200	200	-	100.00%
<b>Special Services</b>						
Contracted Services	61,250	-	61,250	51,594	9,656	84.24%
Supplies and Materials	58,250	-	58,250	37,615	20,635	64.58%
<b>Life Skills Program</b>						
Contracted Services	-	620	620	620	-	100.00%
Supplies and Materials	-	16,697	16,697	16,697	-	100.00%
<b>Sexual Offender Registry</b>						
Contracted Services	-	24,008	24,008	11,586	12,422	48.26%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	686	686	211	475	30.76%
<b>Auxiliary Services</b>						
Personal Services	279,509	(121,226)	158,283	158,191	92	99.94%
Employee Benefits	47,171	-	47,171	41,385	5,786	87.73%
Contracted Services	13,250	796	14,046	14,046	-	100.00%
Supplies and Materials	31,000	12,530	43,530	43,530	-	100.00%
<b>Correctional Facilities</b>						
Contracted Services	1,337,950	236,232	1,574,182	1,443,262	130,920	91.68%
Supplies and Materials	5,791,000	(188,277)	5,602,723	5,514,002	88,721	98.42%
Other Charges	2,552,400	-	2,552,400	2,540,963	11,437	99.55%
Capital Outlay	-	145,593	145,593	145,593	-	100.00%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	183,392	183,392	134,905	48,487	73.56%
<b>Jail Commissary</b>						
Personal Services	196,607	(67,800)	128,807	128,743	64	99.95%
Employee Benefits	84,521	-	84,521	46,801	37,720	55.37%
Contracted Services	23,000	-	23,000	8,625	14,375	37.50%
Supplies and Materials	679,500	(102,020)	577,480	526,437	51,043	91.16%
Other Charges	140,000	-	140,000	89,294	50,706	63.78%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2022

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Medical Examiner Operating</b>						
Personal Services	2,903,254	43,500	2,946,754	2,946,739	15	100.00%
Employee Benefits	630,041	-	630,041	629,317	724	99.89%
Contracted Services	772,525	121,800	894,325	891,989	2,336	99.74%
Supplies and Materials	171,100	42,000	213,100	212,803	297	99.86%
Other Charges	182,083	-	182,083	179,513	2,570	98.59%
Capital Outlay	-	13,000	13,000	12,820	180	98.62%
<b>Sheriff's K-9 Donations</b>						
Supplies and Materials	-	4,100	4,100	4,100	-	100.00%
<b>Fallen Officers</b>						
Contracted Services	-	20,934	20,934	20,934	-	100.00%
Supplies and Materials	-	344	344	344	-	100.00%
<b>Animal Control</b>						
Contracted Services	40,700	(5,030)	35,670	26,841	8,829	75.25%
Supplies and Materials	41,950	5,030	46,980	46,979	1	100.00%
<b>Juvenile Court Officers</b>						
Contracted Services	5,650	-	5,650	3,324	2,326	58.83%
Supplies and Materials	23,450	-	23,450	23,190	260	98.89%
<b>Payments to Component Units</b>	1,191,595	-	1,191,595	1,166,603	24,992	97.90%
<b>Total Public Safety</b>	<b>95,952,151</b>	<b>(2,189,764)</b>	<b>93,762,387</b>	<b>92,458,510</b>	<b>1,303,877</b>	<b>98.61%</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	983,833	-	983,833	983,833	-	100.00%
<b>Support Services</b>						
Personal Services	326,450	(8,600)	317,850	291,681	26,169	91.77%
Employee Benefits	148,176	-	148,176	115,503	32,673	77.95%
Contracted Services	823,750	8,600	832,350	790,874	41,476	95.02%
Supplies and Materials	206,500	-	206,500	175,671	30,829	85.07%
Other Charges	124,100	(69,000)	55,100	54,765	335	99.39%
<b>Preventive Health Service</b>						
Personal Services	1,124,314	(237,700)	886,614	886,568	46	99.99%
Employee Benefits	318,797	(200)	318,597	275,316	43,281	86.42%
Contracted Services	159,775	(2,500)	157,275	121,948	35,327	77.54%
Supplies and Materials	18,000	2,700	20,700	20,689	11	99.95%
<b>Dental Services</b>						
Personal Services	1,001,832	(65,900)	935,932	935,895	37	100.00%
Employee Benefits	309,683	(10,500)	299,183	288,623	10,560	96.47%
Contracted Services	39,400	10,500	49,900	49,778	122	99.76%
Supplies and Materials	76,750	-	76,750	68,339	8,411	89.04%
<b>Emergency Medical Services</b>						
Personal Services	54,773	(400)	54,373	53,690	683	98.74%
Employee Benefits	13,457	-	13,457	13,209	248	98.16%
Contracted Services	18,560	-	18,560	6,277	12,283	33.82%
Supplies and Materials	150	400	550	461	89	83.82%
Other Charges	570,000	76,500	646,500	600,175	46,325	92.83%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	709,309	(17,046)	692,263	670,372	21,891	96.84%
Employee Benefits	224,103	(5,000)	219,103	215,309	3,794	98.27%
Contracted Services	43,000	-	43,000	42,619	381	99.11%
Supplies and Materials	12,000	5,000	17,000	16,625	375	97.79%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Health Administration</b>						
Personal Services	1,069,144	(114,900)	954,244	954,239	5	100.00%
Employee Benefits	323,873	-	323,873	287,675	36,198	88.82%
Contracted Services	30,000	(500)	29,500	27,319	2,181	92.61%
Supplies and Materials	5,900	500	6,400	6,294	106	98.34%
<b>Community Development &amp; Planning</b>						
Personal Services	762,468	-	762,468	730,116	32,352	95.76%
Employee Benefits	219,084	-	219,084	185,879	33,205	84.84%
Contracted Services	13,500	-	13,500	6,326	7,174	46.86%
Supplies and Materials	8,925	-	8,925	6,703	2,222	75.10%
<b>Indigent Medical Care</b>						
Contracted Services	2,995,000	(200,000)	2,795,000	2,775,980	19,020	99.32%
<b>Pharmacy</b>						
Personal Services	39,136	150	39,286	39,285	1	100.00%
Employee Benefits	17,781	-	17,781	17,649	132	99.26%
Contracted Services	2,850	100	2,950	2,884	66	97.76%
Supplies and Materials	1,276,000	(658,990)	617,010	613,227	3,783	99.39%
<b>Primary Care</b>						
Contracted Services	307,049	-	307,049	306,989	60	99.98%
<b>School Health Program</b>						
Personal Services	45,756	175	45,931	45,930	1	100.00%
Employee Benefits	12,530	-	12,530	12,432	98	99.22%
Contracted Services	525,851	(175)	525,676	479,020	46,656	91.12%
<b>Ground Water Services</b>						
Personal Services	274,546	17,046	291,592	282,183	9,409	96.77%
Employee Benefits	110,579	-	110,579	91,602	18,977	82.84%
Contracted Services	29,650	(1,500)	28,150	26,928	1,222	95.66%
Supplies and Materials	6,500	1,500	8,000	7,514	486	93.93%
Capital Outlay	-	29,015	29,015	29,015	-	100.00%
<b>Vector Control Services</b>						
Contracted Services	7,150	-	7,150	415	6,735	5.80%
Supplies and Materials	2,400	-	2,400	1,222	1,178	50.92%
<b>Disease Surveillance and Investigation</b>						
Personal Services	852,984	(104,400)	748,584	748,577	7	100.00%
Employee Benefits	271,959	-	271,959	246,948	25,011	90.80%
Contracted Services	123,300	(56,000)	67,300	66,101	1,199	98.22%
Supplies and Materials	9,500	-	9,500	5,184	4,316	54.57%
Other Charges	53,000	41,400	94,400	94,340	60	99.94%
<b>Vital Records</b>						
Personal Services	167,587	640	168,227	168,223	4	100.00%
Employee Benefits	61,760	-	61,760	59,725	2,035	96.70%
Contracted Services	278,700	170,600	449,300	449,223	77	99.98%
Supplies and Materials	1,500	-	1,500	247	1,253	16.47%
<b>Women's Health Services</b>						
Personal Services	347,472	(21,373)	326,099	325,799	300	99.91%
Employee Benefits	93,469	-	93,469	92,850	619	99.34%
Contracted Services	33,000	(1,500)	31,500	26,045	5,455	82.68%
Supplies and Materials	6,500	1,500	8,000	7,938	62	99.23%
<b>Community Health Services</b>						
Personal Services	305,508	(110,192)	195,316	195,269	47	99.98%
Employee Benefits	91,918	(49,300)	42,618	42,595	23	99.95%
Contracted Services	42,720	-	42,720	12,743	29,977	29.83%
Supplies and Materials	2,500	-	2,500	448	2,052	17.92%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2022

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Clinic</b>						
Personal Services	413,398	(3,350)	410,048	408,150	1,898	99.54%
Employee Benefits	148,211	3,350	151,561	151,537	24	99.98%
Contracted Services	12,550	-	12,550	10,378	2,172	82.69%
Supplies and Materials	3,000	-	3,000	770	2,230	25.67%
<b>Teague Clinic</b>						
Personal Services	287,981	(89,000)	198,981	198,708	273	99.86%
Employee Benefits	89,118	(37,000)	52,118	52,005	113	99.78%
Contracted Services	8,050	-	8,050	6,133	1,917	76.19%
Supplies and Materials	500	-	500	399	101	79.80%
<b>Animal Welfare</b>						
Other Charges	1,025,000	-	1,025,000	1,025,000	-	100.00%
<b>Community Action Committee</b>						
Contracted Services	1,754,000	27,500	1,781,500	1,781,500	-	100.00%
Other Charges	227,500	(27,500)	200,000	200,000	-	100.00%
<b>Payments to Component Units</b>	166,628	-	166,628	166,628	-	100.00%
<b>Total Public Health and Welfare</b>	22,492,497	(1,495,350)	20,997,147	20,379,310	617,837	97.06%
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,853,884	(121,019)	1,732,865	1,732,032	833	99.95%
Employee Benefits	550,044	-	550,044	546,557	3,487	99.37%
Contracted Services	378,200	(34,571)	343,629	343,422	207	99.94%
Supplies and Materials	468,500	63,217	531,717	531,717	-	100.00%
Other Charges	408,023	1,602	409,625	409,625	-	100.00%
<b>Recreation Administration</b>						
Personal Services	898,941	(149,882)	749,059	749,017	42	99.99%
Employee Benefits	225,234	(51,300)	173,934	147,960	25,974	85.07%
Contracted Services	323,795	(32,929)	290,866	288,476	2,390	99.18%
Supplies and Materials	44,450	3,449	47,899	47,899	-	100.00%
Other Charges	41,461	235	41,696	41,696	-	100.00%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	5,464	5,464	5,464	-	100.00%
<b>Park Improvements</b>						
Contracted Services	-	350	350	348	2	99.43%
Supplies and Materials	-	26,800	26,800	26,748	52	99.81%
Capital Outlay	150,000	672,850	822,850	85,061	737,789	10.34%
<b>Special Events</b>						
Supplies and Materials	-	145	145	144	1	99.31%
<b>Ball Camp Softball League</b>						
Contracted Services	-	324	324	324	-	100.00%
Supplies and Materials	-	8,277	8,277	8,277	-	100.00%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	207,907	590	208,497	208,493	4	100.00%
Employee Benefits	53,153	2,680	55,833	55,832	1	100.00%
Contracted Services	10,150	-	10,150	6,318	3,832	62.25%
Supplies and Materials	2,250	-	2,250	1,537	713	68.31%
Other Charges	831	-	831	681	150	81.95%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2022

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Knox Senior Center</b>						
Personal Services	76,133	-	76,133	74,931	1,202	98.42%
Employee Benefits	28,984	-	28,984	21,558	7,426	74.38%
Contracted Services	11,800	-	11,800	11,270	530	95.51%
Supplies and Materials	6,800	200	7,000	6,926	74	98.94%
Other Charges	1,581	-	1,581	1,224	357	77.42%
<b>Senior Center-South Knox</b>						
Personal Services	96,522	3,600	100,122	100,116	6	99.99%
Employee Benefits	18,537	235	18,772	18,769	3	99.98%
Contracted Services	10,950	2,850	13,800	13,702	98	99.29%
Supplies and Materials	3,400	-	3,400	1,849	1,551	54.38%
Other Charges	681	550	1,231	1,224	7	99.43%
<b>Halls Senior Center</b>						
Personal Services	65,581	255	65,836	65,834	2	100.00%
Employee Benefits	37,528	50	37,578	37,576	2	99.99%
Contracted Services	7,950	-	7,950	3,241	4,709	40.77%
Supplies and Materials	3,850	-	3,850	895	2,955	23.25%
Other Charges	1,131	95	1,226	1,224	2	99.84%
<b>Corryton Senior Center</b>						
Personal Services	63,403	-	63,403	60,929	2,474	96.10%
Employee Benefits	26,848	-	26,848	25,003	1,845	93.13%
Contracted Services	7,350	85	7,435	7,434	1	99.99%
Supplies and Materials	3,850	-	3,850	461	3,389	11.97%
Other Charges	1,131	635	1,766	1,765	1	99.94%
<b>Senior Center-Carter</b>						
Personal Services	64,855	2,005	66,860	66,858	2	100.00%
Employee Benefits	38,209	-	38,209	24,783	13,426	64.86%
Contracted Services	8,600	-	8,600	8,340	260	96.98%
Supplies and Materials	4,550	-	4,550	3,070	1,480	67.47%
Other Charges	1,131	-	1,131	681	450	60.21%
<b>Karns Center-Carter</b>						
Personal Services	63,169	-	63,169	61,747	1,422	97.75%
Employee Benefits	24,103	(14,160)	9,943	9,060	883	91.12%
Contracted Services	10,000	-	10,000	9,938	62	99.38%
Supplies and Materials	5,250	-	5,250	4,260	990	81.14%
Other Charges	1,131	330	1,461	1,457	4	99.73%
<b>Total Social and Cultural Services</b>	<b>6,311,831</b>	<b>393,012</b>	<b>6,704,843</b>	<b>5,883,753</b>	<b>821,090</b>	<b>87.75%</b>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	379,026	-	379,026	353,637	25,389	93.30%
Employee Benefits	161,490	-	161,490	118,920	42,570	73.64%
Contracted Services	28,000	-	28,000	15,257	12,743	54.49%
Supplies and Materials	8,500	-	8,500	-	8,500	0.00%
<b>Total Agricultural and Natural Resources:</b>	<b>577,016</b>	<b>-</b>	<b>577,016</b>	<b>487,814</b>	<b>89,202</b>	<b>84.54%</b>



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2022

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,077,250	47,465	1,124,715	990,826	133,889	88.10%
<b>Veteran's Services</b>						
Personal Services	99,801	384	100,185	100,185	-	100.00%
Employee Benefits	26,998	-	26,998	26,978	20	99.93%
Contracted Services	8,648	(384)	8,264	6,408	1,856	77.54%
Supplies and Materials	1,000	-	1,000	693	307	69.30%
Other Charges	1,131	-	1,131	932	199	82.40%
<b>Property and Liability Insurance</b>						
Other Charges	41,433	13,682	55,115	55,114	1	100.00%
<b>Payments to Cities</b>						
Contracted Services	155,000	129,000	284,000	283,488	512	99.82%
<b>Audit Services</b>						
Contracted Services	325,000	3,950	328,950	328,919	31	99.99%
<b>Miscellaneous</b>						
Personal Services	(310,000)	2,051,500	1,741,500	1,741,340	160	99.99%
Employee Benefits	(685,000)	1,615,500	930,500	930,454	46	100.00%
Contracted Services	155,000	434,000	589,000	524,156	64,844	88.99%
Supplies and Materials	-	133,500	133,500	133,498	2	100.00%
Other Charges	59,476	3,217,514	3,276,990	3,211,719	65,271	98.01%
Capital Outlay	-	150,900	150,900	128,253	22,647	84.99%
<b>PBA Management &amp; Operations</b>						
Other Charges	7,250,000	-	7,250,000	7,250,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	3,100,000	155,000	3,255,000	3,249,493	5,507	99.83%
<b>Employee Benefits</b>						
Employee Benefits	1,280,000	79,300	1,359,300	1,359,270	30	100.00%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	135,000	1,215	136,215	136,214	1	100.00%
<b>Leases Entered Into</b>						
	-	3,248,910	3,248,910	3,248,910	-	100.00%
<b>Payments to Component Units</b>						
	730,500	-	730,500	693,499	37,001	94.93%
<b>Total Other General Government</b>	<b>13,451,237</b>	<b>11,281,436</b>	<b>24,732,673</b>	<b>24,400,349</b>	<b>332,324</b>	<b>98.66%</b>
<i>Other Miscellaneous</i>						
Total Expenditures	195,463,319	7,451,772	202,915,091	197,804,522	5,110,569	97.48%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,530,532)	(3,377,490)	(14,908,022)	(4,744,093)	10,163,929	31.82%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	12,485,000	-	12,485,000	14,744,180	2,259,180	118.10%
Operating Transfers Out - Other Funds	(5,080,605)	(7,101,277)	(12,181,882)	(12,154,694)	27,188	99.78%
Lease Financing	-	3,211,466	3,211,466	3,211,466	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>7,404,395</b>	<b>(3,889,811)</b>	<b>3,514,584</b>	<b>5,800,952</b>	<b>2,286,368</b>	<b>165.05%</b>
Net Change in Fund Balances	(4,126,137)	(7,267,301)	(11,393,438)	1,056,859	12,450,297	-9.28%
Fund Balance, July 1, 2021	100,134,974	-	100,134,974	100,134,974	-	0
Fund Balance, June 30, 2022	\$ 96,008,837	\$ (7,267,301)	\$ 88,741,536	\$ 101,191,833	\$ 12,450,297	114.03%

## 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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 46,450	\$ -	\$ 46,450	\$ 40,437	\$ (6,013)	87.05%
<i>Charges for Current Services:</i>						
Fees	2,000	-	2,000	-	(2,000)	0.00%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	250	-	250	-	(250)	0.00%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
<b>Total Revenues</b>	<b>78,700</b>	<b>-</b>	<b>78,700</b>	<b>70,437</b>	<b>(8,263)</b>	<b>89.50%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	28,575	110	28,685	28,685	-	100.00%
Employee Benefits	3,894	4,205	8,099	8,099	-	100.00%
Contracted Services	6,500	(150)	6,350	5,255	1,095	82.76%
Supplies & Materials	79,050	9,400	88,450	88,435	15	99.98%
Leases Entered Into	-	8,114	8,114	8,114	-	100.00%
Other Charges	1,775	61	1,836	1,771	65	96.46%
<i>Total Social and Cultural Services</i>	<i>119,794</i>	<i>21,740</i>	<i>141,534</i>	<i>140,359</i>	<i>1,175</i>	<i>99.17%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(41,094)	(21,740)	(62,834)	(69,922)	(7,088)	111.28%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	41,094	13,715	54,809	62,000	7,191	113.12%
Lease Financing	-	8,025	8,025	8,025	-	100.00%
<b>Total Other Financing Sources</b>	<b>41,094</b>	<b>21,740</b>	<b>62,834</b>	<b>70,025</b>	<b>7,191</b>	<b>2</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103</b>	<b>103</b>	<b>N/A</b>
Fund Balances, July 1, 2021	45,046	-	45,046	45,046	-	100.00%
Fund Balances, June 30, 2022	\$ 45,046	\$ -	\$ 45,046	\$ 45,149	\$ 103	100.23%

**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 12,000,000	\$ -	\$ 12,000,000	\$ 12,453,366	\$ 453,366	103.78%
<i>Charges for Current Services:</i>						
Fees	225,000	-	225,000	148,083	(76,917)	65.81%
<i>Other Local Revenues:</i>						
Other Local Revenue	137,000	-	137,000	153,378	16,378	111.95%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	3,600	10,000	10,001	1	100.01%
State of Tennessee	45,500	651,000	696,500	696,499	(1)	100.00%
Rothrock Estate	-	-	-	7,112	7,112	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>654,600</i>	<i>706,500</i>	<i>713,612</i>	<i>7,112</i>	<i>101.01%</i>
<b>Total Revenues</b>	<b>12,413,900</b>	<b>654,600</b>	<b>13,068,500</b>	<b>13,468,439</b>	<b>399,939</b>	<b>103.06%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Trustee's Commission</b>						
Other Charges	130,000	3,500	133,500	133,007	493	99.63%
<b>Public Library</b>						
Personal Services	7,522,990	(7,901)	7,515,089	7,368,998	146,091	98.06%
Employee Benefits	2,204,330	-	2,204,330	2,129,820	74,510	96.62%
Contracted Services	740,038	25,000	765,038	722,628	42,410	94.46%
Supplies & Materials	1,803,800	-	1,803,800	1,793,137	10,663	99.41%
Other Charges	93,922	3,000	96,922	96,850	72	99.93%
Capital Outlay	-	299,117	299,117	290,584	8,533	97.15%
<b>Public Library Maintenance</b>						
Personal Services	259,351	-	259,351	258,589	762	99.71%
Employee Benefits	72,669	700	73,369	73,356	13	99.98%
Contracted Services	494,050	(25,000)	469,050	446,948	22,102	95.29%
Supplies & Materials	54,500	-	54,500	50,674	3,826	92.98%
Other Charges	675,000	-	675,000	675,000	-	100.00%
<b>Read City USA</b>						
Contracted Services	19,000	-	19,000	18,909	91	99.52%
Supplies & Materials	5,000	-	5,000	4,110	890	82.20%
<b>State General Library</b>						
Supplies & Materials	51,900	654,600	706,500	706,500	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	48,362	48,362	32,360	16,002	66.91%
<b>Leases Entered Into</b>						
	-	48,277	48,277	48,277	-	100.00%
<i>Total Social and Cultural Services</i>	<i>14,126,550</i>	<i>1,049,655</i>	<i>15,176,205</i>	<i>14,849,747</i>	<i>326,458</i>	<i>97.85%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,712,650)	(395,055)	(2,107,705)	(1,381,308)	726,397	65.54%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,400,000	-	1,400,000	1,300,000	(100,000)	92.86%
Lease Financing	-	47,576	47,576	47,576	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>1,400,000</b>	<b>47,576</b>	<b>1,447,576</b>	<b>1,347,576</b>	<b>(100,000)</b>	<b>93.09%</b>
<b>Net Change in Fund Balances</b>	<b>(312,650)</b>	<b>(347,479)</b>	<b>(660,129)</b>	<b>(33,732)</b>	<b>626,397</b>	<b>5.11%</b>
Fund Balances, July 1, 2021	2,232,305	-	2,232,305	2,232,305	-	100.00%
<b>Fund Balances, December 31, 2022</b>	<b>\$ 1,919,655</b>	<b>\$ (347,479)</b>	<b>\$ 1,572,176</b>	<b>\$ 2,198,573</b>	<b>\$ 626,397</b>	<b>139.84%</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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,600,000	\$ -	\$ 2,600,000	\$ 2,600,000	\$ -	100.00%
Fines	-	-	-	(150)	(150)	N/A
<i>Other Local Revenues</i>	450,000	171,400	621,400	1,182,918	561,518	190.36%
<i>State of Tennessee</i>	475,000	-	475,000	509,853	34,853	107.34%
<b>Total Revenues</b>	<b>3,525,000</b>	<b>171,400</b>	<b>3,696,400</b>	<b>4,292,621</b>	<b>596,221</b>	<b>116.13%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Trustee's Commission</b>						
Other Charges	33,000	-	33,000	31,099	1,901	94.24%
<b>Solid Waste Administration</b>						
Personal Services	98,570	(9,385)	89,185	89,185	-	100.00%
Employee Benefits	30,326	(930)	29,396	29,396	-	100.00%
Contracted Services	59,300	15,335	74,635	74,635	-	100.00%
Supplies & Materials	3,850	(1,540)	2,310	2,210	100	95.67%
Other Charges	187,909	-	187,909	187,909	-	100.00%
<b>Convenience Centers</b>						
Personal Services	808,085	12,633	820,718	820,718	-	100.00%
Employee Benefits	333,755	(46,057)	287,698	287,698	-	100.00%
Contracted Services	2,148,000	245,599	2,393,599	2,393,558	41	100.00%
Supplies & Materials	74,700	(8,190)	66,510	66,510	-	100.00%
Other Charges	69,000	-	69,000	69,000	-	100.00%
<b>Tire Transfer Program</b>						
Personal Services	45,814	176	45,990	45,990	-	100.00%
Employee Benefits	12,611	(181)	12,430	12,430	-	100.00%
Contracted Services	263,500	40,767	304,267	304,174	93	99.97%
Supplies & Materials	2,150	(1,264)	886	886	-	100.00%
<b>Litter Program</b>						
Personal Services	85,851	(65,604)	20,247	20,247	-	100.00%
Employee Benefits	38,638	(33,115)	5,523	5,523	-	100.00%
Contracted Services	18,950	10,864	29,814	29,814	-	100.00%
Supplies & Materials	8,250	1,790	10,040	10,040	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	75,000	6,713	81,713	81,713	-	100.00%
<b>Leases Entered Into</b>						
	-	324,449	324,449	324,449	-	100.00%
<i>Total Public Health and Welfare</i>	<b>4,397,259</b>	<b>492,060</b>	<b>4,889,319</b>	<b>4,887,184</b>	<b>2,135</b>	<b>99.96%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(872,259)	(320,660)	(1,192,919)	(594,563)	598,356	49.84%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	625,000	-	625,000	275,000	(350,000)	44.00%
Lease Financing	-	318,586	318,586	318,586	-	100.00%
<i>Total Other Financing Sources (Uses)</i>	<b>625,000</b>	<b>318,586</b>	<b>943,586</b>	<b>593,586</b>	<b>(350,000)</b>	<b>62.91%</b>
Net Change in Fund Balances	(247,259)	(2,074)	(249,333)	(977)	248,356	0.39%
Fund Balances, July 1, 2021	1,133,947	-	1,133,947	1,133,947	-	100.00%
Fund Balances, June 30, 2022	\$ 886,688	\$ (2,074)	\$ 884,614	\$ 1,132,970	\$ 248,356	128.08%

**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 102,187	\$ 262,187	\$ 381,478	\$ 119,291	145.50%
<i>Federal Government:</i>						
EPA Grant	-	717,305	717,305	513,375	(203,930)	71.57%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	70,935	70,935	N/A
<b>Total Revenues</b>	<b>160,000</b>	<b>819,492</b>	<b>979,492</b>	<b>965,788</b>	<b>(13,704)</b>	<b>98.60%</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	-	65,000	65,000	64,980	20	99.97%
Employee Benefits	-	24,000	24,000	23,823	177	99.26%
Contracted Services	-	33,789	33,789	31,181	2,608	92.28%
Supplies & Materials	-	8,000	8,000	7,265	735	90.81%
<b>Air Pollution FY 10</b>						
Personal Services	-	341,300	341,300	341,297	3	100.00%
Employee Benefits	-	111,603	111,603	111,603	-	100.00%
Contracted Services	-	117,107	117,107	117,102	5	100.00%
Supplies & Materials	-	61,108	61,108	29,534	31,574	48.33%
Other Charges	-	70,735	70,735	70,735	-	100.00%
<b>Permit Fee</b>						
Personal Services	-	221,770	221,770	221,770	-	100.00%
Employee Benefits	-	58,275	58,275	58,274	1	100.00%
Contracted Services	145,334	(142,871)	2,463	2,463	-	100.00%
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	28,063	28,063	28,063	-	100.00%
Employee Benefits	-	16,905	16,905	16,904	1	99.99%
Contracted Services	-	5,428	5,428	5,428	-	100.00%
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>1,020,212</b>	<b>1,180,212</b>	<b>1,145,088</b>	<b>35,124</b>	<b>97.02%</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(200,720)	(200,720)	(179,300)	21,420	89.33%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	-	198,821	198,821	200,000	1,179	100.59%
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(1,899)</b>	<b>(1,899)</b>	<b>20,700</b>	<b>22,599</b>	<b>-1090.05%</b>
Fund Balances, July 1, 2021	271,556	-	271,556	271,556	-	100.00%
Fund Balances, June 30, 2022	\$ 271,556	\$ (1,899)	\$ 269,657	\$ 292,256	\$ 22,599	108.38%

*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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 7,800,000	\$ 2,347,620	\$ 10,147,620	\$ 12,176,694	\$ 2,029,074	120.00%
<b>Total Revenues</b>	<b>7,800,000</b>	<b>2,347,620</b>	<b>10,147,620</b>	<b>12,176,694</b>	<b>2,029,074</b>	<b>120.00%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,280,000	425,500	2,705,500	2,705,493	7	100.00%
Women's Basketball of Fame	150,000	(19,000)	131,000	352,209	(221,209)	268.86%
Trustee Commission	78,000	19,000	97,000	121,767	(24,767)	125.53%
Tourism and Sports Development Corp.	3,145,000	1,897,120	5,042,120	5,017,119	25,001	99.50%
Contributions to agencies	1,369,000	25,000	1,394,000	953,999	440,001	68.44%
<i>Total Other General Government:</i>	<b>7,022,000</b>	<b>2,347,620</b>	<b>9,369,620</b>	<b>9,150,587</b>	<b>219,033</b>	<b>97.66%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	778,000	-	778,000	3,026,107	2,248,107	388.96%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(1,000,000)	(100,000)	(1,100,000)	(1,100,000)	-	100.00%
<b>Net Change in Fund Balances</b>	<b>(222,000)</b>	<b>(100,000)</b>	<b>(322,000)</b>	<b>1,926,107</b>	<b>2,248,107</b>	<b>-598.17%</b>
Fund Balances, July 1, 2021	1,942,579	-	1,942,579	1,942,579	-	100.00%
<b>Fund Balances, June 30, 2022</b>	<b>\$ 1,720,579</b>	<b>\$ (100,000)</b>	<b>\$ 1,620,579</b>	<b>\$ 3,868,686</b>	<b>\$ 2,248,107</b>	<b>238.72%</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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 7,607,946	\$ -	\$ 7,607,946	\$ 9,416,575	\$ 1,808,629	123.77%
Statutory Local Taxes	2,300,000	-	2,300,000	2,314,819	14,819	100.64%
<i>Total Local Taxes</i>	<i>9,907,946</i>	<i>-</i>	<i>9,907,946</i>	<i>11,731,394</i>	<i>1,823,448</i>	<i>118.40%</i>
<i>Fines, Forfeitures, and Penalties</i>	<i>-</i>	<i>-</i>	<i>2,804</i>	<i>3,500</i>	<i>696</i>	<i>124.82%</i>
<i>Charges for Current Services</i>	<i>2,402,400</i>	<i>-</i>	<i>2,402,400</i>	<i>2,945,783</i>	<i>543,383</i>	<i>122.62%</i>
<i>Other Local Revenues</i>	<i>-</i>	<i>33,116</i>	<i>33,116</i>	<i>326,000</i>	<i>292,884</i>	<i>984.42%</i>
<i>State of Tennessee:</i>						
Public Works Grants	1,250,000	-	1,250,000	1,250,000	-	100.00%
Gasoline Tax	6,300,000	-	6,300,000	7,122,423	822,423	113.05%
Petroleum Special Tax	311,000	-	311,000	316,900	5,900	101.90%
<i>Total State of Tennessee</i>	<i>7,861,000</i>	<i>-</i>	<i>7,861,000</i>	<i>8,689,323</i>	<i>828,323</i>	<i>110.54%</i>
<b>Total Revenues</b>	<b>20,171,346</b>	<b>33,116</b>	<b>20,207,266</b>	<b>23,696,000</b>	<b>3,488,734</b>	<b>117.26%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	828,569	39,798	868,367	868,367	-	100.00%
Employee Benefits	213,692	11,187	224,879	224,879	-	100.00%
Contracted Services	523,665	(106,624)	417,041	385,829	31,212	92.52%
Supplies & Materials	34,350	(4,791)	29,559	14,278	15,281	48.30%
Other Charges	507,700	2,190	509,890	509,890	-	100.00%
<b>Construction Services</b>						
Personal Services	556,412	64,387	620,799	586,092	34,707	94.41%
Employee Benefits	208,208	-	208,208	204,531	3,677	98.23%
Contracted Services	59,930	(51)	59,879	47,204	12,675	78.83%
Supplies & Materials	31,975	(250)	31,725	31,265	460	98.55%
Other Charges	400	(400)	-	-	-	N/A
<b>Stormwater Management-ADM</b>						
Personal Services	360,850	(71,050)	289,800	226,853	62,947	78.28%
Employee Benefits	92,405	-	92,405	66,429	25,976	71.89%
Contracted Services	115,870	(548)	115,322	112,202	3,120	97.29%
Supplies & Materials	9,425	547	9,972	9,972	-	100.00%
Other Charges	5,400	(400)	5,000	5,000	-	100.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	283	283	283	-	100.00%
Supplies & Materials	-	2,521	2,521	2,521	-	100.00%
<b>Highway and Bridge Maintenance</b>						
Personal Services	3,750,134	-	3,750,134	3,605,915	144,219	96.15%
Employee Benefits	1,441,305	-	1,441,305	1,313,745	127,560	91.15%
Contracted Services	1,520,575	50	1,520,625	1,295,490	225,135	85.19%
Supplies & Materials	7,290,875	300,000	7,590,875	6,583,872	1,007,003	86.73%
Other Charges	538,650	549,600	1,088,250	633,467	454,783	58.21%
Capital Outlay	-	117,000	117,000	95,883	21,117	81.95%



**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	406,160	186	406,346	406,346	-	100.00%
Employee Benefits	153,474	(9,661)	143,813	143,813	-	100.00%
Contracted Services	283,115	28,626	311,741	291,338	20,403	93.46%
Supplies & Materials	117,200	10,235	127,435	127,435	-	100.00%
Other Charges	70,400	(400)	70,000	70,000	-	100.00%
<b>Fire Prevention</b>						
Personal Services	473,451	(4,802)	468,649	462,198	6,451	98.62%
Employee Benefits	129,471	(3,834)	125,637	121,190	4,447	96.46%
Contracted Services	100,050	-	100,050	83,828	16,222	83.79%
Supplies & Materials	27,000	3,835	30,835	30,699	136	99.56%
Other Charges	911	-	911	911	-	100.00%
<b>Building Codes</b>						
Personal Services	863,370	(18,371)	844,999	836,089	8,910	98.95%
Employee Benefits	308,945	(1)	308,944	270,943	38,001	87.70%
Contracted Services	64,070	-	64,070	44,631	19,439	69.66%
Supplies & Materials	44,325	3,155	47,480	47,480	-	100.00%
Other Charges	97,802	-	97,802	97,802	-	100.00%
<b>Codes Enforcement</b>						
Personal Services	424,758	(13,339)	411,419	403,343	8,076	98.04%
Employee Benefits	126,671	-	126,671	110,599	16,072	87.31%
Contracted Services	77,400	8,683	86,083	86,083	-	100.00%
Supplies & Materials	39,550	8,705	48,255	48,255	-	100.00%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Soil Conservation</b>						
Personal Services	99,052	(204)	98,848	90,195	8,653	91.25%
Employee Benefits	42,361	-	42,361	31,488	10,873	74.33%
Contracted Services	10,850	-	10,850	5,928	4,922	54.64%
Supplies & Materials	2,075	556	2,631	2,631	-	100.00%
Other Charges	681	-	681	681	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	165,000	60,000	225,000	224,626	374	99.83%
<b>Subdivision Foreclosures</b>						
Contracted Services	-	9,074	9,074	9,074	-	100.00%
Supplies & Materials	-	970,716	970,716	361,843	608,873	37.28%
<b>Total Engineering and Public Works</b>	<b>22,219,795</b>	<b>1,956,608</b>	<b>24,176,403</b>	<b>21,234,679</b>	<b>2,941,724</b>	<b>87.83%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,048,449)	(1,920,688)	(3,969,137)	2,461,321	6,430,458	-62.01%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers In - Other Funds	2,250,000	-	2,250,000	1,125,000	(1,125,000)	50.00%
Operating Transfers Out - Other Funds	(625,000)	(225,000)	(850,000)	(590,000)	260,000	69.41%
Net Change in Fund Balances	(423,449)	(2,145,688)	(2,569,137)	2,996,321	5,565,458	-116.63%
Fund Balances, July 1, 2021	7,298,181	-	7,298,181	7,298,181	-	100.00%
Fund Balances, June 30, 2022	\$ 6,874,732	\$ (2,145,688)	\$ 4,729,044	\$ 10,294,502	\$ 5,565,458	217.69%

## 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, 2022*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 57,026,465	\$ -	\$ 57,026,465	\$ 58,274,099	\$ 1,247,634	102.19%
Interest Earned	1,656,483	-	1,656,483	1,712,489	56,006	103.38%
Payments from Component Units	14,931,933	-	14,931,933	14,931,933	-	100.00%
<b>Total Revenues</b>	<b>73,614,881</b>	<b>-</b>	<b>73,614,881</b>	<b>74,918,521</b>	<b>1,303,640</b>	<b>101.77%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,295,000	-	1,295,000	1,179,174	115,826	91.06%
Principal	44,138,925	-	44,138,925	44,138,925	-	100.00%
Interest	27,366,075	-	27,366,075	20,636,471	6,729,604	75.41%
Debt Service	1,200,000	-	1,200,000	1,553,732	(353,732)	129.48%
<i>Total Debt Service</i>	<b>74,000,000</b>	<b>-</b>	<b>74,000,000</b>	<b>67,508,302</b>	<b>6,491,698</b>	<b>91.23%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(385,119)	-	(385,119)	7,410,219	7,795,338	-1924.14%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	196,384	-	196,384	196,384	-	100.00%
<i>Total Other Financial Sources (Uses)</i>	<b>196,384</b>	<b>-</b>	<b>196,384</b>	<b>196,384</b>	<b>-</b>	<b>100.00%</b>
Net Change in Fund Balances	(188,735)	-	(188,735)	7,606,603	7,795,338	-4030.31%
Fund Balances, July 1, 2021	15,476,685	-	15,476,685	15,476,685	-	100.00%
Fund Balances, June 30, 2022	\$ 15,287,950	\$ -	\$ 15,287,950	\$ 23,083,288	\$ 7,795,338	150.99%

## 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, 2022

	Project Budget	Expenditures and Transfers			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Bridge Replacement	\$ 10,381,783	\$ 8,967,702	\$ 15,160	\$ 8,982,862	\$ 1,398,921
General Road Improvements	12,167,300	2,483,024	30,154	2,513,178	9,654,122
State Road Projects	1,026,275	-	1,252,614	1,252,614	(226,339)
Rutledge Pike & Roberts Road Sign	250,000	48,651	7,506	56,157	193,843
Emory Rd & Bishop/Taggart	1,901,797	402,918	1,498,879	1,901,797	-
Gibbs Middle School - New Road/Drives	2,458,444	2,439,606	-	2,439,606	18,838
Hardin Valley Middle School - New Road/Drive	1,336,276	929,950	-	929,950	406,327
General Culvert Maintenance	1,119,884	735,079	96,452	831,531	288,353
West Beaver Creek Relocation	1,167,600	-	32,425	32,425	1,135,175
Schaad Road Phase II	43,601,582	14,191,386	11,989,125	26,180,511	17,421,071
Brickyard w/Beaver Creek	3,300,000	476,521	41,361	517,882	2,782,118
TDOT Partnerships	2,506,379	1,473,216	156,904	1,630,120	876,259
Cherahala Extension	4,000,000	665,678	1,093,151	1,758,829	2,241,171
Campbell Station Rd Realignment	500,000	-	30,800	30,800	469,200
Harrell/Carpenter Intersection	725,000	131,509	-	131,509	593,491
Coward Mill Project	765,669	-	693,590	693,590	72,079
Hickory Creek Roundabout	1,000,000	-	336,153	336,153	663,847
Ledgerwood Intersection Improvement	950,000	-	242,712	242,712	707,288
Midway Road	800,000	-	-	-	800,000
<b>Total Road Construction</b>	<b>89,957,990</b>	<b>32,945,241</b>	<b>17,516,987</b>	<b>50,462,228</b>	<b>39,495,762</b>
<i>Building Renovations:</i>					
TVA East Tower (See note)	14,888,779	7,734,037	14,516,011	22,250,048	(7,361,269)
TVA - Summerplace (See note)	9,232,065	4,786,227	5,795,597	10,581,824	(1,349,759)
County Clerk East Office	300,000	211,416	-	211,416	88,584
Juvenile Court/ Detention	16,586,665	15,478,753	452,105	15,930,858	655,807
Knox Central	2,893,465	2,891,803	2,356	2,894,159	(694)
Fairview Technical Center	215,500	193,634	7,955	201,589	13,911
City/County Improvement	19,720,039	18,261,954	1,426,000	19,687,954	32,085
Knox County Health Renovations	11,960,466	11,921,895	29,224	11,951,119	9,347
Old Courthouse Renovation	4,399,540	3,894,903	215,280	4,110,183	289,356
Jail Improvements	1,311,550	1,243,217	21,104	1,264,321	47,229
ADA Improvements	1,420,000	1,092,278	-	1,092,278	327,722
Family Justice Center	405,802	359,116	46,686	405,802	1
E-911 Center	257,018	257,018	-	257,018	-
<b>Total Building Renovations</b>	<b>83,590,889</b>	<b>68,326,252</b>	<b>22,512,318</b>	<b>90,838,570</b>	<b>(7,247,680)</b>
<i>Building Construction:</i>					
Burlington Branch Library	176,700	-	74,319	74,319	102,381
Lawson McGhee Library	1,777,224	1,776,707	-	1,776,707	517
Carter Branch Library	40,000	31,225	-	31,225	8,775
Senior Centers	151,800	125,680	23,053	148,733	3,067
Frank Strang Center	2,743,446	2,730,388	13,058	2,743,446	1
<b>Total Building Construction:</b>	<b>4,889,170</b>	<b>4,664,002</b>	<b>110,429</b>	<b>4,774,430</b>	<b>114,740</b>

KNOX COUNTY, TENNESSEE

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

For the Year Ended June 30, 2022

	Project Budget	Expenditures and Transfers			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Other:</i>					
Beaver Creek Blueway	\$ 450,000	\$ 46,533	\$ 353,639	\$ 400,172	\$ 49,828
Halls Greenway	-	-	11,075	11,075	(11,075)
Knox-Blount Greenway-Phase II	1,173,883	1,113,986	(1,843)	1,112,143	61,740
Northshore Connectivity Project	100,196	96,370	3,320	99,690	506
Park Facility Improvement	1,540,803	1,288,623	-	1,288,623	252,180
Playground Safety Upgrades	415,320	292,044	64,020	356,064	59,256
John Tarleton Fencing	82,500	71,651	-	71,651	10,849
East TN Historical Renovations	542,300	-	-	-	542,300
Major Equipment - Three Ridges	172,500	107,126	57,950	165,076	7,424
Technology Upgrade - Libraries	1,250,000	673,103	-	673,103	576,897
Criminal Court Imaging System	400,000	339,576	-	339,576	60,424
PBA Project Management	6,470,029	6,136,767	333,262	6,470,029	-
Public Defender	356,000	76,301	25,685	101,986	254,014
Forensic Center Major Upgrade	20,000	15,300	-	15,300	4,700
Major Equipment - Engineering & Public Works	3,856,603	3,393,411	188,115	3,581,526	275,076
Major Equipment - Information Technology	2,246,338	1,766,338	404,500	2,170,838	75,500
Major Equipment - Sheriff's Department	18,418,188	13,963,791	2,536,485	16,500,276	1,917,911
Major Equipment - Parks & Recreation	1,158,696	884,181	59,868	944,049	214,647
Major Equipment - Public Library	587,641	578,204	-	578,204	9,437
Major Equipment - Solid Waste	867,467	595,619	110,927	706,546	160,921
Major Equipment - Circuit Court	136,044	132,958	-	132,958	3,086
Major Equipment - Juvenile Court	151,000	129,084	-	129,084	21,916
Major Equipment - Medical Examiner	156,407	91,616	64,791	156,407	-
Major Equipment - County Clerk	25,000	18,947	3,500	22,447	2,553
Bluegrass Lake Flood Mitigation	474,190	-	-	-	474,190
Stormwater Management	16,994,520	15,430,548	89,027	15,519,575	1,474,945
Cedar Bluff Flood Mitigation	1,569,375	-	-	-	1,569,375
Dutchtown Convenience Center	374,760	-	-	-	374,760
Tazewell Pike Convenience Center	396,662	-	375,154	375,154	21,508
Karns Convenience Center	4,382,025	3,874,642	115,350	3,989,992	392,033
Sidewalk Construction	816,484	48,636	335,467	384,103	432,381
Dutchtown Conv. Center Expansion	20,000	-	-	-	20,000
Sewer Infrastructure Assessment	20,000	-	-	-	20,000
Video Court - Sheriff	1,599,215	154,258	1,160,411	1,314,669	284,546
Info Tech Equipment	1,244,305	1,222,896	-	1,222,896	21,409
Facility Improvements	1,161,541	995,841	27,843	1,023,684	137,857
Major Equipment - Election Comm.	222,359	-	-	-	222,359
Major Equipment - Juvenile Service Ctr.	334,730	70,912	-	70,912	263,818
Major Equipment - Health Dept.	148,278	95,245	44,707	139,952	8,326
Major Equipment - Animal Center	697,698	644,014	53,684	697,698	-
Public Access to Beaver Creek	50,000	12,466	-	12,466	37,534
Interagency Partnerships	1,082,207	604,853	(13,900)	590,953	491,254
Trustee Tax Software	500,000	137,060	-	137,060	362,940
Property Tax Software	2,588,000	1,934,944	558,931	2,493,875	94,125
Play Structure Upgrades	250,000	238,566	-	238,566	11,434
Major Equipment - Property Assess	158,000	123,018	30,050	153,068	4,932
Major Equipment - Attorney General	30,000	28,343	-	28,343	1,657
General Project Management	400,000	-	-	-	400,000
IT Dept Upgrades	801,218	492,605	90,508	583,113	218,105
Norwood Parking Lot Resurface	104,000	103,826	-	103,826	174
Corryton Branch Roof	15,000	14,605	-	14,605	395
Carter School Sidewalk Improvements	500,000	-	105,865	105,865	394,135
Hardin Valley Sidewalk Connect	-	-	11,620	11,620	(11,620)
Carter Community Water Expansion	300,000	-	241,627	241,627	58,373
COV CTRS - Waste Container	250,000	-	250,000	250,000	-
<b>Total Other</b>	<b>78,061,481</b>	<b>58,038,809</b>	<b>7,691,636</b>	<b>65,730,445</b>	<b>12,331,037</b>
<b>Total Capital Projects</b>	<b>\$ 256,499,531</b>	<b>\$ 163,974,304</b>	<b>\$ 47,831,370</b>	<b>\$ 211,805,674</b>	<b>\$ 44,693,858</b>

Note: The TVA East Tower and TVA Summerplace projects' deficit budget balances as of 6/30/2022 result from the specifics of the projects and related funding sources. These projects consist of significant renovations to the properties, with the primary purpose of providing office space for departments, in particular the headquarters for the Knox County Board of Education. The Board and certain other offices were headquartered in a nearby building that had been a historic hotel prior to being converted to office space. As a result of the continuing growth of the revitalized downtown Knoxville area, interest in converting the hotel building has increased and the decision was made to relocate the offices in the former hotel, sell the building, and place it back on the tax rolls. The building offices have been vacated and the proceeds from the sale of the former hotel, when finalized, will provide the majority of the remaining funds needed to cover the deficit, and other funding has been identified as sources to cover any remaining differences. The plan was approved by the County Commission and the deficits at year end will be eliminated as the entire projects are completed and the revenues are realized.

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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 106,950,400	\$ -	\$ 106,950,400	\$ 108,418,760	1,468,360	101.37%
County Local Option Taxes	176,886,000	9,292,035	186,178,035	215,237,167	29,059,132	115.61%
Other Local Taxes	900,000	-	900,000	709,767	(190,233)	78.86%
Wheel Taxes	1,750,000	-	1,750,000	1,808,993	58,993	103.37%
<b>Total Local Taxes</b>	<b>286,486,400</b>	<b>9,292,035</b>	<b>295,778,435</b>	<b>326,174,687</b>	<b>30,396,252</b>	<b>110.28%</b>
<i>Licenses and Permits</i>	36,000	-	36,000	37,427	1,427	103.96%
<i>Charges for Current Services:</i>						
Education Charges	-	-	-	64,061	64,061	N/A
Other Charges For Services	275,000	-	275,000	349,878	74,878	127.23%
<b>Total Charges/Current Services</b>	<b>275,000</b>	<b>-</b>	<b>275,000</b>	<b>413,939</b>	<b>138,939</b>	<b>150.52%</b>
<i>Other Local Revenues:</i>						
Recurring Items	500,000	-	500,000	539,080	39,080	107.82%
Nonrecurring Items	5,621,100	-	5,621,100	7,007,876	1,386,776	124.67%
<b>Total Other Local Revenues</b>	<b>6,121,100</b>	<b>-</b>	<b>6,121,100</b>	<b>7,546,956</b>	<b>1,425,856</b>	<b>123.29%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	243,589,000	(106,000)	243,483,000	243,960,803	477,803	100.20%
Other State Revenues	2,500,000	-	2,500,000	3,799,580	1,299,580	151.98%
<b>Total State of Tennessee</b>	<b>246,089,000</b>	<b>(106,000)</b>	<b>245,983,000</b>	<b>247,760,383</b>	<b>1,777,383</b>	<b>100.72%</b>
<i>Federal Government:</i>						
Federal Revenue Through State	-	-	-	58,604	58,604	N/A
Direct Federal Revenue	600,000	-	600,000	619,968	19,968	103.33%
<b>Total Federal Government:</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>678,572</b>	<b>78,572</b>	<b>113.10%</b>
<i>Other Government and Citizen Group:</i>						
Donations	-	-	-	5,318	5,318	N/A
Payments from Primary Government	1,932,000	-	1,932,000	1,932,000	-	100.00%
<b>Total Other Government and Citizen Groups:</b>	<b>1,932,000</b>	<b>-</b>	<b>1,932,000</b>	<b>1,937,318</b>	<b>5,318</b>	<b>100.28%</b>
<b>Total Revenues</b>	<b>541,539,500</b>	<b>9,186,035</b>	<b>550,725,535</b>	<b>584,549,282</b>	<b>33,823,747</b>	<b>106.14%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	181,555,410	2,279,442	183,834,852	186,157,252	(2,322,400)	101.26%
Employee Benefits	50,619,723	10,899	50,630,622	49,845,636	784,986	98.45%
Contracted Services	1,000,977	-	1,000,977	1,085,912	(84,935)	108.49%
Supplies and Materials	3,327,083	(155,500)	3,171,583	3,055,204	116,379	96.33%
Other Charges	83,000	-	83,000	58,901	24,099	70.97%
Capital Outlay	-	727,540	727,540	728,147	(607)	100.08%



**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Excellence Thru Literacy</b>						
Personal Services	-	15,000	15,000	4,071	10,929	27.14%
Employee Benefits	-	-	-	730	(730)	N/A
Supplies and Materials	200,000	-	200,000	134,238	65,762	67.12%
<b>Reading</b>						
Personal Services	2,178,533	47,065	2,225,598	2,127,274	98,324	95.58%
Employee Benefits	483,218	-	483,218	556,489	(73,271)	115.16%
Supplies and Materials	75,000	(6,281)	68,719	59,037	9,682	85.91%
Other Charges	5,000	-	5,000	-	5,000	0.00%
<b>Summer School</b>						
Personal Services	183,976	-	183,976	151,840	32,136	82.53%
Employee Benefits	31,828	-	31,828	37,150	(5,322)	116.72%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
<b>ELL Instruction</b>						
Personal Services	6,849,239	-	6,849,239	6,177,638	671,601	90.19%
Employee Benefits	1,914,647	-	1,914,647	1,650,470	264,177	86.20%
Contracted Services	15,900	(611)	15,289	12,616	2,673	82.52%
Supplies and Materials	-	2,111	2,111	2,513	(402)	119.04%
<b>Alternative Schools</b>						
Personal Services	1,585,900	-	1,585,900	1,358,338	227,562	85.65%
Employee Benefits	473,726	-	473,726	394,720	79,006	83.32%
<b>Kelly Volunteer Academy</b>						
Personal Services	432,800	-	432,800	540,411	(107,611)	124.86%
Employee Benefits	121,009	-	121,009	126,434	(5,425)	104.48%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
<b>Special Education Program</b>						
Personal Services	39,061,120	-	39,061,120	38,415,555	645,565	98.35%
Employee Benefits	11,624,642	-	11,624,642	10,229,697	1,394,945	88.00%
Contracted Services	72,000	-	72,000	73,876	(1,876)	102.61%
Supplies and Materials	527,500	-	527,500	506,225	21,275	95.97%
<b>Career &amp; Technical Education</b>						
Personal Services	9,500,700	-	9,500,700	9,751,258	(250,558)	102.64%
Employee Benefits	2,604,531	-	2,604,531	2,734,080	(129,549)	104.97%
Contracted Services	18,748	7,000	25,748	9,062	16,686	35.19%
Supplies and Materials	462,239	19,079	481,318	454,176	27,142	94.36%
Other Charges	17,500	-	17,500	2,601	14,899	14.86%
<b>Athletics</b>						
Personal Services	1,688,000	-	1,688,000	1,843,629	(155,629)	109.22%
Employee Benefits	292,024	-	292,024	422,098	(130,074)	144.54%
Contracted Services	10,000	-	10,000	8,500	1,500	85.00%
Supplies and Materials	112,000	-	112,000	62,020	49,980	55.38%
Other Charges	3,200	-	3,200	-	3,200	0.00%
<b>Total Instruction</b>	<b>317,210,673</b>	<b>2,945,744</b>	<b>320,156,417</b>	<b>318,777,798</b>	<b>1,378,619</b>	<b>99.57%</b>

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Support Services:</i>						
<b>Attendance</b>						
Personal Services	2,220,209	-	2,220,209	2,100,549	119,660	94.61%
Employee Benefits	575,854	-	575,854	529,236	46,618	91.90%
Supplies and Materials	17,250	-	17,250	8,705	8,545	50.46%
Other Charges	7,500	-	7,500	4,120	3,380	54.93%
<b>Health Services</b>						
Personal Services	3,348,637	500,000	3,848,637	3,575,685	272,952	92.91%
Employee Benefits	1,004,114	-	1,004,114	974,041	30,073	97.01%
Contracted Services	36,350	(11,500)	24,850	17,337	7,513	69.77%
Supplies and Materials	154,500	11,500	166,000	129,464	36,536	77.99%
Other Charges	22,500	-	22,500	19,117	3,383	84.96%
<b>Other Student Support</b>						
Personal Services	1,674,098	-	1,674,098	1,546,116	127,982	92.36%
Employee Benefits	421,678	-	421,678	361,150	60,528	85.65%
Contracted Services	221,500	-	221,500	243,754	(22,254)	110.05%
Supplies and Materials	1,235	-	1,235	210	1,025	17.00%
<b>Transfer Department</b>						
Personal Services	236,968	-	236,968	266,059	(29,091)	112.28%
Employee Benefits	52,979	-	52,979	59,554	(6,575)	112.41%
Contracted Services	10,300	-	10,300	2,745	7,555	26.65%
Supplies and Materials	6,700	-	6,700	4,645	2,055	69.33%
Other Charges	4,600	-	4,600	-	4,600	0.00%
<b>Guidance</b>						
Personal Services	9,062,187	-	9,062,187	8,378,071	684,116	92.45%
Employee Benefits	2,440,179	-	2,440,179	2,197,290	242,889	90.05%
Contracted Services	22,000	-	22,000	21,788	212	99.04%
Supplies and Materials	29,147	-	29,147	20,186	8,961	69.26%
Other Charges	10,000	-	10,000	7,278	2,722	72.78%
<b>Math</b>						
Personal Services	292,397	16,500	308,897	288,073	20,824	93.26%
Employee Benefits	69,859	-	69,859	78,321	(8,462)	112.11%
Contracted Services	1,200	172	1,372	1,308	64	95.34%
Supplies and Materials	92,555	(5,382)	87,173	96,938	(9,765)	111.20%
Other Charges	11,500	(6,790)	4,710	3,842	868	81.57%
<b>Choral Music</b>						
Personal Services	54,096	8,565	62,661	69,911	(7,250)	111.57%
Employee Benefits	12,242	-	12,242	18,114	(5,872)	147.97%
Contracted Services	7,222	-	7,222	4,064	3,158	56.27%
Supplies and Materials	34,845	-	34,845	31,140	3,705	89.37%
Other Charges	5,210	-	5,210	355	4,855	6.81%
<b>Physical Education</b>						
Personal Services	118,178	10,700	128,878	127,852	1,026	99.20%
Employee Benefits	26,212	-	26,212	22,794	3,418	86.96%
Contracted Services	1,550	-	1,550	915	635	59.03%
Supplies and Materials	44,925	-	44,925	42,951	1,974	95.61%
Other Charges	5,500	-	5,500	4,582	918	83.31%
<b>Science</b>						
Personal Services	243,828	30,430	274,258	254,834	19,424	92.92%
Employee Benefits	59,438	-	59,438	72,014	(12,576)	121.16%
Contracted Services	92,135	(77,880)	14,255	79	14,176	0.55%
Supplies and Materials	128,866	39,650	168,516	148,633	19,883	88.20%
Other Charges	19,475	39,500	58,975	53,491	5,484	90.70%

**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Social Studies</b>						
Personal Services	134,847	5,800	140,647	137,772	2,875	97.96%
Employee Benefits	31,044	-	31,044	31,682	(638)	102.06%
Contracted Services	600	65	665	665	-	100.00%
Supplies and Materials	31,800	123,342	155,142	152,240	2,902	98.13%
Other Charges	8,800	6,593	15,393	16,092	(699)	104.54%
<b>Talented and Gifted</b>						
Supplies and Materials	-	-	-	1,316	(1,316)	N/A
<b>Instrumental Music</b>						
Personal Services	-	9,034	9,034	6,854	2,180	75.87%
Employee Benefits	-	-	-	1,210	(1,210)	N/A
Contracted Services	20,250	(6,934)	13,316	8,837	4,479	66.36%
Supplies and Materials	40,375	9,358	49,733	39,143	10,590	78.71%
Other Charges	2,425	(2,158)	267	267	-	100.00%
<b>Elementary School Reading Support</b>						
Other Charges	19,000	(15,784)	3,216	3,095	121	96.24%
<b>School Culture</b>						
Personal Services	2,138,598	-	2,138,598	2,202,824	(64,226)	103.00%
Employee Benefits	573,224	-	573,224	545,635	27,589	95.19%
Contracted Services	7,000	-	7,000	826	6,174	11.80%
Supplies and Materials	33,000	1,000	34,000	13,135	20,865	38.63%
<b>Excellence through Literacy Support</b>						
Other Charges	7,500	-	7,500	2,450	5,050	32.67%
<b>Regular Instruction</b>						
Personal Services	5,605,918	1,000,000	6,605,918	5,534,331	1,071,587	83.78%
Employee Benefits	1,369,347	-	1,369,347	1,359,284	10,063	99.27%
Contracted Services	29,280	(25,000)	4,280	-	4,280	0.00%
Supplies and Materials	-	-	-	1,563	(1,563)	N/A
Other Charges	22,850	-	22,850	445	22,405	1.95%
<b>System-Wide Screening</b>						
Supplies and Materials	15,035	-	15,035	7,542	7,493	50.16%
Other Charges	700	-	700	-	700	0.00%
Contracted Services	79,193	-	79,193	47,606	31,587	60.11%
Supplies and Materials	5,054	-	5,054	434	4,620	8.59%
<b>Alternative Schools</b>						
Personal Services	118,600	-	118,600	149,819	(31,219)	126.32%
Employee Benefits	32,051	-	32,051	37,729	(5,678)	117.72%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Personal Services	5,108,616	3,500	5,112,116	5,045,945	66,171	98.71%
Employee Benefits	1,391,537	-	1,391,537	1,334,482	57,055	95.90%
Contracted Services	37,960	-	37,960	37,884	76	99.80%
Supplies and Materials	526,114	(225)	525,889	518,437	7,452	98.58%
Other Charges	3,000	1,109	4,109	4,619	(510)	112.41%
<b>Staff Development</b>						
Personal Services	347,922	10,000	357,922	366,473	(8,551)	102.39%
Employee Benefits	73,817	-	73,817	85,686	(11,869)	116.08%
Contracted Services	56,339	-	56,339	54,538	1,801	96.80%
Supplies and Materials	13,400	-	13,400	8,165	5,235	60.93%
Other Charges	282,560	-	282,560	260,707	21,853	92.27%
<b>Art</b>						
Personal Services	54,096	8,300	62,396	67,991	(5,595)	108.97%
Employee Benefits	12,243	-	12,243	17,936	(5,693)	146.50%
Contracted Services	8,990	-	8,990	8,902	88	99.02%
Supplies and Materials	238,440	-	238,440	230,807	7,633	96.80%
Other Charges	6,700	-	6,700	2,307	4,393	34.43%

**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Elementary</b>						
Personal Services	548,255	42,600	590,855	545,891	44,964	92.39%
Employee Benefits	125,661	-	125,661	137,714	(12,053)	109.59%
Contracted Services	850	-	850	158	692	18.59%
Supplies and Materials	29,500	-	29,500	20,966	8,534	71.07%
Other Charges	107,250	-	107,250	53,457	53,793	49.84%
<b>Special Education Program</b>						
Personal Services	6,360,310	-	6,360,310	6,120,574	239,736	96.23%
Employee Benefits	1,629,428	-	1,629,428	1,515,984	113,444	93.04%
Contracted Services	335,397	15,000	350,397	354,509	(4,112)	101.17%
Supplies and Materials	35,360	3,000	38,360	28,276	10,084	73.71%
Other Charges	53,000	-	53,000	25,506	27,494	48.12%
<b>Basic Secondary</b>						
Personal Services	442,737	-	442,737	443,970	(1,233)	100.28%
Employee Benefits	101,706	-	101,706	116,372	(14,666)	114.42%
Contracted Services	140,000	96,000	236,000	184,678	51,322	78.25%
Supplies and Materials	107,900	9,000	116,900	110,464	6,436	94.49%
Other Charges	50,210	-	50,210	27,450	22,760	54.67%
<b>Region Three</b>						
Personal Services	-	-	-	1,693	(1,693)	N/A
Employee Benefits	-	-	-	120	(120)	N/A
<b>Region Four</b>						
Personal Services	-	-	-	1,693	(1,693)	N/A
Employee Benefits	-	-	-	120	(120)	N/A
<b>World Language</b>						
Personal Services	72,821	6,674	79,495	79,776	(281)	100.35%
Employee Benefits	18,365	-	18,365	24,418	(6,053)	132.96%
Contracted Services	177,100	(502)	176,598	141,512	35,086	80.13%
Supplies and Materials	8,075	2,328	10,403	9,590	813	92.18%
Other Charges	7,000	-	7,000	4,845	2,155	69.21%
<b>Language Arts</b>						
Personal Services	119,555	18,000	137,555	126,004	11,551	91.60%
Employee Benefits	28,398	-	28,398	23,908	4,490	84.19%
Contracted Services	650	(133)	517	517	-	100.00%
Supplies and Materials	39,000	1,554	40,554	39,764	790	98.05%
Other Charges	27,000	(1,421)	25,579	17,426	8,153	68.13%
<b>Gifted and Talented Support</b>						
Personal Services	954,800	15,450	970,250	968,044	2,206	99.77%
Employee Benefits	245,915	-	245,915	275,045	(29,130)	111.85%
Contracted Services	500	-	500	463	37	92.60%
Supplies and Materials	20,000	-	20,000	16,925	3,075	84.63%
Other Charges	10,000	-	10,000	11,431	(1,431)	114.31%
<b>Response Instruction</b>						
Personal Services	-	7,000	7,000	2,400	4,600	34.29%
Employee Benefits	-	-	-	184	(184)	N/A
Contracted Services	284,000	(10,629)	273,371	221,500	51,871	81.03%
Supplies and Materials	210,456	4,611	215,067	91,622	123,445	42.60%
Other Charges	9,300	6,018	15,318	15,320	(2)	100.01%
<b>Career &amp; Technical Education</b>						
Personal Services	782,624	-	782,624	758,816	23,808	96.96%
Employee Benefits	159,747	-	159,747	214,081	(54,334)	134.01%
Contracted Services	33,500	8,400	41,900	19,983	21,917	47.69%
Supplies and Materials	13,000	-	13,000	7,401	5,599	56.93%
Other Charges	-	4,600	4,600	721	3,879	15.67%
Capital Outlay	60,000	(20,000)	40,000	9,703	30,297	24.26%

**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Magnet Schools Support</b>						
Personal Services	343,700	-	343,700	-	343,700	0.00%
Employee Benefits	102,593	-	102,593	374	102,219	0.36%
Supplies and Materials	240,000	(20,500)	219,500	213,476	6,024	97.26%
Other Charges	3,425	20,500	23,925	15,103	8,822	63.13%
<b>Instructional Technology</b>						
Personal Services	755,065	100,250	855,315	817,659	37,656	95.60%
Employee Benefits	161,927	-	161,927	194,579	(32,652)	120.16%
Contracted Services	6,600	-	6,600	7,022	(422)	106.39%
Supplies and Materials	20,298	-	20,298	10,982	9,316	54.10%
Other Charges	8,000	-	8,000	3,750	4,250	46.88%
<b>Technology</b>						
Personal Services	3,925,493	-	3,925,493	3,899,859	25,634	99.35%
Employee Benefits	860,643	-	860,643	1,031,956	(171,313)	119.91%
Contracted Services	3,015,242	326,115	3,341,357	3,194,185	147,172	95.60%
Supplies and Materials	268,074	-	268,074	250,683	17,391	93.51%
Other Charges	80,354	-	80,354	60,057	20,297	74.74%
Capital Outlay	160,000	-	160,000	90,718	69,282	56.70%
<b>Humanities</b>						
Contracted Services	250	-	250	-	250	0.00%
Supplies and Materials	2,500	-	2,500	613	1,887	24.52%
Other Charges	1,390	-	1,390	550	840	39.57%
<b>Instructional Staff Support</b>						
Personal Services	40,735	-	40,735	41,025	(290)	100.71%
Employee Benefits	11,143	-	11,143	18,906	(7,763)	169.67%
Supplies and Materials	21,500	-	21,500	14,023	7,477	65.22%
<b>Board of Education</b>						
Personal Services	308,625	-	308,625	329,713	(21,088)	106.83%
Employee Benefits	39,443	-	39,443	45,250	(5,807)	114.72%
Contracted Services	205,193	-	205,193	153,743	51,450	74.93%
Supplies and Materials	16,000	-	16,000	16,731	(731)	104.57%
Other Charges	30,000	-	30,000	26,785	3,215	89.28%
<b>Districtwide Contracted Services</b>						
Contracted Services	2,034,476	29,249	2,063,725	1,452,562	611,163	70.39%
Supplies and Materials	-	-	-	8,168	(8,168)	N/A
<b>Office of the Superintendent</b>						
Personal Services	620,616	-	620,616	672,623	(52,007)	108.38%
Employee Benefits	129,613	-	129,613	123,687	5,926	95.43%
Contracted Services	15,000	-	15,000	14,936	64	99.57%
Supplies and Materials	6,900	-	6,900	8,111	(1,211)	117.55%
Other Charges	3,500	-	3,500	3,003	497	85.80%
<b>District Wide Admin Support</b>						
Contracted Services	24,000	1,550	25,550	40,505	(14,955)	158.53%
Supplies and Materials	10,607	-	10,607	-	10,607	0.00%
Capital Outlay	90,250	-	90,250	-	90,250	0.00%
<b>Office of the Principal</b>						
Personal Services	28,278,360	-	28,278,360	29,814,132	(1,535,772)	105.43%
Employee Benefits	7,326,187	-	7,326,187	8,095,333	(769,146)	110.50%
Supplies and Materials	6,000	-	6,000	-	6,000	0.00%
Other Charges	4,000	-	4,000	350	3,650	8.75%
<b>Office of the Principal - ALT</b>						
Personal Services	359,200	-	359,200	274,516	84,684	76.42%
Employee Benefits	88,671	-	88,671	55,978	32,693	63.13%
Contracted Services	160	-	160	-	160	0.00%
<b>Office of the Principal - Special Ed</b>						
Personal Services	299,900	-	299,900	308,678	(8,778)	102.93%
Employee Benefits	77,260	-	77,260	72,983	4,277	94.46%

**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Office of the Principal - Kelley</b>						
Personal Services	327,900	-	327,900	303,775	24,125	92.64%
Employee Benefits	84,408	-	84,408	96,714	(12,306)	114.58%
<b>Fiscal Services</b>						
Personal Services	1,618,853	-	1,618,853	1,785,684	(166,831)	110.31%
Employee Benefits	335,788	-	335,788	406,958	(71,170)	121.19%
Contracted Services	1,068,300	(9,000)	1,059,300	228,718	830,582	21.59%
Supplies and Materials	12,000	9,000	21,000	28,153	(7,153)	134.06%
Other Charges	7,400	-	7,400	12,511	(5,111)	169.07%
<b>Human Resources</b>						
Personal Services	3,646,750	-	3,646,750	3,595,855	50,895	98.60%
Employee Benefits	705,206	-	705,206	845,135	(139,929)	119.84%
Contracted Services	478,700	-	478,700	593,700	(115,000)	124.02%
Supplies and Materials	22,000	-	22,000	20,554	1,446	93.43%
Other Charges	30,000	-	30,000	16,905	13,095	56.35%
<b>Operation of Plant</b>						
Personal Services	10,444,687	-	10,444,687	10,961,578	(516,891)	104.95%
Employee Benefits	3,626,010	-	3,626,010	2,631,474	994,536	72.57%
Contracted Services	1,136,400	80,671	1,217,071	1,231,288	(14,217)	101.17%
Supplies and Materials	13,945,518	1,000,000	14,945,518	15,126,595	(181,077)	101.21%
Other Charges	610,000	-	610,000	587,817	22,183	96.36%
<b>Security</b>						
Personal Services	4,263,835	-	4,263,835	4,634,732	(370,897)	108.70%
Employee Benefits	1,243,306	-	1,243,306	1,092,358	150,948	87.86%
Contracted Services	218,850	149,000	367,850	73,470	294,380	19.97%
Supplies and Materials	145,541	192,430	337,971	231,791	106,180	68.58%
Other Charges	7,425	11,000	18,425	18,349	76	99.59%
Capital Outlay	-	35,000	35,000	-	35,000	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	8,436,443	-	8,436,443	8,064,215	372,228	95.59%
Employee Benefits	2,093,886	-	2,093,886	1,948,058	145,828	93.04%
Contracted Services	775,396	120,865	896,261	633,905	262,356	70.73%
Supplies and Materials	2,788,000	126,759	2,914,759	2,945,525	(30,766)	101.06%
Other Charges	3,000	-	3,000	1,248	1,752	41.60%
Capital Outlay	412,553	135,225	547,778	418,852	128,926	76.46%
<b>Facilities</b>						
Personal Services	295,963	-	295,963	333,083	(37,120)	112.54%
Employee Benefits	56,138	-	56,138	54,628	1,510	97.31%
Contracted Services	8,500	-	8,500	6,370	2,130	74.94%
Supplies and Materials	1,000	-	1,000	1,990	(990)	199.00%
Other Charges	1,500	-	1,500	836	664	55.73%
<b>Student Transportation</b>						
Personal Services	2,483,234	(143,335)	2,339,899	1,947,446	392,453	83.23%
Employee Benefits	454,426	(18,921)	435,505	434,969	536	99.88%
Contracted Services	20,524,123	920,000	21,444,123	22,423,677	(979,554)	104.57%
Supplies and Materials	192,000	71,032	263,032	181,143	81,889	68.87%
Other Charges	13,900	9,000	22,900	20,109	2,791	87.81%
<b>Office of Chief Academic Officer</b>						
Personal Services	183,295	-	183,295	175,244	8,051	95.61%
Employee Benefits	41,269	-	41,269	45,911	(4,642)	111.25%
Contracted Services	1,000	-	1,000	79	921	7.90%
Supplies and Materials	6,500	2,265	8,765	6,552	2,213	74.75%
Other Charges	19,000	(2,265)	16,735	1,326	15,409	7.92%
<b>Publications</b>						
Personal Services	122,457	-	122,457	117,988	4,469	96.35%
Employee Benefits	27,698	-	27,698	33,121	(5,423)	119.58%
Contracted Services	13,000	-	13,000	77,222	(64,222)	594.02%

**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, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Supplies and Materials	75,000	-	75,000	64,860	10,140	86.48%
<b>Public Affairs</b>						
Personal Services	746,412	-	746,412	842,742	(96,330)	112.91%
Employee Benefits	150,350	-	150,350	200,368	(50,018)	133.27%
Contracted Services	116,500	(1,200)	115,300	320,706	(205,406)	278.15%
Supplies and Materials	26,000	5,600	31,600	22,391	9,209	70.86%
Other Charges	7,000	(4,400)	2,600	2,054	546	79.00%
<b>Office of Accountability</b>						
Personal Services	523,943	13,250	537,193	614,593	(77,400)	114.41%
Employee Benefits	122,952	-	122,952	134,616	(11,664)	109.49%
Contracted Services	247,200	-	247,200	160,571	86,629	64.96%
Supplies and Materials	6,000	-	6,000	5,013	987	83.55%
Other Charges	10,000	-	10,000	874	9,126	8.74%
<b>Office of Innovation</b>						
Personal Services	-	-	-	9,104	(9,104)	N/A
Employee Benefits	-	-	-	842	(842)	N/A
<b>Warehouse and School Mail</b>						
Personal Services	351,655	-	351,655	340,150	11,505	96.73%
Employee Benefits	98,320	-	98,320	92,210	6,110	93.79%
Contracted Services	101,590	-	101,590	62,366	39,224	61.39%
Supplies and Materials	17,250	-	17,250	22,630	(5,380)	131.19%
<b>Office of the Chief Operating Officer</b>						
Personal Services	190,876	-	190,876	204,956	(14,080)	107.38%
Employee Benefits	36,653	-	36,653	27,982	8,671	76.34%
Contracted Services	600	-	600	-	600	0.00%
Supplies and Materials	500	-	500	27	473	5.40%
Other Charges	608,000	500,000	1,108,000	956,456	151,544	86.32%
<b>Dispartities in Education Outcomes</b>						
Personal Services	1,234,874	-	1,234,874	1,189,608	45,266	96.33%
Employee Benefits	364,840	-	364,840	318,757	46,083	87.37%
Supplies and Materials	16,000	(7,000)	9,000	1,863	7,137	20.70%
Other Charges	8,750	7,000	15,750	8,970	6,780	56.95%
<b>Project Graduation</b>						
Contracted Services	699,777	-	699,777	700,000	(223)	100.03%
<b>Regular Capital Outlay</b>						
Capital Outlay	120,000	75,000	195,000	62,174	132,826	31.88%
<b>Emerald Charter</b>						
Contracted Services	3,000	-	3,000	-	3,000	0.00%
Other Charges	3,900,000	-	3,900,000	3,923,677	(23,677)	100.61%
<b>Other Charges</b>						
Personal Services	1,866,103	-	1,866,103	1,171,541	694,562	62.78%
Employee Benefits	3,749,859	-	3,749,859	4,198,518	(448,659)	111.96%
Contracted Services	113,722	-	113,722	100,577	13,145	88.44%
Other Charges	6,470,821	1,136,035	7,606,856	7,664,744	(57,888)	100.76%
Payments to Primary Governments	13,379,356	1,550,000	14,929,356	14,931,933	(2,577)	100.02%
<b>Debt Service</b>						
Debt Service	-	-	-	260,657	(260,657)	N/A
<b>Other Uses</b>						
	-	5,629,045	5,629,045	5,675,887	46,842	100.83%
<b>Total Support Services</b>	<b>223,048,427</b>	<b>13,940,235</b>	<b>236,988,662</b>	<b>232,981,315</b>	<b>4,101,031</b>	<b>98.31%</b>

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2022**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Total Expenditures	540,259,100	16,885,979	557,145,079	551,759,113	5,479,650	99.03%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,280,400	(7,699,944)	(6,419,544)	32,790,169	39,303,397	-510.79%
<b>Other Financing Sources (Uses)</b>						
Transfers To Other Funds	(1,724,400)	(2,678,500)	(4,402,900)	(4,588,558)	(185,658)	104.22%
Lease Financing	-	5,629,045	5,629,045	5,629,045	-	100.00%
Total Other Financing Sources (Uses)	(1,724,400)	2,950,545	1,226,145	1,040,487	(185,658)	84.86%
Net Change in Fund Balances	(444,000)	(4,749,399)	(5,193,399)	33,830,656	39,117,739	-651.42%
Fund Balances, July 1, 2021	58,539,509	-	58,539,509	58,539,509	-	100.00%
Fund Balances, June 30, 2022	<u>\$ 58,095,509</u>	<u>\$ (4,749,399)</u>	<u>\$ 53,346,110</u>	<u>92,370,165</u>	<u>39,117,739</u>	<u>173.15%</u>

\*Note: The \$2,909,408 difference in Transfers to between this report and the ACFR is due to a transfer to the Internal Schools Fund which is not recorded in our monthly reports.



**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
Central Cafeteria Fund  
Comparative Schedules of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2022*

	Adopted Budget	Revised Budget	Actual	Variance Positive (Negative)	YTD %
<b>Revenues</b>					
Charges for Current Services	\$ 1,300,000	\$ 1,300,000	\$ 1,314,856	\$ 14,856	101.14%
Other Local Revenues	300,000	300,000	460,049	160,049	153.35%
Investment Revenue	-	-	1,221	1,221	
State of Tennessee	250,000	250,000	229,543	(20,457)	91.82%
Federal Government	25,510,000	25,510,000	36,027,055	10,517,055	141.23%
<b>Total Revenues</b>	<b>27,360,000</b>	<b>27,360,000</b>	<b>38,032,724</b>	<b>10,672,724</b>	<b>139.01%</b>
<b>Expenditures</b>					
Current:					
Education:					
Food Service:					
Personal Services	9,350,000	8,770,000	8,670,192	99,808	92.73%
Employee Benefits	2,902,000	2,602,000	2,509,883	92,117	86.49%
Contracted Services	1,433,000	1,695,500	1,578,576	116,924	110.16%
Supplies & Materials	11,905,000	12,996,400	12,917,414	78,986	108.50%
Other Charges	1,520,000	1,520,000	1,505,607	14,393	99.05%
Capital Outlay	250,000	1,025,600	600,532	425,068	240.21%
<b>Total Expenditures</b>	<b>27,360,000</b>	<b>28,609,500</b>	<b>27,782,204</b>	<b>827,296</b>	<b>101.54%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,249,500)	10,250,520	11,500,020	
Net Change in Fund Balances	-	(1,249,500)	10,250,520	11,500,020	
Fund Balances, July 1	9,202,917	9,202,917	9,202,917	-	100%
Fund Balances, June 30	\$ 9,202,917	\$ 7,953,417	\$ 19,453,437	\$ 11,500,020	211%

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, 2022*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 13,424,794	\$ 10,341,883	\$ 1,811,122	\$ 12,153,005	\$ 1,271,789
Foundation Stabilization	500,000	328,550	30,910	359,460	140,540
Security Upgrades	14,975,000	11,972,905	1,399,087	13,371,992	1,603,008
Tech Upgrades Systemwide	2,046,876	1,288,476	314,034	1,602,509	444,367
School Accessibility	500,000	161,272	-	161,272	338,728
HVAC Upgrades	12,433,137	9,268,404	1,378,062	10,646,466	1,786,671
Roofing Upgrades	9,569,655	5,498,791	1,883,667	7,382,458	2,187,197
Land Acquisition	6,122,508	3,102,052	31,644	3,133,695	2,988,813
BEP Growth Mod Class Relocation	4,312,391	3,331,368	746,506	4,077,873	234,517
Drive Parking Upgrades	2,650,000	2,082,846	567,094	2,649,940	60
Env. Testing & Rem.	1,000,000	670,860	100,916	771,776	228,224
Inskip Elementary Addition	6,380,730	6,380,729	-	6,380,729	0
Analysis/Design: Tipton St. Road	1,557,790	1,549,190	8,600	1,557,790	0
Cafeteria Upgrades - Powell High School	3,176,260	2,559,823	600,757	3,160,580	15,680
Adrian Burnett Elementary	18,430,000	2,502,575	15,018,754	17,521,328	908,672
Lonsdale Construction	23,800,000	3,740,098	15,100,039	18,840,137	4,959,863
Halls High Renovation	2,700,000	-	649,079	649,079	2,050,921
Gibbs High Stadium Upgrade	3,600,000	107,359	2,097,781	2,205,140	1,394,860
Farragut Elementary	88,200	38,177	9,720	47,897	40,303
Title IX Solutions	6,500,000	353,802	2,346,176	2,699,978	3,800,022
Fire Alarm System Upgrades	2,000,000	912,096	754,816	1,666,912	333,088
Northwest Elementary	23,500,000	911,013	7,513,465	8,424,478	15,075,522
Brickey-McCloud Additions	500,000	152,064	85,537	237,601	262,399
Trane III	-	4,454,285	19,188,910	23,643,195	(23,643,195)
<i>Total Capital Projects</i>	<u>\$ 159,767,340</u>	<u>\$ 71,708,616</u>	<u>\$ 71,636,673</u>	<u>\$ 143,345,289</u>	<u>\$ 16,422,052</u>