

Budget Report to Citizenry



Knox County, Tennessee

For the Period Ended
December 31, 2018

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the period ended December 31, 2018

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OFFICE OF COUNTY MAYOR GLENN JACOBS

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

January 16, 2019

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

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

This report is an interim report – issued for the six months ended December 31, 2018. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For the period ended December 31, 2018 and 2017**

	2018-2019			2017-2018			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
Revenues and Operating Transfers In:							
General Fund	\$ 184,581,342	\$ 77,846,817	42.17%	\$ 179,582,797	\$ 76,204,336	42.43%	\$ 1,642,481
Governmental Library Fund	112,292	26,868	23.93%	107,892	22,599	20.95%	4,269
Public Library Fund	13,798,900	5,819,850	42.18%	13,403,900	5,132,880	38.29%	686,970
Solid Waste Fund	4,230,000	1,754,285	41.47%	4,054,563	1,665,879	41.09%	88,406
Hotel/Motel Fund	8,000,000	3,293,037	41.16%	8,000,000	2,950,952	36.89%	342,085
Engineering and Public Works Fund	16,558,946	6,232,371	37.64%	15,382,946	6,284,520	40.85%	(52,149)
Debt Service Fund	70,270,986	30,781,419	43.80%	70,570,882	30,057,902	42.59%	723,517
General Purpose School Fund	484,530,000	223,039,286	46.03%	471,196,000	214,753,820	45.58%	8,285,466
Total Revenues and Operating Transfers In	\$ 782,082,466	\$ 348,793,933	44.60%	\$ 762,298,980	\$ 337,072,888	44.22%	\$ 11,721,045
Expenditures and Operating Transfers Out:							
General Fund	\$ 186,749,095	\$ 99,300,525	53.17%	\$ 184,544,201	\$ 93,459,746	50.64%	\$ 5,840,779
Governmental Library Fund	112,292	50,536	45.00%	107,892	50,175	46.50%	361
Public Library Fund	13,958,900	7,133,485	51.10%	13,754,539	6,851,781	49.81%	281,704
Solid Waste Fund	4,398,518	2,236,935	50.86%	4,201,772	2,034,639	48.42%	202,296
Hotel/Motel Fund	8,000,000	3,230,401	40.38%	8,650,000	3,641,856	42.10%	(411,455)
Engineering and Public Works Fund	16,708,652	7,046,104	42.17%	16,340,577	6,722,835	41.14%	323,269
Debt Service Fund	76,503,000	14,533,670	19.00%	75,500,000	8,550,774	11.33%	5,982,896
General Purpose School Fund	484,530,000	218,246,034	45.04%	471,996,268	188,203,507	39.87%	30,042,527
Total Expenditures and Operating Transfers Out	\$ 790,960,457	\$ 351,777,690	44.47%	\$ 775,095,249	\$ 309,515,313	39.93%	\$ 42,262,377

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for six months ended December 31, 2018. This report gives a "snapshot" in time and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of \$145,423,194 equal 53.42% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$70,287,644 equal 43.00% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first six months of the fiscal year 2019 were \$76,615,987 this was an increase of \$2,239,381 over the first six months of the fiscal year 2018. This variance is mainly due to a timing difference in collections. Our revenue and expenses are not necessarily level throughout the year. For instance, Property taxes are due in February which is by far the most significant collection month. The expenses for the same period were \$97,044,177, an increase of \$5,149,456 over the fiscal year 2018. Some expenditure, like Workers' Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units and PBA Building Operations were expensed earlier this fiscal year. We have collected 44.33% of our adopted budget and spent 51.63%. These results are consistent with our expectations for this time within the fiscal year.

Special Revenue Funds

Governmental Library Fund – This fund accounts for the operation of the law library which is available to the public but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first six months of the fiscal year 2019 are \$26,868 an increase of \$4,269 over the fiscal year 2018. The expenses for the same period are \$50,536 an increase of \$361 from the fiscal year 2018.

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

Revenue collections for the first six months of the fiscal year 2019 are \$5,194,850 versus expenses for the same period of \$7,133,485.

Solid Waste Fund – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from the sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first six months of the fiscal year 2019 are \$1,754,285 versus expenses of \$2,236,935. The expenses represent 50.86% of the annual budget.

Hotel-Motel Tax Fund – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first six months of the fiscal year 2019 are \$3,293,037 versus expenses of \$3,230,401. Through this fund, Knox County supports the Knoxville Convention Center, Women's Basketball Hall of Fame and Tourism and Sports Development Corporation.

Engineering and Public Works Fund – This fund accounts for the County's share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first six months of the fiscal year 2019 are \$5,182,371 an increase of \$197,851 over the first six months of the fiscal year 2018. The expenses for the same period were \$7,046,104 for the fiscal year 2019 an increase of \$341,835 from the fiscal year 2018. These amounts are consistent with our expectations for this time of the year.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on the general long-term debt for the County and the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first six months of the fiscal year 2019 are \$30,781,419 versus expenses for the same period of \$14,533,670. The expenses are only 19.00% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our most significant month of collections will be in February, but our principal and interest payments are paid according to our debt schedule.

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

General Purpose School Fund – This fund is used to account for general operations of the Board. Significant funding is provided through local tax levies and state education funds. Revenue collections for the first six months of the fiscal year 2019 are \$223,039,286 versus expenses of \$217,237,534. The Basic Education Funding from the State is paid monthly, and we have only received one month. These results are consistent with our expectations for this time of the year.

GENERAL FUND

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

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 124,332,000	\$ -	\$ 124,332,000	\$ 61,453,848	\$ (62,878,152)	49.43%
County Local Option Taxes	17,746,000	17,803	17,763,803	4,471,722	(13,292,081)	25.17%
Wheel Taxes	550,000	-	550,000	244,404	(305,596)	44.44%
Total Local Taxes	142,628,000	17,803	142,645,803	66,169,974	(76,475,829)	46.39%
<i>Licenses and Permits:</i>						
Licenses	3,240,000	-	3,240,000	140,970	(3,099,030)	4.35%
Permits	1,707,260	-	1,707,260	862,067	(845,193)	50.49%
Total Licenses and Permits	4,947,260	-	4,947,260	1,003,037	(3,944,223)	20.27%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	10,000	-	10,000	-	(10,000)	0.00%
Circuit Court	150	-	150	33	(117)	22.00%
Criminal Court	665,250	-	665,250	268,718	(396,532)	40.39%
Juvenile Court	1,115,350	-	1,115,350	241,708	(873,642)	21.67%
Other Fines, Forfeitures & Penalties	158,500	25,622	184,122	226,593	42,471	123.07%
Total Fines, Forfeitures and Penalties	1,949,250	25,622	1,974,872	737,052	(1,237,820)	37.32%
<i>Charges for Current Services:</i>	7,540,141	6,300	7,546,441	3,463,972	(4,082,469)	45.90%
<i>Other Local Revenues:</i>	4,730,829	4,711	4,735,540	2,797,575	(1,937,965)	59.08%
<i>State of Tennessee:</i>						
Prisoner Board	2,067,856	-	2,067,856	-	(2,067,856)	0.00%
Other State Revenues	7,559,554	37,170	7,596,724	1,911,867	(5,684,857)	25.17%
Total State of Tennessee	9,627,410	37,170	9,664,580	1,911,867	(7,752,713)	19.78%
<i>Federal Government:</i>						
Prisoner Board - Federal	1,009,288	-	1,009,288	446,622	(562,666)	44.25%
Total Federal Government	1,009,288	-	1,009,288	446,622	(562,666)	44.25%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	147,500	-	147,500	43,643	(103,857)	29.59%
Citizen Groups	-	300	300	42,245	41,945	14081.67%
CAC Debt Payment	166,664	-	166,664	-	(166,664)	0.00%
Total Other Governments and Citizen Groups	314,164	300	314,464	85,888	(228,576)	27.31%
Total Revenues	172,746,342	91,906	172,838,248	76,615,987	(96,222,261)	44.33%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	329,814	-	329,814	157,091	172,723	47.63%
Employee Benefits	175,817	-	175,817	73,958	101,859	42.07%
Contracted Services	47,225	-	47,225	31,002	16,223	65.65%
Supplies and Materials	6,500	-	6,500	2,552	3,948	39.26%
Other Charges	23,363	-	23,363	23,363	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Commission Discretionary						
Other Charges	55,000	-	55,000	15,525	39,475	28.23%
Internal Audit						
Personal Services	401,033	-	401,033	149,387	251,646	37.25%
Employee Benefits	112,730	-	112,730	34,273	78,457	30.40%
Contracted Services	26,050	-	26,050	14,765	11,285	56.68%
Supplies and Materials	10,500	-	10,500	3,930	6,570	37.43%
Other Charges	681	-	681	681	-	100.00%
Audit Committee						
Personal Services	5,875	-	5,875	-	5,875	0.00%
Employee Benefits	449	-	449	-	449	0.00%
Ethics Committee						
Contracted Services	250	-	250	69	181	27.60%
Supplies and Materials	50	-	50	8	42	16.00%
Codes Commission						
Contracted Services	5,000	-	5,000	1	4,999	0.02%
Retirement Office Operations						
Supplies and Materials	-	-	-	58	(58)	N/A
County Clerk						
Contracted Services	501,965	17,000	518,965	232,206	286,759	44.74%
Supplies and Materials	124,259	-	124,259	48,187	76,072	38.78%
Other Charges	960	-	960	960	-	100.00%
Election Commission						
Personal Services	1,226,407	-	1,226,407	1,026,564	199,843	83.71%
Employee Benefits	220,964	-	210,964	136,866	74,098	64.88%
Contracted Services	435,300	7,575	442,875	334,437	108,438	75.51%
Supplies and Materials	33,250	181	33,431	24,444	8,987	73.12%
Other Charges	2,722	-	2,722	3,701	(979)	135.97%
Law Department						
Personal Services	1,623,785	-	1,623,785	780,376	843,409	48.06%
Employee Benefits	400,212	-	400,212	190,386	209,826	47.57%
Contracted Services	110,555	-	110,555	33,591	76,964	30.38%
Supplies and Materials	33,000	15,250	48,250	14,841	33,409	30.76%
Other Charges	681	-	681	681	-	100.00%
Delinquent Tax Attorney						
Capital Outlay	-	10,000	10,000	-	10,000	0.00%
County Mayor						
Personal Services	670,816	-	670,816	351,751	319,065	52.44%
Employee Benefits	155,668	-	155,668	80,251	75,417	51.55%
Contracted Services	47,950	-	47,950	27,484	20,466	57.32%
Supplies and Materials	8,000	192	8,192	6,661	1,531	81.31%
Other Charges	3,817	145	3,962	1,217	2,745	30.72%
ADA, FMLA & Title VI Office						
Personal Services	65,461	-	65,461	31,844	33,617	48.65%
Employee Benefits	19,993	-	19,993	9,747	10,246	48.75%
Contracted Services	13,700	-	13,700	6,467	7,233	47.20%
Supplies and Materials	1,500	-	1,500	-	1,500	0.00%
Other Charges	681	-	681	681	-	100.00%
Family Justice Center						
Supplies and Materials	-	17,802	17,802	21,914	(4,112)	123.10%
Human Resources Department						
Personal Services	584,477	-	584,477	316,562	267,915	54.16%
Employee Benefits	177,851	-	177,851	91,144	86,707	51.25%
Contracted Services	49,270	-	49,270	43,358	5,912	88.00%
Supplies and Materials	4,000	-	4,000	2,374	1,626	59.35%
Other Charges	3,427	-	3,427	3,427	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Neighborhoods & Community Development						
Personal Services	224,995	-	224,995	80,609	144,386	35.83%
Employee Benefits	68,847	-	68,847	19,567	49,280	28.42%
Contracted Services	12,000	125	12,125	3,473	8,652	28.64%
Supplies and Materials	2,150	-	2,150	632	1,518	29.40%
Other Charges	10,425	-	10,425	10,425	-	100.00%
Finance Department						
Personal Services	1,680,323	-	1,680,323	824,015	856,308	49.04%
Employee Benefits	480,040	-	480,040	239,229	240,811	49.84%
Contracted Services	95,350	-	95,350	41,822	53,528	43.86%
Supplies and Materials	38,250	-	38,250	18,108	20,142	47.34%
Other Charges	1,181	-	1,181	691	490	58.51%
Capital Outlay	-	-	-	5,009	(5,009)	N/A
Purchasing Department						
Personal Services	662,267	-	662,267	261,992	400,275	39.56%
Employee Benefits	206,478	-	206,478	88,643	117,835	42.93%
Contracted Services	46,550	-	46,550	15,560	30,990	33.43%
Supplies and Materials	11,650	-	11,650	3,227	8,423	27.70%
Other Charges	5,352	-	5,352	5,352	-	100.00%
Real Property Maintenance Division						
Personal Services	363,679	-	363,679	173,454	190,225	47.69%
Employee Benefits	112,199	-	112,199	53,709	58,490	47.87%
Contracted Services	58,000	3,610	61,610	18,167	43,443	29.49%
Supplies and Materials	5,500	-	5,500	668	4,832	12.15%
Other Charges	261	-	261	261	-	100.00%
Property Management						
Personal Services	144,558	-	144,558	69,758	74,800	48.26%
Employee Benefits	48,522	-	48,522	23,177	25,345	47.77%
Contracted Services	11,050	-	11,050	499	10,551	4.52%
Supplies and Materials	6,750	-	6,750	497	6,253	7.36%
Other Charges	681	-	681	681	-	100.00%
Inoperable Car Lot						
Contracted Services	3,000	-	3,000	2,568	432	85.60%
Supplies and Materials	750	-	750	-	750	0.00%
County Buildings Maintenance						
Personal Services	445,409	-	445,409	215,508	229,901	48.38%
Employee Benefits	137,432	-	137,432	63,343	74,089	46.09%
Contracted Services	14,900	-	14,900	8,290	6,610	55.64%
Supplies and Materials	39,150	-	39,150	17,880	21,270	45.67%
Other Charges	58,956	-	58,956	58,956	-	100.00%
E-Government Purchasing						
Personal Services	116,456	-	116,456	55,738	60,718	47.86%
Employee Benefits	38,705	-	38,705	18,505	20,200	47.81%
Planning						
Contracted Services	764,260	-	764,260	382,130	382,130	50.00%
Geographic Information Systems						
Other Charges	410,089	-	410,089	406,643	3,446	99.16%
Codes Administration						
Personal Services	1,077,248	-	1,077,248	505,514	571,734	46.93%
Employee Benefits	348,209	-	348,209	159,219	188,990	45.73%
Contracted Services	65,963	-	65,963	31,632	34,331	47.95%
Supplies and Materials	51,500	-	51,500	18,918	32,582	36.73%
Other Charges	97,802	-	97,802	97,802	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Information Technology						
Personal Services	3,500,530	-	3,500,530	1,638,712	1,861,818	46.81%
Employee Benefits	980,148	-	980,148	444,826	535,322	45.38%
Contracted Services	1,667,450	711,866	2,379,316	1,335,510	1,043,806	56.13%
Supplies and Materials	35,300	-	35,300	17,822	17,478	50.49%
Other Charges	6,546	-	6,546	6,209	337	94.85%
Capital Outlay	-	-	-	1,313	(1,313)	N/A
Records Management						
Personal Services	278,151	-	278,151	134,391	143,760	48.32%
Employee Benefits	123,958	-	123,958	59,499	64,459	48.00%
Contracted Services	14,500	-	14,500	3,817	10,683	26.32%
Supplies and Materials	5,600	-	5,600	1,328	4,272	23.71%
Other Charges	3,427	-	3,427	3,427	-	100.00%
Sheriff's Merit System						
Personal Services	197,816	-	197,816	95,571	102,245	48.31%
Employee Benefits	48,625	-	48,625	28,841	19,784	59.31%
Contracted Services	17,700	138	17,838	5,238	12,600	29.36%
Supplies and Materials	7,000	-	7,000	4,617	2,383	65.96%
Property Assessor						
Personal Services	2,209,706	-	2,209,706	1,038,420	1,171,286	46.99%
Employee Benefits	760,383	-	760,383	348,362	412,021	45.81%
Contracted Services	720,400	328	720,728	348,530	372,198	48.36%
Supplies and Materials	51,500	-	51,500	18,986	32,514	36.87%
Other Charges	4,840	-	4,840	4,840	-	100.00%
Equalization Board						
Personal Services	26,155	-	26,155	6,955	19,200	26.59%
Employee Benefits	2,003	-	2,003	532	1,471	26.56%
Contracted Services	2,500	-	2,500	209	2,291	8.36%
Register of Deeds						
Contracted Services	59,300	4	59,304	25,452	33,852	42.92%
Supplies and Materials	10,250	-	10,250	2,958	7,292	28.86%
Other Charges	3,735	-	3,735	3,843	(108)	102.89%
Register of Deeds-Data Processing Fees						
Contracted Services	64,633	-	64,633	37,636	26,997	58.23%
Supplies and Materials	105,367	-	105,367	4,522	100,845	4.29%
County Trustee's Office						
Contracted Services	761,600	29	761,629	202,754	558,875	26.62%
Supplies and Materials	80,600	-	80,600	95,479	(14,879)	118.46%
Other Charges	26,990	-	26,990	63,504	(36,514)	235.29%
Payments to Component Units	4,583,874	465,000	5,048,874	5,048,874	-	100.00%
Total Finance and Administration	32,038,482	1,249,245	33,287,727	19,363,633	13,924,094	58.17%
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	2,432,512	-	2,432,512	1,083,798	1,348,714	44.55%
Employee Benefits	898,671	-	898,671	407,588	491,083	45.35%
Contracted Services	124,300	-	124,300	60,633	63,667	48.78%
Supplies and Materials	63,000	-	63,000	21,718	41,282	34.47%
Other Charges	681	-	681	260	421	38.18%
Circuit Court Clerk						
Contracted Services	70,200	-	70,200	21,104	49,096	30.06%
Supplies and Materials	8,500	20,000	28,500	4,021	24,479	14.11%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	-	-	34,779	(34,779)	N/A

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General Sessions Court Clerk - Civil						
Contracted Services	36,750	-	36,750	4,001	32,749	10.89%
Supplies and Materials	6,750	35,000	41,750	8,141	33,609	19.50%
Other Charges	681	-	681	681	-	100.00%
IV-D Child Support - Clerk						
Personal Services	599,899	-	599,899	278,202	321,697	46.37%
Employee Benefits	245,113	-	245,113	107,283	137,830	43.77%
Contracted Services	35,000	2,436	37,436	10,611	26,825	28.34%
Supplies and Materials	10,250	15,000	25,250	4,321	20,929	17.11%
Other Charges	3,314	-	3,314	3,314	-	100.00%
Probate Court						
Contracted Services	37,940	-	37,940	13,099	24,841	34.53%
Supplies and Materials	6,000	-	6,000	976	5,024	16.27%
Other Charges	864	-	864	864	-	100.00%
Chancery Court						
Contracted Services	62,400	-	62,400	22,104	40,296	35.42%
Supplies and Materials	15,220	-	15,220	7,188	8,032	47.23%
Other Charges	681	-	681	681	-	100.00%
CR/4th Circuit Court Clerk Administration						
Contracted Services	80,540	-	80,540	57,925	22,615	71.92%
Supplies and Materials	74,234	4,106	78,340	10,605	67,735	13.54%
Capital Outlay	-	-	-	360	(360)	N/A
4th Circuit Court Clerk						
Contracted Services	45,100	-	45,100	15,085	30,015	33.45%
Supplies and Materials	10,000	-	10,000	3,572	6,428	35.72%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Criminal Court Clerk						
Contracted Services	71,300	40	71,340	27,384	43,956	38.39%
Supplies and Materials	9,800	-	9,800	2,617	7,183	26.70%
Other Charges	20,141	-	20,141	22,574	(2,433)	112.08%
General Sessions Court Clerk - Criminal						
Contracted Services	81,300	-	81,300	33,047	48,253	40.65%
Supplies and Materials	10,000	-	10,000	1,091	8,909	10.91%
Other Charges	19,224	-	19,224	19,224	-	100.00%
Court Technology Upgrade						
Supplies and Materials	-	-	-	37,049	(37,049)	N/A
Victims Advocate Program						
Contracted Services	69,976	-	69,976	28,437	41,539	40.64%
Circuit Court Judges						
Contracted Services	7,525	-	7,525	1,261	6,264	16.76%
Supplies and Materials	5,550	-	5,550	417	5,133	7.51%
Other Charges	681	-	681	681	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,240	-	7,240	1,102	6,138	15.22%
Supplies and Materials	3,500	-	3,500	743	2,757	21.23%
Other Charges	681	-	681	681	-	100.00%
Criminal Court Judges						
Contracted Services	5,740	-	5,740	1,111	4,629	19.36%
Supplies and Materials	3,650	-	3,650	1,739	1,911	47.64%
Other Charges	115,681	-	115,681	57,087	58,594	49.35%
Domestic Magistrate						
Personal Services	128,281	-	128,281	65,340	62,941	50.94%
Employee Benefits	36,747	-	36,747	18,327	18,420	49.87%
Contracted Services	2,300	-	2,300	95	2,205	4.13%

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General Sessions Court Judges						
Personal Services	1,584,529	-	1,584,529	753,240	831,289	47.54%
Employee Benefits	360,253	-	360,253	165,358	194,895	45.90%
Contracted Services	31,450	-	31,450	9,772	21,678	31.07%
Supplies and Materials	17,900	-	17,900	9,610	8,290	53.69%
Other Charges	681	-	681	681	-	100.00%
Capital Outlay	-	77,000	77,000	-	77,000	0.00%
Jury Commission						
Personal Services	175,633	-	175,633	73,895	101,738	42.07%
Employee Benefits	20,557	-	20,557	9,884	10,673	48.08%
Contracted Services	11,800	100	11,900	1,866	10,034	15.68%
Supplies and Materials	3,250	-	3,250	195	3,055	6.00%
Other Charges	681	-	681	681	-	100.00%
Juvenile Court						
Personal Services	2,316,378	-	2,316,378	1,073,503	1,242,875	46.34%
Employee Benefits	752,513	-	752,513	330,424	422,089	43.91%
Contracted Services	367,413	10,079	377,492	132,515	244,977	35.10%
Supplies and Materials	15,350	-	15,350	7,758	7,592	50.54%
Other Charges	105,074	-	105,074	103,258	1,816	98.27%
Capital Outlay	-	169,311	169,311	-	169,311	0.00%
IV-D Referee Program						
Personal Services	323,070	-	323,070	155,634	167,436	48.17%
Employee Benefits	83,186	-	83,186	40,109	43,077	48.22%
Contracted Services	12,300	-	12,300	2,555	9,745	20.77%
Supplies and Materials	1,200	-	1,200	335	865	27.92%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Juvenile Court Clerk						
Personal Services	455,314	-	455,314	230,756	224,558	50.68%
Employee Benefits	171,758	-	171,758	77,879	93,879	45.34%
Contracted Services	58,750	-	58,750	6,252	52,498	10.64%
Supplies and Materials	7,500	-	7,500	(684)	8,184	-9.12%
Other Charges	681	-	681	681	-	100.00%
Juvenile Service Center						
Personal Services	2,209,513	60,000	2,269,513	1,022,835	1,246,678	45.07%
Employee Benefits	903,114	-	903,114	385,316	517,798	42.67%
Contracted Services	166,630	-	166,630	53,407	113,223	32.05%
Supplies and Materials	161,203	-	161,203	70,496	90,707	43.73%
Other Charges	61,494	-	61,494	61,494	-	100.00%
Behavior Health Urgent						
Supplies and Materials	615,000	-	615,000	257,250	357,750	41.83%
Probation/Pre-trial Release						
Personal Services	521,868	-	521,868	251,817	270,051	48.25%
Employee Benefits	184,017	-	184,017	88,707	95,310	48.21%
Contracted Services	17,150	-	17,150	4,906	12,244	28.61%
Supplies and Materials	8,700	-	8,700	3,014	5,686	34.64%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	189,163	310,837	37.83%
Public Defender						
Personal Services	1,414,020	-	1,414,020	690,622	723,398	48.84%
Employee Benefits	413,261	-	413,261	194,966	218,295	47.18%
Contracted Services	182,700	-	182,700	81,441	101,259	44.58%
Supplies and Materials	96,630	23,000	119,630	65,540	54,090	54.79%
Other Charges	15,059	-	15,059	2,133	12,926	14.16%

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Court Officers						
Contracted Services	16,068	-	16,068	3,905	12,163	24.30%
Supplies and Materials	12,250	-	12,250	9,142	3,108	74.63%
Other Charges	3,668	-	3,668	3,668	-	100.00%
Victim's Rights						
Total Administration of Justice	19,853,855	416,072	20,269,927	9,135,272	11,134,655	45.07%
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	125,000	-	125,000	-	125,000	0.00%
Other Charges	3,342	-	3,342	3,342	-	100.00%
Community Mediation Center						
Contracted Services	170,000	-	170,000	73,045	96,955	42.97%
Fire Prevention Bureau						
Personal Services	417,110	-	417,110	201,646	215,464	48.34%
Employee Benefits	132,049	-	132,049	63,048	69,001	47.75%
Contracted Services	98,610	-	98,610	32,654	65,956	33.11%
Supplies and Materials	59,950	-	59,950	16,449	43,501	27.44%
Other Charges	911	-	911	911	-	100.00%
Sheriff's Administration						
Contracted Services	185,935	-	185,935	77,240	108,695	41.54%
Supplies and Materials	275,150	27,890	303,040	28,476	274,564	9.40%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
Records and Communication						
Contracted Services	87,385	8,853	96,238	40,129	56,109	41.70%
Supplies and Materials	33,000	-	33,000	10,066	22,934	30.50%
Training						
Contracted Services	46,625	-	46,625	13,918	32,707	29.85%
Supplies and Materials	214,250	7,264	221,514	96,229	125,285	43.44%
Other Charges	13,000	-	13,000	13,000	-	100.00%
Planning and Development						
Contracted Services	5,440	-	5,440	694	4,746	12.76%
Supplies and Materials	2,750	-	2,750	853	1,897	31.02%
Stop Violence Against Women						
Contracted Services	29,784	-	29,784	7,463	22,321	25.06%
Supplies and Materials	23,650	-	23,650	15,177	8,473	64.17%
Patrol & Cops Universal						
Personal Services	45,880,962	-	45,880,962	21,459,195	24,421,767	46.77%
Employee Benefits	20,064,705	-	20,064,705	9,105,789	10,958,916	45.38%
Contracted Services	863,374	10,763	874,137	470,477	403,660	53.82%
Supplies and Materials	1,260,000	25,851	1,285,851	568,808	717,043	44.24%
Other Charges	35,982	-	35,982	28,636	7,346	79.58%
Warrants						
Contracted Services	163,115	-	163,115	57,099	106,016	35.01%
Supplies and Materials	84,950	-	84,950	51,092	33,858	60.14%
Detectives						
Contracted Services	162,027	-	162,027	42,752	119,275	26.39%
Supplies and Materials	88,500	-	88,500	38,439	50,061	43.43%
Forensic Services						
Contracted Services	41,617	-	41,617	16,284	25,333	39.13%
Supplies and Materials	33,600	-	33,600	12,061	21,539	35.90%
Juvenile Division						
Contracted Services	18,384	-	18,384	5,068	13,316	27.57%
Supplies and Materials	11,500	-	11,500	5,653	5,847	49.16%
Special Teams						
Contracted Services	17,000	-	17,000	9,910	7,090	58.29%
Supplies and Materials	16,400	-	16,400	7,616	8,784	46.44%

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Narcotics Division						
Contracted Services	316,360	-	316,360	130,662	185,698	41.30%
Supplies and Materials	251,500	-	251,500	137,564	113,936	54.70%
Other Charges	16,500	-	16,500	16,500	-	100.00%
VICE						
Contracted Services	-	-	-	1,149	(1,149)	N/A
Supplies and Materials	-	-	-	1,185	(1,185)	N/A
Internal Affairs						
Contracted Services	10,940	-	10,940	7,257	3,683	66.33%
Supplies and Materials	5,500	-	5,500	3,338	2,162	60.69%
Theft						
Contracted Services	-	13,051	13,051	-	13,051	0.00%
Organized Retail Crime						
Contracted Services	-	12,571	12,571	16,171	(3,600)	128.64%
Supplies and Materials	-	-	-	2,361	(2,361)	N/A
Special Services						
Contracted Services	48,763	-	48,763	22,221	26,542	45.57%
Supplies and Materials	50,000	2,021	52,021	18,501	33,520	35.56%
Life Skills Program						
Supplies and Materials	-	-	-	2,640	(2,640)	N/A
Teen Academy - Sheriff						
Contracted Services	-	-	-	572	(572)	N/A
Supplies and Materials	-	300	300	391	(91)	130.33%
Sexual Offender Registry						
Contracted Services	-	3,900	3,900	2,199	1,701	56.38%
Supplies and Materials	-	2,400	2,400	-	2,400	0.00%
Interest Earned - Inmates						
Supplies and Materials	-	4,711	4,711	1,342	3,369	28.49%
Donations/Sheriff-Target						
Supplies and Materials	-	-	-	1,980	(1,980)	N/A
Honor Guard Golf Tournament						
Supplies and Materials	-	-	-	2,850	(2,850)	N/A
Auxiliary Services						
Personal Services	303,494	-	303,494	77,456	226,038	25.52%
Employee Benefits	41,796	-	41,796	15,596	26,200	37.31%
Contracted Services	9,800	-	9,800	5,298	4,502	54.06%
Supplies and Materials	15,000	-	15,000	6,980	8,020	46.53%
Correctional Facilities						
Personal Services	-	-	-	33,515	(33,515)	N/A
Employee Benefits	-	-	-	35,832	(35,832)	N/A
Contracted Services	1,441,038	-	1,441,038	593,016	848,022	41.15%
Supplies and Materials	4,398,561	54,652	4,453,213	2,337,494	2,115,719	52.49%
Other Charges	2,531,900	-	2,531,900	2,529,514	2,386	99.91%
Helen McNabb Interchange						
Contracted Services	-	37,170	37,170	37,170	-	100.00%
Jail Commissary						
Personal Services	232,306	-	232,306	111,366	120,940	47.94%
Employee Benefits	98,514	-	98,514	43,866	54,648	44.53%
Contracted Services	15,000	-	15,000	5,878	9,122	39.19%
Supplies and Materials	653,000	2,433	655,433	259,958	395,475	39.66%
Other Charges	140,000	-	140,000	52,905	87,095	37.79%
Medical Examiner Operating						
Personal Services	2,372,463	-	2,372,463	1,091,135	1,281,328	45.99%
Employee Benefits	551,725	-	551,725	227,462	324,263	41.23%
Contracted Services	554,800	10,723	565,523	237,090	328,433	41.92%
Supplies and Materials	107,200	-	107,200	46,938	60,262	43.79%
Other Charges	129,522	-	129,522	123,117	6,405	95.05%
Capital Outlay	-	380,000	380,000	-	380,000	0.00%

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Sherrif's K-9 Donations						
Supplies and Materials	-	-	-	13,011	(13,011)	N/A
Animal Control						
Contracted Services	32,520	-	32,520	11,028	21,492	33.91%
Supplies and Materials	36,000	-	36,000	15,518	20,482	43.11%
Juvenile Court Officers						
Contracted Services	6,280	-	6,280	1,109	5,171	17.66%
Supplies and Materials	21,300	-	21,300	7,831	13,469	36.77%
Payments to Component Units	1,191,595	-	1,191,595	583,302	608,293	48.95%
Total Public Safety	87,731,934	604,553	88,336,487	42,927,987	45,408,500	48.60%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	55,200	165,600	25.00%
John Tarleton Home						
Contracted Services	900,347	-	900,347	450,174	450,173	50.00%
Support Services						
Personal Services	1,247,688	-	1,247,688	601,193	646,495	48.18%
Employee Benefits	469,852	-	469,852	211,204	258,648	44.95%
Contracted Services	653,515	8,063	661,578	208,536	453,042	31.52%
Supplies and Materials	212,500	-	212,500	111,012	101,488	52.24%
Other Charges	144,100	-	144,100	67,831	76,269	47.07%
Capital Outlay	-	100,000	100,000	53,137	46,863	53.14%
Preventive Health Service						
Personal Services	1,685,804	34,001	1,719,805	844,748	875,057	49.12%
Employee Benefits	556,989	-	556,989	267,151	289,838	47.96%
Contracted Services	127,600	-	127,600	69,278	58,322	54.29%
Supplies and Materials	37,000	-	37,000	9,937	27,063	26.86%
Dental Services						
Personal Services	905,769	2,532	908,301	437,690	470,611	48.19%
Employee Benefits	274,411	-	274,411	133,607	140,804	48.69%
Contracted Services	23,550	-	23,550	9,719	13,831	41.27%
Supplies and Materials	60,750	-	60,750	38,745	22,005	63.78%
Emergency Medical Services						
Personal Services	51,844	-	51,844	24,829	27,015	47.89%
Employee Benefits	13,795	-	13,795	6,618	7,177	47.97%
Contracted Services	12,000	-	12,000	5,818	6,182	48.48%
Other Charges	570,000	300,000	870,000	387,500	482,500	44.54%
Food & Restaurant Inspection						
Personal Services	674,344	-	674,344	317,520	356,824	47.09%
Employee Benefits	213,094	-	213,094	103,329	109,765	48.49%
Contracted Services	18,550	-	18,550	12,775	5,775	68.87%
Supplies and Materials	14,000	-	14,000	7,093	6,907	50.66%
Health Administration						
Personal Services	765,214	-	765,214	364,676	400,538	47.66%
Employee Benefits	216,054	-	216,054	89,879	126,175	41.60%
Contracted Services	49,125	-	49,125	10,254	38,871	20.87%
Supplies and Materials	6,400	226	6,626	2,926	3,700	44.16%
Community Development & Planning						
Personal Services	678,750	(3,440)	675,310	299,886	375,424	44.41%
Employee Benefits	220,743	-	220,743	86,362	134,381	39.12%
Contracted Services	14,150	-	14,150	3,602	10,548	25.46%
Supplies and Materials	7,600	-	7,600	1,249	6,351	16.43%
Indigent Medical Care						
Contracted Services	4,316,500	116,500	4,433,000	1,513,947	2,919,053	34.15%

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Pharmacy						
Personal Services	36,886	-	36,886	17,993	18,893	48.78%
Employee Benefits	17,702	-	17,702	8,547	9,155	48.28%
Contracted Services	1,750	-	1,750	738	1,012	42.17%
Supplies and Materials	1,150,500	-	1,150,500	887,394	263,106	77.13%
Primary Care						
Contracted Services	306,989	-	306,989	153,502	153,487	50.00%
Rabies & Animal Control						
Personal Services	9,110	-	9,110	-	9,110	0.00%
Employee Benefits	697	-	697	-	697	0.00%
School Health Program						
Personal Services	43,181	-	43,181	20,968	22,213	48.56%
Employee Benefits	21,205	-	21,205	10,210	10,995	48.15%
Contracted Services	456,500	-	456,500	119,754	336,746	26.23%
Social Services						
Personal Services	165,606	(78,744)	86,862	43,775	43,087	50.40%
Employee Benefits	47,278	-	47,278	9,672	37,606	20.46%
Contracted Services	5,000	-	5,000	908	4,092	18.16%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	309,089	-	309,089	149,232	159,857	48.28%
Employee Benefits	147,690	-	147,690	68,745	78,945	46.55%
Contracted Services	30,050	-	30,050	11,124	18,926	37.02%
Supplies and Materials	6,900	-	6,900	6,562	338	95.10%
Vector Control Services						
Contracted Services	3,000	-	3,000	3,951	(951)	131.70%
Supplies and Materials	3,500	-	3,500	1,670	1,830	47.71%
Disease Surveillance and Investigation						
Personal Services	549,782	-	549,782	225,654	324,128	41.04%
Employee Benefits	169,330	-	169,330	69,353	99,977	40.96%
Contracted Services	58,500	75,600	134,100	24,015	110,085	17.91%
Supplies and Materials	9,000	-	9,000	1,212	7,788	13.47%
Other Charges	19,000	-	19,000	13,588	5,412	71.52%
Vital Records						
Personal Services	154,940	-	154,940	75,425	79,515	48.68%
Employee Benefits	57,425	-	57,425	27,721	29,704	48.27%
Contracted Services	118,000	-	118,000	49,293	68,707	41.77%
Supplies and Materials	150	-	150	105	45	70.00%
Women's Health Services						
Personal Services	182,690	45,651	228,341	110,280	118,061	48.30%
Employee Benefits	60,449	-	60,449	36,757	23,692	60.81%
Contracted Services	7,000	-	7,000	5,559	1,441	79.41%
Supplies and Materials	2,000	-	2,000	246	1,754	12.30%
Community Health Services						
Personal Services	321,059	-	321,059	127,686	193,373	39.77%
Employee Benefits	98,176	-	98,176	40,646	57,530	41.40%
Contracted Services	7,500	-	7,500	4,644	2,856	61.92%
Supplies and Materials	2,500	-	2,500	163	2,337	6.52%
Car Seat Program						
Supplies and Materials	1,000	-	1,000	-	1,000	0.00%
Animal Welfare						
Other Charges	843,190	-	843,190	843,190	-	100.00%
Community Action Committee						
Contracted Services	1,681,419	-	1,681,419	420,355	1,261,064	25.00%
Other Charges	200,000	-	200,000	50,000	150,000	25.00%

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 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Dirty Lot Ordinance						
Personal Services	211,608	-	211,608	111,398	100,210	52.64%
Employee Benefits	100,284	-	100,284	46,291	53,993	46.16%
Contracted Services	4,750	-	4,750	4,129	621	86.93%
Supplies and Materials	4,250	-	4,250	7,272	(3,022)	171.11%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Payments to Component Units	166,628	-	166,628	83,314	83,314	50.00%
<i>Total Public Health and Welfare</i>	23,157,864	600,389	23,758,253	10,701,729	13,056,524	45.04%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,552,248	45	1,552,293	751,926	800,367	48.44%
Employee Benefits	593,795	-	593,795	283,400	310,395	47.73%
Contracted Services	380,700	-	380,700	212,749	167,951	55.88%
Supplies and Materials	370,500	-	370,500	173,163	197,337	46.74%
Other Charges	345,067	-	345,067	347,028	(1,961)	100.57%
Recreation Administration						
Personal Services	622,568	29,955	652,523	378,938	273,585	58.07%
Employee Benefits	164,623	-	164,623	90,303	74,320	54.85%
Contracted Services	263,575	-	263,575	132,067	131,508	50.11%
Supplies and Materials	33,000	-	33,000	16,188	16,812	49.05%
Other Charges	41,161	-	41,161	41,002	159	99.61%
Tree/Bench Program						
Supplies and Materials	-	1,507	1,507	4,755	(3,248)	315.53%
Park Improvements Amusement Tax						
Contracted Services	-	-	-	14,661	(14,661)	N/A
Supplies and Materials	-	-	-	25,101	(25,101)	N/A
Capital Outlay	-	150,898	150,898	1,765	149,133	1.17%
Community Outreach						
Personal Services	84,264	-	84,264	40,512	43,752	48.08%
Employee Benefits	14,895	-	14,895	7,100	7,795	47.67%
Constituent Services						
Personal Services	113,125	-	113,125	57,652	55,473	50.96%
Employee Benefits	37,059	-	37,059	18,192	18,867	49.09%
Senior Center & Volunteer Services						
Personal Services	111,831	-	111,831	53,487	58,344	47.83%
Employee Benefits	38,551	-	38,551	11,489	27,062	29.80%
Contracted Services	7,200	-	7,200	1,745	5,455	24.24%
Supplies and Materials	3,050	-	3,050	404	2,646	13.25%
Other Charges	681	-	681	1,083	(402)	159.03%
Frank Strang Senior Center						
Personal Services	66,834	-	66,834	29,082	37,752	43.51%
Employee Benefits	16,499	-	16,499	11,702	4,797	70.93%
Contracted Services	9,650	-	9,650	3,003	6,647	31.12%
Supplies and Materials	3,200	-	3,200	1,525	1,675	47.66%
Other Charges	681	-	681	1,083	(402)	159.03%
Senior Center-South Knox						
Personal Services	67,717	-	67,717	32,556	35,161	48.08%
Employee Benefits	16,643	-	16,643	8,001	8,642	48.07%
Contracted Services	5,800	-	5,800	1,723	4,077	29.71%
Supplies and Materials	2,200	-	2,200	605	1,595	27.50%
Other Charges	681	-	681	1,083	(402)	159.03%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Halls Senior Center						
Personal Services	61,887	-	61,887	29,639	32,248	47.89%
Employee Benefits	36,190	-	36,190	17,385	18,805	48.04%
Contracted Services	6,950	-	6,950	1,723	5,227	24.79%
Supplies and Materials	2,500	-	2,500	1,019	1,481	40.76%
Other Charges	681	-	681	1,083	(402)	159.03%
Corryton Senior Center						
Personal Services	61,189	-	61,189	27,543	33,646	45.01%
Employee Benefits	23,632	-	23,632	7,296	16,336	30.87%
Contracted Services	4,550	-	4,550	1,230	3,320	27.03%
Supplies and Materials	1,850	-	1,850	790	1,060	42.70%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
Senior Center-Carter						
Personal Services	61,189	-	61,189	25,201	35,988	41.19%
Employee Benefits	35,633	-	35,633	18,756	16,877	52.64%
Contracted Services	6,100	-	6,100	1,464	4,636	24.00%
Supplies and Materials	3,600	-	3,600	429	3,171	11.92%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
Karns Center-Carter						
Personal Services	61,189	-	61,189	28,628	32,561	46.79%
Employee Benefits	17,528	-	17,528	4,183	13,345	23.86%
Contracted Services	7,450	-	7,450	2,218	5,232	29.77%
Supplies and Materials	2,850	-	2,850	1,018	1,832	35.72%
Other Charges	661	-	661	663	(2)	100.30%
Total Social and Cultural Services	5,365,589	182,405	5,547,994	2,927,507	2,620,487	52.77%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	322,168	-	322,168	-	322,168	0.00%
Employee Benefits	120,879	-	120,879	-	120,879	0.00%
Contracted Services	24,700	-	24,700	7,660	17,040	31.01%
Supplies and Materials	7,500	-	7,500	980	6,520	13.07%
New Harvest Farmer's Market						
Contracted Services	-	-	-	1,340	(1,340)	N/A
Soil Conservation District						
Personal Services	85,846	-	85,846	41,269	44,577	48.07%
Employee Benefits	11,633	-	11,633	11,099	534	95.41%
Contracted Services	9,600	-	9,600	1,871	7,729	19.49%
Supplies and Materials	3,450	-	3,450	1,180	2,270	34.20%
Other Charges	681	-	681	681	-	100.00%
Total Agricultural and Natural Resources:	586,457	-	586,457	66,080	520,377	11.27%
Other General Government:						
Economic and Community Development Grants						
Miscellaneous Entities	1,081,345	230,000	1,311,345	875,688	435,657	66.78%
Veteran's Services						
Personal Services	84,511	-	84,511	44,074	40,437	52.15%
Employee Benefits	25,968	-	25,968	12,184	13,784	46.92%
Contracted Services	7,950	-	7,950	2,765	5,185	34.78%
Supplies and Materials	1,400	-	1,400	707	693	50.50%
Other Charges	681	-	681	681	-	100.00%
Property and Liability Insurance						
Other Charges	39,433	-	39,433	37,951	1,482	96.24%
Payments to Cities						
Contracted Services	155,000	-	155,000	43,628	111,372	28.15%
Official's Expense						
Contracted Services	5,000	-	5,000	-	5,000	0.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Equipment						
Capital Outlay	-	-	-	5,565	(5,565)	N/A
Audit Services						
Contracted Services	325,000	-	325,000	160,500	164,500	49.38%
Transition Period						
Personal Services	-	-	-	82,460	(82,460)	N/A
Employee Benefits	-	-	-	20,839	(20,839)	N/A
Contracted Services	-	-	-	9,585	(9,585)	N/A
Supplies and Materials	-	-	-	129,330	(129,330)	N/A
Other Charges	-	-	-	1,000	(1,000)	N/A
Miscellaneous						
Personal Services	(356,295)	-	(356,295)	18,927	(375,222)	-5.31%
Employee Benefits	(236,703)	-	(236,703)	5,304	(242,007)	-2.24%
Contracted Services	155,000	250	155,250	185,485	(30,235)	119.48%
Supplies and Materials	-	-	-	67,563	(67,563)	N/A
Other Charges	131,310	2,605,000	2,736,310	875,376	1,860,934	31.99%
Capital Outlay	-	-	-	30,351	(30,351)	N/A
PBA Management & Operations						
Other Charges	6,950,000	-	6,950,000	6,950,000	-	100.00%
Trustee's Commission						
Other Charges	3,000,000	-	3,000,000	1,220,096	1,779,904	40.67%
Employee Benefits						
Employee Benefits	1,100,000	-	1,100,000	1,096,843	3,157	99.71%
Employee Benefits - MERP County Match						
Employee Benefits	135,000	-	135,000	45,067	89,933	33.38%
Payments to Component Units						
	750,000	-	750,000	-	750,000	0.00%
<i>Total Other General Government</i>	<u>13,354,600</u>	<u>2,835,250</u>	<u>16,189,850</u>	<u>11,921,969</u>	<u>4,267,881</u>	<u>73.64%</u>
<i>Other Miscellaneous</i>						
Total Expenditures	<u>182,088,781</u>	<u>5,887,914</u>	<u>187,976,695</u>	<u>97,044,177</u>	<u>90,932,518</u>	<u>51.63%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,342,439)</u>	<u>(5,796,008)</u>	<u>(15,138,447)</u>	<u>(20,428,190)</u>	<u>(5,289,743)</u>	<u>134.94%</u>
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	11,835,000	-	11,835,000	1,230,830	(10,604,170)	10.40%
Operating Transfers Out - Other Funds	(4,660,314)	-	(4,660,314)	(2,256,348)	2,403,966	48.42%
Total Other Financing Sources (Uses)	<u>7,174,686</u>	<u>-</u>	<u>7,174,686</u>	<u>(1,025,518)</u>	<u>(8,200,204)</u>	<u>-14.29%</u>
Net Change in Fund Balances	<u>\$ (2,167,753)</u>	<u>\$ (5,796,008)</u>	<u>\$ (7,963,761)</u>	<u>\$ (21,453,708)</u>	<u>\$ (13,489,947)</u>	<u>269.39%</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

KNOX COUNTY, TENNESSEE

**Governmental Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 62,200	\$ -	\$ 62,200	\$ 23,756	\$ (38,444)	38.19%
<i>Charges for Current Services:</i>						
Fees	4,750	-	4,750	2,960	(1,790)	62.32%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	342	-	342	152	(190)	44.44%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	97,292	-	97,292	26,868	(70,424)	27.62%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	26,947	-	26,947	12,955	13,992	48.08%
Employee Benefits	3,681	-	3,681	1,769	1,912	48.06%
Contracted Services	7,250	-	7,250	2,025	5,225	27.93%
Supplies & Materials	72,514	-	72,514	32,742	39,772	45.15%
Other Charges	1,900	-	1,900	1,045	855	55.00%
Total Social and Cultural Services	112,292	-	112,292	50,536	61,756	45.00%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	-	(15,000)	(23,668)	(8,668)	157.79%
Other Financing Sources						
Operating Transfers In - Other Funds	15,000	-	15,000	-	(15,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (23,668)	\$ (23,668)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,400,000	\$ -	\$ 11,400,000	\$ 5,055,839	\$ (6,344,161)	44.35%
<i>Charges for Current Services:</i>						
Fees	330,000	-	330,000	127,188	(202,812)	38.54%
<i>Other Local Revenues:</i>						
Other Local Revenue	167,000	-	167,000	2,732	(164,268)	1.64%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	-	(6,400)	0.00%
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	9,091	9,091	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	9,091	(42,809)	17.52%
Total Revenues	11,948,900	-	11,948,900	5,194,850	(6,754,050)	43.48%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	7,142,929	-	7,142,929	3,488,814	3,654,115	48.84%
Employee Benefits	2,324,208	-	2,324,208	1,109,514	1,214,694	47.74%
Contracted Services	698,941	-	698,941	291,871	407,070	41.76%
Supplies & Materials	1,849,200	-	1,849,200	936,374	912,826	50.64%
Other Charges	211,614	-	211,614	89,890	121,724	42.48%
Capital Outlay	-	163,300	163,300	7,788	155,512	4.77%
Public Library Maintenance						
Personal Services	225,664	-	225,664	99,683	125,981	44.17%
Employee Benefits	83,042	-	83,042	31,764	51,278	38.25%
Contracted Services	641,050	3,224	644,274	301,775	342,499	46.84%
Supplies & Materials	55,352	-	55,352	16,862	38,490	30.46%
Other Charges	675,000	-	675,000	675,000	-	100.00%
State General Library						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
Rothrock Estate						
Supplies & Materials	-	76,529	76,529	32,250	44,279	42.14%
<i>Total Social and Cultural Services</i>	13,958,900	243,053	14,201,953	7,133,485	7,068,468	50.23%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,010,000)	(243,053)	(2,253,053)	(1,938,635)	314,418	86.04%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,850,000	-	1,850,000	625,000	(1,225,000)	33.78%
Net Change in Fund Balances	\$ (160,000)	\$ (243,053)	\$ (403,053)	\$ (1,313,635)	\$ (910,582)	325.92%

KNOX COUNTY, TENNESSEE

Solid Waste Special Revenue Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,600,000	\$ -	\$ 2,600,000	\$ 1,300,000	\$ (1,300,000)	50.00%
Other Local Revenues	475,000	-	475,000	311,333	(163,667)	65.54%
State of Tennessee	480,000	-	480,000	142,952	(337,048)	29.78%
Total Revenues	3,555,000	-	3,555,000	1,754,285	(1,800,715)	49.35%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	198,294	(3,399)	194,895	75,100	119,795	38.53%
Employee Benefits	55,682	-	55,682	20,458	35,224	36.74%
Contracted Services	59,270	-	59,270	4,416	54,854	7.45%
Supplies & Materials	4,030	-	4,030	3,495	535	86.72%
Other Charges	225,409	-	225,409	187,909	37,500	83.36%
Convenience Centers						
Personal Services	690,364	3,399	693,763	365,155	328,608	52.63%
Employee Benefits	309,220	-	309,220	150,352	158,868	48.62%
Contracted Services	2,037,296	-	2,037,296	1,051,181	986,115	51.60%
Supplies & Materials	46,575	-	46,575	30,066	16,509	64.55%
Other Charges	69,000	-	69,000	69,000	-	100.00%
Tire Storage Facility						
Personal Services	37,776	-	37,776	18,161	19,615	48.08%
Employee Benefits	12,452	-	12,452	6,350	6,102	51.00%
Contracted Services	409,002	-	409,002	225,908	183,094	55.23%
Supplies & Materials	500	-	500	511	(11)	102.20%
Litter Grant - County						
Personal Services	110,107	-	110,107	-	110,107	0.00%
Employee Benefits	68,791	-	68,791	-	68,791	0.00%
Contracted Services	2,250	-	2,250	3,081	(831)	136.93%
Supplies & Materials	12,500	-	12,500	3,405	9,095	27.24%
Household Hazardous Waste						
Contracted Services	50,000	-	50,000	22,387	27,613	44.77%
Total Public Health and Welfare	4,398,518	-	4,398,518	2,236,935	2,161,583	50.86%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(843,518)	-	(843,518)	(482,650)	360,868	57.22%
Other Financing Sources (Uses)						
Transfers from Other Funds	675,000	-	675,000	-	(675,000)	0.00%
Total Other Financing Sources (Uses)	675,000	-	675,000	-	(675,000)	0.00%
Net Change in Fund Balances	\$ (168,518)	\$ -	\$ (168,518)	\$ (482,650)	\$ (314,132)	286.41%

KNOX COUNTY, TENNESSEE

*Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 156,422	\$ (3,578)	97.76%
<i>Federal Government:</i>						
EPA Grant	-	130,277	130,277	24,365	(105,912)	18.70%
Total Revenues	160,000	130,277	290,277	180,787	(109,490)	62.28%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	59,438	59,438	28,339	31,099	47.68%
Employee Benefits	-	11,913	11,913	11,140	773	93.51%
Contracted Services	-	18,173	18,173	10,397	7,776	57.21%
Supplies & Materials	-	18,542	18,542	3,314	15,228	17.87%
Air Pollution FY 10						
Personal Services	-	300,000	300,000	186,564	113,436	62.19%
Employee Benefits	-	90,000	90,000	67,848	22,152	75.39%
Contracted Services	-	80,000	80,000	22,645	57,355	28.31%
Supplies & Materials	-	42,824	42,824	20,851	21,973	48.69%
Permit Fee						
Personal Services	-	-	-	102,424	(102,424)	N/A
Employee Benefits	-	-	-	35,436	(35,436)	N/A
Contracted Services	145,334	-	145,334	1,650	143,684	1.14%
Other Charges	14,666	-	14,666	14,666	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	22,792	(22,792)	N/A
Employee Benefits	-	-	-	8,066	(8,066)	N/A
Total Finance and Administration	160,000	620,890	780,890	536,132	244,758	68.66%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(490,613)	(490,613)	(355,345)	135,268	72.43%
Net Change in Fund Balances	\$ -	\$ (490,613)	\$ (490,613)	\$ (355,345)	\$ 135,268	72.43%

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

KNOX COUNTY, TENNESSEE

**Hotel/Motel Tax Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 8,000,000	\$ -	\$ 8,000,000	\$ 3,293,037	\$ (4,706,963)	41.16%
Total Revenues	8,000,000	-	8,000,000	3,293,037	(4,706,963)	41.16%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,300,000	-	2,300,000	240,411	2,059,589	10.45%
Women's Basketball of Fame	150,000	-	150,000	75,000	75,000	50.00%
Trustee Commission	80,000	-	80,000	-	80,000	0.00%
Tourism and Sports Development Corp.	3,200,000	75,000	3,275,000	1,797,000	1,478,000	54.87%
Contributions to agencies	1,670,000	55,000	1,725,000	1,117,990	607,010	64.81%
<i>Total Other General Government:</i>	7,400,000	130,000	7,530,000	3,230,401	4,299,599	42.90%
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,000	(130,000)	470,000	62,636	(407,364)	13.33%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	-	600,000	0.00%
Net Change in Fund Balances	\$ -	\$ (130,000)	\$ (130,000)	\$ 62,636	\$ 192,636	-48.18%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,682,946	\$ -	\$ 5,682,946	\$ 2,099,925	\$ (3,583,021)	36.95%
Statutory Local Taxes	2,050,000	-	2,050,000	715,597	(1,334,403)	34.91%
<i>Total Local Taxes</i>	<i>7,732,946</i>	<i>-</i>	<i>7,732,946</i>	<i>2,815,522</i>	<i>(4,917,424)</i>	<i>36.41%</i>
<i>Other Local Revenues</i>	<i>15,000</i>	<i>-</i>	<i>15,000</i>	<i>1,900</i>	<i>(13,100)</i>	<i>12.67%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	6,400,000	-	6,400,000	2,260,992	(4,139,008)	35.33%
Petroleum Special Tax	311,000	-	311,000	103,957	(207,043)	33.43%
<i>Total State of Tennessee</i>	<i>6,711,000</i>	<i>-</i>	<i>6,711,000</i>	<i>2,364,949</i>	<i>(4,346,051)</i>	<i>35.24%</i>
Total Revenues	14,458,946	-	14,458,946	5,182,371	(9,276,575)	35.84%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	418,869	36,936	455,805	166,966	288,839	36.63%
Employee Benefits	118,472	-	118,472	46,712	71,760	39.43%
Contracted Services	23,750	-	23,750	9,546	14,204	40.19%
Supplies & Materials	4,500	-	4,500	5,236	(736)	116.36%
Other Charges	508,100	-	508,100	508,164	(64)	100.01%
Construction Services						
Personal Services	702,195	5,043	707,238	335,990	371,248	47.51%
Employee Benefits	248,562	-	248,562	115,833	132,729	46.60%
Contracted Services	21,461	-	21,461	10,186	11,275	47.46%
Supplies & Materials	16,500	-	16,500	15,933	567	96.56%
Stormwater Management-ADM						
Personal Services	853,377	-	853,377	400,215	453,162	46.90%
Employee Benefits	256,779	-	256,779	118,317	138,462	46.08%
Contracted Services	118,890	-	118,890	3,264	115,626	2.75%
Supplies & Materials	17,500	-	17,500	9,749	7,751	55.71%
Other Charges	5,400	-	5,400	5,348	52	99.04%
Stormwater Management-Violation						
Contracted Services	-	-	-	819	(819)	N/A
Supplies & Materials	-	10,426	10,426	484	9,942	4.64%
Highway and Bridge Maintenance						
Personal Services	3,330,061	-	3,330,061	1,654,299	1,675,762	49.68%
Employee Benefits	1,403,702	-	1,403,702	661,545	742,157	47.13%
Contracted Services	1,075,650	26,003	1,101,653	454,776	646,877	41.28%
Supplies & Materials	5,151,900	361,900	5,513,800	1,395,668	4,118,132	25.31%
Other Charges	538,250	-	538,250	538,432	(182)	100.03%
Capital Outlay	-	220,000	220,000	-	220,000	0.00%

KNOX COUNTY, TENNESSEE

Engineering and Public Works Special Revenue Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	345,750	-	345,750	168,543	177,207	48.75%
Employee Benefits	150,660	-	150,660	69,794	80,866	46.33%
Contracted Services	179,114	12,500	191,614	105,360	86,254	54.99%
Supplies & Materials	95,125	-	95,125	94,360	765	99.20%
Other Charges	70,000	-	70,000	70,000	-	100.00%
Engineering						
Personal Services	154,975	(41,979)	112,996	45,937	67,059	40.65%
Employee Benefits	43,073	-	43,073	12,446	30,627	28.90%
Contracted Services	33,500	(12,500)	21,000	7,456	13,544	35.50%
Supplies & Materials	2,850	-	2,850	1,158	1,692	40.63%
Other Charges	9,687	-	9,687	9,687	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	135,000	-	135,000	-	135,000	0.00%
Subdivision Foreclosures						
Contracted Services	-	-	-	3,881	(3,881)	N/A
Supplies & Materials	-	825,563	825,563	-	825,563	0.00%
Total Engineering and Public Works	16,033,652	1,443,892	17,477,544	7,046,104	10,431,440	40.32%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,574,706)	(1,443,892)	(3,018,598)	(1,863,733)	1,154,865	61.74%
Other Financing Sources(Uses)						
Operating Transfers In - Other Funds	2,100,000	-	2,100,000	1,050,000	(1,050,000)	50.00%
Operating Transfers Out - Other Funds	(675,000)	-	(675,000)	-	675,000	0.00%
Net Change in Fund Balances	\$ (149,706)	\$ (1,443,892)	\$ (1,593,598)	\$ (813,733)	\$ 779,865	51.06%

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 54,521,000	\$ -	\$ 54,521,000	\$ 29,474,190	\$ (25,046,810)	54.06%
Interest Earned	2,257,726	-	2,257,726	1,272,229	(985,497)	56.35%
Other Local Revenues	-	-	-	35,000	35,000	N/A
Payments from Component Units	13,297,034	-	13,297,034	-	(13,297,034)	0.00%
Total Revenues	70,075,760	-	70,075,760	30,781,419	(39,294,341)	43.93%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	589,662	510,338	53.61%
Principal	45,279,142	-	45,279,142	1,499,149	43,779,993	3.31%
Interest	28,123,858	-	28,123,858	11,794,722	16,329,136	41.94%
Debt Service	2,000,000	-	2,000,000	650,137	1,349,863	32.51%
<i>Total Debt Service</i>	76,503,000	-	76,503,000	14,533,670	61,969,330	19.00%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,427,240)	-	(6,427,240)	16,247,749	22,674,989	-252.80%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	195,226	-	195,226	-	(195,226)	0.00%
Operating Transfers Out - Other Funds	(1,247,000)	-	(1,247,000)	-	1,247,000	0.00%
<i>Total Other Financial Sources (Uses)</i>	(1,051,774)	-	(1,051,774)	-	1,051,774	0.00%
Net Change in Fund Balances	\$ (7,479,014)	\$ -	\$ (7,479,014)	\$ 16,247,749	\$ 23,726,763	-217.24%

DISCRETELY PRESENTED COMPONENT UNIT
KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 102,715,000	\$ -	\$ 102,715,000	\$ 54,833,985	(47,881,015)	53.38%
County Local Option Taxes	149,810,000	-	149,810,000	50,659,466	(99,150,534)	33.82%
Other Local Taxes	1,080,000	-	1,080,000	-	(1,080,000)	0.00%
Wheel Taxes	1,650,000	-	1,650,000	734,418	(915,582)	44.51%
Total Local Taxes	255,255,000	-	255,255,000	106,227,869	(149,027,131)	41.62%
<i>Licenses and Permits</i>	35,000	-	35,000	16,949	(18,051)	48.43%
<i>Charges for Current Services:</i>						
Education Charges	275,000	-	275,000	46,125	(228,875)	16.77%
Other Charges For Services	402,000	1,300	403,300	101,055	(302,245)	25.06%
Total Charges/Current Services	677,000	1,300	678,300	147,180	(531,120)	21.70%
<i>Other Local Revenues:</i>						
Recurring Items	440,000	6,207	446,207	208,346	(237,861)	46.69%
Nonrecurring Items	1,340,000	2,167	1,342,167	1,765,011	422,844	131.50%
Total Other Local Revenues	1,780,000	8,374	1,788,374	1,973,357	184,983	110.34%
<i>State of Tennessee:</i>						
Regular Education Funds	220,275,000	538,000	220,813,000	111,543,375	(109,269,625)	50.51%
Other State Revenues	2,300,000	-	2,300,000	809,982	(1,490,018)	35.22%
Total State of Tennessee	222,575,000	538,000	223,113,000	112,353,357	(110,759,643)	50.36%
Total Federal Government:	566,000	-	566,000	211,076	(354,924)	37.29%
<i>Other Government and Citizen Group:</i>						
Donations	-	15,510	15,510	27,498	11,988	N/A
Payments from Primary Government	2,082,000	-	2,082,000	2,082,000	-	100.00%
Total Other Government and Citizen Groups:	2,082,000	15,510	2,097,510	2,109,498	11,988	100.57%
Total Revenues	482,970,000	547,674	483,533,184	223,039,286	(260,493,898)	46.13%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,712,377	(21,540)	162,690,837	69,779,709	92,911,128	42.89%
Employee Benefits	46,038,127	343	46,038,470	23,290,601	22,747,869	50.59%
Contracted Services	918,289	-	918,289	703,276	215,013	76.59%
Supplies and Materials	3,125,980	4,337,577	7,463,557	6,720,680	742,877	90.05%
Other Charges	45,000	(5,000)	40,000	-	40,000	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excellence Thru Literacy						
Personal Services	-	21,000	21,000	7,510	13,490	35.76%
Employee Benefits	-	-	-	544	(544)	N/A
Supplies and Materials	405,000	-	405,000	178,595	226,405	44.10%
Reading						
Personal Services	2,347,933	134,500	2,482,433	653,091	1,829,342	26.31%
Employee Benefits	558,109	20,443	578,552	162,105	416,447	28.02%
Supplies and Materials	75,000	-	75,000	17,574	57,426	23.43%
Other Charges	5,000	-	5,000	-	5,000	0.00%
Summer School						
Personal Services	183,976	-	183,976	47,047	136,929	25.57%
Employee Benefits	31,501	-	31,501	24,767	6,734	78.62%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
Section 504 Instruction						
Contracted Services	-	-	-	930	(930)	N/A
ELL Instruction						
Personal Services	4,698,400	-	4,698,400	2,044,755	2,653,645	43.52%
Employee Benefits	1,323,355	-	1,323,355	630,666	692,689	47.66%
Contracted Services	14,000	-	14,000	4,581	9,419	32.72%
District Stem						
Personal Services	57,500	(57,500)	-	-	-	N/A
Employee Benefits	15,365	(15,365)	-	-	-	N/A
Contracted Services	24,024	(24,024)	-	-	-	N/A
Supplies and Materials	3,500	(3,500)	-	-	-	N/A
Other Charges	6,976	(6,976)	-	-	-	N/A
Alternative Schools						
Personal Services	1,434,200	-	1,434,200	695,400	738,800	48.49%
Employee Benefits	441,928	-	441,928	231,202	210,726	52.32%
Supplies and Materials	55,239	-	55,239	-	55,239	0.00%
Kelly Volunteer Academy						
Personal Services	397,600	-	397,600	-	397,600	0.00%
Employee Benefits	112,238	-	112,238	-	112,238	0.00%
Contracted Services	234	-	234	-	234	0.00%
Supplies and Materials	11,766	(7,000)	4,766	-	4,766	0.00%
Other Charges	5,000	-	5,000	-	5,000	0.00%
Special Education Program						
Personal Services	32,448,460	(42,600)	32,405,860	13,265,518	19,140,342	40.94%
Employee Benefits	9,484,496	(21,659)	9,462,837	4,408,766	5,054,071	46.59%
Contracted Services	281,900	-	281,900	67,986	213,914	24.12%
Supplies and Materials	521,500	28,716	550,216	231,161	319,055	42.01%
Career & Technical Education						
Personal Services	8,355,550	(5,673)	8,349,877	3,478,963	4,870,914	41.66%
Employee Benefits	2,310,379	(385)	2,309,994	1,217,271	1,092,723	52.70%
Contracted Services	156,592	252	156,844	60,614	96,230	38.65%
Supplies and Materials	472,165	4,955	477,120	240,261	236,859	50.36%
Other Charges	9,500	6,000	15,500	4,497	11,003	29.01%
Athletics						
Personal Services	1,150,000	-	1,150,000	713,449	436,551	62.04%
Employee Benefits	196,905	-	196,905	201,679	(4,774)	102.42%
Contracted Services	4,000	3,000	7,000	-	7,000	0.00%
Supplies and Materials	110,555	(3,000)	107,555	30,448	77,107	28.31%
Other Charges	3,200	-	3,200	326	2,874	10.19%
Total Instruction	280,625,319	4,342,564	284,967,883	129,113,972	155,853,911	45.31%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Support Services:</i>						
Attendance						
Personal Services	1,674,270	26,000	1,700,270	769,918	930,352	45.28%
Employee Benefits	476,894	(26,000)	450,894	245,371	205,523	54.42%
Contracted Services	1,600	-	1,600	200	1,400	12.50%
Supplies and Materials	3,000	-	3,000	3,280	(280)	109.33%
Other Charges	2,200	-	2,200	1,473	727	66.95%
Health Services						
Personal Services	2,972,500	1,275	2,973,775	1,174,815	1,798,960	39.51%
Employee Benefits	840,653	(1,275)	839,378	381,601	457,777	45.46%
Contracted Services	43,950	(5,540)	38,410	11,968	26,442	31.16%
Supplies and Materials	149,210	21,050	170,260	75,876	94,384	44.56%
Other Charges	16,388	-	16,388	220	16,168	1.34%
Other Student Support						
Personal Services	1,926,300	20,250	1,946,550	802,260	1,144,290	41.21%
Employee Benefits	552,076	(20,250)	531,826	258,854	272,972	48.67%
Contracted Services	492,000	-	492,000	251,687	240,313	51.16%
Supplies and Materials	1,300	-	1,300	-	1,300	0.00%
Transfer Department						
Personal Services	221,000	1,275	222,275	119,432	102,843	53.73%
Employee Benefits	51,088	(1,275)	49,813	26,818	22,995	53.84%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	1,500	-	1,500	-	1,500	0.00%
Other Charges	4,600	-	4,600	-	4,600	0.00%
Guidance						
Personal Services	6,708,920	-	6,708,920	2,738,699	3,970,221	40.82%
Employee Benefits	1,840,930	-	1,840,930	873,043	967,887	47.42%
Supplies and Materials	28,960	-	28,960	22,842	6,118	78.87%
Other Charges	4,511	-	4,511	3,629	882	80.45%
Math						
Personal Services	205,250	62,725	267,975	133,387	134,588	49.78%
Employee Benefits	48,147	15,871	64,018	37,454	26,564	58.51%
Contracted Services	200	-	200	178	22	89.00%
Supplies and Materials	81,829	(1,125)	80,704	68,813	11,891	85.27%
Other Charges	5,500	-	5,500	3,492	2,008	63.49%
Choral Music						
Personal Services	108,500	6,265	114,765	38,108	76,657	33.21%
Employee Benefits	26,170	-	26,170	9,212	16,958	35.20%
Contracted Services	7,122	300	7,422	2,751	4,671	37.07%
Supplies and Materials	33,245	-	33,245	30,272	2,973	91.06%
Other Charges	5,207	(300)	4,907	3,555	1,352	72.45%
Physical Education						
Personal Services	145,500	-	145,500	76,502	68,998	52.58%
Employee Benefits	34,577	-	34,577	17,329	17,248	50.12%
Contracted Services	850	-	850	1,644	(794)	193.41%
Supplies and Materials	45,625	1,000	46,625	17,658	28,967	37.87%
Other Charges	7,000	-	7,000	1,519	5,481	21.70%
Science						
Personal Services	113,750	72,000	185,750	69,958	115,792	37.66%
Employee Benefits	26,960	17,214	44,174	22,807	21,367	51.63%
Contracted Services	5,300	353	5,653	441	5,212	7.80%
Supplies and Materials	154,019	(11,978)	142,041	93,417	48,624	65.77%
Other Charges	10,200	5,776	15,976	3,645	12,331	22.82%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Social Studies						
Personal Services	114,750	9,400	124,150	57,470	66,680	46.29%
Employee Benefits	27,132	-	27,132	15,953	11,179	58.80%
Contracted Services	600	-	600	548	52	91.33%
Supplies and Materials	31,800	21	31,821	5,411	26,410	17.00%
Other Charges	8,800	-	8,800	5,185	3,615	58.92%
Instrumental Music						
Personal Services	-	4,000	4,000	2,000	2,000	50.00%
Employee Benefits	-	-	-	363	(363)	N/A
Contracted Services	21,050	(4,401)	16,649	7,794	8,855	46.81%
Supplies and Materials	37,525	4,401	41,926	40,125	1,801	95.70%
Other Charges	2,425	-	2,425	-	2,425	0.00%
Elementary School Reading Support						
Personal Services	104,500	-	104,500	53,634	50,866	51.32%
Employee Benefits	17,893	-	17,893	11,559	6,334	64.60%
Other Charges	14,000	-	14,000	9,660	4,340	69.00%
Regular Instruction						
Personal Services	4,675,002	(64,569)	4,610,433	1,970,373	2,640,060	42.74%
Employee Benefits	1,172,511	(26,796)	1,145,715	636,412	509,303	55.55%
Contracted Services	21,270	4,010	25,280	2,878	22,402	11.38%
Other Charges	45,700	-	45,700	(8,377)	54,077	-18.33%
System-Wide Screening						
Supplies and Materials	15,837	-	15,837	4,359	11,478	27.52%
Other Charges	729	-	729	567	162	77.78%
Section 504 Expense						
Contracted Services	83,363	-	83,363	10,309	73,054	12.37%
Supplies and Materials	5,324	-	5,324	504	4,820	9.47%
Alternative Schools						
Personal Services	106,600	-	106,600	54,544	52,056	51.17%
Employee Benefits	29,292	-	29,292	13,821	15,471	47.18%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
Libraries/Audio/Visual						
Personal Services	4,687,050	3,500	4,690,550	2,001,003	2,689,547	42.66%
Employee Benefits	1,289,859	-	1,289,859	648,099	641,760	50.25%
Contracted Services	36,960	-	36,960	-	36,960	0.00%
Supplies and Materials	507,722	13,590	521,312	213,193	308,119	40.90%
Other Charges	3,000	(700)	2,300	297	2,003	12.91%
Capital Outlay	-	910	910	-	910	0.00%
Staff Development						
Personal Services	231,500	88,775	320,275	130,774	189,501	40.83%
Employee Benefits	51,499	15,740	67,239	32,282	34,957	48.01%
Contracted Services	56,338	-	56,338	49,699	6,639	88.22%
Supplies and Materials	13,400	249	13,649	5,100	8,549	37.37%
Other Charges	302,457	75,000	377,457	236,602	140,855	62.68%
Art						
Personal Services	92,000	8,300	100,300	44,568	55,732	44.43%
Employee Benefits	23,344	-	23,344	14,138	9,206	60.56%
Contracted Services	8,990	-	8,990	4,716	4,274	52.46%
Supplies and Materials	216,041	-	216,041	99,992	116,049	46.28%
Other Charges	4,700	-	4,700	639	4,061	13.60%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Elementary						
Personal Services	496,000	-	496,000	251,948	244,052	50.80%
Employee Benefits	115,137	-	115,137	66,320	48,817	57.60%
Contracted Services	1,600	(500)	1,100	359	741	32.64%
Supplies and Materials	112,030	2,667	114,697	16,895	97,802	14.73%
Other Charges	30,200	(2,343)	27,857	14,891	12,966	53.46%
Special Education Program						
Personal Services	5,927,400	55,100	5,982,500	2,604,890	3,377,610	43.54%
Employee Benefits	1,532,201	4,159	1,536,360	717,588	818,772	46.71%
Contracted Services	282,997	-	282,997	97,082	185,915	34.30%
Supplies and Materials	35,358	-	35,358	11,557	23,801	32.69%
Other Charges	53,000	5,000	58,000	22,739	35,261	39.21%
Basic Secondary						
Personal Services	383,500	-	383,500	193,772	189,728	50.53%
Employee Benefits	86,053	-	86,053	53,632	32,421	62.32%
Contracted Services	41,000	-	41,000	14,756	26,244	35.99%
Supplies and Materials	107,900	7,000	114,900	56,324	58,576	49.02%
Other Charges	50,211	-	50,211	2,421	47,790	4.82%
World Language						
Personal Services	161,000	3,500	164,500	67,786	96,714	41.21%
Employee Benefits	36,228	-	36,228	18,529	17,699	51.15%
Contracted Services	-	-	-	29	(29)	N/A
Supplies and Materials	12,337	-	12,337	556	11,781	4.51%
Other Charges	6,800	-	6,800	3,058	3,742	44.97%
Language Arts						
Personal Services	103,750	22,787	126,537	69,093	57,444	54.60%
Employee Benefits	25,248	213	25,461	18,395	7,066	72.25%
Contracted Services	650	-	650	-	650	0.00%
Supplies and Materials	37,500	435	37,935	36,659	1,276	96.64%
Other Charges	28,000	(3,435)	24,565	13,792	10,773	56.14%
Gifted and Talented Support						
Personal Services	363,000	223,700	586,700	323,801	262,899	55.19%
Employee Benefits	95,274	49,500	144,774	91,499	53,275	63.20%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	21,000	-	21,000	1,254	19,746	5.97%
Other Charges	8,000	35,000	43,000	32,463	10,537	75.50%
Career & Technical Education						
Personal Services	701,500	11,387	712,887	381,922	330,965	53.57%
Employee Benefits	158,602	(5,329)	153,273	109,327	43,946	71.33%
Contracted Services	46,825	-	46,825	885	45,940	1.89%
Supplies and Materials	13,000	-	13,000	1,698	11,302	13.06%
Magnet Schools Support						
Personal Services	163,300	149,100	312,400	1,694	310,706	0.54%
Employee Benefits	53,087	42,900	95,987	839	95,148	0.87%
Contracted Services	8,010	(4,010)	4,000	4,050	(50)	101.25%
Supplies and Materials	162,600	77,300	239,900	210,161	29,739	87.60%
Other Charges	3,425	-	3,425	(249)	3,674	-7.27%
Instructional Technology						
Personal Services	634,800	96,525	731,325	314,268	417,057	42.97%
Employee Benefits	144,426	(1,275)	143,151	85,026	58,125	59.40%
Contracted Services	6,600	-	6,600	1,313	5,287	19.89%
Supplies and Materials	20,300	5,000	25,300	3,203	22,097	12.66%
Other Charges	8,000	-	8,000	3,395	4,605	42.44%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Technology						
Personal Services	3,727,006	6,375	3,733,381	1,671,593	2,061,788	44.77%
Employee Benefits	821,209	(6,375)	814,834	467,530	347,304	57.38%
Contracted Services	2,953,469	317,706	3,271,175	1,402,150	1,869,025	42.86%
Supplies and Materials	268,076	-	268,076	50,238	217,838	18.74%
Other Charges	20,354	-	20,354	5,315	15,039	26.11%
Capital Outlay	160,000	661,160	821,160	383,435	437,725	46.69%
Humanities						
Personal Services	-	1,500	1,500	300	1,200	20.00%
Employee Benefits	-	-	-	70	(70)	N/A
Contracted Services	250	-	250	21	229	8.40%
Supplies and Materials	2,500	-	2,500	1,516	984	60.64%
Other Charges	1,390	-	1,390	184	1,206	13.24%
Instructional Staff Support						
Personal Services	45,500	-	45,500	19,542	25,958	42.95%
Employee Benefits	11,522	-	11,522	6,991	4,531	60.68%
Supplies and Materials	21,500	-	21,500	2,783	18,717	12.94%
Board of Education						
Personal Services	268,100	36,400	304,500	172,932	131,568	56.79%
Employee Benefits	75,206	(36,400)	38,806	22,513	16,293	58.01%
Contracted Services	220,192	-	220,192	15,682	204,510	7.12%
Supplies and Materials	2,225	-	2,225	1,042	1,183	46.83%
Other Charges	34,000	-	34,000	1,118,114	(1,084,114)	3288.57%
Districtwide Contracted Services						
Contracted Services	2,282,300	-	2,282,300	1,493,930	788,370	65.46%
Office of the Superintendent						
Personal Services	581,300	10,875	592,175	231,083	361,092	39.02%
Employee Benefits	134,196	(10,875)	123,321	37,835	85,486	30.68%
Contracted Services	12,950	-	12,950	13,458	(508)	103.92%
Supplies and Materials	5,400	-	5,400	2,135	3,265	39.54%
Other Charges	2,500	-	2,500	430	2,070	17.20%
District Wide Admin Support						
Contracted Services	24,000	103	24,103	5,891	18,212	24.44%
Supplies and Materials	10,607	-	10,607	-	10,607	0.00%
Capital Outlay	20,000	-	20,000	-	20,000	0.00%
Office of the Principal						
Personal Services	24,815,310	-	24,815,310	11,909,957	12,905,353	47.99%
Employee Benefits	6,601,256	-	6,601,256	3,557,508	3,043,748	53.89%
Supplies and Materials	-	3,134	3,134	2,261	873	72.14%
Office of the Principal - ALT						
Personal Services	243,800	-	243,800	125,506	118,294	51.48%
Employee Benefits	61,929	-	61,929	34,556	27,373	55.80%
Contracted Services	160	-	160	-	160	0.00%
Office of the Principal - Special Ed						
Personal Services	267,900	-	267,900	121,082	146,818	45.20%
Employee Benefits	70,628	-	70,628	33,791	36,837	47.84%
Office of the Principal - Kelley						
Personal Services	231,300	2,210	233,510	97,579	135,931	41.79%
Employee Benefits	63,105	(2,210)	60,895	25,481	35,414	41.84%
Fiscal Services						
Personal Services	1,504,640	12,155	1,516,795	761,211	755,584	50.19%
Employee Benefits	337,349	(12,155)	325,194	180,703	144,491	55.57%
Contracted Services	160,616	(700)	159,916	77,953	81,963	48.75%
Supplies and Materials	5,125	700	5,825	10,201	(4,376)	175.12%
Other Charges	6,400	-	6,400	5,614	786	87.72%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended December 31, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Human Resources						
Personal Services	3,364,500	5,525	3,370,025	1,685,202	1,684,823	50.01%
Employee Benefits	666,386	(5,525)	660,861	403,627	257,234	61.08%
Contracted Services	467,865	(131,665)	336,200	222,250	113,950	66.11%
Supplies and Materials	25,000	131,665	156,665	77,859	78,806	49.70%
Other Charges	30,000	-	30,000	9,953	20,047	33.18%
Operation of Plant						
Personal Services	9,192,580	-	9,192,580	4,366,322	4,826,258	47.50%
Employee Benefits	3,352,632	-	3,352,632	1,213,679	2,138,953	36.20%
Contracted Services	1,906,250	60,689	1,966,939	1,026,622	940,317	52.19%
Supplies and Materials	14,149,017	11,050	14,160,067	5,221,074	8,938,993	36.87%
Other Charges	403,214	-	403,214	426,938	(23,724)	105.88%
Capital Outlay	-	138,187	138,187	-	138,187	0.00%
Security						
Personal Services	3,789,145	-	3,789,145	1,755,961	2,033,184	46.34%
Employee Benefits	1,156,678	-	1,156,678	432,115	724,563	37.36%
Contracted Services	136,250	-	136,250	50,926	85,324	37.38%
Supplies and Materials	176,540	823	177,363	64,355	113,008	36.28%
Other Charges	14,850	-	14,850	4,650	10,200	31.31%
General Maintenance of Plant						
Personal Services	6,779,272	1,275	6,780,547	3,005,278	3,775,269	44.32%
Employee Benefits	1,729,083	(1,275)	1,727,808	779,765	948,043	45.13%
Contracted Services	765,788	-	765,788	263,508	502,280	34.41%
Supplies and Materials	2,729,208	118,362	2,847,570	869,469	1,978,101	30.53%
Other Charges	-	-	-	1,696	(1,696)	N/A
Capital Outlay	162,554	-	162,554	61,977	100,577	38.13%
Facilities						
Personal Services	263,700	3,825	267,525	131,096	136,429	49.00%
Employee Benefits	55,442	(3,825)	51,617	24,659	26,958	47.77%
Contracted Services	8,500	-	8,500	2,839	5,661	33.40%
Supplies and Materials	1,000	-	1,000	29	971	2.90%
Other Charges	3,000	-	3,000	-	3,000	0.00%
Student Transportation						
Personal Services	1,715,920	3,825	1,719,745	718,063	1,001,682	41.75%
Employee Benefits	324,432	(3,825)	320,607	159,393	161,214	49.72%
Contracted Services	19,066,483	145,223	19,211,706	9,193,255	10,018,451	47.85%
Supplies and Materials	152,500	-	152,500	77,910	74,590	51.09%
Other Charges	8,100	-	8,100	406	7,694	5.01%
Office of Chief Academic Officer						
Personal Services	159,500	-	159,500	107,683	51,817	67.51%
Employee Benefits	36,659	-	36,659	29,824	6,835	81.36%
Contracted Services	1,000	69	1,069	69	1,000	6.45%
Supplies and Materials	10,000	-	10,000	421	9,579	4.21%
Other Charges	15,500	(69)	15,431	778	14,653	5.04%
Publications						
Personal Services	160,500	-	160,500	79,686	80,814	49.65%
Employee Benefits	37,730	-	37,730	19,118	18,612	50.67%
Contracted Services	13,000	-	13,000	2,356	10,644	18.12%
Supplies and Materials	75,000	22,000	97,000	38,523	58,477	39.71%
Public Affairs						
Personal Services	762,000	1,275	763,275	344,586	418,689	45.15%
Employee Benefits	157,075	(1,275)	155,800	83,185	72,615	53.39%
Contracted Services	123,000	460	123,460	96,308	27,152	78.01%
Supplies and Materials	24,100	(460)	23,640	4,085	19,555	17.28%
Other Charges	5,000	-	5,000	4,787	213	95.74%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Office of Accountability						
Personal Services	490,200	17,075	507,275	263,242	244,033	51.89%
Employee Benefits	116,506	(3,825)	112,681	53,473	59,208	47.46%
Contracted Services	243,480	-	243,480	7,016	236,464	2.88%
Supplies and Materials	6,000	-	6,000	213	5,787	3.55%
Other Charges	13,700	-	13,700	4,203	9,497	30.68%
Office of Innovation						
Personal Services	237,110	(237,110)	-	6,229	(6,229)	N/A
Employee Benefits	53,329	(53,329)	-	3,985	(3,985)	N/A
Contracted Services	2,250	(2,250)	-	-	-	N/A
Supplies and Materials	33,315	(11,750)	21,565	737	20,828	3.42%
Other Charges	92,450	(92,450)	-	-	-	N/A
Warehouse and School Mail						
Personal Services	284,000	-	284,000	140,820	143,180	49.58%
Employee Benefits	81,620	-	81,620	37,719	43,901	46.21%
Contracted Services	101,590	-	101,590	33,815	67,775	33.29%
Supplies and Materials	17,250	-	17,250	6,238	11,012	36.16%
Office of the Chief Operating Officer						
Personal Services	171,000	1,275	172,275	86,655	85,620	50.30%
Employee Benefits	34,962	(1,275)	33,687	17,449	16,238	51.80%
Contracted Services	600	-	600	-	600	0.00%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	1,185,000	-	1,185,000	946,041	238,959	79.83%
Disparities in Education Outcomes						
Personal Services	1,015,000	-	1,015,000	438,294	576,706	43.18%
Employee Benefits	327,081	-	327,081	156,334	170,747	47.80%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	20,000	-	20,000	-	20,000	0.00%
Other Charges	170,000	-	170,000	15,381	154,619	9.05%
Project Graduation						
Contracted Services	500,000	-	500,000	250,000	250,000	50.00%
Emerald Charter						
Contracted Services	-	500	500	500	-	100.00%
Other Charges	3,921,000	2,500	3,923,500	1,932,739	1,990,761	49.26%
Other Charges						
Personal Services	2,866,103	(160,800)	2,705,303	240,631	2,464,672	8.89%
Employee Benefits	2,857,983	-	2,857,983	2,870,389	(12,406)	100.43%
Contracted Services	107,193	-	107,193	-	107,193	0.00%
Other Charges	5,826,161	-	5,826,161	1,592,500	4,233,661	27.33%
Payments to Primary Governments	13,357,035	-	13,357,035	-	13,357,035	0.00%
Debt Service						
Debt Service	2,370,267	-	2,370,267	1,196,616	1,173,651	50.48%
Total Support Services	202,182,681	2,027,920	204,210,601	88,123,562	116,087,039	43.15%
Total Expenditures	482,808,000	6,370,484	489,178,484	217,237,534	271,940,950	44.41%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended December 31, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	162,000	(5,822,810)	(5,645,300)	5,801,752	11,447,052	-102.77%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,560,000	-	1,560,000	-	(1,560,000)	0.00%
Transfers To Other Funds	(1,722,000)	(35,000)	(1,757,000)	(1,008,500)	748,500	57.40%
Total Other Financing Sources (Uses)	(162,000)	(35,000)	(197,000)	(1,008,500)	(811,500)	511.93%
Net Change in Fund Balances	\$ -	\$ (5,857,810)	\$ (5,842,300)	\$ 4,793,252	\$ 10,635,552	-82.04%

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

BUDGET SUMMARY

December 31, 2018

Where It Comes From:

	Adopted Budget 2018-19	% of Budget	Actual Collections July - December	% of Budget Collected
Local Taxes	482,199,146	60.9%	214,360,187	27.1%
Licenses & Permits	4,982,260	0.6%	1,019,986	0.1%
Fines, Forfeitures, & Penalties	1,964,250	0.2%	748,187	0.1%
Charges for Current Services	8,711,891	1.1%	3,888,487	0.5%
Other Local Revenue	9,410,897	1.2%	6,392,378	0.8%
Official Fees	11,235,000	1.4%	1,230,830	0.2%
State of Tennessee	239,438,910	30.2%	116,773,125	14.7%
Federal Government	1,581,688	0.2%	682,063	0.1%
Govt & Citizens Groups	177,500	0.0%	122,477	0.0%
Other	32,665,915	4.1%	3,757,000	0.5%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 348,974,720</u>	<u>44.0%</u>

Where It Goes by Function:

	Adopted Budget 2018-19	% of Budget	Actual Spending July - December	% of Budget Spent
Schools	484,530,000	61.1%	218,246,093	27.5%
General Government	13,390,435	1.7%	8,612,812	1.1%
Finance	16,815,390	2.1%	8,427,277	1.1%
Administration of Justice	20,049,081	2.5%	9,135,272	1.2%
Debt Service	77,750,000	9.8%	14,533,670	1.8%
Public Safety	87,561,934	11.1%	42,854,942	5.4%
Health & Welfare	23,598,905	3.0%	10,786,903	1.4%
Public Libraries	13,958,900	1.8%	7,133,485	0.9%
Public Works	16,708,652	2.1%	7,046,104	0.9%
Tourism, Social & Cultural	13,227,538	1.7%	6,084,988	0.8%
Agricultural/Natrual Resources	586,457	0.1%	66,080	0.0%
Other	19,852,843	2.5%	17,161,449	2.2%
Solid Waste	4,337,322	0.5%	2,224,806	0.3%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 352,313,881</u>	<u>44.5%</u>

Where It Goes by Category:

	Adopted Budget 2018-19	% of Budget	Actual Spending July - December	% of Budget Spent
Personnal Services	412,176,280	52.0%	182,767,871	23.1%
Employees Benefits	127,914,217	16.1%	64,059,654	8.1%
Contractual Services	62,416,702	7.9%	30,493,415	3.8%
Supplies and Materials	42,568,100	5.4%	23,312,818	2.9%
Other Charges	69,169,937	8.7%	35,949,592	4.5%
Debt Service	77,779,667	9.8%	15,145,411	1.9%
Capital Outlay	342,554	0.0%	585,120	0.1%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 352,313,881</u>	<u>44.5%</u>

Knox County, Tennessee Property Tax Collection Summary - December 2018

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

Fund #	Fund Name	Actual YTD 17-18	Actual YTD 18-19	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	60,993,549	61,040,193	46,644	0.08%	53.53%
141	General Purpose School Fund	54,839,372	54,882,658	43,286	0.08%	53.07%
151	General Debt Service Fund	29,477,335	29,500,343	23,008	0.08%	53.86%
Totals		145,310,256	145,423,194	112,938	0.08%	53.42%

Knox County, Tennessee
Sales Tax Collection Summary - December 2018

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

Fund #	Fund Name	Actual YTD 17-18	Actual YTD 18-19	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	3,276,547	3,602,548	326,001	9.9%	66.7%
131	Highway	2,521,697	2,608,742	87,045	3.5%	46.2%
141	School Operations	60,750,655	64,076,354	3,325,699	5.5%	42.8%
Total		66,548,899	70,287,644	3,738,745	5.6%	43.0%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
December 31, 2018

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	30,541.00	
1010020 Bad Check Unit	-	
1010030 Bad Check Unit	-	
1010310 Circuit Court Clerk's Office	1,931.00	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	22.00	
1010620 Chancery Court	739.00	
1010910 County Commission	11,492.00	
1010920 Internal Audit	1,910.00	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011505 Criminal/4th Court Clerk Administration	3,471.00	
1011510 4th Circuit Court Clerk's Office	-	
1011520 Criminal Court Clerk's Office	-	
1011530 Criminal Sessions Clerk's Office	-	
1011531 Criminal Court Technology Upgrade	-	
1011810 Election Office	7,173.00	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012133 Domestic Magistrate	-	
1012140 General Sessions Court Judges	5,638.00	
1012150 Jury Commission	-	
1012410 Juvenile Court Judges	6,933.00	
1012420 IV-D Referee Program	775.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	3,097.00	
1013210 Law Director's Office	12,983.00	
1013310 County Mayor	4,627.00	
1013320 ADA Office	-	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	-	
1013610 Human Resources	1,345.00	
1003910 Mail Room	-	
1014210 Probation Officers	-	
1014810 Park Maintenance	1,672.00	
1014830 Recreation Administration	1,301.00	
1014845 Sport Operations	-	
1015141 Constituent Services	-	
1015142 Senior Citizens/Volunteer Svcs	351.00	
1015145 Frank Strang Senior Center	-	
1015146 Senior Center-South Knox	-	
1015147 Senior Center-Halls	-	
1015148 Senior Center-Corryton	-	
1015149 Senior Center-Carter	-	
1015150 Karns Senior Center	9.00	
1015160 Veteran's Services	-	
1015165 Neighborhood and Community Development	300.00	
1015400 Support Services	1,772.00	
1015403 Preventive Health Service	9,435.00	
1015406 Dental Services	2,293.00	
1015409 Emergency Medical Services	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
December 31, 2018

Accounting Unit	Amount	Fund Subtotal
1015412 Food & Restaurant Inspect	2,783.00	
1015415 Health Administration	4,639.00	
1015421 Community Development and Planning	3,591.00	
1015424 Indigent Care	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1005442 School Health Program	-	
1015445 Social Services	-	
1015448 Ground Water Services	300.00	
1015454 Disease Surveillance & Inv.	3,947.00	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	2,909.00	
1015710 Finance	8,103.00	
1016010 Purchasing	9,738.00	
1016015 Real Property Maint. Division	762.00	
1016020 Property Management	-	
1016030 County Building Maint.	3,508.00	
1016910 Official's Expense	-	
1016935 Transition Period	210.00	
1016950 Miscellaneous	-	
1017510 Fire Prevention Control	4,413.00	
1017520 Soil Conservation Dist	-	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	5,481.00	
1017920 Records Management	-	
1018110 Sheriff's Merit System	874.00	
1018310 Property Assessor	9,343.00	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	30,375.00	
1018710 Register of Deeds' Office	3,096.00	
1018720 Register of Deeds-Data Processing	4,604.00	
1018900 Court Officer	-	
1018903 Sheriff's Administration	11,981.00	
1018906 Records & Communication	-	
1018912 Training	6,074.00	
1018915 Planning & Development	-	
1018918 Stop Violence Against Women	375.00	
1018921 Patrol Division	9,080.00	
1018924 Warrants	22,776.00	
1018927 Detectives	1,209.00	
1018930 Forensic Services	998.00	
1018933 Juvenile Division	199.00	
1018936 Special Teams	2,229.00	
1018942 Narcotics	4,719.00	
1018943 VICE	-	
1018945 Internal Affairs	4,023.00	
1018947 Organized Retail Crime	5,872.00	
1018948 Special Services	4,569.00	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
December 31, 2018

Accounting Unit	Amount	Fund Subtotal
1018957 Auxiliary Services	-	
1018960 Correctional Facility	25,251.00	
1018965 Explorer Post	-	
1018973 Medical Examiner	10,348.00	
1018993 Sheriff Animal Control	2,131.00	
1019710 County Trustee's Office	11,209.00	
1008972 Coronor	-	
TOTAL GENERAL FUND		331,529
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	-	
1160120 Convenience Centers	559.00	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
TOTAL SOLID WASTE FUND		559
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	3,196.00	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		3,196
1310110 Highway Administration	5,765.00	
1310120 Project Manager	567.00	
1310130 Stormwater Management	8,731.00	
1310135 Stormwater Ordinance Violation	-	
1310210 Highway/Bridge Maintenance	1,461.00	
1310220 Traffic Control	415.00	
1310410 Engineering	835.00	
TOTAL ENGINEERING & PUBLIC WORKS FUND		17,774
171100 Regular Instruction	668.00	
171102 Basic Elementary Instruction	-	
171107 Excellence thru Literacy	-	
171114 PE K-12 Health Wellness Instruction	-	
171115 Elementary School Reading	-	
171118 Talented & Gifted Instruction	-	
171121 General School	-	
171124 Urban Schools	-	
171125 Athletics	-	
171134 Student Assistance Service	-	
171139 Magnet Department	-	
171144 ELL Instruction	4,581.00	
171147 District Stem	-	
171200 Special Education Instruction	-	
171300 Career & Technical Instruction	1,859.00	
172120 Health Services	9,757.00	
172130 Student Support Services	994.00	
172132 Curriculum	-	
172133 Transfer Department	-	
172134 Guidance	-	
172201 Math Support	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
December 31, 2018

Accounting Unit	Amount	Fund Subtotal
172202 Choral Music Support	122.00	
172203 PE K12 Health Wellness Support	1,392.00	
172205 Social Studies Support	-	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	-	
172209 High School PE/Wellness	-	
172210 Regular Instruction Support	2,878.00	
172213 Section 504 Support	-	
172214 Instruction Program	-	
172216 Libraries/Audiovisual	-	
172217 Instructional Staff Development	-	
172218 Art Support	-	
172219 Basic Elementary Support	270.00	
172220 Special Education Support	42,320.00	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	56.00	
172223 World Languages Support	29.00	
172224 Language Arts Support	-	
172250 Instructional Technology	1,313.00	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	13,806.00	
172261 Humanities	21.00	
172310 Board of Education	-	
172320 Office of the Superintendent	2,781.00	
172410 Office of Principal	-	
172510 Fiscal Services	1,614.00	
172520 Human Resources	-	
172530 HR Employee Benefits	-	
172619 Security	1,658.00	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	1,386.00	
172710 Transportation	3,900.00	
172711 Regular Contracts	-	
172812 Technology	-	
172813 Instructional Technology	-	
172823 Public Affairs	1,199.00	
172824 Minority Recruiting	-	
172825 Office of Accountability	-	
172826 Office of Innovation	-	
172835 Warehouse and School Mailroom	-	
TOTAL SCHOOL FUND	92,604	92,604
 GRAND TOTAL	445,662	445,662

ADOPTED BUDGETS FOR 2018-2019 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1881	Approved by Board	186,749,095.00	
1-1879	Reappropriating Encumbrances from FY18	921,525.02	
1-1805	Teen Academy	300.00	
1-1806	Sexual Offender Registration	150.00	
3-6	Designations	4,874,481.00	
3-266	Inmate Money	1,128.52	
3-268	Sexual Offender Registration	300.00	
3-477	Retail Crime	2,226.00	
4-54	Victim Assistance	4,237.30	
4-356	Retail Crime	7,972.00	
4-450	Retail Crime	1,373.00	
4-453	Sexual Offender Registration	1,800.00	
4-492	Victim Assistance	4,648.12	
5-491	Sexual Offender Registration	1,800.00	
5-494	Organized Retail Crime	1,000.00	
5-495	Inmate Money	1,064.83	
5-496	Interchange Money	12,101.96	
6-76	Interchange Money	13,631.31	
6-77	Inmate Money	653.84	
6-92	Sexual Offender Registration	1,800.00	
6-201	Inmate Money	972.16	
6-335	Victim Assistance	4,429.44	
6-553	Theft Money	13,050.92	
6-554	Sexual Offender Registration	300.00	
6-730	Victim Assistance	4,487.55	
6-958	Interchange Money	11,436.70	
6-1210	Sexual Offender Registration	150.00	
6-1447	Inmate Money	891.47	192,637,006.14
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1881	Approved by Board	112,292.00	112,292.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1881	Approved by Board	13,958,900.00	
1-1879	Reappropriating Encumbrances from FY18	3,224.00	
1-1873	Estimate & Appropriate Rothrock Estates	76,529.00	
2-1604	Designations	163,300.00	14,201,953.00
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1881	Approved by Board	4,398,518.00	4,398,518.00
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1881	Approved by Board	862,500.00	
1-1879	Reappropriating Encumbrances from FY18	109,551.20	972,051.20
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1881	Approved by Board	8,000,000.00	
2-1595	Designations	130,000.00	8,130,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1881	Approved by Board	160,000.00	
1-1879	Reappropriating Encumbrances from FY18	850.00	
4-1805	PM Grant Budget	107,215.16	
4-1806	A-Grant Budget	512,823.90	780,889.06

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

1-1881	Approved by Board	16,708,652.00	
1-1879	Reappropriating Encumbrances from FY18	190,647.73	
3-34	Designations	1,255,989.26	
4-991	Manual Liquidation of Contract with CDM Smith, Inc.	(2,745.00)	18,152,543.99

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

1-1881	Approved by Board	484,530,000.00	
1-1879	Reappropriating Encumbrances from FY18	1,566,416.08	
1-328	Estimate & Appropriate CTE	1,752.00	
1-383	Designations	4,275,881.00	
1-385	Estimate & Appropriate BEP	538,000.00	
2-448	Estimate & Appropriate Library & Media Services	300.00	
2-1240	Estimate & Appropriate Health & Wellness	1,000.00	
3-938	Estimate & Appropriate Elementary Support	2,167.00	
5-194	Estimate & Appropriate Educational Materials	4,455.00	
6-855	Estimate & Appropriate Health Services	15,510.00	490,935,481.08

151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151

1-1881	Approved by Board	77,750,000.00	77,750,000.00
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261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261

1-1881	Approved by Board	2,854,717.00	2,854,717.00
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263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263

1-1881	Approved by Board	30,899,979.43	30,899,979.43
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266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266

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

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

1-1881	Approved by Board	404,174.49	404,174.49
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270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270

1-1881	Approved by Board	35,044,641.04	35,044,641.04
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274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274

1-1881	Approved by Board	10,730,359.33	
1-1879	Reappropriating Encumbrances from FY18	48,705.00	10,779,064.33

276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276

1-1881	Approved by Board	962,418.22	962,418.22
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351 --- ADOPTED BUDGET FOR SALES TAX FUND 351

4-1178	September Sales Tax	5,442,235.13	
4-1179	October Sales Tax	4,198,939.94	
5-1047	November Sales Tax	4,134,586.30	
6-1100	December Sales Tax	4,212,735.82	17,988,497.19

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

1-1881	Approved by Board	1,095,000.00	
1-1879	Reappropriating Encumbrances from FY18	10,119.54	1,105,119.54

950 --- ADOPTED BUDGET FOR MPC FUND 950

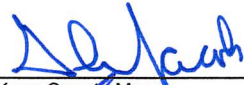
1-1881	Approved by Board	6,155,028.00	
1-1879	Reappropriating Encumbrances from FY18	460,692.74	6,615,720.74

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

1-1881	Approved by Board	11,215,407.34	
1-1879	Reappropriating Encumbrances from FY18	2,965,072.90	
3-1220	Budget Amendments passed by Finance Committee	153,226.10	
5-858	Estimate & Appropriate for CAD System	20,000.00	14,353,706.34

954 --- ADOPTED BUDGET FOR GIS FUND 954

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



Knox County Mayor



Knox County Senior Director of Finance

DRAFT