

# Budget Report to Citizenry



## Knox County, Tennessee

For the Year Ended  
June 30, 2017

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the year ended June 30, 2017*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

December 22, 2017

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

The Knox County Budget Report to the Citizenry for the fiscal year ended June 30, 2017, is hereby submitted. This is a supplementary report to the Knox County Comprehensive Annual Financial Report (CAFR). The purpose of this report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission. This separately issued report is required by generally accepted accounting principles because the CAFR's budget and actual schedules are not intended to present compliance at that level.

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

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

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

Sincerely,

Chris Caldwell  
Senior Director of Finance

## **GENERAL FUND**

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

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 119,012,000	\$ 484,303	\$ 119,496,303	\$ 119,970,100	\$ 473,797	100.40%
County Local Option Taxes	15,854,000	69,928	15,923,928	17,370,125	1,446,197	109.08%
Wheel Taxes	525,000	-	525,000	549,150	24,150	104.60%
<b>Total Local Taxes</b>	<b>135,391,000</b>	<b>554,231</b>	<b>135,945,231</b>	<b>137,889,375</b>	<b>1,944,144</b>	<b>101.43%</b>
<i>Licenses and Permits:</i>						
Licenses	3,150,000	-	3,150,000	3,158,902	8,902	100.28%
Permits	1,542,750	-	1,542,750	1,734,475	191,725	112.43%
<b>Total Licenses and Permits</b>	<b>4,692,750</b>	<b>-</b>	<b>4,692,750</b>	<b>4,893,377</b>	<b>200,627</b>	<b>104.28%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	15,200	10,200	304.00%
Circuit Court	150	15,454	15,604	15,549	(55)	99.65%
Criminal Court	791,250	124,518	915,768	803,238	(112,530)	87.71%
Juvenile Court	1,031,700	-	1,031,700	1,375,294	343,594	133.30%
Other Fines, Forfeitures & Penalties	78,000	36,411	114,411	189,941	75,530	166.02%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,906,100</b>	<b>176,383</b>	<b>2,082,483</b>	<b>2,399,222</b>	<b>316,739</b>	<b>115.21%</b>
<i>Charges for Current Services:</i>	<b>6,666,200</b>	<b>125,985</b>	<b>6,792,185</b>	<b>7,674,607</b>	<b>882,422</b>	<b>112.99%</b>
<i>Other Local Revenues:</i>	<b>4,277,738</b>	<b>118,249</b>	<b>4,395,987</b>	<b>5,119,448</b>	<b>723,461</b>	<b>116.46%</b>
<i>State of Tennessee:</i>						
Prisoner Board	2,020,000	-	2,020,000	2,165,425	145,425	107.20%
Other State Revenues	8,140,980	2,437,169	10,578,149	11,033,397	455,248	104.30%
<b>Total State of Tennessee</b>	<b>10,160,980</b>	<b>2,437,169</b>	<b>12,598,149</b>	<b>13,198,822</b>	<b>600,673</b>	<b>104.77%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,199,000	-	1,199,000	1,122,518	(76,482)	93.62%
<b>Total Federal Government</b>	<b>1,199,000</b>	<b>-</b>	<b>1,199,000</b>	<b>1,122,518</b>	<b>(76,482)</b>	<b>93.62%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	115,000	-	115,000	51,808	(63,192)	45.05%
Citizen Groups	-	20,354	20,354	44,785	24,431	220.03%
CAC Debt Payment	165,971	-	165,971	165,971	-	100.00%
<b>Total Other Governments and Citizen Groups</b>	<b>280,971</b>	<b>20,354</b>	<b>301,325</b>	<b>262,564</b>	<b>(38,761)</b>	<b>87.14%</b>
<b>Total Revenues</b>	<b>164,574,739</b>	<b>3,432,371</b>	<b>168,007,110</b>	<b>172,559,933</b>	<b>4,552,823</b>	<b>102.71%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	344,891	19,200	364,091	364,088	3	100.00%
Employee Benefits	167,426	1,150	168,576	168,554	22	99.99%
Contracted Services	47,225	-	47,225	46,850	375	99.21%
Supplies and Materials	6,500	(3,432)	3,068	2,973	95	96.90%
Other Charges	22,250	-	22,250	22,250	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Commission Discretionary</b>						
Other Charges	55,000	2,750	57,750	57,714	36	99.94%
<b>Internal Audit</b>						
Personal Services	307,882	(19,600)	288,282	281,292	6,990	97.58%
Employee Benefits	98,664	(13,000)	85,664	78,833	6,831	92.03%
Contracted Services	26,770	(14,800)	11,970	11,859	111	99.07%
Supplies and Materials	10,255	2,000	12,255	9,723	2,532	79.34%
Other Charges	649	-	649	649	-	100.00%
<b>Audit Committee</b>						
Personal Services	5,760	(550)	5,210	-	5,210	0.00%
Employee Benefits	441	-	441	-	441	0.00%
Contracted Services	-	550	550	519	31	94.36%
<b>Ethics Committee</b>						
Contracted Services	250	-	250	50	200	20.00%
Supplies and Materials	50	-	50	-	50	0.00%
<b>Codes Commission</b>						
Contracted Services	9,000	(5,100)	3,900	3,806	94	97.59%
<b>County Clerk</b>						
Contracted Services	523,982	-	523,982	511,260	12,722	97.57%
Supplies and Materials	91,166	-	91,166	84,189	6,977	92.35%
Other Charges	914	-	914	914	-	100.00%
Capital Outlay	-	2,448	2,448	1,903	545	77.74%
<b>Election Commission</b>						
Personal Services	1,552,814	(216,000)	1,336,814	1,335,903	911	99.93%
Employee Benefits	216,755	36,500	253,255	253,246	9	100.00%
Contracted Services	414,500	(46,750)	367,750	367,103	647	99.82%
Supplies and Materials	30,750	24,289	55,039	54,784	255	99.54%
Other Charges	2,592	-	2,592	2,592	-	100.00%
Capital Outlay	-	187,100	187,100	182,916	4,184	97.76%
<b>Law Department</b>						
Personal Services	1,526,556	18,500	1,545,056	1,544,951	105	99.99%
Employee Benefits	371,854	12,400	384,254	384,218	36	99.99%
Contracted Services	115,805	(30,800)	85,005	80,765	4,240	95.01%
Supplies and Materials	34,750	(12,500)	22,250	21,822	428	98.08%
Other Charges	649	-	649	649	-	100.00%
<b>County Mayor</b>						
Personal Services	619,750	9,550	629,300	629,285	15	100.00%
Employee Benefits	143,404	3,560	146,964	146,955	9	99.99%
Contracted Services	41,700	9,300	51,000	50,974	26	99.95%
Supplies and Materials	12,000	(6,600)	5,400	4,358	1,042	80.70%
Other Charges	3,759	(2,600)	1,159	1,159	-	100.00%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	62,039	12,450	74,489	74,454	35	99.95%
Employee Benefits	15,490	7,250	22,740	22,697	43	99.81%
Contracted Services	13,700	(4,200)	9,500	9,494	6	99.94%
Supplies and Materials	2,050	(1,800)	250	222	28	88.80%
Other Charges	649	-	649	649	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	69,928	69,928	69,928	-	100.00%
<b>Human Resources Department</b>						
Personal Services	550,274	15,600	565,874	565,792	82	99.99%
Employee Benefits	182,816	3,050	185,866	185,848	18	99.99%
Contracted Services	48,870	7,600	56,470	56,421	49	99.91%
Supplies and Materials	5,750	-	5,750	1,899	3,851	33.03%
Other Charges	3,264	-	3,264	3,264	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	182,145	(82,100)	100,045	100,028	17	99.98%
Employee Benefits	52,011	(24,600)	27,411	27,315	96	99.65%
Contracted Services	12,500	(1,600)	10,900	9,320	1,580	85.50%
Supplies and Materials	1,750	1,600	3,350	3,345	5	99.85%
Other Charges	10,363	-	10,363	10,363	-	100.00%
<b>Finance Department</b>						
Personal Services	1,612,263	(24,000)	1,588,263	1,588,078	185	99.99%
Employee Benefits	458,294	(17,800)	440,494	440,471	23	99.99%
Contracted Services	93,150	(10,856)	82,294	81,729	565	99.31%
Supplies and Materials	37,150	25,889	63,039	62,992	47	99.93%
Other Charges	1,149	-	1,149	931	218	81.03%
Capital Outlay	-	4,200	4,200	4,159	41	99.02%
<b>Purchasing Department</b>						
Personal Services	603,518	(65,940)	537,578	537,574	4	100.00%
Employee Benefits	202,380	(22,550)	179,830	179,827	3	100.00%
Contracted Services	39,450	(10,435)	29,015	29,011	4	99.99%
Supplies and Materials	15,100	-	15,100	6,370	8,730	42.19%
Other Charges	5,097	-	5,097	5,097	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	342,537	1,550	344,087	344,043	44	99.99%
Employee Benefits	92,367	12,300	104,667	104,620	47	99.96%
Contracted Services	70,000	(17,650)	52,350	36,370	15,980	69.47%
Supplies and Materials	6,000	-	6,000	4,200	1,800	70.00%
Other Charges	249	-	249	249	-	100.00%
<b>Property Management</b>						
Personal Services	148,560	-	148,560	135,602	12,958	91.28%
Employee Benefits	65,989	(19,100)	46,889	46,824	65	99.86%
Contracted Services	17,900	(13,900)	4,000	3,947	53	98.68%
Supplies and Materials	8,000	-	8,000	5,572	2,428	69.65%
Other Charges	649	-	649	649	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	6,000	-	6,000	3,157	2,843	52.62%
Supplies and Materials	2,000	-	2,000	55	1,945	2.75%
<b>County Buildings Maintenance</b>						
Personal Services	413,545	15,962	429,507	428,866	641	99.85%
Employee Benefits	128,407	3,534	131,941	131,941	-	100.00%
Contracted Services	14,575	(5,210)	9,365	9,365	-	100.00%
Supplies and Materials	30,900	5,306	36,206	36,206	-	100.00%
Other Charges	57,434	-	57,434	57,434	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	108,278	1,500	109,778	109,698	80	99.93%
Employee Benefits	35,473	200	35,673	35,650	23	99.94%
<b>Planning</b>						
Contracted Services	700,000	-	700,000	700,000	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	393,788	-	393,788	393,174	614	99.84%
<b>Codes Administration</b>						
Personal Services	1,085,130	7,134	1,092,264	1,092,264	-	100.00%
Employee Benefits	334,497	6,103	340,600	340,600	-	100.00%
Contracted Services	68,700	-	68,700	68,196	504	99.27%
Supplies and Materials	41,500	6,012	47,512	47,512	-	100.00%
Other Charges	93,145	-	93,145	93,145	-	100.00%



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Information Technology</b>						
Personal Services	3,057,355	(170,000)	2,887,355	2,883,826	3,529	99.88%
Employee Benefits	848,520	(27,800)	820,720	820,708	12	100.00%
Contracted Services	1,321,450	(137,154)	1,184,296	1,152,235	32,061	97.29%
Supplies and Materials	39,800	-	39,800	33,316	6,484	83.71%
Other Charges	6,282	-	6,282	5,958	324	94.84%
<b>Records Management</b>						
Personal Services	263,465	-	263,465	262,471	994	99.62%
Employee Benefits	119,101	(4,700)	114,401	114,358	43	99.96%
Contracted Services	13,000	320	13,320	13,307	13	99.90%
Supplies and Materials	6,100	-	6,100	5,472	628	89.70%
Other Charges	3,264	-	3,264	3,264	-	100.00%
Capital Outlay	-	37,500	37,500	24,997	12,503	66.66%
<b>Sheriff's Merit System</b>						
Personal Services	173,451	560	174,011	174,004	7	100.00%
Employee Benefits	50,064	800	50,864	50,842	22	99.96%
Contracted Services	15,750	2,060	17,810	17,710	100	99.44%
Supplies and Materials	7,000	1,000	8,000	7,804	196	97.55%
<b>Property Assessor</b>						
Personal Services	2,132,895	(134,000)	1,998,895	1,998,816	79	100.00%
Employee Benefits	738,807	(26,800)	712,007	711,973	34	100.00%
Contracted Services	862,358	(126,402)	735,956	665,228	70,728	90.39%
Supplies and Materials	54,000	600	54,600	47,546	7,054	87.08%
Other Charges	4,609	175	4,784	4,784	-	100.00%
Capital Outlay	-	123,350	123,350	60,279	63,071	48.87%
<b>Equalization Board</b>						
Personal Services	20,806	-	20,806	20,057	749	96.40%
Employee Benefits	1,591	-	1,591	1,534	57	96.42%
Contracted Services	2,100	-	2,100	984	1,116	46.86%
Supplies and Materials	200	-	200	-	200	0.00%
<b>Register of Deeds</b>						
Contracted Services	59,400	4,310	63,710	59,789	3,921	93.85%
Supplies and Materials	10,250	1,450	11,700	11,687	13	99.89%
Other Charges	3,665	-	3,665	3,665	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Employee Benefits	4,000	-	4,000	-	4,000	0.00%
Contracted Services	64,633	-	64,633	49,842	14,791	77.12%
Supplies and Materials	81,367	-	81,367	15,794	65,573	19.41%
<b>County Trustee's Office</b>						
Contracted Services	692,000	(199,478)	492,522	491,666	856	99.83%
Supplies and Materials	100,000	(35,879)	64,121	51,924	12,197	80.98%
Other Charges	14,657	11,548	26,205	26,204	1	100.00%
<b>Payments to Component Units</b>	5,603,874	-	5,603,874	5,603,874	-	100.00%
<b>Total Finance and Administration</b>	31,659,372	(835,548)	30,823,824	30,411,641	412,183	98.66%
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	2,084,091	17,800	2,101,891	2,101,834	57	100.00%
Employee Benefits	807,795	(26,600)	781,195	779,572	1,623	99.79%
Contracted Services	125,850	365	126,215	124,716	1,499	98.81%
Supplies and Materials	65,000	-	65,000	55,878	9,122	85.97%
Other Charges	649	-	649	585	64	90.14%
<b>Bad Check Unit</b>						
Personal Services	-	1,000	1,000	649	351	64.90%
Employee Benefits	-	200	200	51	149	25.50%
Contracted Services	-	15,000	15,000	13,825	1,175	92.17%



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Attorney General Forfeitures</b>						
Contracted Services	-	8,800	8,800	8,775	25	99.72%
<b>Circuit Court Clerk</b>						
Contracted Services	78,000	-	78,000	60,975	17,025	78.17%
Supplies and Materials	9,300	20,069	29,369	7,311	22,058	24.89%
Other Charges	1,203	-	1,203	1,203	-	100.00%
Capital Outlay	-	34,088	34,088	33,909	179	99.47%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	43,100	(22,000)	21,100	20,708	392	98.14%
Supplies and Materials	9,000	1,500	10,500	10,445	55	99.48%
Other Charges	649	-	649	649	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	577,165	(39,840)	537,325	537,317	8	100.00%
Employee Benefits	222,524	(15,000)	207,524	207,154	370	99.82%
Contracted Services	40,250	200	40,450	28,633	11,817	70.79%
Supplies and Materials	7,400	15,000	22,400	9,786	12,614	43.69%
Other Charges	3,252	-	3,252	3,252	-	100.00%
<b>Probate Court</b>						
Contracted Services	38,200	990	39,190	32,450	6,740	82.80%
Supplies and Materials	7,500	-	7,500	3,625	3,875	48.33%
Other Charges	823	-	823	823	-	100.00%
<b>Chancery Court</b>						
Contracted Services	66,900	(12,000)	54,900	54,279	621	98.87%
Supplies and Materials	18,220	(4,000)	14,220	13,871	349	97.55%
Other Charges	1,049	300	1,349	1,349	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	18,524	7,078	25,602	25,587	15	99.94%
Supplies and Materials	42,200	24,650	66,850	66,827	23	99.97%
<b>4th Circuit Court Clerk</b>						
Contracted Services	51,500	2,339	53,839	52,484	1,355	97.48%
Supplies and Materials	10,750	5,900	16,650	16,500	150	99.10%
Other Charges	1,203	-	1,203	1,203	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	75,250	(4,100)	71,150	68,163	2,987	95.80%
Supplies and Materials	18,800	11,752	30,552	28,689	1,863	93.90%
Other Charges	19,172	-	19,172	19,172	-	100.00%
Capital Outlay	-	53,202	53,202	53,202	-	100.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,000	(1,828)	83,172	80,941	2,231	97.32%
Supplies and Materials	15,550	8,757	24,307	23,533	774	96.82%
Other Charges	18,309	-	18,309	18,309	-	100.00%
<b>Court Technology Upgrade</b>						
Contracted Services	-	500	500	227	273	45.40%
Supplies and Materials	-	-	-	20,801	(20,801)	N/A
<b>Victims Advocate Program</b>						
Contracted Services	-	28,700	28,700	28,612	88	99.69%
<b>Circuit Court Judges</b>						
Contracted Services	7,525	-	7,525	5,885	1,640	78.21%
Supplies and Materials	5,550	-	5,550	3,859	1,691	69.53%
Other Charges	649	-	649	649	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,600	41	7,641	5,203	2,438	68.09%
Supplies and Materials	3,500	-	3,500	2,759	741	78.83%
Other Charges	649	-	649	649	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	5,740	2,050	7,790	7,777	13	99.83%
Supplies and Materials	3,650	525	4,175	4,162	13	99.69%
Other Charges	100,649	9,700	110,349	110,310	39	99.96%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Judges</b>						
Personal Services	1,498,452	35,500	1,533,952	1,533,925	27	100.00%
Employee Benefits	336,588	3,650	340,238	340,217	21	99.99%
Contracted Services	33,210	(8,570)	24,640	24,564	76	99.69%
Supplies and Materials	14,400	1,550	15,950	15,934	16	99.90%
Other Charges	649	80	729	728	1	99.86%
<b>Jury Commission</b>						
Personal Services	173,147	-	173,147	172,378	769	99.56%
Employee Benefits	19,770	-	19,770	19,722	48	99.76%
Contracted Services	11,800	-	11,800	7,237	4,563	61.33%
Supplies and Materials	3,250	-	3,250	2,719	531	83.66%
Other Charges	649	-	649	649	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,132,597	(47,500)	2,085,097	2,085,087	10	100.00%
Employee Benefits	734,991	(41,000)	693,991	693,856	135	99.98%
Contracted Services	362,410	52,004	414,414	376,181	38,233	90.77%
Supplies and Materials	17,900	-	17,900	12,791	5,109	71.46%
Other Charges	100,596	-	100,596	100,535	61	99.94%
Capital Outlay	-	11,597	11,597	11,597	-	100.00%
<b>IV-D Referee Program</b>						
Personal Services	306,165	1,350	307,515	307,502	13	100.00%
Employee Benefits	77,616	2,450	80,066	80,053	13	99.98%
Contracted Services	13,750	(3,200)	10,550	10,529	21	99.80%
Supplies and Materials	1,200	(600)	600	563	37	93.83%
Other Charges	1,832	-	1,832	1,832	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	445,338	(34,840)	410,498	410,493	5	100.00%
Employee Benefits	157,762	(14,580)	143,182	143,180	2	100.00%
Contracted Services	54,750	(480)	54,270	40,545	13,725	74.71%
Supplies and Materials	11,750	-	11,750	3,870	7,880	32.94%
Other Charges	649	-	649	649	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,063,533	46,850	2,110,383	2,110,373	10	100.00%
Employee Benefits	858,530	25,400	883,930	883,902	28	100.00%
Contracted Services	114,280	(17,059)	97,221	96,877	344	99.65%
Supplies and Materials	157,000	29,803	186,803	186,798	5	100.00%
Other Charges	58,566	-	58,566	58,566	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials	-	3,220	3,220	3,183	37	98.85%
<b>Behavioral Health Urgent Care</b>						
Supplies and Materials	200,000	(200,000)	-	-	-	N/A
<b>Probation/Pre-trial Release</b>						
Personal Services	508,368	(21,800)	486,568	486,550	18	100.00%
Employee Benefits	215,502	(40,000)	175,502	175,487	15	99.99%
Contracted Services	16,350	(2,600)	13,750	13,692	58	99.58%
Supplies and Materials	10,000	(185)	9,815	9,127	688	92.99%
Other Charges	1,832	-	1,832	1,832	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	475,000	194,315	669,315	669,261	54	99.99%
<b>Public Defender</b>						
Personal Services	1,300,580	(60,900)	1,239,680	1,239,679	1	100.00%
Employee Benefits	385,663	(10,400)	375,263	375,233	30	99.99%
Contracted Services	198,658	432	199,090	197,050	2,040	98.98%
Supplies and Materials	123,195	(19,375)	103,820	103,530	290	99.72%
Other Charges	(217,728)	220,818	3,090	2,297	793	74.34%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Court Officers</b>						
Contracted Services	13,020	-	13,020	11,668	1,352	89.62%
Supplies and Materials	14,000	-	14,000	13,954	46	99.67%
Other Charges	3,494	-	3,494	3,494	-	100.00%
<i>Total Administration of Justice</i>	17,710,754	251,068	17,961,822	17,799,016	162,806	99.09%
<i>Public Safety:</i>						
<b>Emergency Management</b>						
Contracted Services	75,000	-	75,000	75,000	-	100.00%
Other Charges	3,183	-	3,183	3,183	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	170,000	5,126	175,126	175,126	-	100.00%
<b>Fire Prevention Bureau</b>						
Personal Services	463,808	(37,398)	426,410	423,609	2,801	99.34%
Employee Benefits	146,258	(10,000)	136,258	135,916	342	99.75%
Contracted Services	103,876	-	103,876	101,256	2,620	97.48%
Supplies and Materials	51,450	-	51,450	43,594	7,856	84.73%
Other Charges	1,317	-	1,317	867	450	65.83%
<b>Sheriff's Administration</b>						
Contracted Services	184,230	(22,765)	161,465	160,453	1,012	99.37%
Supplies and Materials	257,200	12,525	269,725	266,725	3,000	98.89%
Other Charges	1,450,000	-	1,450,000	1,450,000	-	100.00%
<b>Records and Communication</b>						
Contracted Services	82,300	2,242	84,542	84,342	200	99.76%
Supplies and Materials	30,100	275	30,375	30,375	-	100.00%
<b>Training</b>						
Contracted Services	53,200	(4,135)	49,065	49,065	-	100.00%
Supplies and Materials	203,750	(23,671)	180,079	179,109	970	99.46%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	5,770	(1,444)	4,326	4,326	-	100.00%
Supplies and Materials	4,000	(2,694)	1,306	1,306	-	100.00%
<b>Stop Violence Against Women</b>						
Contracted Services	28,350	(1,874)	26,476	26,397	79	99.70%
Supplies and Materials	16,150	6,173	22,323	22,323	-	100.00%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	43,354,462	559,070	43,913,532	43,913,532	-	100.00%
Employee Benefits	17,654,081	(384,633)	17,269,448	17,269,448	-	100.00%
Contracted Services	861,250	(67,823)	793,427	793,427	-	100.00%
Supplies and Materials	1,282,250	29,280	1,311,530	1,258,198	53,332	95.93%
Other Charges	30,297	15,940	46,237	42,809	3,428	92.59%
<b>Warrants</b>						
Contracted Services	160,750	(2,391)	158,359	158,359	-	100.00%
Supplies and Materials	96,750	(25,834)	70,916	68,431	2,485	96.50%
<b>Detectives</b>						
Contracted Services	161,200	(29,350)	131,850	131,850	-	100.00%
Supplies and Materials	114,500	(34,108)	80,392	77,458	2,934	96.35%
<b>Forensic Services</b>						
Contracted Services	45,350	(15,000)	30,350	28,011	2,339	92.29%
Supplies and Materials	39,600	(8,393)	31,207	26,810	4,397	85.91%
<b>Juvenile Division</b>						
Contracted Services	16,900	(1,327)	15,573	15,533	40	99.74%
Supplies and Materials	14,400	(4,795)	9,605	9,605	-	100.00%
<b>Special Teams</b>						
Contracted Services	19,300	(7,927)	11,373	11,373	-	100.00%
Supplies and Materials	20,600	(7,143)	13,457	13,457	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Senior Citizen Awareness</b>						
Contracted Services	-	133	133	-	133	0.00%
<b>Narcotics Division</b>						
Contracted Services	248,250	59,076	307,326	302,630	4,696	98.47%
Supplies and Materials	198,500	90,180	288,680	288,680	-	100.00%
Other Charges	16,500	-	16,500	16,500	-	100.00%
<b>VICE</b>						
Contracted Services	-	42,866	42,866	5,494	37,372	12.82%
<b>Internal Affairs</b>						
Contracted Services	8,750	-	8,750	8,341	409	95.33%
Supplies and Materials	6,500	(2,439)	4,061	3,809	252	93.79%
<b>Organized Retail Crime</b>						
Contracted Services	-	13,545	13,545	6,495	7,050	47.95%
<b>Special Services</b>						
Contracted Services	63,350	(19,646)	43,704	38,372	5,332	87.80%
Supplies and Materials	47,000	-	47,000	45,248	1,752	96.27%
<b>Life Skills Program</b>						
Supplies and Materials	-	8,266	8,266	838	7,428	10.14%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	625	625	625	-	100.00%
Supplies and Materials	-	13,477	13,477	734	12,743	5.45%
<b>Sexual Offender Registry</b>						
Contracted Services	-	11,100	11,100	9,484	1,616	85.44%
Supplies and Materials	-	13,750	13,750	-	13,750	0.00%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	8,149	8,149	-	8,149	0.00%
<b>Donations/Sheriff-Target</b>						
Supplies and Materials	-	1,000	1,000	931	69	93.10%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	5,000	5,000	2,008	2,992	40.16%
<b>Auxiliary Services</b>						
Personal Services	301,166	(40,105)	261,061	261,061	-	100.00%
Employee Benefits	41,318	(2,256)	39,062	39,062	-	100.00%
Contracted Services	9,500	(2,401)	7,099	7,099	-	100.00%
Supplies and Materials	13,250	(4,415)	8,835	8,835	-	100.00%
<b>Correctional Facilities</b>						
Contracted Services	1,175,100	(54,319)	1,120,781	1,114,717	6,064	99.46%
Supplies and Materials	4,564,500	326,571	4,891,071	4,805,328	85,743	98.25%
Other Charges	2,512,400	(1,200)	2,511,200	2,511,147	53	100.00%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	140,776	140,776	140,776	-	100.00%
<b>Jail Commissary</b>						
Personal Services	219,207	-	219,207	213,493	5,714	97.39%
Employee Benefits	74,211	14,500	88,711	88,696	15	99.98%
Contracted Services	20,000	-	20,000	9,525	10,475	47.63%
Supplies and Materials	432,000	85,990	517,990	506,616	11,374	97.80%
Other Charges	93,000	10,800	103,800	103,777	23	99.98%
<b>Medical Examiner Operating</b>						
Personal Services	2,202,089	(2,013)	2,200,076	2,200,034	42	100.00%
Employee Benefits	526,620	(12,100)	514,520	514,470	50	99.99%
Contracted Services	502,100	49,739	551,839	546,851	4,988	99.10%
Supplies and Materials	74,500	15,439	89,939	88,249	1,690	98.12%
Other Charges	127,497	2,685	130,182	130,182	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Sheriff's K-9 Donations</b>						
Supplies and Materials	-	9,657	9,657	3,498	6,159	36.22%
<b>Animal Control</b>						
Contracted Services	26,520	-	26,520	23,495	3,025	88.59%
Supplies and Materials	42,500	(1,987)	40,513	32,186	8,327	79.45%
<b>Juvenile Court Officers</b>						
Contracted Services	11,080	-	11,080	3,286	7,794	29.66%
Supplies and Materials	21,750	-	21,750	20,610	1,140	94.76%
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<b>Total Public Safety</b>	81,119,990	718,369	81,838,359	81,493,655	344,704	99.58%
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	2,100	222,900	222,900	-	100.00%
<b>John Tarleton Home</b>						
Contracted Services	848,663	-	848,663	848,663	-	100.00%
<b>Support Services</b>						
Personal Services	1,350,221	91,241	1,441,462	1,441,094	368	99.97%
Employee Benefits	533,663	16,000	549,663	549,523	140	99.97%
Contracted Services	472,515	176,812	649,327	636,342	12,985	98.00%
Supplies and Materials	262,000	(65,000)	197,000	195,258	1,742	99.12%
Other Charges	172,000	(68,000)	104,000	103,039	961	99.08%
Capital Outlay	-	71,300	71,300	70,733	567	99.20%
<b>Preventive Health Service</b>						
Personal Services	1,558,074	(132,145)	1,425,929	1,424,996	933	99.93%
Employee Benefits	533,593	(30,000)	503,593	501,029	2,564	99.49%
Contracted Services	144,600	(63,600)	81,000	80,883	117	99.86%
Supplies and Materials	822,000	(805,000)	17,000	15,462	1,538	90.95%
<b>Dental Services</b>						
Personal Services	862,222	(4,000)	858,222	857,987	235	99.97%
Employee Benefits	269,250	(4,000)	265,250	264,445	805	99.70%
Contracted Services	23,800	7,000	30,800	30,447	353	98.85%
Supplies and Materials	56,300	4,000	60,300	60,268	32	99.95%
<b>Emergency Medical Services</b>						
Personal Services	48,859	215	49,074	49,073	1	100.00%
Employee Benefits	12,052	135	12,187	12,187	-	100.00%
Contracted Services	13,000	(1,160)	11,840	7,505	4,335	63.39%
Supplies and Materials	-	1,710	1,710	1,710	-	100.00%
Other Charges	395,000	275,000	670,000	666,000	4,000	99.40%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	669,869	(34,700)	635,169	635,079	90	99.99%
Employee Benefits	218,967	(10,000)	208,967	208,932	35	99.98%
Contracted Services	22,300	(676)	21,624	17,716	3,908	81.93%
Supplies and Materials	16,500	676	17,176	17,176	-	100.00%
Capital Outlay	-	19,000	19,000	18,999	1	99.99%
<b>Health Administration</b>						
Personal Services	837,060	(25,287)	811,773	811,702	71	99.99%
Employee Benefits	267,098	(44,000)	223,098	223,097	1	100.00%
Contracted Services	53,725	540	54,265	48,495	5,770	89.37%
Supplies and Materials	7,050	-	7,050	2,437	4,613	34.57%
<b>Community Development &amp; Planning</b>						
Personal Services	668,779	(56,000)	612,779	611,949	830	99.86%
Employee Benefits	196,165	(36,000)	160,165	159,701	464	99.71%
Contracted Services	10,650	-	10,650	6,643	4,007	62.38%
Supplies and Materials	5,400	-	5,400	5,268	132	97.56%

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<b>Indigent Medical Care</b>						
Contracted Services	3,950,000	(82,700)	3,867,300	3,867,262	38	100.00%
Supplies and Materials	-	-	-	(3,226)	3,226	N/A
<b>Pharmacy</b>						
Personal Services	34,844	200	35,044	34,995	49	99.86%
Employee Benefits	18,566	(200)	18,366	17,835	531	97.11%
Contracted Services	9,900	-	9,900	1,643	8,257	16.60%
Supplies and Materials	302,000	1,079,000	1,381,000	1,379,384	1,616	99.88%
<b>Primary Care</b>						
Contracted Services	285,000	8,700	293,700	293,686	14	100.00%
<b>Rabies &amp; Animal Control</b>						
Personal Services	9,110	-	9,110	5,910	3,200	64.87%
Employee Benefits	689	1,031	1,720	1,720	-	100.00%
Contracted Services	-	11,796	11,796	11,796	-	100.00%
Supplies and Materials	-	1,536	1,536	1,535	1	99.93%
<b>School Health Program</b>						
Personal Services	40,850	200	41,050	41,028	22	99.95%
Employee Benefits	20,399	100	20,499	20,498	1	100.00%
Contracted Services	430,003	3,900	433,903	433,810	93	99.98%
<b>Social Services</b>						
Personal Services	292,268	(49,309)	242,959	242,597	362	99.85%
Employee Benefits	83,813	(27,610)	56,203	54,082	2,121	96.23%
Contracted Services	6,750	700	7,450	7,416	34	99.54%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	303,345	(9,000)	294,345	293,302	1,043	99.65%
Employee Benefits	158,610	(17,000)	141,610	141,302	308	99.78%
Contracted Services	42,150	(24,000)	18,150	17,660	490	97.30%
Supplies and Materials	9,400	-	9,400	7,706	1,694	81.98%
<b>Vector Control Services</b>						
Contracted Services	3,950	(975)	2,975	2,229	746	74.92%
Supplies and Materials	4,500	975	5,475	5,473	2	99.96%
<b>Disease Surveillance and Investigation</b>						
Personal Services	401,185	6,300	407,485	407,480	5	100.00%
Employee Benefits	120,293	-	120,293	118,333	1,960	98.37%
Contracted Services	113,500	(85,300)	28,200	23,841	4,359	84.54%
Supplies and Materials	32,000	(31,000)	1,000	227	773	22.70%
Other Charges	23,000	(18,000)	5,000	4,546	454	90.92%
<b>Vital Records</b>						
Personal Services	149,980	-	149,980	146,478	3,502	97.67%
Employee Benefits	55,574	-	55,574	55,133	441	99.21%
Contracted Services	68,000	27,000	95,000	94,966	34	99.96%
Supplies and Materials	150	-	150	121	29	80.67%
<b>Women's Health Services</b>						
Personal Services	172,455	753	173,208	173,208	-	100.00%
Employee Benefits	53,079	2,447	55,526	55,489	37	99.93%
Contracted Services	8,500	(1,400)	7,100	7,098	2	99.97%
Supplies and Materials	7,500	(1,800)	5,700	2,672	3,028	46.88%
<b>Community Health Services</b>						
Personal Services	422,060	11,100	433,160	433,114	46	99.99%
Employee Benefits	134,909	3,400	138,309	138,278	31	99.98%
Contracted Services	17,440	21,600	39,040	38,953	87	99.78%
Supplies and Materials	6,208	2,340	8,548	8,536	12	99.86%
<b>Car Seat Program</b>						
Contracted Services	-	7,247	7,247	2,840	4,407	39.19%
Supplies and Materials	20,000	(12,000)	8,000	4,879	3,121	60.99%
<b>Animal Welfare</b>						
Other Charges	723,190	-	723,190	723,190	-	100.00%

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<b>Community Action Committee</b>						
Contracted Services	1,567,419	41,425	1,608,844	1,608,840	4	100.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	209,714	12,866	222,580	222,580	-	100.00%
Employee Benefits	99,255	4,885	104,140	104,140	-	100.00%
Contracted Services	10,250	-	10,250	1,839	8,411	17.94%
Supplies and Materials	8,250	-	8,250	2,202	6,048	26.69%
Other Charges	1,203	-	1,203	1,203	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	166,628	90,000	64.93%
<i>Total Public Health and Welfare</i>	22,480,564	175,368	22,655,932	22,453,195	202,737	99.11%
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,588,866	(22,804)	1,566,062	1,507,236	58,826	96.24%
Employee Benefits	608,941	(5,436)	603,505	603,505	-	100.00%
Contracted Services	250,950	67,359	318,309	315,800	2,509	99.21%
Supplies and Materials	289,500	75,094	364,594	364,585	9	100.00%
Other Charges	343,730	211	343,941	343,941	-	100.00%
<b>Recreation Administration</b>						
Personal Services	522,916	(16,132)	506,784	506,473	311	99.94%
Employee Benefits	134,665	6,440	141,105	141,105	-	100.00%
Contracted Services	267,750	(42,763)	224,987	224,347	640	99.72%
Supplies and Materials	34,250	(13,214)	21,036	21,036	-	100.00%
Other Charges	39,820	(147)	39,673	39,673	-	100.00%
<b>Trial Sponsor Program</b>						
Contracted Services	-	806	806	-	806	0.00%
<b>Tree/Bench Program</b>						
Contracted Services	-	13,957	13,957	8,976	4,981	64.31%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	20,000	20,520	40,520	40,519	1	100.00%
Supplies and Materials	130,000	20,740	150,740	141,261	9,479	93.71%
Capital Outlay	-	245,998	245,998	169,047	76,951	68.72%
<b>Community Outreach</b>						
Personal Services	76,448	350	76,798	76,786	12	99.98%
Employee Benefits	11,848	1,650	13,498	13,485	13	99.90%
<b>Constituent Services</b>						
Personal Services	120,753	(36,300)	84,453	84,432	21	99.98%
Employee Benefits	37,585	(14,100)	23,485	23,434	51	99.78%
Contracted Services	-	13,900	13,900	7,652	6,248	55.05%
Supplies and Materials	-	1,950	1,950	1,927	23	98.82%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	93,142	(12,295)	80,847	80,824	23	99.97%
Employee Benefits	19,989	(450)	19,539	19,495	44	99.77%
Contracted Services	3,700	745	4,445	4,384	61	98.63%
Supplies and Materials	1,050	450	1,500	1,377	123	91.80%
Other Charges	649	-	649	649	-	100.00%
Capital Outlay	-	1	1	-	1	0.00%
<b>Senior Picnic</b>						
Contracted Services	-	7,860	7,860	7,859	1	99.99%
Supplies and Materials	-	12,792	12,792	12,789	3	99.98%
<b>Frank Strang Senior Center</b>						
Personal Services	64,037	11,400	75,437	75,430	7	99.99%
Employee Benefits	15,836	-	15,836	15,758	78	99.51%
Contracted Services	9,200	(3,700)	5,500	5,473	27	99.51%
Supplies and Materials	3,100	550	3,650	3,477	173	95.26%



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Charges	649	-	649	649	-	100.00%
<b>Senior Center-South Knox</b>						
Personal Services	63,875	290	64,165	64,158	7	99.99%
Employee Benefits	15,879	70	15,949	15,944	5	99.97%
Contracted Services	6,300	(1,300)	5,000	4,949	51	98.98%
Supplies and Materials	2,150	(1,000)	1,150	971	179	84.43%
Other Charges	649	-	649	649	-	100.00%
<b>Halls Senior Center</b>						
Personal Services	58,358	260	58,618	58,616	2	100.00%
Employee Benefits	34,772	310	35,082	34,980	102	99.71%
Contracted Services	8,050	(2,100)	5,950	5,872	78	98.69%
Supplies and Materials	6,950	(5,342)	1,608	1,533	75	95.34%
Other Charges	649	-	649	649	-	100.00%
<b>Corryton Senior Center</b>						
Personal Services	51,921	230	52,151	52,150	1	100.00%
Employee Benefits	14,026	4,450	18,476	18,457	19	99.90%
Contracted Services	5,800	(1,400)	4,400	4,386	14	99.68%
Supplies and Materials	3,300	(1,700)	1,600	1,563	37	97.69%
Other Charges	649	-	649	649	-	100.00%
<b>Senior Center-Carter</b>						
Personal Services	57,687	260	57,947	57,942	5	99.99%
Employee Benefits	27,415	5,120	32,535	32,527	8	99.98%
Contracted Services	5,050	160	5,210	5,207	3	99.94%
Supplies and Materials	3,300	-	3,300	2,748	552	83.27%
Other Charges	649	-	649	649	-	100.00%
<b>Karns Center-Carter</b>						
Personal Services	57,687	260	57,947	57,942	5	99.99%
Employee Benefits	15,566	520	16,086	16,079	7	99.96%
Contracted Services	10,900	(4,100)	6,800	6,712	88	98.71%
Supplies and Materials	3,000	167	3,167	2,611	556	82.44%
Other Charges	249	2,820	3,069	3,066	3	99.90%
<b>Total Social and Cultural Services</b>	<b>5,144,205</b>	<b>333,407</b>	<b>5,477,612</b>	<b>5,314,393</b>	<b>163,219</b>	<b>97.02%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	288,302	(5,200)	283,102	283,022	80	99.97%
Employee Benefits	91,642	7,810	99,452	99,448	4	100.00%
Contracted Services	23,200	1,175	24,375	24,365	10	99.96%
Supplies and Materials	6,500	(1,000)	5,500	5,486	14	99.75%
<b>New Harvest Farmer's Market</b>						
Contracted Services	-	4,540	4,540	4,537	3	99.93%
<b>Soil Conservation District</b>						
Personal Services	79,520	352	79,872	79,872	-	100.00%
Employee Benefits	10,922	47	10,969	10,969	-	100.00%
Contracted Services	10,000	-	10,000	7,216	2,784	72.16%
Supplies and Materials	3,550	-	3,550	2,775	775	78.17%
Other Charges	649	-	649	649	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>514,285</b>	<b>7,724</b>	<b>522,009</b>	<b>518,339</b>	<b>3,670</b>	<b>99.30%</b>
<b>Other General Government:</b>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,021,761	844,962	1,866,723	1,025,843	840,880	54.95%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Veteran's Services</b>						
Personal Services	79,845	400	80,245	80,175	70	99.91%
Employee Benefits	24,883	100	24,983	24,976	7	99.97%
Contracted Services	8,800	-	8,800	5,584	3,216	63.45%
Supplies and Materials	1,400	-	1,400	1,357	43	96.93%
Other Charges	649	-	649	649	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	38,936	-	38,936	35,358	3,578	90.81%
<b>Payments to Cities</b>						
Contracted Services	155,000	21,780	176,780	176,778	2	100.00%
<b>Official's Expense</b>						
Contracted Services	5,000	(4,100)	900	-	900	0.00%
<b>Equipment</b>						
Capital Outlay	-	253,525	253,525	253,524	1	100.00%
<b>Audit Services</b>						
Contracted Services	350,000	(48,900)	301,100	301,061	39	99.99%
<b>Miscellaneous</b>						
Personal Services	(150,000)	1,149,520	999,520	999,520	-	100.00%
Employee Benefits	(250,000)	418,921	168,921	168,921	-	100.00%
Contracted Services	155,000	66,318	221,318	210,520	10,798	95.12%
Supplies and Materials	-	29,250	29,250	29,245	5	99.98%
Other Charges	370,280	362,299	732,579	730,763	1,816	99.75%
Capital Outlay	-	75,300	75,300	74,298	1,002	98.67%
<b>PBA Management &amp; Operations</b>						
Other Charges	6,900,000	-	6,900,000	6,900,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	2,675,000	252,611	2,927,611	2,927,611	-	100.00%
<b>Employee Benefits</b>						
Employee Benefits	825,000	320,745	1,145,745	1,145,745	-	100.00%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	150,000	(42,100)	107,900	107,861	39	99.96%
<b>Payments to Component Units</b>						
	665,000	-	665,000	665,000	-	100.00%
<b>Total Other General Government</b>	<b>13,026,554</b>	<b>3,700,631</b>	<b>16,727,185</b>	<b>15,864,789</b>	<b>862,396</b>	<b>94.84%</b>
<b>Other Miscellaneous</b>						
Decrease in Equity Interest in Joint Venture	-	180,513	180,513	180,513	-	100.00%
<b>Total Expenditures</b>	<b>171,655,724</b>	<b>4,531,532</b>	<b>176,187,256</b>	<b>174,035,541</b>	<b>2,151,715</b>	<b>98.78%</b>
<b>Excess (Deficiency) of Revenues</b>						
Over (Under) Expenditures	(7,080,985)	(1,099,161)	(8,180,146)	(1,475,608)	6,704,538	18.04%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,185,000	-	8,185,000	10,900,778	2,715,778	133.18%
Operating Transfers Out - Other Funds	(4,515,267)	(2,278,295)	(6,793,562)	(6,882,078)	(88,516)	101.30%
<b>Total Other Financing Sources (Uses)</b>	<b>3,669,733</b>	<b>(2,278,295)</b>	<b>1,391,438</b>	<b>4,018,700</b>	<b>2,627,262</b>	<b>288.82%</b>
<b>Net Change in Fund Balances</b>	<b>(3,411,252)</b>	<b>(3,377,456)</b>	<b>(6,788,708)</b>	<b>2,543,092</b>	<b>9,331,800.000</b>	<b>-0.3746062</b>
<b>Fund Balance, July 1, 2016</b>	<b>72,281,942</b>	<b>-</b>	<b>72,281,942</b>	<b>72,281,942</b>	<b>-</b>	<b>100.00%</b>
<b>Fund Balance, June 30, 2017</b>	<b>\$ 68,870,690</b>	<b>\$ (3,377,456)</b>	<b>\$ 65,493,234</b>	<b>\$ 74,825,034</b>	<b>\$ 9,331,800</b>	<b>114.25%</b>

## SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 59,800	\$ -	\$ 59,800	\$ 61,657	\$ 1,857	103.11%
<i>Charges for Current Services:</i>						
Fees	4,750	-	4,750	4,630	(120)	97.47%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	450	-	450	201	(249)	44.67%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
<b>Total Revenues</b>	<b>95,000</b>	<b>-</b>	<b>95,000</b>	<b>96,488</b>	<b>1,488</b>	<b>101.57%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	26,369	(1,098)	25,271	22,812	2,459	90.27%
Employee Benefits	3,100	12	3,112	3,111	1	99.97%
Contracted Services	8,650	109	8,759	6,220	2,539	71.01%
Supplies & Materials	71,000	-	71,000	67,720	3,280	95.38%
Other Charges	881	1,086	1,967	1,966	1	99.95%
<i>Total Social and Cultural Services</i>	<b>110,000</b>	<b>109</b>	<b>110,109</b>	<b>101,829</b>	<b>8,280</b>	<b>92.48%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	(109)	(15,109)	(5,341)	9,768	35.35%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	15,000	-	15,000	-	(15,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(109)</b>	<b>(109)</b>	<b>(5,341)</b>	<b>(5,232)</b>	<b>4900.00%</b>
Fund Balances, July 1, 2016	48,896	-	48,896	48,896	-	100.00%
Fund Balances, June 30, 2017	\$ 48,896	\$ (109)	\$ 48,787	\$ 43,555	\$ (5,232)	89.28%

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,000,000	\$ -	\$ 11,000,000	\$ 11,359,939	\$ 359,939	103.27%
<i>Charges for Current Services:</i>						
Fees	310,000	-	310,000	327,960	17,960	105.79%
<i>Other Local Revenues:</i>						
Other Local Revenue	132,000	33,574	165,574	166,231	657	100.40%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	23,112	23,112	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	75,012	23,112	144.53%
<b>Total Revenues</b>	<b>11,493,900</b>	<b>33,574</b>	<b>11,527,474</b>	<b>11,929,142</b>	<b>401,668</b>	<b>103.48%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,805,206	39,574	6,844,780	6,821,226	23,554	99.66%
Employee Benefits	2,155,060	34,824	2,189,884	2,189,884	-	100.00%
Contracted Services	722,970	(7,030)	715,940	680,752	35,188	95.09%
Supplies & Materials	1,766,200	-	1,766,200	1,759,352	6,848	99.61%
Other Charges	201,828	6,327	208,155	206,695	1,460	99.30%
Capital Outlay	-	80,210	80,210	80,210	-	100.00%
<b>Public Library Maintenance</b>						
Personal Services	188,296	899	189,195	189,195	-	100.00%
Employee Benefits	75,677	376	76,053	76,053	-	100.00%
Contracted Services	585,050	55,244	640,294	620,467	19,827	96.90%
Supplies & Materials	53,500	-	53,500	47,772	5,728	89.29%
Other Charges	725,000	-	725,000	725,000	-	100.00%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	72,620	72,620	24,060	48,560	33.13%
<i>Total Social and Cultural Services</i>	13,330,687	283,044	13,613,731	13,472,566	141,165	98.96%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,836,787)	(249,470)	(2,086,257)	(1,543,424)	542,833	73.98%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,750,000	-	1,750,000	1,750,000	-	100.00%
<b>Net Change in Fund Balances</b>	<b>(86,787)</b>	<b>(249,470)</b>	<b>(336,257)</b>	<b>206,576</b>	<b>542,833</b>	<b>-61.43%</b>
Fund Balances, July 1, 2016	1,688,152	-	1,688,152	1,688,152	-	100.00%
Fund Balances, June 30, 2017	\$ 1,601,365	\$ (249,470)	\$ 1,351,895	\$ 1,894,728	\$ 542,833	140.15%

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	100.00%
Fines	55,000	-	55,000	19,423	(35,577)	35.31%
<i>Other Local Revenues</i>	350,000	32,428	382,428	591,741	209,313	154.73%
<i>State of Tennessee</i>	474,563	-	474,563	503,230	28,667	106.04%
<b>Total Revenues</b>	<b>3,379,563</b>	<b>32,428,000</b>	<b>3,411,991</b>	<b>3,614,394</b>	<b>202,403</b>	<b>105.93%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	174,244	5,460	179,704	179,704	-	100.00%
Employee Benefits	51,371	1,072	52,443	52,443	-	100.00%
Contracted Services	8,972	2,596	11,568	11,568	-	100.00%
Supplies & Materials	4,030	2,750	6,780	6,780	-	100.00%
Other Charges	204,104	12,000	216,104	215,248	856	99.60%
<b>Convenience Centers</b>						
Personal Services	491,357	33,232	524,589	520,554	4,035	99.23%
Employee Benefits	264,084	(31,078)	233,006	233,006	-	100.00%
Contracted Services	1,944,820	152,599	2,097,419	2,097,419	-	100.00%
Supplies & Materials	50,750	(24,478)	26,272	26,272	-	100.00%
Other Charges	72,850	-	72,850	72,850	-	100.00%
<b>Tire Storage Facility</b>						
Contracted Services	350,000	87,112	437,112	437,112	-	100.00%
<b>Litter Grant - County</b>						
Personal Services	41,589	(11,474)	30,115	30,115	-	100.00%
Employee Benefits	19,714	(15,557)	4,157	4,157	-	100.00%
Contracted Services	6,250	33	6,283	6,283	-	100.00%
Supplies & Materials	14,000	(5,561)	8,439	8,439	-	100.00%
<b>Recycling Program</b>						
Personal Services	170,488	(2,372)	168,116	168,116	-	100.00%
Employee Benefits	51,354	2,007	53,361	53,361	-	100.00%
Contracted Services	26,976	12,237	39,213	39,213	-	100.00%
Supplies & Materials	21,325	(210)	21,115	21,115	-	100.00%
Other Charges	923	-	923	923	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	(21,778)	62,464	62,464	-	100.00%
<b>Total Public Health and Welfare</b>	<b>4,053,443</b>	<b>198,590</b>	<b>4,252,033</b>	<b>4,247,142</b>	<b>4,891</b>	<b>99.88%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(673,880)	(166,162)	(840,042)	(632,748)	207,294	75.32%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	575,000	150,000	725,000	650,000	(75,000)	89.66%
<b>Total Other Financing Sources (Uses)</b>	<b>575,000</b>	<b>150,000</b>	<b>725,000</b>	<b>650,000</b>	<b>(75,000)</b>	<b>89.66%</b>
Net Change in Fund Balances	(98,880)	(16,162)	(115,042)	17,252	132,294	-15.00%
Fund Balances, July 1, 2016	1,284,362	-	1,284,362	1,284,362	-	100.00%
Fund Balances, June 30, 2017	\$ 1,185,482	\$ (16,162)	\$ 1,169,320	\$ 1,301,614	\$ 132,294	111.31%

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 185,893	\$ 345,893	\$ 347,628	\$ 1,735	100.50%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	550,239	550,239	481,640	(68,599)	87.53%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	66,891	66,891	66,831	(60)	99.91%
<b>Total Revenues</b>	<b>160,000</b>	<b>803,023</b>	<b>963,023</b>	<b>896,099</b>	<b>(66,924)</b>	<b>93.05%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	53,586	53,586	51,087	2,499	95.34%
Employee Benefits	-	21,630	21,630	21,630	-	100.00%
Contracted Services	-	79,434	79,434	70,454	8,980	88.70%
Supplies & Materials	-	29,538	29,538	8,495	21,043	28.76%
<b>Air Pollution FY 10</b>						
Personal Services	-	555,337	555,337	364,901	190,436	65.71%
Employee Benefits	-	178,834	178,834	136,741	42,093	76.46%
Contracted Services	-	182,444	182,444	64,357	118,087	35.27%
Supplies & Materials	-	151,177	151,177	54,875	96,302	36.30%
Other Charges	-	66,891	66,891	66,831	60	99.91%
Capital Outlays	-	49,970	49,970	-	49,970	0.00%
<b>Permit Fee</b>						
Personal Services	-	87,188	87,188	87,188	-	100.00%
Employee Benefits	-	68,436	68,436	68,435	1	100.00%
Contracted Services	145,334	(123,400)	21,934	21,875	59	99.73%
Supplies & Materials	-	583	583	583	-	100.00%
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	159,189	159,189	159,189	-	100.00%
Employee Benefits	-	35,000	35,000	19,982	15,018	57.09%
Contracted Services	-	28,086	28,086	20,000	8,086	71.21%
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>1,623,923</b>	<b>1,783,923</b>	<b>1,231,289</b>	<b>552,634</b>	<b>69.02%</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(820,900)	(820,900)	(335,190)	485,710	40.83%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	-	132,462	132,462	300,000	167,538	226.48%
Net Change in Fund Balances	-	(688,438)	(688,438)	(35,190)	653,248	5.11%
Fund Balances, July 1, 2016	159,495	-	159,495	159,495	-	100.00%
Fund Balances, June 30, 2017	\$ 159,495	\$ (688,438)	\$ (528,943)	\$ 124,305	\$ 653,248	-23.50%

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



**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 7,200,000	\$ 774,692	\$ 7,974,692	\$ 7,993,966	\$ 19,274	100.24%
<b>Total Revenues</b>	<b>7,200,000</b>	<b>774,692</b>	<b>7,974,692</b>	<b>7,993,966</b>	<b>19,274</b>	<b>100.24%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,220,000	71,403	2,291,403	2,291,403	-	100.00%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	72,000	14,275	86,275	79,939	6,336	92.66%
Tourism and Sports Development Corp.	2,880,000	338,569	3,218,569	3,218,569	-	100.00%
Contributions to agencies	1,278,000	1,528,874	2,806,874	2,253,500	553,374	80.29%
<i>Total Other General Government:</i>	<b>6,600,000</b>	<b>1,953,121</b>	<b>8,553,121</b>	<b>7,993,411</b>	<b>559,710</b>	<b>93.46%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,000	(1,178,429)	(578,429)	555	578,984	-0.10%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	(600,000)	-	100.00%
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(1,178,429)</b>	<b>(1,178,429)</b>	<b>(599,445)</b>	<b>578,984</b>	<b>50.87%</b>
Fund Balances, July 1, 2016	1,987,504	-	1,987,504	1,987,504	-	100.00%
<b>Fund Balances, June 30, 2017</b>	<b>\$ 1,987,504</b>	<b>\$ (1,178,429)</b>	<b>\$ 809,075</b>	<b>\$ 1,388,059</b>	<b>\$ 578,984</b>	<b>171.56%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,230,946	\$ -	\$ 5,230,946	\$ 5,369,811	\$ 138,865	102.65%
Statutory Local Taxes	2,030,000	-	2,030,000	2,027,809	(2,191)	99.89%
<b>Total Local Taxes</b>	<b>7,260,946</b>	<b>-</b>	<b>7,260,946</b>	<b>7,397,620</b>	<b>136,674</b>	<b>101.88%</b>
<i>Other Local Revenues</i>	40,000	-	40,000	473,550	433,550	1183.88%
<i>State of Tennessee:</i>						
Gasoline Tax	5,075,000	-	5,075,000	5,092,510	17,510	100.35%
Petroleum Special Tax	311,000	-	311,000	311,870	870	100.28%
<b>Total State of Tennessee</b>	<b>5,386,000</b>	<b>-</b>	<b>5,386,000</b>	<b>5,404,380</b>	<b>18,380</b>	<b>100.34%</b>
<b>Total Revenues</b>	<b>12,686,946</b>	<b>-</b>	<b>12,686,946</b>	<b>13,275,550</b>	<b>588,604</b>	<b>104.64%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	384,833	4,758	389,591	389,591	-	100.00%
Employee Benefits	104,243	9,093	113,336	113,336	-	100.00%
Contracted Services	23,600	996	24,596	24,596	-	100.00%
Supplies & Materials	4,500	287	4,787	4,787	-	100.00%
Other Charges	149,500	(335)	149,165	149,165	-	100.00%
<b>Construction Services</b>						
Personal Services	477,810	34,348	512,158	512,158	-	100.00%
Employee Benefits	181,676	7,284	188,960	188,960	-	100.00%
Contracted Services	11,020	7,407	18,427	18,427	-	100.00%
Supplies & Materials	18,350	3,111	21,461	21,461	-	100.00%
<b>Stormwater Management-ADM</b>						
Personal Services	874,466	(46,130)	828,336	828,336	-	100.00%
Employee Benefits	280,146	(19,374)	260,772	260,772	-	100.00%
Contracted Services	61,213	(3,974)	57,239	57,239	-	100.00%
Supplies & Materials	27,800	(11,361)	16,439	16,439	-	100.00%
Other Charges	5,400	(5,068)	332	332	-	100.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	1,188	1,188	1,188	-	100.00%
Supplies & Materials	-	14,106	14,106	14,106	-	100.00%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,940,524	69,319	3,009,843	3,009,843	-	100.00%
Employee Benefits	1,206,989	15,093	1,222,082	1,222,082	-	100.00%
Contracted Services	1,002,350	164,319	1,166,669	1,116,779	49,890	95.72%
Supplies & Materials	4,753,506	(135,349)	4,618,157	4,618,157	-	100.00%
Other Charges	515,000	732	515,732	515,732	-	100.00%
Capital Outlay	-	722	722	722	-	100.00%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	322,395	4,635	327,030	327,030	-	100.00%
Employee Benefits	145,168	1,073	146,241	146,241	-	100.00%
Contracted Services	142,764	22,646	165,410	165,410	-	100.00%
Supplies & Materials	136,900	(15,871)	121,029	115,563	5,466	95.48%
Other Charges	70,000	-	70,000	70,000	-	100.00%
<b>Capital Outlay</b>						
Capital Outlay	-	177,096	177,096	177,096	-	100.00%
<b>Engineering</b>						
Personal Services	154,291	2,052	156,343	156,343	-	100.00%
Employee Benefits	39,826	(1,611)	38,215	38,215	-	100.00%
Contracted Services	37,550	2,134	39,684	32,139	7,545	80.99%
Supplies & Materials	5,900	(3,388)	2,512	2,512	-	100.00%
Other Charges	9,226	-	9,226	9,226	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	125,000	7,906	132,906	132,906	-	100.00%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	560,383	560,383	349,820	210,563	62.43%
<i>Total Engineering and Public Works</i>	14,211,946	868,227	15,080,173	14,806,709	273,464	98.19%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,525,000)	(868,227)	(2,393,227)	(1,531,159)	862,068	63.98%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers In - Other Funds	2,000,000	26,217	2,026,217	2,026,217	-	100.00%
Operating Transfers Out - Other Funds	(575,000)	(13,086)	(588,086)	(537,752)	50,334	91.44%
Net Change in Fund Balances	(100,000)	(855,096)	(955,096)	(42,694)	912,402	4.47%
Fund Balances, July 1, 2016	3,888,391	-	3,888,391	3,888,391	-	100.00%
Fund Balances, June 30, 2017	\$ 3,788,391	\$ (855,096)	\$ 2,933,295	\$ 3,845,697	\$ 912,402	131.11%

## DEBT SERVICE FUND

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

**KNOX COUNTY, TENNESSEE**

**Debt Service Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For the year ended June 30, 2017*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 53,038,000	\$ -	\$ 53,038,000	\$ 52,794,221	\$ (243,779)	99.54%
Interest Earned	2,280,942	-	2,280,942	2,476,499	195,557	108.57%
Payments from Component Units	12,865,715	-	12,865,715	12,870,448	4,733	100.04%
<b>Total Revenues</b>	<b>68,184,657</b>	<b>-</b>	<b>68,184,657</b>	<b>68,141,168</b>	<b>(43,489)</b>	<b>99.94%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,080,628	19,372	98.24%
Principal	43,456,544	-	43,456,544	43,456,544	-	100.00%
Interest	27,943,456	-	27,943,456	21,369,057	6,574,399	76.47%
Other Debt Service	2,000,000	-	2,000,000	1,517,275	482,725	75.86%
Payments to Component Units	-	9,968,536	9,968,536	9,968,536	-	100.00%
<i>Total Debt Service</i>	<i>74,500,000</i>	<i>9,968,536</i>	<i>84,468,536</i>	<i>77,392,040</i>	<i>7,076,496</i>	<i>91.62%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,315,343)	(9,968,536)	(16,283,879)	(9,250,872)	7,033,007	56.81%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	195,179	-	195,179	196,788	1,609	100.82%
Operating Transfers Out - Other Funds	-	-	-	(300,000)	(300,000)	N/A
<i>Total Other Financial Sources (Uses)</i>	<i>195,179</i>	<i>-</i>	<i>195,179</i>	<i>(103,212)</i>	<i>(298,391)</i>	<i>-52.88%</i>
Net Change in Fund Balances	(6,120,164)	(9,968,536)	(16,088,700)	(9,354,084)	6,734,616	58.14%
Fund Balances, July 1, 2016	27,270,960	-	24,270,960	24,270,960	-	100.00%
Fund Balances, June 30, 2017	\$ 21,150,796	\$ (9,968,536)	\$ 8,182,260	\$ 14,916,876	\$ 6,734,616	182.31%

## CAPITAL PROJECTS FUNDS

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

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

**KNOX COUNTY, TENNESSEE**

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

*For the year ended June 30, 2017*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Knob Creek Bridge	\$ 578,925	\$ 313,968	\$ -	\$ 313,968	\$ 264,957
Bob Gray Roundabouts	1,417,067	1,170,285	-	1,170,285	246,782
Bridge Replacement	7,681,782	6,154,151	146,086	6,300,237	1,381,545
Lovell Road	2,997,627	2,609,258	-	2,609,258	388,369
Maynardville/Norris/Emory	1,829,730	1,820,709	8,999	1,829,708	22
Parkside Drive Extension	16,084,572	13,064,394	2,361,099	15,425,493	659,079
Karns Connector	4,830,570	748,448	1,368,548	2,116,996	2,713,574
National Drive-John Sevier Highway	994,951	867,607	111,424	979,031	15,920
General Road Improvements	1,165,773	436,233	282,128	718,361	447,412
State Aid	7,303,600	4,098,729	1,592,404	5,691,133	1,612,467
Gibbs Middle School - New Road/Drives	601,073	-	675,704	675,704	(74,631)
Hardin Valley Middle School - New Road	847,913	-	847,913	847,913	-
Schaeffer Road Relocation	1,143,631	93,734	398,612	492,346	651,285
Fox Lonas Drive Improvement	388,943	-	-	-	388,943
General Culvert Maintenance	419,884	279,884	82,159	362,043	57,841
Ebenezer/Gleason Intersection	3,179,007	556,277	2,307,807	2,864,084	314,923
Emory/Fairview/Thompson Road	1,000,000	-	832,400	832,400	167,600
West Beaver Creek Relocation	1,000,000	-	-	-	1,000,000
Schaad Road Phase II	12,239,740	735,561	658,007	1,393,568	10,846,172
Buttermilk Road Realignment	250,000	-	-	-	250,000
	<u>65,954,788</u>	<u>32,949,238</u>	<u>11,673,290</u>	<u>44,622,528</u>	<u>21,332,260</u>
<i>Total Road Construction</i>					
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,390,588	14,571,295	74,881	14,646,176	(255,588)
County Wide Renovations	200,000	-	-	-	200,000
Knox Central	1,860,037	2,705,499	12,045	2,717,544	(857,507)
Knox Central CIP '11	78,632	225	-	225	78,407
Fairview Technical Center	153,500	51,812	4,295	56,107	97,393
John Tarleton	159,134	148,085	-	148,085	11,049
John Tarleton Admin. Building	750,000	253,481	1,066,361	1,319,842	(569,842)
AJ/ Dwight Kessel Garage	3,139,371	1,953,462	6,703	1,960,165	1,179,206
City/County Improvement	15,296,019	14,197,854	499,100	14,696,954	599,065
Knox County Health Renovations	11,743,466	11,439,956	24,671	11,464,627	278,839
Old Courthouse Renovation	4,083,040	3,186,943	67,800	3,254,743	828,297
Jail Improvements	1,111,550	830,848	223,799	1,054,647	56,903
ADA Improvements	920,000	360,421	653,059	1,013,480	(93,480)
Family Justice Center	248,700	124,499	49,560	174,059	74,641
E-911 Center	684,855	123,313	131,357	254,670	430,185
Northshore Drive & Choto Road	631,387	621,925	9,462	631,387	-
Courtroom Improvement	6,500	-	-	-	6,500
	<u>55,456,779</u>	<u>50,569,618</u>	<u>2,823,093</u>	<u>53,392,711</u>	<u>2,064,068</u>
<i>Total Building Renovations</i>					



**KNOX COUNTY, TENNESSEE**

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

*For the year ended June 30, 2017*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Building Construction:</i>					
South Sportsplex	107,000	-	-	-	107,000
Lawson McGhee Library	1,400,543	1,104,064	279,875	1,383,939	16,604
Carter Branch Library	40,000	-	31,225	31,225	8,775
Senior Centers	81,800	39,984	36,697	76,681	5,119
Medical Examiner	4,250,000	5,668,891	9,729	5,678,620	(1,428,620)
Karns Senior Center	1,500,000	1,393,398	40,118	1,433,516	66,484
Safety Center	1,000,000	-	-	-	1,000,000
<i>Total Building Construction:</i>	<u>8,379,343</u>	<u>8,206,337</u>	<u>397,644</u>	<u>8,603,981</u>	<u>(224,638)</u>
<i>Other:</i>					
Knox-Blount Greenway-Phase I	360,198	13,195	-	13,195	347,003
Halls Park - School Link Phase II	202,660	333,791	-	333,791	(131,131)
Knox-Blount Greenway-Phase II	145,198	49,247	-	49,247	95,951
Powell Community Center	200,000	-	201,814	201,814	(1,814)
Plumb Creek Dog Park	100,000	-	-	-	100,000
Park Facility Improvement	1,286,766	840,802	60,815	901,617	385,149
Greenways	33,253	17,856	15,397	33,253	-
Major Equipment - Three Ridges	35,000	-	35,000	35,000	-
Technology Upgrade - Libraries	1,250,000	531,978	68,009	599,987	650,013
Criminal Court Imaging System	400,000	-	284,021	284,021	115,979
Finance Software Upgrade	1,569,308	1,427,590	-	1,427,590	141,718
PBA Project Management	6,619,294	4,541,995	141,729	4,683,724	1,935,570
Public Defender	87,000	-	34,227	34,227	52,773
Telecommunications Upgrades	110,302	85,349	24,953	110,302	-
Forensic Center Major Upgrade	20,000	-	15,300	15,300	4,700
Energy Management Project - County	16,176,571	19,491,782	(5,487,054)	14,004,728	2,171,843
Energy Management Project - Phase II	10,514,141	-	10,374,942	10,374,942	139,199
Major Equipment - Engineering & Public Works	1,465,203	615,024	629,578	1,244,602	220,601
Major Equipment - Information Technology	533,838	236,301	126,120	362,421	171,417
Major Equipment - Sheriff's Department	5,350,177	1,764,276	2,301,097	4,065,373	1,284,804
Major Equipment - Parks & Recreation	390,145	169,338	147,345	316,683	73,462
Major Equipment - Fire Prevention	53,726	26,000	27,000	53,000	726
Major Equipment - Public Library	223,973	35,906	188,055	223,961	12
Major Equipment - Codes Administration	75,000	25,000	43,278	68,278	6,722
Major Equipment - Solid Waste	57,709	28,390	-	28,390	29,319
Major Equipment - Circuit Court	80,000	79,804	-	79,804	196
Major Equipment - Juvenile Court	32,000	30,032	-	30,032	1,968
Major Equipment - Criminal Court	80,000	78,821	-	78,821	1,179
Major Equipment - Medical Examiner	60,000	58,698	-	58,698	1,302
Major Equipment - Animal Center	100,000	25,504	-	25,504	74,496
Major Equipment - Soil Conservation	25,000	-	25,000	25,000	-
Major Equipment - John Tarleton	500,000	-	502,298	502,298	(2,298)
Major Equipment - Sheriff's Radios	2,204,437	-	2,204,437	2,204,437	-
Solway Yard Waste Facility	1,386,400	1,363,255	-	1,363,255	23,145
Stormwater Management	14,357,620	12,924,461	837,249	13,761,710	595,910
Tazewell Pike Convenience Center	100,000	-	-	-	100,000
Geometric Improvements	3,731,171	2,904,046	168,289	3,072,335	658,836
County Sidewalk	1,430,290	840,776	384,370	1,225,146	205,144
Major Equipment - Engineering & Public Works	2,850,260	2,847,602	2,658	2,850,260	-
Safety Projects	476,275	-	105,466	105,466	370,809
Powell Center Office Addition	4,671	-	4,671	4,671	-
Plumb Creek	300,000	10,250	31,605	41,855	258,145
Facility Improvements	681,541	354,221	327,320	681,541	-
Carter Conv. Center Expansion	750,000	-	-	-	750,000
Major Equipment - Juvenile Service Ctr.	23,000	8,923	7,405	16,328	6,672
Major Equipment - Fleet Service	24,200	-	-	-	24,200
Major Equipment - Animal Center	400,000	273,280	94,716	367,996	32,004
Ameresco Solar Project - County	3,158,685	2,865,895	292,789	3,158,684	1
I.C. King Park Expansion	1,225,000	725,000	100	725,100	499,900
Public Access to Beaver Creek	50,000	-	-	-	50,000
<i>Total Other</i>	<u>81,290,012</u>	<u>55,624,388</u>	<u>14,219,999</u>	<u>69,844,387</u>	<u>11,445,625</u>
<i>Total Capital Projects</i>	<u>\$ 211,080,922</u>	<u>\$ 147,349,581</u>	<u>\$ 29,114,026</u>	<u>\$ 176,463,607</u>	<u>\$ 34,617,315</u>

## DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

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

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

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 99,427,000	\$ -	\$ 99,427,000	\$ 99,821,200	\$ 394,200	100.40%
County Local Option Taxes	144,637,000	-	144,637,000	146,399,387	1,762,387	101.22%
Other Local Taxes	1,037,000	-	1,037,000	1,083,847	46,847	104.52%
Wheel Taxes	1,575,000	-	1,575,000	1,650,161	75,161	104.77%
<i>Total Local Taxes</i>	<i>246,676,000</i>	<i>-</i>	<i>246,676,000</i>	<i>248,954,595</i>	<i>2,278,595</i>	<i>100.92%</i>
<i>Licenses and Permits</i>	<i>32,000</i>	<i>-</i>	<i>32,000</i>	<i>35,550</i>	<i>3,550</i>	<i>111.09%</i>
<i>Charges for Current Services:</i>						
Education Charges	175,000	-	175,000	123,744	(51,256)	70.71%
Other Charges For Services	375,000	-	375,000	362,995	(12,005)	96.80%
<i>Total Charges/Current Services</i>	<i>550,000</i>	<i>-</i>	<i>550,000</i>	<i>486,739</i>	<i>(63,261)</i>	<i>88.50%</i>
<i>Other Local Revenues:</i>						
Recurring Items	325,000	15,000	340,000	571,370	231,370	168.05%
Nonrecurring Items	1,150,000	797,800	1,947,800	2,498,212	550,412	128.26%
<i>Total Other Local Revenues</i>	<i>1,475,000</i>	<i>812,800</i>	<i>2,287,800</i>	<i>3,069,582</i>	<i>781,782</i>	<i>134.17%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	197,279,000	90,000	197,369,000	198,740,430	1,371,430	100.69%
Other State Revenues	2,400,000	-	2,400,000	2,090,703	(309,297)	87.11%
<i>Total State of Tennessee</i>	<i>199,679,000</i>	<i>90,000</i>	<i>199,769,000</i>	<i>200,831,133</i>	<i>1,062,133</i>	<i>100.53%</i>
<i>Total Federal Government:</i>	<i>526,000</i>	<i>-</i>	<i>526,000</i>	<i>596,332</i>	<i>70,332</i>	<i>113.37%</i>
<i>Other Government and Citizen Group:</i>						
Donations	-	-	-	750	750	N/A
Payments from Primary Government	3,102,000	-	3,102,000	3,102,000	-	100.00%
<i>Total Other Government and Citizen Groups:</i>	<i>3,102,000</i>	<i>-</i>	<i>3,102,000</i>	<i>3,102,750</i>	<i>750</i>	<i>100.02%</i>
<b>Total Revenues</b>	<b>452,040,000</b>	<b>902,800</b>	<b>452,942,800</b>	<b>457,076,681</b>	<b>4,133,881</b>	<b>100.91%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	156,540,858	2,428,059	158,968,917	160,685,157	(1,716,240)	101.08%
Employee Benefits	39,443,151	1,859,708	41,302,859	41,476,577	(173,718)	100.42%
Contracted Services	-	65,794	65,794	105,260	(39,466)	159.98%
Supplies and Materials	883,300	81,933	965,233	820,904	144,329	85.05%
Capital Outlay	-	150,000	150,000	98,299	51,701	65.53%
<b>Excellence Thru Literacy</b>						
Personal Services	-	-	-	9,073	(9,073)	N/A
Employee Benefits	-	-	-	630	(630)	N/A
Contracted Services	10,874	(10,874)	-	-	-	N/A
Supplies and Materials	381,477	5,961	387,438	387,437	1	100.00%
Other	27,000	(27,000)	-	-	-	N/A
<b>Math</b>						
Contracted Services	7,900	(7,900)	-	-	-	N/A
Supplies and Materials	74,218	(74,218)	-	-	-	N/A
Other	1,959	(1,959)	-	-	-	N/A

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
 Knox County Board of Education  
 General Fund - General Purpose Schools  
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 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Reading</b>						
Personal Services	-	3,256	3,256	14,973	(11,717)	459.86%
Employee Benefits	-	-	-	2,763	(2,763)	N/A
Contracted Services	12,800	(12,800)	-	-	-	N/A
Supplies and Materials	26,463	(2,018)	24,445	31,312	(6,867)	128.09%
Other Charges	4,330	(4,330)	-	-	-	N/A
<b>Science</b>						
Contracted Services	13,800	(13,800)	-	-	-	N/A
Supplies and Materials	35,887	(35,887)	-	-	-	N/A
Other Charges	1,662	(1,662)	-	-	-	N/A
<b>Social Studies</b>						
Contracted Services	2,442	(2,442)	-	-	-	N/A
Supplies and Materials	31,694	(31,694)	-	-	-	N/A
Other Charges	1,690	(1,690)	-	-	-	N/A
<b>Instrumental Music</b>						
Contracted Services	9,675	(9,675)	-	-	-	N/A
Supplies and Materials	5,425	(5,425)	-	-	-	N/A
Other Charges	1,000	(1,000)	-	-	-	N/A
<b>General School</b>						
Personal Services	414,928	(414,928)	-	-	-	N/A
Employee Benefits	56,637	(56,637)	-	-	-	N/A
Contracted Services	42,500	(42,500)	-	-	-	N/A
Supplies and Materials	35,500	(35,500)	-	-	-	N/A
Other Charges	8,019	(8,019)	-	-	-	N/A
Capital Outlay	20,000	(20,000)	-	-	-	N/A
<b>Summer School</b>						
Personal Services	745,500	-	745,500	179,020	566,480	24.01%
Employee Benefits	124,424	-	124,424	50,530	73,894	40.61%
Contracted Services	115,000	-	115,000	79,054	35,946	68.74%
Supplies and Materials	10,200	-	10,200	4,195	6,005	41.13%
<b>Project Graduation</b>						
Contracted Services	1,041,742	(1,041,742)	-	-	-	N/A
<b>Athletics</b>						
Personal Services	1,150,000	(1,150,000)	-	-	-	N/A
Employee Benefits	191,935	(191,935)	-	-	-	N/A
Contracted Services	4,625	(4,625)	-	-	-	N/A
Supplies and Materials	1,700	(1,700)	-	-	-	N/A
Other Charges	280,275	(280,275)	-	-	-	N/A
<b>Driver's Education</b>						
Contracted Services	76,208	(76,208)	-	-	-	N/A
Supplies and Materials	24,136	(24,136)	-	-	-	N/A
<b>Magnet Department</b>						
Personal Services	24,050	(24,050)	-	-	-	N/A
Employee Benefits	6,191	(6,191)	-	-	-	N/A
Contracted Services	55,700	(55,700)	-	-	-	N/A
Supplies and Materials	3,098	(3,098)	-	-	-	N/A
Other Charges	6,000	(6,000)	-	-	-	N/A
<b>ELL Instruction</b>						
Personal Services	3,727,750	-	3,727,750	3,634,314	93,436	97.49%
Employee Benefits	959,641	(55)	959,586	956,493	3,093	99.68%
Contracted Services	-	-	-	7,634	(7,634)	N/A
<b>District Stem</b>						
Personal Services	-	6,000	6,000	6,000	-	100.00%
Employee Benefits	-	592	592	999	(407)	168.75%
Contracted Services	-	30,775	30,775	30,775	-	100.00%
Supplies and Materials	-	1,588	1,588	1,588	-	100.00%
Other Charges	-	2,686	2,686	2,686	-	100.00%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
 Knox County Board of Education  
 General Fund - General Purpose Schools  
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 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Alternative Schools</b>						
Personal Services	1,679,900	(283,640)	1,396,260	1,651,423	(255,163)	118.27%
Employee Benefits	453,393	(69,027)	384,366	379,616	4,750	98.76%
Contracted Services	160	(160)	-	-	-	N/A
Supplies and Materials	55,239	-	55,239	-	55,239	0.00%
Other Charges	9,000	(9,000)	-	-	-	N/A
<b>Kelly Volunteer Academy</b>						
Personal Services	-	384,800	384,800	2,054	382,746	0.53%
Employee Benefits	-	99,053	99,053	1,903	97,150	1.92%
Supplies and Materials	-	31,701	31,701	30,553	1,148	96.38%
Other Charges	-	18,705	18,705	12,543	6,162	67.06%
<b>Special Education Program</b>						
Personal Services	30,417,020	(55,700)	30,361,320	29,811,754	549,566	98.19%
Employee Benefits	8,170,096	(214,158)	7,955,938	7,898,517	57,421	99.28%
Contracted Services	109,400	-	109,400	77,966	31,434	71.27%
Supplies and Materials	412,500	1,452	413,952	415,573	(1,621)	100.39%
<b>Career &amp; Technical Education</b>						
Personal Services	8,622,500	50,000	8,672,500	8,615,094	57,406	99.34%
Employee Benefits	2,236,438	(50,122)	2,186,316	2,284,781	(98,465)	104.50%
Contracted Services	4,478	56,000	60,478	16,880	43,598	27.91%
Supplies and Materials	226,480	-	226,480	340,295	(113,815)	150.25%
Other Charges	-	45,000	45,000	8,102	36,898	18.00%
Capital Outlay	101,857	-	101,857	-	101,857	0.00%
<b>Athletics</b>						
Personal Services	-	1,194,500	1,194,500	1,723,649	(529,149)	144.30%
Employee Benefits	-	199,255	199,255	254,430	(55,175)	127.69%
Contracted Services	-	4,000	4,000	4,000	-	100.00%
Supplies and Materials	-	58,435	58,435	63,804	(5,369)	109.19%
Other Charges	-	280,900	280,900	230,048	50,852	81.90%
<b>Total Instruction</b>	<b>259,141,825</b>	<b>2,690,673</b>	<b>261,832,498</b>	<b>262,408,658</b>	<b>(576,160)</b>	<b>100.22%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,548,500	38,000	1,586,500	1,656,528	(70,028)	104.41%
Employee Benefits	422,259	(38,020)	384,239	412,204	(27,965)	107.28%
Contracted Services	11,600	-	11,600	13,205	(1,605)	113.84%
Supplies and Materials	2,800	-	2,800	1,136	1,664	40.57%
Other Charges	2,200	-	2,200	944	1,256	42.91%
<b>Health Services</b>						
Personal Services	1,734,100	36,575	1,770,675	2,046,163	(275,488)	115.56%
Employee Benefits	475,428	7,867	483,295	522,390	(39,095)	108.09%
Contracted Services	45,950	2,600	48,550	29,881	18,669	61.55%
Supplies and Materials	145,210	(2,068)	143,142	135,467	7,675	94.64%
Other Charges	21,388	-	21,388	12,477	8,911	58.34%
<b>Other Student Support</b>						
Personal Services	1,717,150	60,250	1,777,400	1,802,900	(25,500)	101.43%
Employee Benefits	507,972	(60,277)	447,695	449,494	(1,799)	100.40%
Contracted Services	493,156	(138,792)	354,364	296,655	57,709	83.71%
Supplies and Materials	1,300	-	1,300	19,634	(18,334)	1510.31%
<b>Transfer Department</b>						
Personal Services	202,400	1,275	203,675	202,068	1,607	99.21%
Employee Benefits	45,156	(1,277)	43,879	46,893	(3,014)	106.87%
Contracted Services	783	(283)	500	-	500	0.00%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	524	283	807	-	807	0.00%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
Knox County Board of Education  
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For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Personal Services	6,183,100	-	6,183,100	6,099,984	83,116	98.66%
Employee Benefits	1,556,685	(85)	1,556,600	1,608,196	(51,596)	103.31%
Contracted Services	-	-	-	20	(20)	N/A
Supplies and Materials	23,650	-	23,650	20,545	3,105	86.87%
Other Charges	4,511	-	4,511	1,818	2,693	40.30%
<b>Math</b>						
Personal Services	-	237,500	237,500	124,969	112,531	52.62%
Employee Benefits	-	51,628	51,628	24,330	27,298	47.13%
Contracted Services	-	1,190	1,190	1,188	2	99.83%
Supplies and Materials	-	71,903	71,903	71,255	648	99.10%
Other Charges	-	10,984	10,984	10,983	1	99.99%
<b>Choral Music</b>						
Personal Services	-	120,850	120,850	29,128	91,722	24.10%
Employee Benefits	-	25,829	25,829	1,555	24,274	6.02%
Contracted Services	6,407	(1,527)	4,880	4,696	184	96.23%
Supplies and Materials	4,995	29,382	34,377	34,377	-	100.00%
Other Charges	4,600	(5)	4,595	8,160	(3,565)	177.58%
<b>Physical Education</b>						
Personal Services	-	140,000	140,000	115,522	24,478	82.52%
Employee Benefits	-	30,416	30,416	16,494	13,922	54.23%
Contracted Services	2,540	(2,135)	405	1,023	(618)	252.59%
Supplies and Materials	14,007	18,945	32,952	32,490	462	98.60%
Other Charges	2,161	12,889	15,050	8,699	6,351	57.80%
<b>Science</b>						
Personal Services	-	136,850	136,850	102,102	34,748	74.61%
Employee Benefits	-	30,464	30,464	23,348	7,116	76.64%
Contracted Services	-	5,300	5,300	240	5,060	4.53%
Supplies and Materials	-	151,802	151,802	147,770	4,032	97.34%
Other Charges	-	9,812	9,812	9,453	359	96.34%
<b>Social Studies</b>						
Personal Services	-	104,948	104,948	7,199	97,749	6.86%
Employee Benefits	-	21,244	21,244	855	20,389	4.02%
Contracted Services	-	466	466	466	-	100.00%
Supplies and Materials	-	30,826	30,826	30,928	(102)	100.33%
Other Charges	-	4,534	4,534	5,248	(714)	115.75%
<b>Talented and Gifted</b>						
Personal Services	167,100	(167,100)	-	-	-	N/A
Employee Benefits	40,953	(40,953)	-	-	-	N/A
Contracted Services	3,510	(3,510)	-	-	-	N/A
Supplies and Materials	14,500	(14,500)	-	-	-	N/A
Other Charges	1,000	(1,000)	-	-	-	N/A
<b>Instrumental Music</b>						
Personal Services	-	2,000	2,000	4,000	(2,000)	200.00%
Employee Benefits	-	-	-	858	(858)	N/A
Contracted Services	-	8,697	8,697	8,697	-	100.00%
Supplies and Materials	-	27,961	27,961	27,914	47	99.83%
Other Charges	-	1,742	1,742	1,742	-	100.00%
<b>Elementary School Reading Support</b>						
Personal Services	-	102,125	102,125	101,652	473	99.54%
Employee Benefits	-	21,398	21,398	17,790	3,608	83.14%
Other Charges	-	17,952	17,952	19,566	(1,614)	108.99%
<b>Excellence through Literacy Support</b>						
Other Charges	-	31,913	31,913	2,725	29,188	8.54%
<b>Regular Instruction</b>						
Personal Services	8,255,263	(3,941,825)	4,313,438	4,552,718	(239,280)	105.55%
Employee Benefits	2,635,132	(1,652,836)	982,296	1,401,914	(419,618)	142.72%
Contracted Services	942,000	(470,230)	471,770	822,392	(350,622)	174.32%
Supplies and Materials	-	-	-	34	(34)	N/A
Other Charges	45,000	-	45,000	-	45,000	0.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Driver Education</b>						
Contracted Services	-	76,208	76,208	68,960	7,248	90.49%
Supplies and Materials	-	24,136	24,136	17,291	6,845	71.64%
<b>System-Wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	15,067	-	15,067	3,835	11,232	25.45%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	76,489	-	76,489	7,814	68,675	10.22%
Supplies and Materials	11,824	-	11,824	269	11,555	2.28%
Other Charges	374	-	374	-	374	0.00%
<b>Alternative Schools</b>						
Personal Services	-	51,100	51,100	109,041	(57,941)	213.39%
Employee Benefits	-	12,882	12,882	78,568	(65,686)	609.91%
Other Charges	-	9,000	9,000	159	8,841	1.77%
<b>Libraries/Audio/Visual</b>						
Personal Services	4,457,400	71,825	4,529,225	4,287,250	241,975	94.66%
Employee Benefits	1,124,529	18,284	1,142,813	1,087,136	55,677	95.13%
Contracted Services	42,047	(5,087)	36,960	37,115	(155)	100.42%
Supplies and Materials	500,037	-	500,037	546,491	(46,454)	109.29%
Other Charges	5,087	5,087	10,174	5,164	5,010	50.76%
<b>Staff Development</b>						
Personal Services	-	3,025	3,025	8,530	(5,505)	281.98%
Employee Benefits	-	-	-	766	(766)	N/A
Contracted Services	63,495	81,693	145,188	89,186	56,002	61.43%
Supplies and Materials	12,508	3,030	15,538	15,536	2	99.99%
Other Charges	22,171	12,099	34,270	44,899	(10,629)	131.02%
<b>Art</b>						
Personal Services	-	122,060	122,060	20,052	102,008	16.43%
Employee Benefits	-	25,830	25,830	1,204	24,626	4.66%
Contracted Services	7,105	(1,409)	5,696	5,696	-	100.00%
Supplies and Materials	18,631	190,587	209,218	208,428	790	99.62%
Other Charges	2,408	(1,178)	1,230	1,229	1	99.92%
<b>Basic Elementary</b>						
Personal Services	-	495,873	495,873	438,901	56,972	88.51%
Employee Benefits	-	107,918	107,918	87,242	20,676	80.84%
Contracted Services	14,247	(6,647)	7,600	3,395	4,205	44.67%
Supplies and Materials	112,590	38,080	150,670	109,534	41,136	72.70%
Other Charges	19,000	6,647	25,647	19,253	6,394	75.07%
<b>Special Education Program</b>						
Personal Services	6,054,995	(123,600)	5,931,395	5,936,203	(4,808)	100.08%
Employee Benefits	1,451,528	(39,640)	1,411,888	1,455,411	(43,523)	103.08%
Contracted Services	297,997	-	297,997	147,724	150,273	49.57%
Supplies and Materials	135,359	-	135,359	124,866	10,493	92.25%
Other Charges	53,000	-	53,000	43,323	9,677	81.74%
<b>Basic Middle</b>						
Contracted Services	5,455	(5,455)	-	-	-	N/A
Supplies and Materials	12,320	(12,320)	-	-	-	N/A
Other Charges	33,711	(33,711)	-	-	-	N/A
<b>Basic Secondary</b>						
Personal Services	-	237,600	237,600	222,481	15,119	93.64%
Employee Benefits	-	51,644	51,644	46,012	5,632	89.09%
Contracted Services	82,400	(30,845)	51,555	39,043	12,512	75.73%
Supplies and Materials	4,489	105,720	110,209	108,930	1,279	98.84%
Other Charges	16,500	98,711	115,211	103,720	11,491	90.03%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
 Knox County Board of Education  
 General Fund - General Purpose Schools  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>World Language</b>						
Personal Services	-	102,340	102,340	99,457	2,883	97.18%
Employee Benefits	-	21,244	21,244	20,621	623	97.07%
Contracted Services	2,559	(2,559)	-	-	-	N/A
Supplies and Materials	2,800	2,407	5,207	5,048	159	96.95%
Other Charges	2,914	3,489	6,403	7,208	(805)	112.57%
<b>Language Arts</b>						
Personal Services	-	2,328	2,328	97,273	(94,945)	4178.39%
Employee Benefits	-	-	-	21,205	(21,205)	N/A
Contracted Services	2,973	(2,287)	686	464	222	67.64%
Supplies and Materials	1,500	37,422	38,922	38,868	54	99.86%
Other Charges	31,559	(635)	30,924	12,815	18,109	41.44%
<b>Gifted and Talented Support</b>						
Personal Services	-	168,350	168,350	211,512	(43,162)	125.64%
Employee Benefits	-	40,951	40,951	58,481	(17,530)	142.81%
Contracted Services	-	2,238	2,238	238	2,000	10.63%
Supplies and Materials	-	12,324	12,324	11,869	455	96.31%
Other Charges	-	4,448	4,448	3,936	512	88.49%
<b>Career &amp; Technical Education</b>						
Personal Services	420,800	6,035	426,835	665,460	(238,625)	155.91%
Employee Benefits	101,000	(6,039)	94,961	161,054	(66,093)	169.60%
Contracted Services	36,825	-	36,825	41,334	(4,509)	112.24%
Supplies and Materials	239,186	-	239,186	205,691	33,495	86.00%
<b>Magnet Schools Support</b>						
Personal Services	-	39,214	39,214	38,163	1,051	97.32%
Employee Benefits	-	9,229	9,229	6,773	2,456	73.39%
Contracted Services	-	11,010	11,010	11,010	-	100.00%
Supplies and Materials	-	414,535	414,535	420,088	(5,553)	101.34%
Other Charges	-	43,710	43,710	25,710	18,000	58.82%
<b>Instructional Technology</b>						
Personal Services	-	606,975	606,975	650,179	(43,204)	107.12%
Employee Benefits	-	129,200	129,200	152,949	(23,749)	118.38%
Contracted Services	-	14,800	14,800	11,895	2,905	80.37%
Supplies and Materials	-	19,206	19,206	19,065	141	99.27%
Other Charges	-	7,975	7,975	6,254	1,721	78.42%
<b>Family/Community Engagement</b>						
Personal Services	105,300	(105,300)	-	-	-	N/A
Employee Benefits	24,674	(24,674)	-	-	-	N/A
Contracted Services	3,242	(3,242)	-	-	-	N/A
Supplies and Materials	19,745	(19,745)	-	-	-	N/A
<b>Adult Program</b>						
Personal Services	553,400	(553,400)	-	-	-	N/A
Employee Benefits	140,029	(140,029)	-	-	-	N/A
Supplies and Materials	30,406	(30,406)	-	-	-	N/A
<b>Humanities</b>						
Contracted Services	2,030	(909)	1,121	1,120	1	99.91%
Supplies and Materials	2,500	564	3,064	3,484	(420)	113.71%
Other Charges	1,110	345	1,455	1,455	-	100.00%
<b>General Instruction Support</b>						
Personal Services	-	374,106	374,106	2,000	372,106	0.53%
Employee Benefits	-	56,638	56,638	-	56,638	0.00%
Contracted Services	-	32,500	32,500	23,724	8,776	73.00%
Supplies and Materials	-	54,497	54,497	62,888	(8,391)	115.40%
Capital Outlay	-	20,000	20,000	-	20,000	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 year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Board of Education</b>						
Personal Services	264,600	36,400	301,000	297,830	3,170	98.95%
Employee Benefits	80,350	(36,400)	43,950	43,725	225	99.49%
Contracted Services	241,693	(55,500)	186,193	93,136	93,057	50.02%
Supplies and Materials	2,225	-	2,225	919	1,306	41.30%
Other Charges	-	34,000	34,000	4,135,968	(4,101,968)	12164.61%
<b>District Wide Contract Services</b>						
Contracted Services	3,036,642	12,720	3,049,362	3,075,249	(25,887)	100.85%
<b>Office of the Superintendent</b>						
Personal Services	633,500	24,229	657,729	626,876	30,853	95.31%
Employee Benefits	155,742	(25,280)	130,462	91,598	38,864	70.21%
Contracted Services	14,797	(242)	14,555	12,903	1,652	88.65%
Supplies and Materials	5,200	730	5,930	5,130	800	86.51%
Other Charges	-	1,758	1,758	1,383	375	78.67%
<b>Office of the Principal</b>						
Personal Services	25,081,600	200,000	25,281,600	26,007,246	(725,646)	102.87%
Employee Benefits	6,290,443	(350,332)	5,940,111	6,375,256	(435,145)	107.33%
Contracted Services	27,676	-	27,676	-	27,676	0.00%
Supplies and Materials	3,154,470	(1,229,832)	1,924,638	1,832,834	91,804	95.23%
Other Charges	-	-	-	250	(250)	N/A
<b>Office of the Principal - ALT</b>						
Personal Services	-	240,800	240,800	205,545	35,255	85.36%
Employee Benefits	-	56,115	56,115	42,037	14,078	74.91%
Contracted Services	-	160	160	-	160	0.00%
<b>Office of the Principal - Special Ed</b>						
Personal Services	-	191,800	191,800	87,704	104,096	45.73%
Employee Benefits	-	40,719	40,719	19,458	21,261	47.79%
<b>Office of the Principal - Kelley</b>						
Personal Services	-	170,810	170,810	-	170,810	0.00%
Employee Benefits	-	38,757	38,757	-	38,757	0.00%
<b>Fiscal Services</b>						
Personal Services	1,546,200	12,155	1,558,355	1,622,339	(63,984)	104.11%
Employee Benefits	347,135	(12,172)	334,963	370,773	(35,810)	110.69%
Contracted Services	5,290	632	5,922	27,444	(21,522)	463.42%
Supplies and Materials	49,540	(26,981)	22,559	20,517	2,042	90.95%
Other Charges	-	4,626	4,626	5,473	(847)	118.31%
<b>Human Resources</b>						
Personal Services	2,174,600	679,241	2,853,841	2,914,638	(60,797)	102.13%
Employee Benefits	418,757	145,193	563,950	586,978	(23,028)	104.08%
Contracted Services	347,300	(53,055)	294,245	358,055	(63,810)	121.69%
Supplies and Materials	8,600	8,583	17,183	27,931	(10,748)	162.55%
Other Charges	5,900	16,042	21,942	23,675	(1,733)	107.90%
<b>HR Employee Benefits Div</b>						
Personal Services	666,300	(666,300)	-	-	-	N/A
Employee Benefits	158,154	(158,154)	-	-	-	N/A
Contracted Services	21,953	(21,953)	-	95	(95)	N/A
Supplies and Materials	6,817	(6,817)	-	-	-	N/A
<b>Operation of Plant</b>						
Personal Services	8,546,700	-	8,546,700	8,405,204	141,496	98.34%
Employee Benefits	2,762,353	(254)	2,762,099	2,192,302	569,797	79.37%
Contracted Services	1,538,029	382,272	1,920,301	1,834,033	86,268	95.51%
Supplies and Materials	13,520,017	320,000	13,840,017	14,022,980	(182,963)	101.32%
Other Charges	403,214	-	403,214	399,868	3,346	99.17%
Debt Service	2,053,019	-	2,053,019	2,053,019	-	100.00%
Capital Outlay	100,000	-	100,000	96,807	3,193	96.81%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
 Knox County Board of Education  
 General Fund - General Purpose Schools  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Security</b>						
Personal Services	3,557,545	-	3,557,545	3,252,558	304,987	91.43%
Employee Benefits	1,005,345	(83)	1,005,262	703,707	301,555	70.00%
Contracted Services	137,500	4,300	141,800	126,682	15,118	89.34%
Supplies and Materials	165,467	1,113	166,580	115,870	50,710	69.56%
Other Charges	9,600	2,500	12,100	5,353	6,747	44.24%
<b>General Maintenance of Plant</b>						
Personal Services	6,213,000	1,275	6,214,275	6,150,420	63,855	98.97%
Employee Benefits	1,527,370	(1,382)	1,525,988	1,528,201	(2,213)	100.15%
Contracted Services	552,387	(1,599)	550,788	474,042	76,746	86.07%
Supplies and Materials	2,119,762	51,826	2,171,588	2,198,991	(27,403)	101.26%
Other Charges	-	1,599	1,599	1,323	276	82.74%
Capital Outlay	124,000	-	124,000	68,701	55,299	55.40%
<b>Facilities</b>						
Personal Services	257,300	3,717	261,017	251,678	9,339	96.42%
Employee Benefits	59,790	(3,719)	56,071	48,055	8,016	85.70%
Contracted Services	8,000	(1,000)	7,000	3,403	3,597	48.61%
Supplies and Materials	3,500	-	3,500	181	3,319	5.17%
Other Charges	1,000	1,000	2,000	512	1,488	25.60%
<b>Student Transportation</b>						
Personal Services	1,246,000	(3,675)	1,242,325	1,462,336	(220,011)	117.71%
Employee Benefits	242,291	(3,833)	238,458	235,372	3,086	98.71%
Contracted Services	16,752,883	(600)	16,752,283	16,828,948	(76,665)	100.46%
Supplies and Materials	111,200	-	111,200	103,712	7,488	93.27%
Other Charges	2,600	14,500	17,100	12,554	4,546	73.42%
<b>Technology</b>						
Personal Services	3,402,106	6,375	3,408,481	3,117,046	291,435	91.45%
Employee Benefits	713,106	(6,413)	706,693	795,196	(88,503)	112.52%
Contracted Services	535,000	459,000	994,000	983,908	10,092	98.98%
Supplies and Materials	127,000	191,854	318,854	310,340	8,514	97.33%
Other Charges	20,000	-	20,000	14,801	5,199	74.01%
Capital Outlay	191,354	(72,854)	118,500	103,571	14,929	87.40%
<b>Instructional Technology</b>						
Personal Services	572,500	(572,500)	-	-	-	N/A
Employee Benefits	121,595	(121,595)	-	-	-	N/A
Contracted Services	20,175	(20,175)	-	-	-	N/A
Supplies and Materials	20,306	(20,306)	-	-	-	N/A
Other Charges	1,500	(1,500)	-	-	-	N/A
<b>Office of Chief Academic Officer</b>						
Personal Services	-	369,900	369,900	326,837	43,063	88.36%
Employee Benefits	-	81,487	81,487	61,727	19,760	75.75%
Contracted Services	-	2,500	2,500	926	1,574	37.04%
Supplies and Materials	-	10,000	10,000	7,601	2,399	76.01%
Other Charges	-	15,519	15,519	2,897	12,622	18.67%
<b>Publications</b>						
Contracted Services	13,000	-	13,000	7,181	5,819	55.24%
Supplies and Materials	75,000	-	75,000	56,002	18,998	74.67%
<b>Public Affairs</b>						
Personal Services	677,800	1,275	679,075	740,990	(61,915)	109.12%
Employee Benefits	145,743	(1,282)	144,461	160,163	(15,702)	110.87%
Contracted Services	136,549	(3,749)	132,800	124,866	7,934	94.03%
Supplies and Materials	4,300	2,250	6,550	7,238	(688)	110.50%
Other Charges	-	1,499	1,499	953	546	63.58%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Office of Accountability</b>						
Personal Services	601,300	5,245	606,545	516,243	90,302	85.11%
Employee Benefits	133,268	(3,832)	129,436	105,870	23,566	81.79%
Contracted Services	161,700	(150,670)	11,030	22,928	(11,898)	207.87%
Supplies and Materials	10,552	(6,109)	4,443	4,108	335	92.46%
Other Charges	1,000	7,009	8,009	8,008	1	99.99%
<b>Office of Innovation</b>						
Personal Services	283,000	9,231	292,231	326,846	(34,615)	111.85%
Employee Benefits	60,813	(84)	60,729	74,339	(13,610)	122.41%
Contracted Services	7,675	(4,325)	3,350	3,198	152	95.46%
Supplies and Materials	9,080	50,087	59,167	61,022	(1,855)	103.14%
Other Charges	4,000	6,000	10,000	13,353	(3,353)	133.53%
<b>Warehouse and School Mail</b>						
Personal Services	438,400	-	438,400	278,453	159,947	63.52%
Employee Benefits	108,613	(8)	108,605	75,164	33,441	69.21%
Contracted Services	101,590	(209)	101,381	72,311	29,070	71.33%
Supplies and Materials	17,250	209	17,459	16,287	1,172	93.29%
<b>Office of Chief Operating Officer</b>						
Personal Services	167,700	1,275	168,975	166,863	2,112	98.75%
Employee Benefits	36,730	(1,276)	35,454	27,473	7,981	77.49%
Contracted Services	600	-	600	763	(163)	127.17%
Supplies and Materials	500	-	500	217	283	43.40%
Other Charges	1,005,980	(153,234)	852,746	847,607	5,139	99.40%
<b>Family/Community Engagement</b>						
Personal Services	-	107,850	107,850	120,945	(13,095)	112.14%
Employee Benefits	-	22,124	22,124	27,893	(5,769)	126.08%
Contracted Services	-	742	742	-	742	0.00%
Supplies and Materials	-	19,745	19,745	4,358	15,387	22.07%
Other Charges	-	2,500	2,500	-	2,500	0.00%
<b>Project Grad</b>						
Contracted Services	-	1,041,742	1,041,742	1,041,742	-	100.00%
<b>Capital Outlay</b>						
Capital Outlay	-	-	-	69,484	(69,484)	N/A
<b>Emerald Charter</b>						
Other Charges	-	1,860,000	1,860,000	1,856,417	3,583	99.81%
<b>Other Charges</b>						
Personal Services	1,300,000	-	1,300,000	521,211	778,789	40.09%
Employee Benefits	3,407,000	(469,653)	2,937,347	2,753,526	183,821	93.74%
Contracted Services	100,000	4,070	104,070	274,897	(170,827)	264.15%
Other Charges	6,451,161	(2,566)	6,448,595	2,343,345	4,105,250	36.34%
Debt on Capital Leases	-	255,006	255,006	255,006	-	100.00%
Payments to Primary Governments	12,865,694	-	12,865,694	12,865,715	(21)	100.00%
<i>Total Support Services</i>	185,480,300	972,542	186,452,842	184,850,642	1,602,200	99.14%
Total Expenditures	444,622,125	3,663,215	448,285,340	447,259,300	1,026,040	99.77%
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,417,875	(2,760,415)	4,657,460	9,817,381	5,159,921	210.79%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,460,000	-	1,460,000	1,460,008	8	100.00%
Transfers To Other Funds	(8,877,875)	2,363,885	(6,513,990)	(6,513,992)	(2)	100.00%
Total Other Financing Sources (Uses)	(7,417,875)	2,363,885	(5,053,990)	(5,053,984)	6	100.00%
Net Change in Fund Balances	-	(396,530)	(396,530)	4,763,397	5,159,927	-1201.27%
Fund Balances, July 1, 2016	20,354,785	-	20,354,785	20,354,785	-	100.00%
Fund Balances, June 30, 2017	\$ 20,354,785	\$ (396,530)	\$ 19,958,255	\$ 25,118,182	\$ 5,159,927	125.85%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
Central Cafeteria Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2017**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Sale of Lunches	\$ 5,390,000	\$ -	\$ 5,390,000	\$ 5,168,027	\$ (221,973)	95.88%
<i>Federal Government:</i>						
National School Lunch Program	21,175,500	-	21,175,500	22,184,568	1,009,068	104.77%
<i>State of Tennessee:</i>						
State Matching Funds	250,000	-	250,000	251,796	1,796	100.72%
<i>Other Local Revenues:</i>						
	558,000	-	558,000	681,122	123,122	122.06%
<b>Total Revenues</b>	<b>27,373,500</b>	<b>-</b>	<b>27,373,500</b>	<b>28,285,513</b>	<b>912,013</b>	<b>103.33%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	8,400,000	-	8,400,000	8,394,280	5,720	99.93%
Employee Benefits	2,525,500	-	2,525,500	2,442,405	83,095	96.71%
Contractual Services	784,500	379,900	1,164,400	1,100,886	63,514	94.55%
Supplies & Materials	13,810,000	(163,784)	13,646,216	12,587,323	1,058,893	92.24%
Other Charges	218,500	29,600	248,100	248,086	14	99.99%
Capital Outlay	175,000	1,475,479	1,650,479	1,393,097	257,382	84.41%
<i>Total Food Service</i>	<i>25,913,500</i>	<i>1,721,195</i>	<i>27,634,695</i>	<i>26,166,077</i>	<i>1,468,618</i>	<i>94.69%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,460,000	(1,721,195)	(261,195)	2,119,436	2,380,631	-811.44%
<b>Other Financing Uses</b>						
Transfer to Other Funds	(1,460,000)	-	(1,460,000)	(1,460,008)	(8)	100.00%
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(1,721,195)</b>	<b>(1,721,195)</b>	<b>659,428</b>	<b>2,380,623</b>	<b>-38.31%</b>
Fund Balances, July 1, 2016	8,488,644	-	8,488,644	8,488,644	-	100.00%
<b>Fund Balances, June 30, 2017</b>	<b>\$ 8,488,644</b>	<b>\$ (1,721,195)</b>	<b>\$ 6,767,449</b>	<b>\$ 9,148,072</b>	<b>\$ 2,380,623</b>	<b>135.18%</b>

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
School Construction Capital Projects Fund  
Schedule of Construction Project Expenditures -  
Budget and Actual  
For the year ended June 30, 2017*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 9,805,952	\$ -	\$ 6,666,412	\$ 6,666,412	\$ 3,139,540
Pond Gap Elementary	9,300,000	556,419	5,843,810	6,400,229	2,899,771
Shannondale Elementary	3,914,896	3,774,046	140,850	3,914,896	-
CTE Magnet High	3,785,000	3,610,795	35,187	3,645,982	139,018
Energy Management Project IIIC	14,872,404	15,034,925	73,128	15,108,053	(235,649)
Mooreland Heights Addition/Renovation	1,315,954	1,295,954	20,000	1,315,954	-
Security Upgrades	7,875,000	4,657,951	2,269,502	6,927,453	947,547
Tech Upgrades Systemwide	546,876	145,746	355,498	501,244	45,632
School Accessibility	100,000	-	-	-	100,000
HVAC Upgrades	4,585,000	2,783,506	725,971	3,509,477	1,075,523
Roofing Upgrades	3,915,000	701,206	1,333,100	2,034,306	1,880,694
Land Acquisition	350,000	339,802	222	340,024	9,976
BEP Growth Mod Class Relocation	1,144,391	103,115	941,256	1,044,371	100,020
Drive Parking Upgrades	500,000	95,980	386,692	482,672	17,328
Hardin Valley Middle School	32,500,000	967,126	18,345,068	19,312,194	13,187,806
Gibbs Middle School	26,500,000	1,123,608	8,857,167	9,980,775	16,519,225
Karns High Remedial Upgrades	738,124	732,174	5,950	738,124	-
Ameresco Solar Project	9,291,315	8,322,713	968,602	9,291,315	-
Inskip Elementary School - Addition	5,500,000	-	87,000	87,000	5,413,000
South Doyle High School - Library Upgrades	223,000	-	161,514	161,514	61,486
<i>Total Capital Projects:</i>	<u>\$ 136,762,912</u>	<u>\$ 44,245,066</u>	<u>\$ 47,216,929</u>	<u>\$ 91,461,995</u>	<u>\$ 45,300,917</u>