

Budget Report to Citizenry



Knox County, Tennessee

For nine months ended
March 31, 2016

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For nine months ended March 31, 2016

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

April 29, 2016

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

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

This report is an interim report – issued for the nine months ended March 31, 2016. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For nine months ended March 31, 2016 and 2015**

	2015-2016			2014-2015			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
Revenues and Operating Transfers In:							
General Fund	\$ 169,039,794	\$ 139,780,001	82.69%	\$ 164,165,652	\$ 131,006,826	79.80%	\$ 8,773,175
Governmental Library Fund	119,600	46,179	38.61%	131,200	42,084	32.08%	4,095
Public Library Fund	13,278,900	7,964,940	59.98%	12,675,900	7,859,271	62.00%	105,669
Solid Waste Fund	4,045,000	1,747,180	43.19%	4,000,000	2,795,953	69.90%	(1,048,773)
Hotel/Motel Fund	6,000,000	4,819,946	80.33%	5,650,000	3,818,222	67.58%	1,001,724
Engineering and Public Works Fund	13,638,946	7,741,594	56.76%	11,812,400	7,326,054	62.02%	415,540
Debt Service Fund	67,083,527	52,319,079	77.99%	69,225,489	51,621,143	74.57%	697,936
General Purpose School Fund	438,000,000	341,051,955	77.87%	420,615,000	324,634,461	77.18%	16,417,494
Total Revenues and Operating Transfers In	\$ 711,205,767	\$ 555,470,874	78.10%	\$ 688,275,641	\$ 529,104,014	76.87%	\$ 26,366,860
Expenditures and Operating Transfers Out:							
General Fund	\$ 180,536,074	\$ 130,733,876	72.41%	\$ 169,014,561	\$ 123,844,653	73.27%	\$ 6,889,223
Governmental Library Fund	119,709	71,860	60.03%	131,200	75,467	57.52%	(3,607)
Public Library Fund	13,361,521	9,640,571	72.15%	12,753,043	9,254,567	72.57%	386,004
Solid Waste Fund	4,113,556	2,995,787	72.83%	4,046,324	2,659,347	65.72%	336,440
Hotel/Motel Fund	6,195,000	3,176,060	51.27%	5,770,000	2,286,791	39.63%	889,269
Engineering and Public Works Fund	14,582,850	8,328,767	57.11%	13,226,703	8,428,572	63.72%	(99,805)
Debt Service Fund	75,500,000	39,812,010	52.73%	75,500,000	15,456,075	20.47%	24,355,935
General Purpose School Fund	438,227,252	281,105,140	64.15%	426,379,535	273,005,860	64.03%	8,099,280
Total Expenditures and Operating Transfers Out	\$ 732,635,962	\$ 475,864,071	64.95%	\$ 706,821,366	\$ 435,011,332	61.54%	\$ 40,852,739

MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for nine months ended March 31, 2016. This report gives a “snapshot” in time, and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of \$253,937,396 equal 97.26% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$103,288,250 equal 68.6% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first nine months of fiscal year 2016 were \$135,119,638 this was an increase of \$7,160,663 over the first nine months of fiscal year 2015. This variance is mainly due to a timing difference in collections. Our revenue and expenses are not necessarily level throughout the year. For instance, Property taxes are due in February which is by far the largest collection month. The expenses for the same period were \$129,635,905, an increase of \$15,290,572 over fiscal year 2015. Some expenditure, like Workers’ Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units were expensed earlier this fiscal year. We have collected 83.94% of our adopted budget and spent 72.97%. These results are consistent with our expectations for this time within the fiscal year.

Special Revenue Funds

Governmental Library Fund – This fund accounts for the operation of the law library which is available to the public, but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first nine months of fiscal year 2016 are \$46,179 an increase of \$4,095 over fiscal year 2015. The expenses for the same period are \$71,860 a decrease of \$3,607 from fiscal year 2015.

Public Library Fund – This fund accounts for the operation of the County-wide public library system. Their main revenue source is a transfer from General Fund and Wheel Tax. The General Fund operating transfer in the amount of \$1,130,000 is paid in two payments. The Wheel Tax is collected monthly.

Revenue collections for the first eight months of fiscal year 2016 are \$7,399,940 vs. expenses for the same period of \$9,640,571.

Solid Waste Fund – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first nine months of fiscal year 2016 are \$1,747,180 vs. expenses of \$2,995,787. The expenses represent 72.83% of the annual budget.

Hotel-Motel Tax Fund – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first nine months of fiscal year 2016 are \$4,819,946 vs. expenses of \$3,176,060. Through this fund Knox County supports the Knoxville Convention Center, Women’s Basketball Hall of Fame and Tourism and Sports Development Corporation.

Engineering and Public Works Fund – This fund accounts for the County’s share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first nine months of fiscal year 2016 are \$7,241,594 a decrease of \$84,460 over the first nine months of fiscal year 2015. The expenses for the same period were \$8,328,767 for fiscal year 2016 an increase of \$55,195 from fiscal year 2015. These amounts are consistent with our expectations for this time of the year.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first nine months of fiscal year 2016 are \$52,319,079 vs. expenses for the same period of \$39,812,010. The expenses are only 52.73% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our largest month of collections will be in February but our principal and interest payments are paid according to our debt schedule.

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

General Purpose School Fund – This fund is used to account for general operations of the Board. Major funding is provided through local tax levies and state education funds. Revenue collections for the first nine months of fiscal year 2016 are \$340,395,699 vs. expenses of \$276,950,390. The Basic Education Funding from the State is paid monthly and we have only received eight months. These results are consistent with our expectations for this time of the year.

GENERAL FUND

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

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 117,353,000	\$ -	\$ 117,353,000	\$ 106,503,971	\$ (10,849,029)	90.76%
County Local Option Taxes	15,698,150	54,541	15,752,691	7,770,248	(7,982,443)	49.33%
Wheel Taxes	525,000	-	525,000	338,272	(186,728)	64.43%
Total Local Taxes	133,576,150	54,541	133,630,691	114,612,491	(19,018,200)	85.77%
<i>Licenses and Permits:</i>						
Licenses	2,857,500	-	2,857,500	2,910,393	52,893	101.85%
Permits	979,100	-	979,100	941,030	(38,070)	96.11%
Total Licenses and Permits	3,836,600	-	3,836,600	3,851,423	14,823	100.39%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	8,194	3,194	163.88%
Criminal Court	791,250	40,586	831,836	710,759	(121,077)	85.44%
Juvenile Court	998,500	-	998,500	751,676	(246,824)	75.28%
Other Fines, Forfeitures & Penalties	78,150	20,857	99,007	310,735	211,728	313.85%
Total Fines, Forfeitures and Penalties	1,872,900	61,443	1,934,343	1,781,364	(152,979)	92.09%
<i>Charges for Current Services:</i>	5,900,650	16,950	5,917,600	5,140,459	(777,141)	86.87%
<i>Other Local Revenues:</i>	3,862,699	2,113	3,864,812	3,281,235	(583,577)	84.90%
<i>State of Tennessee:</i>						
Prisoner Board	1,374,000	-	1,374,000	1,174,602	(199,398)	85.49%
Other State Revenues	8,549,980	98,469	8,648,449	4,035,085	(4,613,364)	46.66%
Total State of Tennessee	9,923,980	98,469	10,022,449	5,209,687	(4,812,762)	51.98%
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	813,648	(386,352)	67.80%
Total Federal Government	1,200,000	-	1,200,000	813,648	(386,352)	67.80%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	375,000	-	375,000	240,225	(134,775)	64.06%
Citizen Groups	-	16,893	16,893	22,700	5,807	134.38%
CAC Debt Payment	166,406	-	166,406	166,406	-	100.00%
Total Other Governments and Citizen Groups	541,406	16,893	558,299	429,331	(128,968)	76.90%
Total Revenues	160,714,385	250,409	160,964,794	135,119,638	(25,845,156)	83.94%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	340,316	305	340,621	246,337	94,284	72.32%
Employee Benefits	165,063	-	165,063	117,527	47,536	71.20%
Contracted Services	47,225	-	47,225	25,436	21,789	53.86%
Supplies and Materials	6,500	74	6,574	1,223	5,351	18.60%
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 nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Commission Discretionary						
Other Charges	55,000	-	55,000	29,575	25,425	53.77%
Internal Audit						
Personal Services	274,044	-	274,044	180,690	93,354	65.93%
Employee Benefits	91,401	-	91,401	54,676	36,725	59.82%
Contracted Services	16,450	-	16,450	9,392	7,058	57.09%
Supplies and Materials	7,600	-	7,600	4,124	3,476	54.26%
Other Charges	649	-	649	649	-	100.00%
Audit Committee						
Personal Services	5,760	-	5,760	-	5,760	0.00%
Employee Benefits	441	-	441	-	441	0.00%
Contracted Services	-	-	-	7,996	(7,996)	N/A
Ethics Committee						
Contracted Services	250	-	250	111	139	44.40%
Supplies and Materials	50	-	50	-	50	0.00%
Codes Commission						
Contracted Services	9,000	-	9,000	1,126	7,874	12.51%
County Clerk						
Contracted Services	489,437	41,000	530,437	389,216	141,221	73.38%
Supplies and Materials	93,030	1,392	94,422	66,515	27,907	70.44%
Other Charges	457	-	457	457	-	100.00%
Capital Outlay	-	175,000	175,000	166	174,834	0.09%
Election Commission						
Personal Services	1,148,195	-	1,148,195	990,100	158,095	86.23%
Employee Benefits	207,864	-	207,864	180,090	27,774	86.64%
Contracted Services	414,500	-	414,500	286,488	128,012	69.12%
Supplies and Materials	31,250	220	31,470	25,049	6,421	79.60%
Other Charges	2,592	-	2,592	3,645	(1,053)	140.63%
Capital Outlay	-	-	-	86,936	(86,936)	N/A
Law Department						
Personal Services	1,534,653	(41,272)	1,493,381	1,068,444	424,937	71.55%
Employee Benefits	358,637	-	358,637	251,694	106,943	70.18%
Contracted Services	115,905	-	115,905	56,801	59,104	49.01%
Supplies and Materials	34,750	6,005	40,755	19,332	21,423	47.43%
Other Charges	649	-	649	649	-	100.00%
County Mayor						
Personal Services	604,646	10,274	614,920	465,383	149,537	75.68%
Employee Benefits	140,236	-	140,236	104,891	35,345	74.80%
Contracted Services	41,700	-	41,700	47,540	(5,840)	114.00%
Supplies and Materials	12,000	2,106	14,106	1,923	12,183	13.63%
Other Charges	3,759	-	3,759	1,159	2,600	30.83%
ADA, FMLA & Title VI Office						
Personal Services	60,612	304	60,916	44,185	16,731	72.53%
Employee Benefits	15,087	-	15,087	10,697	4,390	70.90%
Contracted Services	12,050	-	12,050	13,108	(1,058)	108.78%
Supplies and Materials	2,250	-	2,250	1,909	341	84.84%
Other Charges	649	-	649	649	-	100.00%
Family Justice Center						
Supplies and Materials	-	54,541	54,541	54,541	-	100.00%
Human Resources Department						
Personal Services	534,464	5,557	540,021	352,463	187,558	65.27%
Employee Benefits	154,868	-	154,868	113,737	41,131	73.44%
Contracted Services	50,120	-	50,120	41,312	8,808	82.43%
Supplies and Materials	7,500	-	7,500	1,600	5,900	21.33%
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 nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Mailroom-Operating						
Personal Services	52,253	-	52,253	37,839	14,414	72.41%
Employee Benefits	34,787	-	34,787	24,241	10,546	69.68%
Contracted Services	11,350	-	11,350	11,980	(630)	105.55%
Supplies and Materials	2,100	-	2,100	1,111	989	52.90%
Other Charges	649	-	649	649	-	100.00%
Neighborhoods & Community Development						
Personal Services	132,740	663	133,403	72,528	60,875	54.37%
Employee Benefits	39,532	-	39,532	18,381	21,151	46.50%
Contracted Services	12,500	-	12,500	6,816	5,684	54.53%
Supplies and Materials	2,500	-	2,500	203	2,297	8.12%
Other Charges	10,363	-	10,363	10,363	-	100.00%
Finance Department						
Personal Services	1,529,951	7,437	1,537,388	1,053,944	483,444	68.55%
Employee Benefits	451,232	-	451,232	293,117	158,115	64.96%
Contracted Services	93,150	-	93,150	66,982	26,168	71.91%
Supplies and Materials	37,150	-	37,150	27,657	9,493	74.45%
Other Charges	1,149	-	1,149	649	500	56.48%
Capital Outlay	-	-	-	18,445	(18,445)	N/A
Purchasing Department						
Personal Services	693,558	(89,376)	604,182	386,726	217,456	64.01%
Employee Benefits	245,291	-	245,291	122,244	123,047	49.84%
Contracted Services	45,900	-	45,900	21,563	24,337	46.98%
Supplies and Materials	9,400	-	9,400	4,831	4,569	51.39%
Other Charges	5,297	-	5,297	5,097	200	96.22%
Real Property Maintenance Division						
Personal Services	172,516	168,575	341,091	226,787	114,304	66.49%
Employee Benefits	50,647	-	50,647	67,237	(16,590)	132.76%
Contracted Services	117,300	(8,150)	109,150	41,956	67,194	38.44%
Supplies and Materials	9,500	20,000	29,500	4,832	24,668	16.38%
Other Charges	249	-	249	249	-	100.00%
Capital Outlay	-	28,710	28,710	28,710	-	100.00%
Property Management						
Personal Services	153,547	(34,172)	119,375	83,558	35,817	70.00%
Employee Benefits	56,575	-	56,575	26,505	30,070	46.85%
Contracted Services	24,900	-	24,900	4,776	20,124	19.18%
Supplies and Materials	7,895	-	7,895	4,274	3,621	54.14%
Other Charges	649	-	649	649	-	100.00%
Inoperable Car Lot						
Contracted Services	6,000	-	6,000	1,800	4,200	30.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
County Buildings Maintenance						
Personal Services	418,824	(13,488)	405,336	294,585	110,751	72.68%
Employee Benefits	147,312	-	147,312	86,574	60,738	58.77%
Contracted Services	14,575	-	14,575	11,406	3,169	78.26%
Supplies and Materials	35,900	-	35,900	21,995	13,905	61.27%
Other Charges	57,434	-	57,434	57,434	-	100.00%
E-Government Purchasing						
Personal Services	103,838	1,882	105,720	76,155	29,565	72.03%
Employee Benefits	32,927	-	32,927	24,150	8,777	73.34%
Planning						
Contracted Services	656,000	-	656,000	502,250	153,750	76.56%
Geographic Information Systems						
Other Charges	374,330	-	374,330	374,330	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Codes Administration						
Personal Services	1,000,108	32,738	1,032,846	735,721	297,125	71.23%
Employee Benefits	322,334	-	322,334	223,715	98,619	69.40%
Contracted Services	70,700	-	70,700	52,075	18,625	73.66%
Supplies and Materials	53,000	-	53,000	25,467	27,533	48.05%
Other Charges	93,145	-	93,145	93,145	-	100.00%
Information Technology						
Personal Services	3,190,560	17,735	3,208,295	2,299,632	908,663	71.68%
Employee Benefits	914,601	-	914,601	633,149	281,452	69.23%
Contracted Services	1,234,395	259,385	1,493,780	743,681	750,099	49.79%
Supplies and Materials	40,800	795	41,595	18,341	23,254	44.09%
Other Charges	6,282	-	6,282	5,995	287	95.43%
Records Management						
Personal Services	255,263	1,059	256,322	185,698	70,624	72.45%
Employee Benefits	115,499	-	115,499	81,887	33,612	70.90%
Contracted Services	11,750	444	12,194	9,958	2,236	81.66%
Supplies and Materials	6,200	-	6,200	3,311	2,889	53.40%
Other Charges	3,264	-	3,264	3,264	-	100.00%
Sheriff's Merit System						
Personal Services	169,987	212	170,199	107,375	62,824	63.09%
Employee Benefits	62,390	-	62,390	36,789	25,601	58.97%
Contracted Services	8,850	7,500	16,350	11,859	4,491	72.53%
Supplies and Materials	7,750	221	7,971	5,220	2,751	65.49%
Property Assessor						
Personal Services	2,084,802	6,785	2,091,587	1,340,776	750,811	64.10%
Employee Benefits	712,111	-	712,111	466,235	245,876	65.47%
Contracted Services	730,358	-	730,358	323,648	406,710	44.31%
Supplies and Materials	61,500	-	61,500	25,269	36,231	41.09%
Other Charges	4,609	-	4,609	4,609	-	100.00%
Equalization Board						
Personal Services	15,554	-	15,554	-	15,554	0.00%
Employee Benefits	1,189	-	1,189	-	1,189	0.00%
Contracted Services	2,100	-	2,100	-	2,100	0.00%
Supplies and Materials	200	-	200	-	200	0.00%
Register of Deeds						
Contracted Services	59,400	-	59,400	37,852	21,548	63.72%
Supplies and Materials	10,250	-	10,250	3,641	6,609	35.52%
Other Charges	3,665	-	3,665	3,665	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	64,723	-	64,723	37,057	27,666	57.25%
Employee Benefits	24,643	-	24,643	13,685	10,958	55.53%
Contracted Services	60,634	-	60,634	49,796	10,838	82.13%
Supplies and Materials	10,000	-	10,000	3,665	6,335	36.65%
Capital Outlay	-	27,586	27,586	27,586	-	100.00%
County Trustee's Office						
Contracted Services	748,800	1,330	750,130	354,602	395,528	47.27%
Supplies and Materials	126,500	240	126,740	59,540	67,200	46.98%
Other Charges	26,657	-	26,657	26,204	453	98.30%
Capital Outlay	-	14,000	14,000	-	14,000	0.00%
Payments to Component Units	9,553,874	-	9,553,874	9,553,874	-	100.00%
Total Finance and Administration	34,839,340	707,617	35,546,957	27,118,619	8,428,338	76.29%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	2,090,209	9,302	2,099,511	1,337,994	761,517	63.73%
Employee Benefits	847,289	-	847,289	502,108	345,181	59.26%
Contracted Services	130,350	-	130,350	81,121	49,229	62.23%
Supplies and Materials	55,500	15,000	70,500	40,967	29,533	58.11%
Other Charges	649	50,000	50,649	649	50,000	1.28%
Bad Check Unit						
Personal Services	-	12,000	12,000	10,693	1,307	89.11%
Employee Benefits	-	2,000	2,000	774	1,226	38.70%
Contracted Services	-	50,000	50,000	39,425	10,575	78.85%
Circuit Court Clerk						
Contracted Services	71,700	3,644	75,344	37,698	37,646	50.03%
Supplies and Materials	10,800	-	10,800	4,838	5,962	44.80%
Other Charges	1,203	-	1,203	1,203	-	100.00%
Capital Outlay	-	67,277	67,277	17,650	49,627	26.23%
General Sessions Court Clerk - Civil						
Contracted Services	50,400	6,101	56,501	17,883	38,618	31.65%
Supplies and Materials	9,300	5,130	14,430	2,231	12,199	15.46%
Other Charges	649	-	649	649	-	100.00%
IV-D Child Support - Clerk						
Personal Services	565,547	-	565,547	393,922	171,625	69.65%
Employee Benefits	247,655	-	247,655	154,181	93,474	62.26%
Contracted Services	45,900	3,408	49,308	25,170	24,138	51.05%
Supplies and Materials	8,400	-	8,400	1,567	6,833	18.65%
Other Charges	3,252	-	3,252	3,252	-	100.00%
Probate Court						
Contracted Services	36,900	990	37,890	23,096	14,794	60.96%
Supplies and Materials	7,400	-	7,400	5,192	2,208	70.16%
Other Charges	823	-	823	823	-	100.00%
Chancery Court						
Contracted Services	66,550	-	66,550	37,899	28,651	56.95%
Supplies and Materials	18,200	-	18,200	7,672	10,528	42.15%
Other Charges	649	-	649	649	-	100.00%
CR/4th Circuit Court Clerk Administration						
Contracted Services	11,074	-	11,074	12,837	(1,763)	115.92%
Supplies and Materials	28,000	30,000	58,000	19,525	38,475	33.66%
4th Circuit Court Clerk						
Contracted Services	62,200	168	62,368	27,146	35,222	43.53%
Supplies and Materials	15,750	9,510	25,260	16,258	9,002	64.36%
Other Charges	1,203	-	1,203	1,203	-	100.00%
Criminal Court Clerk						
Contracted Services	61,350	-	61,350	40,318	21,032	65.72%
Supplies and Materials	31,750	11,984	43,734	24,983	18,751	57.12%
Other Charges	19,172	433	19,605	19,605	-	100.00%
Capital Outlay	-	182,571	182,571	111,891	70,680	61.29%
General Sessions Court Clerk - Criminal						
Contracted Services	84,700	-	84,700	55,191	29,509	65.16%
Supplies and Materials	18,250	-	18,250	6,529	11,721	35.78%
Other Charges	18,309	-	18,309	18,309	-	100.00%
Court Technology Upgrade						
Supplies and Materials	-	124,377	124,377	83,509	40,868	67.14%
Circuit Court Judges						
Contracted Services	6,025	-	6,025	5,379	646	89.28%
Supplies and Materials	7,050	-	7,050	1,226	5,824	17.39%
Other Charges	649	-	649	649	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Judges						
Contracted Services	7,666	-	7,666	3,390	4,276	44.22%
Supplies and Materials	4,500	-	4,500	1,697	2,803	37.71%
Other Charges	649	-	649	649	-	100.00%
Criminal Court Judges						
Contracted Services	6,240	-	6,240	9,255	(3,015)	148.32%
Supplies and Materials	3,650	-	3,650	3,488	162	95.56%
Other Charges	100,649	-	100,649	101,642	(993)	100.99%
General Sessions Court Judges						
Personal Services	1,437,677	2,142	1,439,819	1,047,493	392,326	72.75%
Employee Benefits	325,754	-	325,754	226,554	99,200	69.55%
Contracted Services	36,560	679	37,239	26,255	10,984	70.50%
Supplies and Materials	14,600	-	14,600	10,816	3,784	74.08%
Other Charges	649	-	649	649	-	100.00%
Jury Commission						
Personal Services	171,829	548	172,377	117,286	55,091	68.04%
Employee Benefits	19,247	-	19,247	13,433	5,814	69.79%
Contracted Services	19,145	66	19,211	6,680	12,531	34.77%
Supplies and Materials	4,250	250	4,500	1,398	3,102	31.07%
Other Charges	649	-	649	649	-	100.00%
Juvenile Court						
Personal Services	2,097,800	1,037	2,098,837	1,486,481	612,356	70.82%
Employee Benefits	698,982	-	698,982	483,802	215,180	69.22%
Contracted Services	336,774	72,000	408,774	256,675	152,099	62.79%
Supplies and Materials	19,900	-	19,900	10,243	9,657	51.47%
Other Charges	99,596	-	99,596	100,332	(736)	100.74%
IV-D Referee Program						
Personal Services	298,442	2,430	300,872	217,691	83,181	72.35%
Employee Benefits	77,090	-	77,090	53,962	23,128	70.00%
Contracted Services	13,450	-	13,450	6,960	6,490	51.75%
Supplies and Materials	1,700	-	1,700	195	1,505	11.47%
Other Charges	1,832	-	1,832	1,832	-	100.00%
Juvenile Court Clerk						
Personal Services	432,500	904	433,404	277,971	155,433	64.14%
Employee Benefits	148,487	-	148,487	80,412	68,075	54.15%
Contracted Services	59,250	3,932	63,182	34,596	28,586	54.76%
Supplies and Materials	11,750	1,462	13,212	(597)	13,809	-4.52%
Other Charges	649	-	649	649	-	100.00%
Juvenile Service Center						
Personal Services	2,080,457	8,732	2,089,189	1,439,152	650,037	68.89%
Employee Benefits	891,882	-	891,882	582,799	309,083	65.34%
Contracted Services	101,750	-	101,750	84,763	16,987	83.31%
Supplies and Materials	150,700	-	150,700	117,633	33,067	78.06%
Other Charges	58,566	-	58,566	58,566	-	100.00%
Juvenile Service Center Donations						
Supplies and Materials		1,186	1,186	1,413	(227)	119.14%
Probation/Pre-trial Release						
Personal Services	496,462	6,238	502,700	345,926	156,774	68.81%
Employee Benefits	179,446	-	179,446	127,531	51,915	71.07%
Contracted Services	17,100	-	17,100	9,385	7,715	54.88%
Supplies and Materials	9,000	-	9,000	6,331	2,669	70.34%
Other Charges	1,832	-	1,832	1,832	-	100.00%
Cost in Cases Charged						
Other Charges	475,000	-	475,000	298,562	176,438	62.86%

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Public Defender						
Personal Services	1,134,496	180,407	1,314,903	912,568	402,335	69.40%
Employee Benefits	347,884	-	347,884	272,183	75,701	78.24%
Contracted Services	201,210	-	201,210	207,783	(6,573)	103.27%
Supplies and Materials	128,500	-	128,500	136,362	(7,862)	106.12%
Other Charges	8,802	-	8,802	2,656	6,146	30.17%
Court Officers						
Contracted Services	10,355	-	10,355	13,364	(3,009)	129.06%
Supplies and Materials	14,000	-	14,000	7,606	6,394	54.33%
Other Charges	3,494	-	3,494	3,494	-	100.00%
<i>Total Administration of Justice</i>	17,397,659	865,908	18,263,567	12,406,311	5,857,256	67.93%
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,183	-	3,183	3,183	-	100.00%
Community Mediation Center						
Contracted Services	161,000	-	161,000	97,586	63,414	60.61%
Fire Prevention Bureau						
Personal Services	466,579	(18,526)	448,053	315,955	132,098	70.52%
Employee Benefits	143,298	-	143,298	86,045	57,253	60.05%
Contracted Services	101,375	-	101,375	64,660	36,715	63.78%
Supplies and Materials	41,000	7,450	48,450	36,941	11,509	76.25%
Other Charges	1,317	-	1,317	867	450	65.83%
Sheriff's Administration						
Contracted Services	198,730	-	198,730	108,721	90,009	54.71%
Supplies and Materials	259,800	-	259,800	275,897	(16,097)	106.20%
Other Charges	1,450,000	-	1,450,000	1,450,000	-	100.00%
Records and Communication						
Contracted Services	73,825	-	73,825	38,878	34,947	52.66%
Supplies and Materials	29,350	-	29,350	14,420	14,930	49.13%
Training						
Contracted Services	55,450	310	55,760	18,367	37,393	32.94%
Supplies and Materials	192,600	49,419	242,019	164,465	77,554	67.96%
Other Charges	13,000	-	13,000	13,000	-	100.00%
Planning and Development						
Contracted Services	6,270	-	6,270	2,878	3,392	45.90%
Supplies and Materials	4,850	-	4,850	854	3,996	17.61%
Stop Violence Against Women						
Contracted Services	18,650	70	18,720	23,426	(4,706)	125.14%
Supplies and Materials	16,800	-	16,800	12,953	3,847	77.10%
Patrol & Cops Universal						
Personal Services	42,476,967	5,725	42,482,692	30,614,984	11,867,708	72.06%
Employee Benefits	16,675,520	-	16,675,520	11,842,825	4,832,695	71.02%
Contracted Services	838,710	4,065	842,775	578,669	264,106	68.66%
Supplies and Materials	1,281,000	100,278	1,381,278	809,212	572,066	58.58%
Other Charges	30,297	-	30,297	31,885	(1,588)	105.24%
Warrants						
Contracted Services	168,500	-	168,500	98,942	69,558	58.72%
Supplies and Materials	106,100	-	106,100	46,598	59,502	43.92%
Detectives						
Contracted Services	162,700	5,089	167,789	97,596	70,193	58.17%
Supplies and Materials	122,000	-	122,000	67,744	54,256	55.53%
Forensic Services						
Contracted Services	30,600	373	30,973	18,467	12,506	59.62%
Supplies and Materials	39,850	15,000	54,850	21,998	32,852	40.11%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Division						
Contracted Services	14,600	-	14,600	11,621	2,979	79.60%
Supplies and Materials	16,850	-	16,850	7,284	9,566	43.23%
Special Teams						
Contracted Services	19,300	-	19,300	8,990	10,310	46.58%
Supplies and Materials	21,600	-	21,600	9,565	12,035	44.28%
Senior Citizen Awareness						
Contracted Services	-	524	524	96	428	18.32%
Narcotics Division						
Contracted Services	176,900	34	176,934	160,018	16,916	90.44%
Supplies and Materials	208,500	209	208,709	135,465	73,244	64.91%
Other Charges	16,500	-	16,500	16,500	-	100.00%
VICE						
Contracted Services	-	16,887	16,887	5,296	11,591	31.36%
Supplies and Materials	-	1,000	1,000	411	589	41.10%
Internal Affairs						
Contracted Services	6,950	-	6,950	5,643	1,307	81.19%
Supplies and Materials	6,500	-	6,500	2,319	4,181	35.68%
Organized Retail Crime						
Contracted Services	-	2,970	2,970	2,970	-	100.00%
Supplies and Materials	-	-	-	75	(75)	N/A
Special Services						
Contracted Services	58,900	-	58,900	47,784	11,116	81.13%
Supplies and Materials	49,500	-	49,500	35,019	14,481	70.75%
Dare Donations						
Contracted Services	-	2,243	2,243	779	1,464	34.73%
Teen Academy - Sheriff						
Contracted Services	-	900	900	650	250	72.22%
Supplies and Materials	-	1,000	1,000	315	685	31.50%
Sexual Offender Registry						
Contracted Services	-	5,700	5,700	1,900	3,800	33.33%
Supplies and Materials	-	14,550	14,550	3,240	11,310	22.27%
Interest Earned - Inmates						
Contracted Services	-	2,500	2,500	1,995	505	79.80%
Supplies and Materials	-	9,019	9,019	3,698	5,321	41.00%
Donations/Sheriff-Target						
Supplies and Materials	-	2,325	2,325	2,284	41	98.24%
Honor Guard Golf Tournament						
Supplies and Materials	-	2,000	2,000	680	1,320	34.00%
Auxiliary Services						
Personal Services	300,752	263	301,015	182,276	118,739	60.55%
Employee Benefits	40,743	-	40,743	32,529	8,214	79.84%
Contracted Services	8,950	-	8,950	3,617	5,333	40.41%
Supplies and Materials	14,250	12	14,262	6,051	8,211	42.43%
Correctional Facilities						
Contracted Services	1,165,350	7,303	1,172,653	757,212	415,441	64.57%
Supplies and Materials	4,277,200	80,570	4,357,770	3,230,545	1,127,225	74.13%
Other Charges	2,512,400	-	2,512,400	2,511,616	784	99.97%
Helen McNabb Interchange						
Contracted Services	-	98,469	98,469	85,886	12,583	87.22%
Jail Commissary						
Personal Services	215,412	405	215,817	155,898	59,919	72.24%
Employee Benefits	78,928	-	78,928	54,860	24,068	69.51%
Contracted Services	31,900	-	31,900	14,655	17,245	45.94%
Supplies and Materials	389,500	16,547	406,047	330,666	75,381	81.44%
Other Charges	75,000	-	75,000	62,775	12,225	83.70%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Medical Examiner Operating						
Personal Services	2,077,245	39,031	2,116,276	1,351,939	764,337	63.88%
Employee Benefits	489,950	-	489,950	311,424	178,526	63.56%
Contracted Services	517,600	-	517,600	361,999	155,601	69.94%
Supplies and Materials	74,500	-	74,500	72,518	1,982	97.34%
Other Charges	128,997	-	128,997	122,363	6,634	94.86%
Animal Control						
Contracted Services	24,720	-	24,720	18,016	6,704	72.88%
Supplies and Materials	707,190	24	707,214	684,343	22,871	96.77%
Juvenile Court Officers						
Contracted Services	13,880	-	13,880	5,132	8,748	36.97%
Supplies and Materials	24,450	-	24,450	12,201	12,249	49.90%
Payments to Component Units	326,200	-	326,200	326,200	-	100.00%
Total Public Safety	79,313,538	473,738	79,787,276	58,117,334	21,669,942	72.84%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	167,750	53,050	75.97%
John Tarleton Home						
Contracted Services	823,945	-	823,945	617,958	205,987	75.00%
Support Services						
Personal Services	1,439,849	(129,500)	1,310,349	961,341	349,008	73.37%
Employee Benefits	545,572	-	545,572	368,721	176,851	67.58%
Contracted Services	485,015	2,266	487,281	285,788	201,493	58.65%
Supplies and Materials	288,600	132	288,732	185,374	103,358	64.20%
Other Charges	172,000	-	172,000	104,198	67,802	60.58%
Preventive Health Service						
Personal Services	1,503,747	(4,985)	1,498,762	1,053,290	445,472	70.28%
Employee Benefits	507,039	-	507,039	329,429	177,610	64.97%
Contracted Services	144,600	-	144,600	211,264	(66,664)	146.10%
Supplies and Materials	820,000	-	820,000	621,066	198,934	75.74%
Dental Services						
Personal Services	825,795	71,141	896,936	574,240	322,696	64.02%
Employee Benefits	256,254	-	256,254	171,186	85,068	66.80%
Contracted Services	23,800	-	23,800	10,475	13,325	44.01%
Supplies and Materials	56,300	-	56,300	54,692	1,608	97.14%
Capital Outlay	-	40,000	40,000	45,000	(5,000)	112.50%
Emergency Medical Services						
Personal Services	47,715	275	47,990	34,645	13,345	72.19%
Employee Benefits	11,777	-	11,777	8,458	3,319	71.82%
Contracted Services	13,000	3,420	16,420	3,703	12,717	22.55%
Other Charges	270,000	150,000	420,000	309,080	110,920	73.59%
Food & Restaurant Inspection						
Personal Services	673,050	(3,271)	669,779	450,877	218,902	67.32%
Employee Benefits	222,514	-	222,514	137,306	85,208	61.71%
Contracted Services	22,300	-	22,300	15,622	6,678	70.05%
Supplies and Materials	18,500	-	18,500	16,557	1,943	89.50%
Health Administration						
Personal Services	828,252	-	828,252	562,782	265,470	67.95%
Employee Benefits	262,432	-	262,432	165,822	96,610	63.19%
Contracted Services	90,225	1,620	91,845	16,337	75,508	17.79%
Supplies and Materials	7,250	-	7,250	1,824	5,426	25.16%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Development & Planning						
Personal Services	656,581	1,210	657,791	461,026	196,765	70.09%
Employee Benefits	184,518	-	184,518	127,451	57,067	69.07%
Contracted Services	11,500	-	11,500	7,889	3,611	68.60%
Supplies and Materials	5,400	-	5,400	3,449	1,951	63.87%
Indigent Medical Care						
Contracted Services	3,950,000	-	3,950,000	2,570,170	1,379,830	65.07%
Pharmacy						
Personal Services	34,118	64	34,182	24,855	9,327	72.71%
Employee Benefits	18,041	-	18,041	12,559	5,482	69.61%
Contracted Services	9,900	-	9,900	1,334	8,566	13.47%
Supplies and Materials	302,000	-	302,000	37,880	264,120	12.54%
Primary Care						
Contracted Services	285,000	-	285,000	218,267	66,733	76.58%
Rabies & Animal Control						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%
School Health Program						
Personal Services	39,858	-	39,858	28,727	11,131	72.07%
Employee Benefits	19,854	-	19,854	13,829	6,025	69.65%
Contracted Services	430,003	-	430,003	316,102	113,901	73.51%
Social Services						
Personal Services	326,297	(71,142)	255,155	190,420	64,735	74.63%
Employee Benefits	94,128	-	94,128	50,165	43,963	53.29%
Contracted Services	7,200	32	7,232	5,171	2,061	71.50%
Supplies and Materials	500	-	500	919	(419)	183.80%
Ground Water Services						
Personal Services	296,732	12,470	309,202	199,844	109,358	64.63%
Employee Benefits	121,870	-	121,870	91,281	30,589	74.90%
Contracted Services	51,150	-	51,150	14,131	37,019	27.63%
Supplies and Materials	11,400	-	11,400	6,118	5,282	53.67%
Vector Control Services						
Contracted Services	4,200	-	4,200	1,048	3,152	24.95%
Supplies and Materials	5,500	-	5,500	1,561	3,939	28.38%
Disease Surveillance and Investigation						
Personal Services	370,761	42,624	413,385	276,688	136,697	66.93%
Employee Benefits	103,961	-	103,961	80,392	23,569	77.33%
Contracted Services	113,500	-	113,500	32,436	81,064	28.58%
Supplies and Materials	32,000	-	32,000	33,338	(1,338)	104.18%
Other Charges	23,000	-	23,000	11,504	11,496	50.02%
Vital Records						
Personal Services	150,098	-	150,098	107,022	43,076	71.30%
Employee Benefits	54,398	-	54,398	38,058	16,340	69.96%
Contracted Services	68,000	-	68,000	54,676	13,324	80.41%
Supplies and Materials	150	-	150	190	(40)	126.67%
Women's Health Services						
Personal Services	137,325	64,256	201,581	121,710	79,871	60.38%
Employee Benefits	45,207	-	45,207	35,876	9,331	79.36%
Contracted Services	9,500	-	9,500	4,950	4,550	52.11%
Supplies and Materials	10,000	-	10,000	3,032	6,968	30.32%
Community Health Services						
Personal Services	414,995	-	414,995	283,173	131,822	68.24%
Employee Benefits	121,584	-	121,584	84,727	36,857	69.69%
Contracted Services	18,040	-	18,040	13,074	4,966	72.47%
Supplies and Materials	8,408	-	8,408	2,248	6,160	26.74%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Car Seat Program						
Supplies and Materials	20,000	-	20,000	3,695	16,305	18.48%
Community Action Committee						
Contracted Services	1,500,919	-	1,500,919	1,125,689	375,230	75.00%
Other Charges	220,000	-	220,000	165,000	55,000	75.00%
Dirty Lot Ordinance						
Personal Services	203,958	-	203,958	159,703	44,255	78.30%
Employee Benefits	84,380	-	84,380	66,497	17,883	78.81%
Contracted Services	14,250	-	14,250	800	13,450	5.61%
Supplies and Materials	15,250	-	15,250	1,820	13,430	11.93%
Other Charges	1,203	-	1,203	1,203	-	100.00%
Payments to Component Units	256,628	-	256,628	166,628	90,000	64.93%
Total Public Health and Welfare	21,450,346	180,612	21,630,958	14,743,110	6,887,848	68.16%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,497,665	32,255	1,529,920	1,120,768	409,152	73.26%
Employee Benefits	528,808	-	528,808	391,948	136,860	74.12%
Contracted Services	240,250	7,600	247,850	186,000	61,850	75.05%
Supplies and Materials	286,300	2,853	289,153	216,208	72,945	74.77%
Other Charges	341,730	-	341,730	344,275	(2,545)	100.74%
Recreation Administration						
Personal Services	439,852	17,186	457,038	315,379	141,659	69.00%
Employee Benefits	127,457	-	127,457	90,279	37,178	70.83%
Contracted Services	447,150	-	447,150	276,499	170,651	61.84%
Supplies and Materials	37,750	-	37,750	27,437	10,313	72.68%
Other Charges	39,520	-	39,520	39,794	(274)	100.69%
Trial Sponsor Program						
Contracted Services	-	807	807	-	807	0.00%
Tree/Bench Program						
Contracted Services	-	12,622	12,622	-	12,622	0.00%
Supplies and Materials	-	-	-	-	-	-
Park Improvements Amusement Tax						
Contracted Services	5,000	4,706	9,706	9,452	254	97.38%
Supplies and Materials	115,000	-	115,000	51,325	63,675	44.63%
Capital Outlay	30,000	243,886	273,886	97,598	176,288	35.63%
Community Outreach						
Personal Services	72,072	2,869	74,941	54,210	20,731	72.34%
Employee Benefits	11,154	-	11,154	8,542	2,612	76.58%
Constituent Services						
Personal Services	87,339	32,250	119,589	45,363	74,226	37.93%
Employee Benefits	32,461	-	32,461	10,895	21,566	33.56%
Contracted Services	-	22,600	22,600	5,267	17,333	23.31%
Supplies and Materials	-	-	-	94	(94)	N/A
Senior Center & Volunteer Services						
Personal Services	75,094	4,421	79,515	52,284	27,231	65.75%
Employee Benefits	17,837	-	17,837	12,049	5,788	67.55%
Contracted Services	2,700	-	2,700	1,993	707	73.81%
Supplies and Materials	900	-	900	275	625	30.56%
Other Charges	649	-	649	649	-	100.00%
Senior Picnic						
Contracted Services	-	7,865	7,865	8,732	(867)	111.02%
Supplies and Materials	-	6,990	6,990	6,990	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Frank Strang Senior Center						
Personal Services	62,976	-	62,976	45,581	17,395	72.38%
Employee Benefits	15,503	-	15,503	10,949	4,554	70.63%
Contracted Services	8,650	34	8,684	3,886	4,798	44.75%
Supplies and Materials	3,250	361	3,611	1,609	2,002	44.56%
Other Charges	1,149	-	1,149	649	500	56.48%
Senior Center-South Knox						
Personal Services	62,567	76	62,643	45,296	17,347	72.31%
Employee Benefits	22,420	-	22,420	14,090	8,330	62.85%
Contracted Services	5,600	-	5,600	3,970	1,630	70.89%
Supplies and Materials	2,150	-	2,150	1,393	757	64.79%
Other Charges	1,149	-	1,149	649	500	56.48%
Halls Senior Center						
Personal Services	57,179	45	57,224	41,377	15,847	72.31%
Employee Benefits	28,250	-	28,250	23,483	4,767	83.13%
Contracted Services	7,650	-	7,650	3,218	4,432	42.07%
Supplies and Materials	1,850	59	1,909	942	967	49.35%
Other Charges	1,149	-	1,149	649	500	56.48%
Corryton Senior Center						
Personal Services	50,882	22	50,904	36,415	14,489	71.54%
Employee Benefits	32,390	-	32,390	14,705	17,685	45.40%
Contracted Services	5,800	-	5,800	3,393	2,407	58.50%
Supplies and Materials	3,150	-	3,150	1,100	2,050	34.92%
Other Charges	1,149	-	1,149	649	500	56.48%
Senior Center-Carter						
Personal Services	56,535	25	56,560	40,897	15,663	72.31%
Employee Benefits	31,901	-	31,901	18,609	13,292	58.33%
Contracted Services	3,800	10	3,810	3,889	(79)	102.07%
Supplies and Materials	3,250	-	3,250	1,451	1,799	44.65%
Other Charges	1,149	-	1,149	649	500	56.48%
Karns Center-Carter						
Personal Services	54,912	1,648	56,560	40,897	15,663	72.31%
Employee Benefits	21,843	-	21,843	10,965	10,878	50.20%
Contracted Services	9,150	-	9,150	4,613	4,537	50.42%
Supplies and Materials	3,250	-	3,250	2,615	635	80.46%
Other Charges	749	-	749	3,181	(2,432)	424.70%
Capital Outlay	-	-	-	672	(672)	N/A
<i>Total Social and Cultural Services</i>	<u>4,998,090</u>	<u>401,190</u>	<u>5,399,280</u>	<u>3,756,746</u>	<u>1,642,534</u>	<u>69.58%</u>
<i>Agricultural and Natural Resources:</i>						
Agricultural Extension Services						
Personal Services	271,622	-	271,622	117,673	153,949	43.32%
Employee Benefits	107,590	-	107,590	45,539	62,051	42.33%
Contracted Services	23,200	-	23,200	18,681	4,519	80.52%
Supplies and Materials	6,500	-	6,500	2,042	4,458	31.42%
New Harvest Farmer's Market						
Contracted Services	3,500	-	3,500	1,812	1,688	51.77%
Soil Conservation District						
Personal Services	79,186	147	79,333	42,916	36,417	54.10%
Employee Benefits	22,971	-	22,971	9,506	13,465	41.38%
Contracted Services	8,000	-	8,000	6,926	1,074	86.58%
Supplies and Materials	3,550	-	3,550	1,160	2,390	32.68%
Other Charges	649	-	649	649	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	<u>526,768</u>	<u>147</u>	<u>526,915</u>	<u>246,904</u>	<u>280,011</u>	<u>46.86%</u>

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	816,600	128,000	944,600	445,916	498,684	47.21%
Veteran's Services						
Personal Services	78,437	-	78,437	56,667	21,770	72.25%
Employee Benefits	17,672	-	17,672	17,044	628	96.45%
Contracted Services	8,800	-	8,800	4,918	3,882	55.89%
Supplies and Materials	1,150	-	1,150	922	228	80.17%
Other Charges	649	-	649	649	-	100.00%
Property and Liability Insurance						
Other Charges	38,936	-	38,936	35,642	3,294	91.54%
Payments to Cities						
Contracted Services	120,000	-	120,000	86,919	33,081	72.43%
Official's Expense						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Equipment						
Capital Outlay	-	940,942	940,942	652,980	287,962	69.40%
Audit Services						
Contracted Services	350,000	-	350,000	258,450	91,550	73.84%
Miscellaneous						
Personal Services	(50,000)	104,456	54,456	10,462	43,994	19.21%
Employee Benefits	(150,000)	-	(150,000)	9,800	(159,800)	-6.53%
Contracted Services	159,981	13,773	173,754	60,392	113,362	34.76%
Supplies and Materials	-	-	-	18,651	(18,651)	N/A
Other Charges	305,899	2,450,000	2,755,899	982,871	1,773,028	35.66%
Capital Outlay	-	20,591	20,591	20,591	-	100.00%
PBA Management & Operations						
Other Charges	6,900,000	-	6,900,000	6,900,000	-	100.00%
Trustee's Commission						
Other Charges	2,640,000	-	2,640,000	2,314,997	325,003	87.69%
Employee Benefits						
Employee Benefits	825,000	-	825,000	665,213	159,787	80.63%
Employee Benefits - MERP County Match						
Employee Benefits	150,000	-	150,000	78,797	71,203	52.53%
Payments to Component Units						
	625,000	-	625,000	625,000	-	100.00%
Total Other General Government	12,843,124	3,657,762	16,500,886	13,246,881	3,254,005	80.28%
Total Expenditures	171,368,865	6,286,974	177,655,839	129,635,905	48,019,934	72.97%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,654,480)	(6,036,565)	(16,691,045)	5,483,733	22,174,778	-32.85%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,045,000	30,000	8,075,000	4,660,363	(3,414,637)	57.71%
Operating Transfers Out - Other Funds	(2,880,235)	-	(2,880,235)	(1,097,971)	1,782,264	38.12%
Total Other Financing Sources (Uses)	5,164,765	30,000	5,194,765	3,562,392	(1,632,373)	68.58%
Net Change in Fund Balances	\$ (5,489,715)	\$ (6,006,565)	\$ (11,496,280)	\$ 9,046,125	\$ 20,542,405	-78.69%

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 nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,000	\$ -	\$ 61,000	\$ 43,454	\$ (17,546)	71.24%
<i>Charges for Current Services:</i>						
Fees	6,000	-	6,000	2,634	(3,366)	43.90%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,600	-	1,600	91	(1,509)	5.69%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	99,600	-	99,600	46,179	(53,421)	46.36%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	23,175	-	23,175	16,269	6,906	70.20%
Employee Benefits	20,094	-	20,094	2,220	17,874	11.05%
Contracted Services	8,550	109	8,659	5,665	2,994	65.42%
Supplies & Materials	66,000	-	66,000	46,284	19,716	70.13%
Other Charges	1,781	-	1,781	1,422	359	79.84%
<i>Total Social and Cultural Services</i>	119,600	109	119,709	71,860	47,849	60.03%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(109)	(20,109)	(25,681)	(5,572)	127.71%
Other Financing Sources						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
Net Change in Fund Balances	\$ -	\$ (109)	\$ (109)	\$ (25,681)	\$ (25,572)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,025,000	\$ -	\$ 11,025,000	\$ 6,997,646	\$ (4,027,354)	63.47%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	189,171	(150,829)	55.64%
<i>Other Local Revenues:</i>						
Other Local Revenue	132,000	-	132,000	142,278	10,278	107.79%
<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	-	-	-	18,945	18,945	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	70,845	18,945	136.50%
Total Revenues	11,548,900	-	11,548,900	7,399,940	(4,148,960)	64.07%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,621,977	54,733	6,676,710	4,679,235	1,997,475	70.08%
Employee Benefits	2,153,761	-	2,153,761	1,441,430	712,331	66.93%
Contracted Services	688,525	11,445	699,970	506,294	193,676	72.33%
Supplies & Materials	1,803,700	(15,000)	1,788,700	1,421,304	367,396	79.46%
Other Charges	196,828	-	196,828	152,951	43,877	77.71%
Capital Outlay	146,482	-	146,482	1,331	145,151	0.91%
Public Library Maintenance						
Personal Services	202,197	(17,522)	184,675	127,739	56,936	69.17%
Employee Benefits	68,480	-	68,480	45,359	23,121	66.24%
Contracted Services	565,050	-	565,050	461,277	103,773	81.63%
Supplies & Materials	55,000	-	55,000	26,751	28,249	48.64%
Other Charges	725,000	-	725,000	725,000	-	100.00%
State General Library						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
Rothrock Estate						
Supplies & Materials	-	48,965	48,965	-	48,965	0.00%
<i>Total Social and Cultural Services</i>	13,278,900	82,621	13,361,521	9,640,571	3,720,950	72.15%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,730,000)	(82,621)	(1,812,621)	(2,240,631)	(428,010)	123.61%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,730,000	-	1,730,000	565,000	(1,165,000)	32.66%
Net Change in Fund Balances	\$ -	\$ (82,621)	\$ (82,621)	\$ (1,675,631)	\$ (1,593,010)	2028.09%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 1,250,000	\$ (1,250,000)	50.00%
Fines	55,000	-	55,000	45,999	(9,001)	83.63%
<i>Other Local Revenues</i>	550,000	-	550,000	214,984	(335,016)	39.09%
<i>State of Tennessee</i>	465,000	-	465,000	236,197	(228,803)	50.80%
Total Revenues	3,570,000	-	3,570,000	1,747,180	(1,822,820)	48.94%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	172,910	15,412	188,322	130,456	57,866	69.27%
Employee Benefits	51,339	-	51,339	36,323	15,016	70.75%
Contracted Services	11,472	-	11,472	6,159	5,313	53.69%
Supplies & Materials	4,530	-	4,530	4,167	363	91.99%
Other Charges	189,104	-	189,104	196,043	(6,939)	103.67%
Convenience Centers						
Personal Services	533,375	6,965	540,340	394,507	145,833	73.01%
Employee Benefits	247,451	-	247,451	167,263	80,188	67.59%
Contracted Services	1,973,144	-	1,973,144	1,443,972	529,172	73.18%
Supplies & Materials	60,774	-	60,774	32,033	28,741	52.71%
Other Charges	72,850	-	72,850	72,850	-	100.00%
Capital Outlay	-	-	-	108,940	(108,940)	N/A
Tire Storage Facility						
Contracted Services	372,152	-	372,152	194,637	177,515	52.30%
Litter Grant - County						
Personal Services	45,615	133	45,748	25,017	20,731	54.68%
Employee Benefits	19,621	-	19,621	10,008	9,613	51.01%
Contracted Services	6,250	-	6,250	2,494	3,756	39.90%
Supplies & Materials	13,500	-	13,500	13,587	(87)	100.64%
Recycling Program						
Personal Services	131,353	9,488	140,841	72,954	67,887	51.80%
Employee Benefits	43,892	-	43,892	21,675	22,217	49.38%
Contracted Services	42,676	(25,442)	17,234	10,701	6,533	62.09%
Supplies & Materials	27,827	2,000	29,827	9,414	20,413	31.56%
Other Charges	923	-	923	923	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	41,664	42,578	49.46%
Total Public Health and Welfare	4,105,000	8,556	4,113,556	2,995,787	1,117,769	72.83%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(535,000)	(8,556)	(543,556)	(1,248,607)	(705,051)	229.71%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Net Change in Fund Balances	\$ (60,000)	\$ (8,556)	\$ (68,556)	\$ (1,248,607)	\$ (1,180,051)	1821.29%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 329,518	\$ 169,518	205.95%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	357,283	357,283	201,390	(155,893)	56.37%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	78,786	78,786	81,458	2,672	N/A
Total Revenues	160,000	436,069	596,069	612,366	16,297	102.73%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	36,867	36,867	39,128	(2,261)	106.13%
Employee Benefits	-	18,832	18,832	15,607	3,225	82.87%
Contracted Services	-	5,034	5,034	50,639	(45,605)	1005.94%
Supplies & Materials	-	13,547	13,547	1,011	12,536	7.46%
Air Pollution FY 10						
Personal Services	-	500,575	500,575	255,111	245,464	50.96%
Employee Benefits	-	165,144	165,144	92,454	72,690	55.98%
Contracted Services	-	122,664	122,664	43,301	79,363	35.30%
Supplies & Materials	-	124,658	124,658	48,409	76,249	38.83%
Other Charges	-	78,786	78,786	81,458	(2,672)	103.39%
Capital Outlays	-	39,000	39,000	-	39,000	0.00%
Permit Fee						
Personal Services	-	-	-	118,820	(118,820)	N/A
Employee Benefits	-	-	-	41,957	(41,957)	N/A
Contracted Services	145,334	-	145,334	1,254	144,080	0.86%
Other Charges	14,666	-	14,666	14,666	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	40,278	(40,278)	N/A
Employee Benefits	-	-	-	10,162	(10,162)	N/A
Total Finance and Administration	160,000	1,105,107	1,265,107	854,255	410,852	67.52%
Net Change in Fund Balances	\$ -	\$ (669,038)	\$ (669,038)	\$ (241,889)	\$ 427,149	36.15%

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 nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 4,819,946	\$ (1,180,054)	80.33%
Total Revenues	6,000,000	-	6,000,000	4,819,946	(1,180,054)	80.33%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,100,000	-	2,100,000	477,175	1,622,825	22.72%
Women's Basketball of Fame	150,000	-	150,000	125,000	25,000	83.33%
Trustee Commission	60,000	-	60,000	42,019	17,981	70.03%
Tourism and Sports Development Corp.	2,400,000	30,000	2,430,000	1,830,000	600,000	75.31%
Contributions to agencies	800,000	55,000	855,000	701,866	153,134	82.09%
<i>Total Other General Government:</i>	5,510,000	85,000	5,595,000	3,176,060	2,418,940	56.77%
Excess (Deficiency) of Revenues Over (Under) Expenditures	490,000	(85,000)	405,000	1,643,886	1,238,886	405.90%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	-	600,000	0.00%
Net Change in Fund Balances	\$ (110,000)	\$ (85,000)	\$ (195,000)	\$ 1,643,886	\$ 1,838,886	-843.02%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,330,946	\$ -	\$ 5,330,946	\$ 2,855,130	\$ (2,475,816)	53.56%
Statutory Local Taxes	2,025,000	-	2,025,000	1,168,679	(856,321)	57.71%
Total Local Taxes	7,355,946	-	7,355,946	4,023,809	(3,332,137)	54.70%
<i>Other Local Revenues</i>	22,000	-	22,000	127,351	105,351	578.87%
<i>State of Tennessee:</i>						
Gasoline Tax	4,950,000	-	4,950,000	2,908,509	(2,041,491)	58.76%
Petroleum Special Tax	311,000	-	311,000	181,925	(129,075)	58.50%
Total State of Tennessee	5,261,000	-	5,261,000	3,090,434	(2,170,566)	58.74%
Total Revenues	12,638,946	-	12,638,946	7,241,594	(5,397,352)	57.30%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	265,295	1,057	266,352	193,358	72,994	72.59%
Employee Benefits	86,479	-	86,479	61,056	25,423	70.60%
Contracted Services	24,990	-	24,990	21,501	3,489	86.04%
Supplies & Materials	4,500	-	4,500	5,515	(1,015)	122.56%
Other Charges	149,500	-	149,500	149,193	307	99.79%
Highway Project Manager-ADM						
Personal Services	238,876	(34,698)	204,178	146,591	57,587	71.80%
Employee Benefits	72,414	-	72,414	43,174	29,240	59.62%
Contracted Services	4,300	-	4,300	948	3,352	22.05%
Supplies & Materials	8,950	-	8,950	4,947	4,003	55.27%
Stormwater Management-ADM						
Personal Services	925,131	(5,254)	919,877	649,752	270,125	70.63%
Employee Benefits	341,154	-	341,154	223,479	117,675	65.51%
Contracted Services	50,213	-	50,213	59,059	(8,846)	117.62%
Supplies & Materials	42,300	-	42,300	20,896	21,404	49.40%
Other Charges	5,000	-	5,000	5,346	(346)	106.92%
Stormwater Management-Violation						
Contracted Services	-	501	501	530	(29)	105.79%
Supplies & Materials	-	17,461	17,461	2,681	14,780	15.35%
Highway and Bridge Maintenance						
Personal Services	2,933,205	49,824	2,983,029	2,193,939	789,090	73.55%
Employee Benefits	1,228,567	-	1,228,567	840,449	388,118	68.41%
Contracted Services	1,098,550	-	1,098,550	510,334	588,216	46.46%
Supplies & Materials	3,838,500	(346)	3,838,154	1,551,910	2,286,244	40.43%
Other Charges	515,000	346	515,346	515,346	-	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 nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	316,164	548	316,712	232,459	84,253	73.40%
Employee Benefits	139,649	-	139,649	100,111	39,538	71.69%
Contracted Services	142,764	-	142,764	83,246	59,518	58.31%
Supplies & Materials	141,250	-	141,250	49,101	92,149	34.76%
Capital Outlay	70,000	-	70,000	70,000	-	100.00%
Capital Outlay						
Contracted Services	-	-	-	850	(850)	N/A
Capital Outlay	-	330,481	330,481	130,894	199,587	39.61%
Engineering						
Personal Services	279,847	226	280,073	196,411	83,662	70.13%
Employee Benefits	69,672	-	69,672	49,605	20,067	71.20%
Contracted Services	41,550	-	41,550	14,503	27,047	34.90%
Supplies & Materials	5,900	-	5,900	4,068	1,832	68.95%
Other Charges	9,226	-	9,226	9,226	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	115,000	-	115,000	62,914	52,086	54.71%
Subdivision Foreclosures						
Supplies & Materials	-	583,758	583,758	125,375	458,383	21.48%
<i>Total Engineering and Public Works</i>	<u>13,163,946</u>	<u>943,904</u>	<u>14,107,850</u>	<u>8,328,767</u>	<u>5,779,083</u>	<u>59.04%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(525,000)	(943,904)	(1,468,904)	(1,087,173)	381,731	74.01%
Other Financing Sources(Uses)						
Operating Transfers In - Other Funds	1,000,000	-	1,000,000	500,000	(500,000)	50.00%
Operating Transfers Out - Other Funds	(475,000)	-	(475,000)	-	475,000	0.00%
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (943,904)</u>	<u>\$ (943,904)</u>	<u>\$ (587,173)</u>	<u>\$ 356,731</u>	<u>62.21%</u>

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 51,974,000	\$ -	\$ 51,974,000	\$ 51,233,589	\$ (740,411)	98.58%
Interest Earned	1,892,052	-	1,892,052	1,085,490	(806,562)	57.37%
Payments from Component Units	13,022,088	-	13,022,088	-	(13,022,088)	0.00%
Total Revenues	66,888,140	-	66,888,140	52,319,079	(14,569,061)	78.22%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	1,035,379	64,621	94.13%
Debt Service	74,400,000	-	74,400,000	38,776,631	35,623,369	52.12%
<i>Total Debt Service</i>	<i>75,500,000</i>	<i>-</i>	<i>75,500,000</i>	<i>39,812,010</i>	<i>35,687,990</i>	<i>52.73%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,611,860)	-	(8,611,860)	12,507,069	21,118,929	-145.23%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	195,387	-	195,387	-	(195,387)	0.00%
<i>Total Other Financial Sources (Uses)</i>	<i>195,387</i>	<i>-</i>	<i>195,387</i>	<i>-</i>	<i>(195,387)</i>	<i>0.00%</i>
Net Change in Fund Balances	\$ (8,416,473)	\$ -	\$ (8,416,473)	\$ 12,507,069	\$ 20,923,542	-148.60%

DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here is:

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

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2016**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 100,024,000	\$ -	\$ 100,024,000	\$ 96,544,823	\$ (3,479,177)	96.52%
County Local Option Taxes	137,970,000	-	137,970,000	84,646,075	(53,323,925)	61.35%
Other Local Taxes	1,090,000	-	1,090,000	454,755	(635,245)	41.72%
Wheel Taxes	1,525,000	-	1,525,000	1,016,488	(508,512)	66.65%
Total Local Taxes	240,609,000	-	240,609,000	182,662,141	(57,946,859)	75.92%
<i>Licenses and Permits</i>	30,000	-	30,000	22,496	(7,504)	74.99%
<i>Charges for Current Services:</i>						
Education Charges	200,000	-	200,000	120,887	(79,113)	60.44%
Other Charges For Services	500,000	-	500,000	170,229	(329,771)	34.05%
Total Charges/Current Services	700,000	-	700,000	291,116	(408,884)	41.59%
<i>Other Local Revenues:</i>						
Recurring Items	330,000	-	330,000	283,984	(46,016)	86.06%
Nonrecurring Items	1,077,000	-	1,077,000	1,198,459	121,459	111.28%
Total Other Local Revenues	1,407,000	-	1,407,000	1,482,443	75,443	105.36%
<i>State of Tennessee:</i>						
Regular Education Funds	184,407,000	-	184,407,000	147,441,427	(36,965,573)	79.95%
Other State Revenues	1,860,000	-	1,860,000	1,111,631	(748,369)	59.77%
Total State of Tennessee	186,267,000	-	186,267,000	148,553,058	(37,713,942)	79.75%
<i>Total Federal Government:</i>	475,000	-	475,000	332,445	(142,555)	69.99%
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	7,052,000	-	7,052,000	7,052,000	-	100.00%
Total Other Government and Citizen Groups:	7,052,000	-	7,052,000	7,052,000	-	100.00%
Total Revenues	436,540,000	-	436,540,000	340,395,699	(96,144,301)	77.98%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	155,579,402	(84,315)	155,495,087	94,474,156	61,020,931	60.76%
Employee Benefits	43,510,961	(64,935)	43,446,026	31,015,693	12,430,333	71.39%
Contracted Services	-	-	-	28,680	(28,680)	N/A
Supplies and Materials	912,160	-	912,160	894,814	17,346	98.10%
Art						
Personal Services	2,300	-	2,300	510	1,790	0.00%
Employee Benefits	176	-	176	33	143	0.00%
Contracted Services	5,000	-	5,000	5,706	(706)	114.12%
Supplies and Materials	202,841	-	202,841	187,273	15,568	92.33%
Basic Elementary						
Personal Services	22,364	-	22,364	836	21,528	3.74%
Employee Benefits	1,711	-	1,711	56	1,655	3.27%
Supplies and Materials	806,561	-	806,561	806,961	(400)	100.05%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	-	-	10,500	(10,500)	N/A
Supplies and Materials	426,233	-	426,233	431,634	(5,401)	101.27%
Basic Secondary						
Contracted Services	-	-	-	12,900	(12,900)	N/A
Supplies and Materials	1,020,241	(59,750)	960,491	802,356	158,135	83.54%
Business Education						
Personal Services	-	-	-	23,011	(23,011)	N/A
Employee Benefits	-	-	-	5,257	(5,257)	N/A
Supplies and Materials	53,253	-	53,253	50,206	3,047	94.28%
Excellence Thru Literacy						
Personal Services	16,560	-	16,560	3,663	12,897	22.12%
Employee Benefits	1,267	-	1,267	280	987	22.10%
Contracted Services	10,874	-	10,874	7,407	3,467	68.12%
Supplies and Materials	274,477	-	274,477	277,029	(2,552)	100.93%
Other	22,000	-	22,000	8,880	13,120	40.36%
World Languages Instruction						
Personal Services	1,000	-	1,000	1,258	(258)	125.80%
Employee Benefits	77	-	77	86	(9)	111.69%
Supplies and Materials	6,500	-	6,500	-	6,500	0.00%
Language Arts						
Personal Services	4,645	-	4,645	-	4,645	0.00%
Employee Benefits	355	-	355	-	355	0.00%
Supplies and Materials	34,500	-	34,500	34,765	(265)	100.77%
Math						
Supplies and Materials	74,468	-	74,468	64,047	10,421	86.01%
Choral Music						
Personal Services	464	-	464	-	464	0.00%
Employee Benefits	36	-	36	-	36	0.00%
Contracted Services	3,900	-	3,900	3,320	580	85.13%
Supplies and Materials	31,000	-	31,000	28,921	2,079	93.29%
Physical Education						
Personal Services	2,800	-	2,800	136	2,664	4.86%
Employee Benefits	214	-	214	6	208	2.80%
Supplies and Materials	41,182	-	41,182	29,134	12,048	70.74%
Reading						
Personal Services	49,200	-	49,200	31,116	18,084	63.24%
Employee Benefits	4,306	-	4,306	4,048	258	94.01%
Contracted Services	6,908	-	6,908	7,909	(1,001)	114.49%
Supplies and Materials	19,943	-	19,943	20,848	(905)	104.54%
Other Charges	4,663	-	4,663	5,097	(434)	109.31%
Science						
Contracted Services	5,000	-	5,000	2,858	2,142	57.16%
Supplies and Materials	91,052	-	91,052	67,543	23,509	74.18%
Social Studies						
Personal Services	1,200	-	1,200	-	1,200	0.00%
Employee Benefits	92	-	92	-	92	0.00%
Supplies and Materials	29,800	-	29,800	24,210	5,590	81.24%
Instrumental Music						
Contracted Services	4,500	-	4,500	1,772	2,728	39.38%
Supplies and Materials	27,000	-	27,000	27,086	(86)	100.32%
General School						
Contracted Services	4,000	-	4,000	3,019	981	75.48%
Supplies and Materials	76,000	-	76,000	80,965	(4,965)	106.53%
Capital Outlay	20,000	-	20,000	9,052	10,948	45.26%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Summer School						
Personal Services	112,845	-	112,845	224,430	(111,585)	198.88%
Employee Benefits	20,558	-	20,558	37,444	(16,886)	182.14%
Project Graduation						
Contracted Services	1,041,742	-	1,041,742	781,307	260,435	75.00%
High Needs Schools						
Contracted Services	2,140	-	2,140	-	2,140	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Personal Services	1,150,000	-	1,150,000	886,741	263,259	77.11%
Employee Benefits	191,475	-	191,475	140,401	51,074	73.33%
Contracted Services	288	-	288	4,000	(3,712)	1388.89%
Supplies and Materials	114,420	-	114,420	45,100	69,320	39.42%
Other Charges	230,450	-	230,450	277,940	(47,490)	120.61%
T & I Construction						
Contracted Services	50,000	-	50,000	38,633	11,367	77.27%
Supplies and Materials	201,686	-	201,686	125,064	76,622	62.01%
Driver's Education						
Contracted Services	94,633	-	94,633	81,857	12,776	86.50%
Supplies and Materials	23,700	-	23,700	8,560	15,140	36.12%
System-wide Screening						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	206	4,662	4.23%
Section 504 Instruction						
Contracted Services	37,500	-	37,500	20,489	17,011	54.64%
Supplies and Materials	9,299	-	9,299	2,226	7,073	23.94%
Magnet Department						
Personal Services	30,017	-	30,017	11,681	18,336	38.91%
Employee Benefits	6,749	-	6,749	1,793	4,956	26.57%
Contracted Services	19,185	-	19,185	6,404	12,781	33.38%
Supplies and Materials	434,613	-	434,613	428,192	6,421	98.52%
Other Charges	40,000	-	40,000	3,019	36,981	7.55%
ELL Instruction						
Personal Services	2,970,390	-	2,970,390	1,846,239	1,124,151	62.15%
Employee Benefits	738,069	-	738,069	559,545	178,524	75.81%
Contracted Services	-	-	-	4,235	(4,235)	N/A
District Stem						
Personal Services	-	34,250	34,250	10,374	23,876	30.29%
Employee Benefits	-	-	-	2,073	(2,073)	N/A
Contracted Services	-	-	-	23,000	(23,000)	N/A
Supplies and Materials	-	59,750	59,750	-	59,750	0.00%
Other Charges	-	-	-	445	(445)	N/A
Alternative Schools						
Personal Services	1,139,024	-	1,139,024	844,132	294,892	74.11%
Employee Benefits	278,275	-	278,275	248,880	29,395	89.44%
Supplies and Materials	54,429	-	54,429	4,570	49,859	8.40%
Special Education Program						
Personal Services	29,495,815	-	29,495,815	17,432,332	12,063,483	59.10%
Employee Benefits	7,053,755	-	7,053,755	5,327,914	1,725,841	75.53%
Contracted Services	109,400	8,402	117,802	69,499	48,303	59.00%
Supplies and Materials	412,500	11,720	424,220	344,678	79,542	81.25%

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 nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Career & Technical Education						
Personal Services	8,777,208	-	8,777,208	5,095,321	3,681,887	58.05%
Employee Benefits	2,768,376	-	2,768,376	1,604,901	1,163,475	57.97%
Contracted Services	4,478	-	4,478	700	3,778	15.63%
Supplies and Materials	277,224	-	277,224	277,130	94	99.97%
Other Charges	2,600	-	2,600	1,713	887	65.88%
Capital Outlay	51,113	-	51,113	-	51,113	0.00%
Total Instruction	261,365,155	(94,878)	261,270,277	166,318,205	94,952,072	63.66%
Support Services:						
Attendance						
Personal Services	1,506,507	-	1,506,507	877,821	628,686	58.27%
Employee Benefits	415,305	-	415,305	283,635	131,670	68.30%
Contracted Services	11,600	-	11,600	11,371	229	98.03%
Supplies and Materials	-	-	-	1,464	(1,464)	N/A
Other Charges	5,000	-	5,000	535	4,465	10.70%
Health Services						
Personal Services	1,628,377	-	1,628,377	1,003,272	625,105	61.61%
Employee Benefits	405,875	-	405,875	302,470	103,405	74.52%
Contracted Services	45,950	-	45,950	20,286	25,664	44.15%
Supplies and Materials	145,210	-	145,210	100,602	44,608	69.28%
Other Charges	21,388	-	21,388	9,792	11,596	45.78%
Other Student Support						
Personal Services	1,764,902	-	1,764,902	1,011,189	753,713	57.29%
Employee Benefits	499,781	-	499,781	293,980	205,801	58.82%
Contracted Services	444,456	-	444,456	106,300	338,156	23.92%
Supplies and Materials	-	-	-	1,180	(1,180)	N/A
Transfer Department						
Personal Services	193,456	-	193,456	145,881	47,575	75.41%
Employee Benefits	44,594	-	44,594	34,096	10,498	76.46%
Contracted Services	783	-	783	-	783	0.00%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	524	-	524	-	524	0.00%
Guidance						
Personal Services	5,687,045	-	5,687,045	3,464,860	2,222,185	60.93%
Employee Benefits	1,431,447	-	1,431,447	1,062,025	369,422	74.19%
Contracted Services	-	-	-	323	(323)	N/A
Supplies and Materials	22,450	-	22,450	22,670	(220)	100.98%
Other Charges	5,711	-	5,711	3,133	2,578	54.86%
Math						
Contracted Services	-	-	-	175	(175)	N/A
Supplies and Materials	1,775	-	1,775	1,228	547	69.18%
Other Charges	10,123	-	10,123	6,907	3,216	68.23%
Choral Music						
Personal Services	5,171	-	5,171	2,800	2,371	54.15%
Employee Benefits	864	-	864	467	397	54.05%
Contracted Services	1,807	-	1,807	1,757	50	97.23%
Supplies and Materials	2,545	-	2,545	976	1,569	38.35%
Other Charges	4,600	-	4,600	3,555	1,045	77.28%
Physical Education						
Personal Services	4,000	-	4,000	4,336	(336)	108.40%
Employee Benefits	668	-	668	707	(39)	105.84%
Contracted Services	2,540	-	2,540	1,868	672	73.54%
Supplies and Materials	2,186	-	2,186	3,056	(870)	139.80%
Other Charges	2,500	-	2,500	585	1,915	23.40%

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 nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Science						
Personal Services	1,250	-	1,250	1,500	(250)	120.00%
Employee Benefits	191	-	191	386	(195)	202.09%
Contracted Services	500	-	500	428	72	85.60%
Supplies and Materials	3,938	-	3,938	696	3,242	17.67%
Other Charges	7,272	-	7,272	9,697	(2,425)	133.35%
Social Studies						
Personal Services	6,600	-	6,600	1,750	4,850	26.52%
Employee Benefits	1,102	-	1,102	360	742	32.67%
Contracted Services	2,442	-	2,442	4,360	(1,918)	178.54%
Supplies and Materials	1,894	-	1,894	3,041	(1,147)	160.56%
Other Charges	1,690	-	1,690	1,430	260	84.62%
Talented and Gifted						
Personal Services	212,050	-	212,050	130,277	81,773	61.44%
Employee Benefits	54,026	-	54,026	42,437	11,589	78.55%
Contracted Services	6,267	-	6,267	119	6,148	1.90%
Supplies and Materials	8,000	-	8,000	3,107	4,893	38.84%
Other Charges	2,244	-	2,244	1,489	755	66.35%
Instrumental Music						
Personal Services	4,000	-	4,000	2,000	2,000	50.00%
Employee Benefits	668	-	668	333	335	49.85%
Contracted Services	4,950	-	4,950	5,213	(263)	105.31%
Supplies and Materials	950	-	950	-	950	0.00%
Other Charges	1,000	-	1,000	770	230	77.00%
Regular Instruction						
Personal Services	7,743,905	(40,000)	7,703,905	4,908,159	2,795,746	63.71%
Employee Benefits	2,035,138	-	2,035,138	1,728,318	306,820	84.92%
Contracted Services	862,000	68,455	930,455	572,790	357,665	61.56%
Supplies and Materials	-	-	-	3,277	(3,277)	N/A
Other Charges	57,100	-	57,100	10,900	46,200	19.09%
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	436	-	436	495	(59)	113.53%
System-Wide Screening						
Supplies and Materials	24,197	-	24,197	5,297	18,900	21.89%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	38,989	-	38,989	-	38,989	0.00%
Supplies and Materials	2,525	-	2,525	665	1,860	26.34%
Other Charges	374	-	374	-	374	0.00%
Instruction Program						
Contracted Services	4,239	-	4,239	5,446	(1,207)	128.47%
Supplies and Materials	9,291	-	9,291	812	8,479	8.74%
Other Charges	14,489	-	14,489	6,011	8,478	41.49%
Alternative Schools						
Personal Services	474,845	-	474,845	329,273	145,572	69.34%
Employee Benefits	125,498	-	125,498	94,604	30,894	75.38%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
Libraries/Audio/Visual						
Personal Services	4,116,008	-	4,116,008	2,468,630	1,647,378	59.98%
Employee Benefits	1,012,692	-	1,012,692	726,604	286,088	71.75%
Contracted Services	40,287	-	40,287	41,114	(827)	102.05%
Supplies and Materials	501,797	-	501,797	469,760	32,037	93.62%
Other Charges	5,087	-	5,087	1,338	3,749	26.30%

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 nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Staff Development						
Personal Services	10,000	-	10,000	3,307	6,693	33.07%
Employee Benefits	1,217	-	1,217	548	669	45.03%
Contracted Services	9,000	-	9,000	2,877	6,123	31.97%
Supplies and Materials	12,508	-	12,508	4,436	8,072	35.47%
Other Charges	22,171	-	22,171	66,669	(44,498)	300.70%
Art						
Personal Services	4,000	-	4,000	2,000	2,000	0.00%
Employee Benefits	668	-	668	334	334	0.00%
Contracted Services	2,105	-	2,105	234	1,871	11.12%
Supplies and Materials	3,790	-	3,790	4,618	(828)	121.85%
Other Charges	2,408	-	2,408	930	1,478	38.62%
Basic Elementary						
Contracted Services	10,747	-	10,747	2,877	7,870	26.77%
Supplies and Materials	116,590	-	116,590	10,793	105,797	9.26%
Other Charges	18,500	-	18,500	5,971	12,529	32.28%
Special Education Program						
Personal Services	5,649,494	-	5,649,494	3,667,181	1,982,313	64.91%
Employee Benefits	1,423,136	-	1,423,136	966,833	456,303	67.94%
Contracted Services	326,797	11,073	337,870	130,418	207,452	38.60%
Supplies and Materials	131,559	-	131,559	105,187	26,372	79.95%
Other Charges	28,000	-	28,000	35,730	(7,730)	127.61%
Basic Middle						
Contracted Services	5,455	-	5,455	591	4,864	10.83%
Supplies and Materials	12,320	-	12,320	2,429	9,891	19.72%
Other Charges	33,711	-	33,711	296	33,415	0.88%
Basic Secondary						
Contracted Services	82,400	-	82,400	41,486	40,914	50.35%
Supplies and Materials	4,489	-	4,489	1,489	3,000	33.17%
Other Charges	16,500	-	16,500	1,185	15,315	7.18%
World Language						
Personal Services	2,000	-	2,000	1,000	1,000	50.00%
Employee Benefits	334	-	334	167	167	50.00%
Contracted Services	2,734	-	2,734	846	1,888	30.94%
Other Charges	2,914	-	2,914	970	1,944	33.29%
Language Arts						
Personal Services	10,000	-	10,000	20,630	(10,630)	206.30%
Employee Benefits	1,669	-	1,669	2,903	(1,234)	173.94%
Contracted Services	2,973	-	2,973	2,496	477	83.96%
Supplies and Materials	1,500	-	1,500	1,970	(470)	131.33%
Other Charges	31,559	-	31,559	9,356	22,203	29.65%
Career & Technical Education						
Personal Services	388,497	-	388,497	282,718	105,779	72.77%
Employee Benefits	98,397	-	98,397	82,747	15,650	84.10%
Contracted Services	11,825	-	11,825	21,706	(9,881)	183.56%
Supplies and Materials	12,500	-	12,500	9,836	2,664	78.69%
TAP Department						
Supplies and Materials	5,000	-	5,000	1,720	3,280	34.40%
Family/Community Engagement						
Personal Services	149,727	-	149,727	82,806	66,921	55.30%
Employee Benefits	26,850	-	26,850	19,931	6,919	74.23%
Contracted Services	2,820	-	2,820	757	2,063	26.84%
Supplies and Materials	9,070	-	9,070	5,973	3,097	65.85%
Grants Department						
Contracted Services	1,279	-	1,279	1,278	1	99.92%
Supplies and Materials	2,500	-	2,500	-	2,500	0.00%
Other Charges	500	-	500	369	131	73.80%

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 nine months ended March 31, 2016

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Adult Program						
Personal Services	15,133	-	15,133	40,048	(24,915)	264.64%
Employee Benefits	20,139	-	20,139	11,532	8,607	57.26%
Supplies and Materials	35,193	-	35,193	7,425	27,768	21.10%
Humanities						
Contracted Services	2,030	-	2,030	1,363	667	67.14%
Supplies and Materials	2,500	-	2,500	945	1,555	37.80%
Other Charges	1,110	-	1,110	38	1,072	3.42%
Board of Education						
Personal Services	253,117	-	253,117	193,574	59,543	76.48%
Employee Benefits	456,488	-	456,488	224,538	231,950	49.19%
Contracted Services	290,260	-	290,260	170,817	119,443	58.85%
Supplies and Materials	2,225	-	2,225	927	1,298	41.66%
Other Charges	6,166,161	-	6,166,161	5,350,815	815,346	86.78%
District Wide Contract Services						
Contracted Services	3,508,966	-	3,508,966	1,552,108	1,956,858	44.23%
Office of the Superintendent						
Personal Services	452,368	-	452,368	573,615	(121,247)	126.80%
Employee Benefits	126,967	-	126,967	96,047	30,920	75.65%
Contracted Services	12,997	-	12,997	15,831	(2,834)	121.81%
Supplies and Materials	4,013	-	4,013	2,816	1,197	70.17%
Other Charges	-	-	-	30	(30)	N/A
Office of the Principal						
Personal Services	23,706,976	-	23,706,976	17,091,314	6,615,662	72.09%
Employee Benefits	5,765,043	-	5,765,043	4,389,269	1,375,774	76.14%
Contracted Services	27,676	-	27,676	22,839	4,837	82.52%
Other Charges	-	-	-	3,000	(3,000)	N/A
Fiscal Services						
Personal Services	1,431,120	-	1,431,120	1,061,263	369,857	74.16%
Employee Benefits	285,585	-	285,585	263,346	22,239	92.21%
Contracted Services	5,290	-	5,290	4,867	423	92.00%
Supplies and Materials	13,880	-	13,880	35,775	(21,895)	257.74%
Human Resources						
Personal Services	988,995	-	988,995	786,450	202,545	79.52%
Employee Benefits	216,482	-	216,482	179,540	36,942	82.94%
Contracted Services	280,355	-	280,355	278,212	2,143	99.24%
Supplies and Materials	7,871	-	7,871	11,529	(3,658)	146.47%
Other Charges	4,000	-	4,000	627	3,373	15.68%
HR Employee Benefits Div						
Personal Services	489,242	-	489,242	397,776	91,466	81.30%
Employee Benefits	128,688	-	128,688	103,303	25,385	80.27%
Contracted Services	4,418	-	4,418	21,104	(16,686)	477.68%
Supplies and Materials	4,955	-	4,955	3,158	1,797	63.73%
Operation of Plant						
Personal Services	8,705,955	-	8,705,955	6,264,276	2,441,679	71.95%
Employee Benefits	2,390,853	-	2,390,853	1,587,340	803,513	66.39%
Contracted Services	1,351,029	35,278	1,386,307	946,183	440,124	68.25%
Supplies and Materials	14,108,017	50,000	14,158,017	10,127,193	4,030,824	71.53%
Other Charges	403,214	6,629	409,843	2,719,470	(2,309,627)	663.54%
Capital Outlay	50,000	-	50,000	72,357	(22,357)	144.71%
Security						
Personal Services	3,309,384	-	3,309,384	2,380,009	929,375	71.92%
Employee Benefits	690,216	-	690,216	533,932	156,284	77.36%
Contracted Services	138,500	-	138,500	29,318	109,182	21.17%
Supplies and Materials	177,077	-	177,077	82,113	94,964	46.37%
Other Charges	9,600	-	9,600	-	9,600	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 nine months ended March 31, 2016

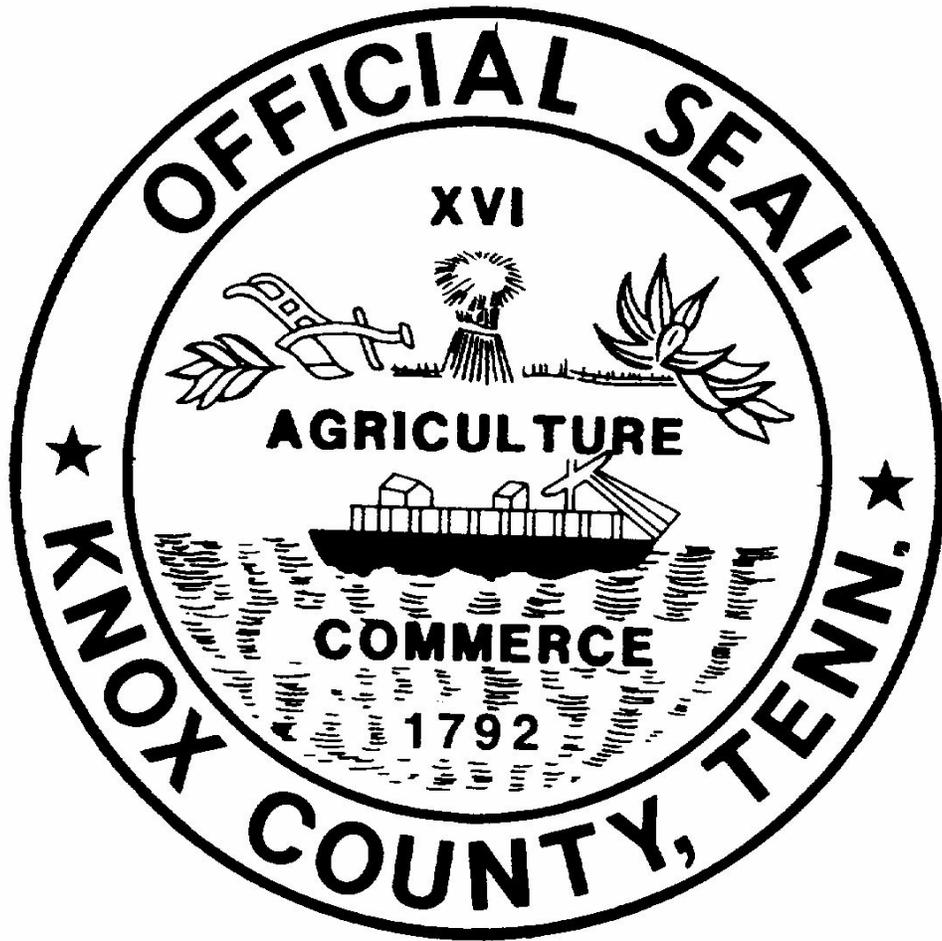
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General Maintenance of Plant						
Personal Services	5,602,559	-	5,602,559	4,350,970	1,251,589	77.66%
Employee Benefits	1,395,387	-	1,395,387	1,093,303	302,084	78.35%
Contracted Services	494,879	52,839	547,718	268,606	279,112	49.04%
Supplies and Materials	1,919,762	31,720	1,951,482	1,150,307	801,175	58.95%
Capital Outlay	124,000	-	124,000	1,500	122,500	1.21%
Facilities						
Personal Services	279,329	-	279,329	222,174	57,155	79.54%
Employee Benefits	68,176	-	68,176	45,389	22,787	66.58%
Contracted Services	14,900	-	14,900	200	14,700	1.34%
Supplies and Materials	2,850	-	2,850	1,201	1,649	42.14%
Other Charges	1,000	-	1,000	-	1,000	0.00%
Student Transportation						
Personal Services	832,332	-	832,332	672,181	160,151	80.76%
Employee Benefits	154,586	-	154,586	125,069	29,517	80.91%
Contracted Services	310,057	-	310,057	265,459	44,598	85.62%
Supplies and Materials	73,000	-	73,000	30,384	42,616	41.62%
Other Charges	2,600	-	2,600	150	2,450	5.77%
Regular Contracts						
Employee Benefits	-	-	-	(7,951)	7,951	N/A
Contracted Services	10,682,683	-	10,682,683	8,209,446	2,473,237	76.85%
Supplies and Materials	-	-	-	440	(440)	N/A
Vocational Transportation						
Contracted Services	72,547	-	72,547	51,174	21,373	70.54%
Special Education Transportation						
Personal Services	42,841	-	42,841	32,715	10,126	76.36%
Employee Benefits	10,008	-	10,008	(787)	10,795	-7.86%
Contracted Services	4,638,969	-	4,638,969	3,603,429	1,035,540	77.68%
Other Charges	-	-	-	30	(30)	N/A
Technology						
Personal Services	3,213,508	-	3,213,508	2,347,179	866,329	73.04%
Employee Benefits	664,546	-	664,546	590,398	74,148	88.84%
Contracted Services	535,000	-	535,000	447,306	87,694	83.61%
Supplies and Materials	130,000	-	130,000	54,491	75,509	41.92%
Other Charges	20,000	-	20,000	40,486	(20,486)	202.43%
Capital Outlay	191,354	-	191,354	64,909	126,445	33.92%
Instructional Technology						
Personal Services	649,816	-	649,816	440,400	209,416	67.77%
Employee Benefits	174,072	-	174,072	110,727	63,345	63.61%
Contracted Services	107,175	-	107,175	33,601	73,574	31.35%
Supplies and Materials	20,306	-	20,306	7,065	13,241	34.79%
Other Charges	1,500	-	1,500	499	1,001	33.27%
Publications						
Contracted Services	13,000	-	13,000	-	13,000	0.00%
Supplies and Materials	75,000	-	75,000	15,252	59,748	20.34%
Public Affairs						
Personal Services	618,534	-	618,534	472,447	146,087	76.38%
Employee Benefits	126,684	-	126,684	102,670	24,014	81.04%
Contracted Services	134,849	-	134,849	93,731	41,118	69.51%
Supplies and Materials	1,000	-	1,000	2,122	(1,122)	212.20%
Office of Accountability						
Personal Services	661,709	-	661,709	361,065	300,644	54.57%
Employee Benefits	106,622	-	106,622	77,266	29,356	72.47%
Contracted Services	150,793	1,136	151,929	16,912	135,017	11.13%
Supplies and Materials	17,950	-	17,950	2,509	15,441	13.98%
Other Charges	6,469	-	6,469	1,180	5,289	18.24%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2016*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Office of Innovation						
Personal Services	184,571	-	184,571	39,563	145,008	21.44%
Employee Benefits	53,735	-	53,735	8,587	45,148	15.98%
Contracted Services	12,103	-	12,103	1,964	10,139	16.23%
Supplies and Materials	5,000	-	5,000	8,492	(3,492)	169.84%
Other Charges	6,000	-	6,000	8,440	(2,440)	140.67%
Warehouse and School Mail						
Personal Services	336,089	-	336,089	220,766	115,323	65.69%
Employee Benefits	65,588	-	65,588	49,789	15,799	75.91%
Contracted Services	104,490	-	104,490	31,108	73,382	29.77%
Supplies and Materials	17,750	-	17,750	7,891	9,859	44.46%
Office of Chief Operating Officer						
Personal Services	166,863	-	166,863	120,681	46,182	72.32%
Employee Benefits	27,930	-	27,930	19,657	8,273	70.38%
Contracted Services	600	-	600	401	199	66.83%
Supplies and Materials	500	-	500	1,000	(500)	200.00%
Other Charges	1,005,980	-	1,005,980	1,101,424	(95,444)	109.49%
Other Charges						
Payments to Primary Governments	13,022,088	-	13,022,088	-	13,022,088	0.00%
<i>Total Support Services</i>	<u>165,809,785</u>	<u>217,130</u>	<u>166,026,915</u>	<u>110,632,185</u>	<u>55,394,730</u>	<u>66.64%</u>
Total Expenditures	<u>427,174,940</u>	<u>122,252</u>	<u>427,297,192</u>	<u>276,950,390</u>	<u>150,346,802</u>	<u>64.81%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,365,060	(122,252)	9,242,808	63,445,309	54,202,501	686.43%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,460,000	-	1,460,000	656,256	(803,744)	44.95%
Transfers To Other Funds	(10,825,060)	(105,000)	(10,930,060)	(4,154,750)	6,775,310	38.01%
Total Other Financing Sources (Uses)	<u>(9,365,060)</u>	<u>(105,000)</u>	<u>(9,470,060)</u>	<u>(3,498,494)</u>	<u>5,971,566</u>	<u>36.94%</u>
Net Change in Fund Balances	\$ -	\$ (227,252)	\$ (227,252)	\$ 59,946,815	\$ 60,174,067	-26379.00%

Information



**KNOX COUNTY, TENNESSEE
2015-2016 FISCAL YEAR**

BUDGET SUMMARY

March 31, 2016

<i>Where It Comes From:</i>	Adopted Budget 2015-16	% of Budget	Actual Collections July - Mar	% of Budget Collected	<i>Where It Goes by Function:</i>	Adopted Budget 2015-16	% of Budget	Actual Spending July - Mar	% of Budget Spent
Local Taxes	\$ 453,101,096	60.2%	\$ 365,643,077	48.6%	Schools	\$ 438,000,000	58.2%	\$ 281,105,140	37.3%
Licenses & Permits	3,866,600	0.5%	3,873,919	0.5%	School Cafeteria	27,508,265	3.7%	-	0.0%
Fines, Forfeitures, & Penalties	1,932,900	0.3%	1,829,563	0.2%	General Government	12,431,514	1.7%	9,967,746	1.3%
Charges for Current Services	15,099,322	2.0%	5,833,619	0.8%	Finance	15,558,851	2.1%	10,223,243	1.4%
Other Local Revenue	8,510,064	1.1%	6,331,121	0.8%	Administration of Justice	17,593,049	2.3%	12,406,313	1.6%
Official Fees	8,045,000	1.1%	4,660,362	0.6%	Debt Service	75,500,000	10.0%	39,812,010	5.3%
State of Tennessee	202,507,899	26.9%	157,134,875	20.9%	Public Safety	78,489,348	10.4%	57,356,559	7.6%
Federal Government	19,998,861	2.7%	1,152,493	0.2%	Health & Welfare	21,731,192	2.9%	15,017,391	2.0%
Govt & Citizens Groups	406,000	0.1%	448,276	0.1%	Public Libraries	13,278,900	1.8%	9,640,571	1.3%
Other	39,202,069	5.2%	8,773,256	1.2%	Public Works	13,638,946	1.8%	8,328,767	1.1%
	<u>\$ 752,669,811</u>	<u>100.0%</u>	<u>\$ 555,680,561</u>	<u>73.8%</u>	Tourism, Social & Cultural	11,024,664	1.5%	6,880,296	0.9%
					Agricultural/Natrual Resour	526,768	0.1%	246,904	0.0%
					Other	23,283,314	3.1%	22,060,041	2.9%
					Solid Waste	4,105,000	0.5%	2,995,787	0.4%
						<u>\$ 752,669,811</u>	<u>100.0%</u>	<u>\$ 476,040,768</u>	<u>63.2%</u>
					<i>Where It Goes by Category:</i>	Adopted Budget 2015-16	% of Budget	Actual Spending July - Mar	% of Budget Spent
					Personnal Services	\$ 383,239,636	50.9%	\$ 244,594,038	32.5%
					Employees Benefits	112,459,157	14.9%	78,270,176	10.4%
					Contractual Services	55,719,117	7.4%	37,558,585	5.0%
					Supplies and Materials	52,684,398	7.0%	28,251,073	3.8%
					Other Charges	72,777,554	9.7%	47,093,057	6.3%
					Debt Service	74,400,000	9.9%	38,776,631	5.2%
					Capital Outlay	1,389,949	0.2%	1,497,208	0.2%
						<u>\$ 752,669,811</u>	<u>100.0%</u>	<u>\$ 476,040,768</u>	<u>63.2%</u>

Knox County, Tennessee Property Tax Collection Summary - March 2016

Fund #	Source	Budget 14-15	Actual 14-15	Dollar Difference F (U)	Percentage +/- Budget	Budget 15-16	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund:							
	Current Property Tax	102,720,000	102,762,655	42,655	0.04%	104,954,000	2,191,345	2.13%
	Delinquent Property	1,100,000	930,667	(169,333)	-15.39%	1,150,000	219,333	23.57%
	Clerk & Master Delinquent	1,597,000	1,575,442	(21,558)	-1.35%	1,700,000	124,558	7.91%
	Interest & Penalty	1,000,000	1,009,243	9,243	0.92%	1,050,000	40,757	4.04%
	Sub-Total	106,417,000	106,278,007	(138,993)	-0.13%	108,854,000	2,575,993	2.42%
141	General Purpose School Fund:							
	Current Property Tax	94,160,000	94,199,038	39,038	0.04%	95,216,000	1,016,962	1.08%
	Delinquent Property	1,500,000	1,269,093	(230,907)	-15.39%	1,500,000	230,907	18.19%
	Clerk & Master Delinquent	2,108,000	2,079,543	(28,457)	-1.35%	2,108,000	28,457	1.37%
	Interest & Penalty	1,300,000	1,283,500	(16,500)	-1.27%	1,300,000	16,500	1.29%
	Sub-Total	99,068,000	98,831,174	(236,826)	-0.24%	100,124,000	1,292,826	1.31%
151	Debt Service Fund							
	Current Property Tax	51,360,000	51,381,452	21,452	0.04%	50,854,000	(527,452)	-1.03%
	Delinquent Property	370,000	313,042	(56,958)	-15.39%	370,000	56,958	18.20%
	Clerk & Master Delinquent	600,000	591,901	(8,099)	n/a	600,000	8,099	1.37%
	Interest & Penalty	300,000	389,565	89,565	n/a	300,000	(89,565)	-22.99%
	Sub-Total	52,630,000	52,675,960	45,960	0.09%	52,124,000	(551,960)	-1.05%
Totals		258,115,000	257,785,141	(329,859)	-0.13%	261,102,000	3,316,859	1.29%

Fund #	Fund Name	Actual YTD 14-15	Actual YTD 15-16	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	102,544,563	106,027,037	3,482,474	3.40%	97.40%
141	General Purpose School Fund	95,004,051	96,630,747	1,626,696	1.71%	96.51%
151	General Debt Service Fund	50,933,991	51,279,612	345,621	0.68%	98.38%
Totals		248,482,605	253,937,396	5,454,791	2.20%	97.26%

Knox County, Tennessee
Sales Tax Collection Summary - March, 2016

Fund #	Fund Name	Budget 14-15	Actual 14-15	Dollar Difference F (U)	Percentage +/- Budget	Budget 15-16	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund	4,200,000	4,912,938	712,938	17.0%	4,980,000	67,062	1.4%
116	Solid Waste	2,400,000	2,400,000	-	-	2,500,000	100,000	N/A
131	Highway	4,700,000	5,295,576	595,576	12.7%	5,300,000	4,424	0.1%
141	School Operations	130,718,000	136,377,686	5,659,686	4.3%	137,890,000	1,512,314	1.1%
Total		142,018,000	148,986,200	6,968,200	4.9%	150,670,000	1,683,800	1.1%

Fund #	Fund Name	Actual YTD 14-15	Actual YTD 15-16	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	4,717,415	4,467,280	(250,135)	-5.3%	89.7%
131	Highway	3,431,315	3,248,385	(182,930)	-5.3%	61.3%
141	School Operations	89,723,931	95,572,855	5,848,924	6.5%	69.3%
Total		97,872,661	103,288,520	5,415,859	5.5%	68.6%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2016

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	28,215.25	
1010020 Bad Check Unit	10,900.00	
1010310 Circuit Court Clerk's Office	104.10	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	684.28	
1010620 Chancery Court	330.94	
1010910 County Commission	5,550.02	
1010920 Internal Audit	4,400.77	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011505 Criminal/4th Court Clerk Administration	12,754.51	
1011510 4th Circuit Court Clerk's Office	-	
1011520 Criminal Court Clerk's Office	440.00	
1011530 Criminal Sessions Clerk's Office	-	
1011810 Election Office	7,661.06	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	4,104.04	
1012140 General Sessions Court Judges	10,343.48	
1012410 Juvenile Court Judges	15,331.59	
1012420 IV-D Referee Program	1,636.49	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	8,396.90	
1013210 Law Director's Office	16,339.30	
1013310 County Mayor	9,698.11	
1013320 ADA Office	1,022.47	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	6,598.85	
1013610 Human Resources	2,437.23	
1014210 Probation Officers	81.55	
1014810 Park Maintenance	1,235.59	
1014830 Recreation Administration	1,232.44	
1014845 Sport Operations	-	
1015141 Constituent Services	182.30	
1015142 Senior Citizens/Volunteer Svcs	748.09	
1005145 Frank Strang Senior Center	213.59	
1005146 Senior Center-South Knox	52.00	
1005148 Senior Center-Corryton	122.36	
1015160 Veteran's Services	-	
1015165 Neighborhood and Community Development	277.44	
1015400 Support Services	4,679.44	
1015403 Preventive Health Service	13,226.43	
1015406 Dental Services	1,727.59	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	3,503.73	
1015415 Health Administration	3,353.53	
1015421 Community Development and Planning	4,487.40	
1015424 Indigent Care	5.88	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	107.84	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	4,612.60	
1015457 Vital Records	-	
1015460 Women's Health Services	100.24	
1015463 Community Health Services	6,131.31	
1015710 Finance	16,817.27	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2016

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	4,885.26	
1016020 Property Management	1,088.33	
1006030 County Building Maint.	134.64	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	5,801.64	
1017520 Soil Conservation Dist	665.64	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	2,706.83	
1017920 Records Management	-	
1018110 Sheriff's Merit System	4,820.39	
1018310 Property Assessor	10,221.01	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	75,095.49	
1018710 Register of Deeds' Office	7,129.42	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	2,680.69	
1018903 Sheriff's Administration	4,480.89	
1018906 Records & Communication	2,287.49	
1018912 Training	1,200.00	
1018915 Planning & Development	944.54	
1018918 Stop Violence Against Women	2,631.89	
1018921 Patrol Division	6,363.09	
1018924 Warrants	54,444.94	
1018927 Detectives	2,378.21	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	2,778.31	
1018942 Narcotics	3,697.38	
1018943 VICE	295.86	
1018945 Internal Affairs	1,863.28	
1018948 Special Services	10,566.71	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	37,505.87	
1018965 Explorer Post	-	
1018973 Medical Examiner	5,612.10	
1018993 Sheriff Animal Control	1,370.26	
1019710 County Trustee's Office	13,213.61	
TOTAL GENERAL FUND	476,712	
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	-	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
TOTAL SOLID WASTE FUND	-	-
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	124.00	
TOTAL DRUG FUND	124	124

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2016

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	1,435.15	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND	-	1,435
1310110 Highway Administration	5,893.10	
1310120 Project Manager	113.73	
1310130 Stormwater Management	10,206.29	
1310135 Stormwater Ordinance Violation	-	
1310210 Highway/Bridge Maintenance	2,402.46	
1310220 Traffic Control	305.00	
1310410 Engineering	2,084.45	
TOTAL ENGINEERING & PUBLIC WORKS FUND	2,084.45	21,005
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171107 Excellence thru Literacy	7,407.14	
171115 Elementary School Reading	7,908.88	
171118 Talented & Gifted Instruction	-	
171121 General School	1,322.32	
171124 Urban Schools	-	
171125 Athletics	-	
171134 Student Assistance Service	-	
171139 Magnet Department	1,244.20	
171144 ELL Instruction	4,235.28	
171200 Special Education Instruction	2,523.25	
171300 Career & Technical Instruction	700.44	
172120 Health Services	18,357.15	
172130 Student Support Services	46.11	
172132 Curriculum	-	
172133 Transfer Department	-	
172134 Guidance	322.85	
172201 Math Support	-	
172202 Choral Music Support	1,122.53	
172203 PE K12 Health Wellness Support	1,284.85	
172205 Social Studies Support	3,893.49	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	1,280.17	
172209 High School PE/Wellness	-	
172210 Regular Instruction Support	11,509.31	
172214 Instruction Program	3,903.52	
172216 Libraries/Audiovisual	4,153.77	
172217 Instructional Staff Development	2,232.73	
172218 Art Support	-	
172219 Basic Elementary Support	2,241.19	
172220 Special Education Support	70,420.03	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172223 World Languages Support	835.92	
172224 Language Arts Support	1,920.60	
172253 TAP	-	
172254 Family/Community Engagement	757.00	
172255 Grants	1,278.43	
172310 Board of Education	13,156.69	
172320 Office of the Superintendent	2,967.51	
172410 Office of Principal	-	
172510 Fiscal Services	3,760.05	
172520 Human Resources	7,218.04	
172530 HR Employee Benefits	3,550.76	
172619 Security	2,146.04	
172620 Maintenance of Plant	786.25	
172626 Facilities - FOPS	-	
172710 Transportation	2,707.33	
172711 Regular Contracts	-	
172812 Technology	20,356.32	
172813 Instructional Technology	6,907.85	
172823 Public Affairs	499.80	
172824 Minority Recruiting	-	
172825 Office of Accountability	2,381.16	
172826 Office of Innovation	991.56	
TOTAL SCHOOL FUND	991.56	218,331
GRAND TOTAL	717,606	717,606

ADOPTED BUDGETS FOR 2015-2016 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1777	Approved by Board	174,249,100.00	
1-1073	Sexual Offender Registration	150.00	
1-1203	Pay Scale Adjustments for Budget - Designations	395,543.83	
1-1674	Sexual Offender Registration	150.00	
1-1776	Reappropriating Encumbrances from FY15	1,130,359.78	
2-945	VICE Money	10,598.00	
2-1239	Sexual Offender Registration	300.00	
2-1241	Inmate Money	740.63	
2-1426	Designations R-15-8-802	2,502,840.17	
2-1599	Sexual Offender Registration	750.00	
2-1601	Victim Assistance	10,212.14	
3-475	Sexual Offender Registration	300.00	
3-1186	Victim Assistance	6,288.24	
3-1837	Sexual Offender Registration	750.00	
3-1840	Inner Change	10,033.76	
4-407	VICE Money	6,647.00	
4-543	Trail Sponership and Tree Bench Programs	13,428.53	
4-738	Sexual Offender Registration	150.00	
4-746	VICE Money	642.00	
4-1318	Estimate & Appropriate Back to School Bash Donation	4,000.00	
4-1506	Estimate & Appropriate from Reserve Fund Balance	86,768.00	
4-1518	Sexual Offender Registration	150.00	
4-1603	Inner Change	13,914.21	
4-1604	Victim Assistance	7,193.23	
4-1630	Park Improvement	245,092.23	
4-1749	Designations R-15-10-905	1,500,000.00	
5-1127	Sexual Offender Registration	900.00	
5-1393	Estimate & Appropriate from Reserve Fund Balance	10,854.52	
5-1518	Sexual Offender Registration	900.00	
5-1519	Inner Change	14,931.70	
6-1327	Sexual Offender Registration	300.00	
6-1328	Inmate Money	731.01	
6-1524	Inmate Money	641.28	
6-1525	Sexual Offender Registration	600.00	
6-1634	Estimate & Appropriate from Reserve Fund Balance	1,186.33	
6-1636	Victim Assistance	11,679.56	
7-1093	Estimate & Appropriate from Reserve Fund Balance	48,225.09	
7-1104	Inner Change	13,880.87	
7-1634	R-16-1-903	30,000.00	
8-674	Organized Retail Crime	2,970.00	
8-998	Inner Change	15,372.44	
8-1181	Estimate & Appropriate Criminal Court Technology Fees	40,585.71	
9-1255	Sexual Offender Registration	1,350.00	
9-1267	Victim Assistance	8,611.00	
9-1271	Victim Assistance	5,826.76	
9-1566	Victim Assistance	4,729.81	
9-1568	Estimate & Appropriate from Reserve Fund Balance	36,023.66	
9-1595	Sexual Offender Registration	2,100.00	
9-1598	Inner Change	17,753.11	
9-1803	Sexual Offender Registration	2,850.00	
9-1976	Inner Change	12,582.45	
9-2042	Estimate & Appropriate from Reserve Fund Balance	49,136.19	
9-2115	Sexual Offender Registration	5,250.00	180,536,073.24
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1777	Approved by Board	119,600.00	
1-1776	Reappropriating Encumbrances from FY15	109.08	119,709.08
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1777	Approved by Board	13,278,900.00	
1-1726	Pay Scale Adjustments for Budget - Designations	22,210.93	
1-1769	Estimate & Appropriate Rothrock Estates	48,965.49	
1-1776	Reappropriating Encumbrances from FY15	11,444.89	13,361,521.31
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1777	Approved by Board	4,105,000.00	
1-1776	Reappropriating Encumbrances from FY15	2,000.00	
1-1206	Pay Scale Adjustments for Budget - Designations	6,556.00	4,113,556.00
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1777	Approved by Board	774,520.00	
1-1776	Reappropriating Encumbrances from FY15	1,932.51	
3-223	Estimate & Appropriate Drug Fines	115,449.93	891,902.44
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1777	Approved by Board	6,110,000.00	
2-1423	Designations R-15-8-802	85,000.00	6,195,000.00

128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1777	Approved by Board	160,000.00	
1-1776	Reappropriating Encumbrances from FY15	6,525.61	
3-1862	Carryover Budget from FY15	74,280.04	
3-1863	Carryover Budget from FY15	350,187.86	
9-2123	A-Grant Budget	674,113.00	1,265,106.51
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1777	Approved by Board	13,638,946.00	
1-1776	Reappropriating Encumbrances from FY15	130,481.01	
1-1207	Pay Scale Adjustments for Budget - Designations	11,703.00	
3-144	Designations R-15-8-802	813,423.17	
4-1602	Designations R-15-8-802	(11,703.00)	14,582,850.18
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1777	Approved by Board	438,000,000.00	
1-1776	Reappropriating Encumbrances from FY15	240,627.78	
4-602	Reappropriating Encumbrances from FY15	(13,376.00)	438,227,251.78
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1777	Approved by Board	75,500,000.00	75,500,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1777	Approved by Board	3,985,371.78	
1-1776	Reappropriating Encumbrances from FY15	15,887.60	4,001,259.38
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1777	Approved by Board	28,367,487.46	
8-321	Budget Amendment	1,397,865.00	29,765,352.46
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1777	Approved by Board	5,577,516.06	
1-1776	Reappropriating Encumbrances from FY15	385.00	5,577,901.06
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1777	Approved by Board	250,000.00	250,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1777	Approved by Board	31,988,861.36	
1-134	Budget Amendment	210,328.00	32,199,189.36
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1777	Approved by Board	9,517,907.48	9,517,907.48
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1777	Approved by Board	369,875.20	369,875.20
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1777	Approved by Board	4,566.00	4,566.00
351 --- ADOPTED BUDGET FOR SALES TAX FUND 351			
3-1103	September Sales Tax	4,512,415.58	
4-1089	October Sales Tax	3,911,920.44	
5-1133	November Sales Tax	4,004,116.74	
6-1091	December Sales Tax	3,893,577.36	
7-1029	January Sales Tax	4,050,729.46	
9-45	February Sales Tax	5,414,386.54	
9-1134	March Sales Tax	3,395,527.90	29,182,674.02
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1777	Approved by Board	975,000.00	
1-1776	Reappropriating Encumbrances from FY15	14,858.11	989,858.11
950 --- ADOPTED BUDGET FOR MPC FUND 950			
1-1777	Approved by Board	5,091,750.00	
1-1776	Reappropriating Encumbrances from FY15	8,641.85	
1-1751	Budget Amendment	200,000.00	5,300,391.85

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

1-1777	Approved by Board	8,572,866.93	
1-1776	Reappropriating Encumbrances from FY15	1,641,329.02	10,214,195.95

954 --- ADOPTED BUDGET FOR GIS FUND 954

1-1777	Approved by Board	1,455,474.22	
1-1776	Reappropriating Encumbrances from FY15	14,155.72	1,469,629.94



Knox County Mayor



Knox County Senior Director of Finance