

# Budget Report to Citizenry



## Knox County, Tennessee

For six months ended  
December 31, 2015

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For six months ended December 31, 2015*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

January 25, 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 six months ended December 31, 2015. 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,

A handwritten signature in blue ink that reads "Chris Caldwell".

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For six months ended December 31, 2015 and 2014**

	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	
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 168,875,931	\$ 71,272,700	42.20%	\$ 163,994,804	\$ 66,435,559	40.51%	\$ 4,837,141
Governmental Library Fund	119,600	28,664	23.97%	131,200	27,747	21.15%	917
Public Library Fund	13,278,900	4,785,033	36.03%	12,675,900	3,646,580	28.77%	1,138,453
Solid Waste Fund	4,045,000	1,552,788	38.39%	4,000,000	1,506,939	37.67%	45,849
Hotel/Motel Fund	6,000,000	3,147,651	52.46%	5,650,000	2,474,362	43.79%	673,289
Engineering and Public Works Fund	13,638,946	4,746,264	34.80%	11,812,400	4,233,758	35.84%	512,506
Debt Service Fund	67,083,527	28,398,069	42.33%	69,225,489	26,535,110	38.33%	1,862,959
General Purpose School Fund	438,000,000	196,732,507	44.92%	420,615,000	183,399,963	43.60%	13,332,544
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 711,041,904</b>	<b>\$ 310,663,676</b>	<b>43.69%</b>	<b>\$ 688,104,793</b>	<b>\$ 288,260,018</b>	<b>41.89%</b>	<b>\$ 22,403,658</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 180,287,051	\$ 89,568,639	49.68%	\$ 168,819,813	\$ 87,255,380	51.69%	\$ 2,313,259
Governmental Library Fund	119,709	42,442	35.45%	131,200	53,500	40.78%	(11,058)
Public Library Fund	13,361,521	6,572,754	49.19%	12,753,043	6,501,139	50.98%	71,615
Solid Waste Fund	4,113,556	1,798,671	43.73%	4,046,324	1,856,184	45.87%	(57,513)
Hotel/Motel Fund	6,195,000	2,239,421	36.15%	5,770,000	1,169,174	20.26%	1,070,247
Engineering and Public Works Fund	14,582,850	5,940,528	40.74%	13,226,703	5,739,639	43.39%	200,889
Debt Service Fund	75,500,000	12,615,834	16.71%	75,500,000	12,024,143	15.93%	591,691
General Purpose School Fund	438,227,252	174,939,550	39.92%	426,379,535	169,489,013	39.75%	5,450,537
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 732,386,939</b>	<b>\$ 293,717,839</b>	<b>40.10%</b>	<b>\$ 706,626,618</b>	<b>\$ 284,088,172</b>	<b>40.20%</b>	<b>\$ 9,629,667</b>

## MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for six months ended December 31, 2015. 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 \$135,552,304 equal 51.92% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$63,132,809 equal 41.9% of the budgeted total.

#### General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first six months of fiscal year 2016 were \$69,743,808 this was an increase of \$3,995,685 over the first six 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 \$89,061,993, an increase of \$7,451,539 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 43.36% of our adopted budget and spent 50.20%. These results are consistent with our expectations for this time within the fiscal year.

#### Special Revenue Funds

**Governmental Library Fund** – This fund accounts for the operation of the law library which is available to the public, but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first six months of fiscal year 2016 are \$28,664 an increase of \$917 over fiscal year 2015. The expenses for the same period are \$42,442 a decrease of \$11,058 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 six months of fiscal year 2016 are \$4,785,033 vs. expenses for the same period of \$6,572,754.

**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 six months of fiscal year 2016 are \$1,552,788 vs. expenses of \$1,798,671. The expenses represent 43.73% of the annual budget.

**Hotel-Motel Tax Fund** – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first six months of fiscal year 2016 are \$3,147,651 vs. expenses of \$2,239,421. Through this fund Knox County supports the Knoxville Convention Center, Women’s Basketball Hall of Fame and Tourism and Sports Development Corporation.

**Engineering and Public Works Fund** – This fund accounts for the County’s share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first six months of fiscal year 2016 are \$4,246,264 an increase of \$12,506 over the first six months of fiscal year 2015. The expenses for the same period were \$5,940,528 for fiscal year 2016 an increase of \$355,889 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 six months of fiscal year 2016 are \$28,398,069 vs. expenses for the same period of \$12,615,834. The expenses are only 16.71% 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 six months of fiscal year 2016 are \$196,295,003 vs. expenses of \$171,048,458. The Basic Education Funding from the State is paid monthly and we have only received five 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 six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 117,353,000	\$ -	\$ 117,353,000	\$ 56,836,457	\$ (60,516,543)	48.43%
County Local Option Taxes	15,698,150	35,373	15,733,523	3,604,019	(12,129,504)	22.91%
Wheel Taxes	525,000	-	525,000	218,438	(306,562)	41.61%
<b>Total Local Taxes</b>	<b>133,576,150</b>	<b>35,373</b>	<b>133,611,523</b>	<b>60,658,914</b>	<b>(72,952,609)</b>	<b>45.40%</b>
<i>Licenses and Permits:</i>						
Licenses	2,857,500	-	2,857,500	236,581	(2,620,919)	8.28%
Permits	979,100	-	979,100	545,430	(433,670)	55.71%
<b>Total Licenses and Permits</b>	<b>3,836,600</b>	<b>-</b>	<b>3,836,600</b>	<b>782,011</b>	<b>(3,054,589)</b>	<b>20.38%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	950	(4,050)	19.00%
Criminal Court	791,250	-	791,250	679,727	(111,523)	85.91%
Juvenile Court	998,500	-	998,500	378,892	(619,608)	37.95%
Other Fines, Forfeitures & Penalties	78,150	17,887	96,037	62,208	(33,829)	64.78%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,872,900</b>	<b>17,887</b>	<b>1,890,787</b>	<b>1,121,777</b>	<b>(769,010)</b>	<b>59.33%</b>
<i>Charges for Current Services:</i>	5,900,650	5,400	5,906,050	3,270,009	(2,636,041)	55.37%
<i>Other Local Revenues:</i>	3,862,699	2,113	3,864,812	1,852,520	(2,012,292)	47.93%
<i>State of Tennessee:</i>						
Prisoner Board	1,374,000	-	1,374,000	-	(1,374,000)	0.00%
Other State Revenues	8,549,980	38,880	8,588,860	1,736,847	(6,852,013)	20.22%
<b>Total State of Tennessee</b>	<b>9,923,980</b>	<b>38,880</b>	<b>9,962,860</b>	<b>1,736,847</b>	<b>(8,226,013)</b>	<b>17.43%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	295,738	(904,262)	24.64%
<b>Total Federal Government</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>	<b>295,738</b>	<b>(904,262)</b>	<b>24.64%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	375,000	-	375,000	4,438	(370,562)	1.18%
Citizen Groups	-	16,893	16,893	21,554	4,661	127.59%
CAC Debt Payment	166,406	-	166,406	-	(166,406)	0.00%
<b>Total Other Governments and Citizen Groups</b>	<b>541,406</b>	<b>16,893</b>	<b>558,299</b>	<b>25,992</b>	<b>(532,307)</b>	<b>4.66%</b>
<b>Total Revenues</b>	<b>160,714,385</b>	<b>116,546</b>	<b>160,830,931</b>	<b>69,743,808</b>	<b>(91,087,123)</b>	<b>43.36%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	340,316	305	340,621	167,824	172,797	49.27%
Employee Benefits	165,063	-	165,063	79,342	85,721	48.07%
Contracted Services	47,225	-	47,225	17,732	29,493	37.55%
Supplies and Materials	6,500	74	6,574	914	5,660	13.90%
Other Charges	22,250	-	22,250	22,250	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	19,750	35,250	35.91%
<b>Internal Audit</b>						
Personal Services	274,044	-	274,044	123,023	151,021	44.89%
Employee Benefits	91,401	-	91,401	37,262	54,139	40.77%
Contracted Services	16,450	-	16,450	4,010	12,440	24.38%
Supplies and Materials	7,600	-	7,600	1,517	6,083	19.96%
Other Charges	649	-	649	649	-	100.00%
<b>Audit Committee</b>						
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
<b>Ethics Committee</b>						
Contracted Services	250	-	250	79	171	31.60%
Supplies and Materials	50	-	50	-	50	0.00%
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
<b>County Clerk</b>						
Contracted Services	489,437	41,000	530,437	228,609	301,828	43.10%
Supplies and Materials	93,030	1,392	94,422	29,511	64,911	31.25%
Other Charges	457	-	457	457	-	100.00%
Capital Outlay	-	175,000	175,000	-	175,000	0.00%
<b>Election Commission</b>						
Personal Services	1,148,195	-	1,148,195	553,696	594,499	48.22%
Employee Benefits	207,864	-	207,864	114,573	93,291	55.12%
Contracted Services	414,500	-	414,500	162,832	251,668	39.28%
Supplies and Materials	31,250	220	31,470	9,072	22,398	28.83%
Other Charges	2,592	-	2,592	3,645	(1,053)	140.63%
<b>Law Department</b>						
Personal Services	1,534,653	(41,272)	1,493,381	723,140	770,241	48.42%
Employee Benefits	358,637	-	358,637	167,812	190,825	46.79%
Contracted Services	115,905	-	115,905	26,049	89,856	22.47%
Supplies and Materials	34,750	6,005	40,755	15,615	25,140	38.31%
Other Charges	649	-	649	649	-	100.00%
<b>County Mayor</b>						
Personal Services	604,646	10,274	614,920	303,313	311,607	49.33%
Employee Benefits	140,236	-	140,236	67,562	72,674	48.18%
Contracted Services	41,700	-	41,700	33,832	7,868	81.13%
Supplies and Materials	12,000	2,106	14,106	1,349	12,757	9.56%
Other Charges	3,759	-	3,759	1,159	2,600	30.83%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	60,612	304	60,916	30,243	30,673	49.65%
Employee Benefits	15,087	-	15,087	7,221	7,866	47.86%
Contracted Services	12,050	-	12,050	9,206	2,844	76.40%
Supplies and Materials	2,250	-	2,250	1,867	383	82.98%
Other Charges	649	-	649	649	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	35,373	35,373	35,373	-	100.00%
<b>Human Resources Department</b>						
Personal Services	534,464	5,557	540,021	240,543	299,478	44.54%
Employee Benefits	154,868	-	154,868	76,060	78,808	49.11%
Contracted Services	50,120	-	50,120	26,932	23,188	53.74%
Supplies and Materials	7,500	-	7,500	1,018	6,482	13.57%
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 six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Mailroom-Operating</b>						
Personal Services	52,253	-	52,253	25,922	26,331	49.61%
Employee Benefits	34,787	-	34,787	16,233	18,554	46.66%
Contracted Services	11,350	-	11,350	5,763	5,587	50.78%
Supplies and Materials	2,100	-	2,100	1,024	1,076	48.76%
Other Charges	649	-	649	649	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	132,740	663	133,403	47,650	85,753	35.72%
Employee Benefits	39,532	-	39,532	12,002	27,530	30.36%
Contracted Services	12,500	-	12,500	3,113	9,387	24.90%
Supplies and Materials	2,500	-	2,500	60	2,440	2.40%
Other Charges	10,363	-	10,363	10,363	-	100.00%
<b>Finance Department</b>						
Personal Services	1,529,951	7,437	1,537,388	716,119	821,269	46.58%
Employee Benefits	451,232	-	451,232	199,980	251,252	44.32%
Contracted Services	93,150	-	93,150	41,463	51,687	44.51%
Supplies and Materials	37,150	-	37,150	11,005	26,145	29.62%
Other Charges	1,149	-	1,149	649	500	56.48%
Capital Outlay	-	-	-	18,445	(18,445)	N/A
<b>Purchasing Department</b>						
Personal Services	693,558	(89,376)	604,182	258,065	346,117	42.71%
Employee Benefits	245,291	-	245,291	79,916	165,375	32.58%
Contracted Services	45,900	-	45,900	8,818	37,082	19.21%
Supplies and Materials	9,400	-	9,400	2,336	7,064	24.85%
Other Charges	5,297	-	5,297	5,097	200	96.22%
<b>Real Property Maintenance Division</b>						
Personal Services	172,516	133,975	306,491	145,857	160,634	47.59%
Employee Benefits	50,647	-	50,647	42,555	8,092	84.02%
Contracted Services	117,300	11,850	129,150	33,909	95,241	26.26%
Supplies and Materials	9,500	-	9,500	1,059	8,441	11.15%
Other Charges	249	-	249	249	-	100.00%
Capital Outlay	-	28,710	28,710	28,710	-	100.00%
<b>Property Management</b>						
Personal Services	153,547	428	153,975	62,840	91,135	40.81%
Employee Benefits	56,575	-	56,575	19,758	36,817	34.92%
Contracted Services	24,900	-	24,900	3,276	21,624	13.16%
Supplies and Materials	7,895	-	7,895	166	7,729	2.10%
Other Charges	649	-	649	649	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	6,000	-	6,000	830	5,170	13.83%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
<b>County Buildings Maintenance</b>						
Personal Services	418,824	(5,364)	413,460	200,330	213,130	48.45%
Employee Benefits	147,312	-	147,312	57,624	89,688	39.12%
Contracted Services	14,575	-	14,575	6,817	7,758	46.77%
Supplies and Materials	35,900	-	35,900	13,079	22,821	36.43%
Other Charges	57,434	-	57,434	57,434	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	103,838	1,882	105,720	51,850	53,870	49.04%
Employee Benefits	32,927	-	32,927	16,200	16,727	49.20%
<b>Planning</b>						
Contracted Services	656,000	-	656,000	338,250	317,750	51.56%
<b>Geographic Information Systems</b>						
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 six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Codes Administration</b>						
Personal Services	1,000,108	32,738	1,032,846	493,392	539,454	47.77%
Employee Benefits	322,334	-	322,334	147,722	174,612	45.83%
Contracted Services	70,700	-	70,700	23,466	47,234	33.19%
Supplies and Materials	53,000	-	53,000	16,752	36,248	31.61%
Other Charges	93,145	-	93,145	93,145	-	100.00%
<b>Information Technology</b>						
Personal Services	3,190,560	17,735	3,208,295	1,582,709	1,625,586	49.33%
Employee Benefits	914,601	-	914,601	430,638	483,963	47.08%
Contracted Services	1,234,395	259,385	1,493,780	605,506	888,274	40.54%
Supplies and Materials	40,800	795	41,595	5,992	35,603	14.41%
Other Charges	6,282	-	6,282	5,996	286	95.45%
<b>Records Management</b>						
Personal Services	255,263	1,059	256,322	126,870	129,452	49.50%
Employee Benefits	115,499	-	115,499	54,890	60,609	47.52%
Contracted Services	11,750	444	12,194	6,396	5,798	52.45%
Supplies and Materials	6,200	-	6,200	2,459	3,741	39.66%
Other Charges	3,264	-	3,264	3,264	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	169,987	212	170,199	73,094	97,105	42.95%
Employee Benefits	62,390	-	62,390	25,682	36,708	41.16%
Contracted Services	8,850	7,500	16,350	5,498	10,852	33.63%
Supplies and Materials	7,750	221	7,971	3,152	4,819	39.54%
<b>Property Assessor</b>						
Personal Services	2,084,802	6,785	2,091,587	918,100	1,173,487	43.89%
Employee Benefits	712,111	-	712,111	316,646	395,465	44.47%
Contracted Services	730,358	-	730,358	88,318	642,040	12.09%
Supplies and Materials	61,500	-	61,500	14,805	46,695	24.07%
Other Charges	4,609	-	4,609	4,609	-	100.00%
<b>Equalization Board</b>						
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%
<b>Register of Deeds</b>						
Contracted Services	59,400	-	59,400	25,579	33,821	43.06%
Supplies and Materials	10,250	-	10,250	1,388	8,862	13.54%
Other Charges	3,665	-	3,665	3,665	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	64,723	-	64,723	32,117	32,606	49.62%
Employee Benefits	24,643	-	24,643	11,788	12,855	47.84%
Contracted Services	60,634	-	60,634	39,322	21,312	64.85%
Supplies and Materials	10,000	-	10,000	1,536	8,464	15.36%
Capital Outlay	-	27,586	27,586	27,586	-	100.00%
<b>County Trustee's Office</b>						
Contracted Services	748,800	1,330	750,130	219,267	530,863	29.23%
Supplies and Materials	126,500	240	126,740	18,763	107,977	14.80%
Other Charges	26,657	-	26,657	26,204	453	98.30%
Capital Outlay	-	14,000	14,000	-	14,000	0.00%
<b>Payments to Component Units</b>	9,553,874	-	9,553,874	5,501,874	4,052,000	57.59%
<b>Total Finance and Administration</b>	34,839,340	696,573	35,535,913	17,236,233	18,299,680	48.50%

KNOX COUNTY, TENNESSEE

General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	2,090,209	9,302	2,099,511	908,837	1,190,674	43.29%
Employee Benefits	847,289	-	847,289	339,321	507,968	40.05%
Contracted Services	130,350	-	130,350	48,124	82,226	36.92%
Supplies and Materials	55,500	15,000	70,500	18,378	52,122	26.07%
Other Charges	649	50,000	50,649	649	50,000	1.28%
<b>Bad Check Unit</b>						
Personal Services	-	12,000	12,000	11,070	930	92.25%
Employee Benefits	-	2,000	2,000	804	1,196	40.20%
Contracted Services	-	21,000	21,000	10,900	10,100	51.90%
<b>Circuit Court Clerk</b>						
Contracted Services	71,700	3,644	75,344	21,532	53,812	28.58%
Supplies and Materials	10,800	-	10,800	2,602	8,198	24.09%
Other Charges	1,203	-	1,203	1,203	-	100.00%
Capital Outlay	-	18,141	18,141	-	18,141	0.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	50,400	6,101	56,501	8,221	48,280	14.55%
Supplies and Materials	9,300	5,130	14,430	1,345	13,085	9.32%
Other Charges	649	-	649	649	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	565,547	-	565,547	268,200	297,347	47.42%
Employee Benefits	247,655	-	247,655	104,548	143,107	42.22%
Contracted Services	45,900	3,408	49,308	13,164	36,144	26.70%
Supplies and Materials	8,400	-	8,400	885	7,515	10.54%
Other Charges	3,252	-	3,252	3,252	-	100.00%
<b>Probate Court</b>						
Contracted Services	36,900	990	37,890	12,712	25,178	33.55%
Supplies and Materials	7,400	-	7,400	2,281	5,119	30.82%
Other Charges	823	-	823	823	-	100.00%
<b>Chancery Court</b>						
Contracted Services	66,550	-	66,550	18,293	48,257	27.49%
Supplies and Materials	18,200	-	18,200	5,720	12,480	31.43%
Other Charges	649	-	649	649	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	11,074	-	11,074	7,663	3,411	69.20%
Supplies and Materials	28,000	-	28,000	6,237	21,763	22.28%
<b>4th Circuit Court Clerk</b>						
Contracted Services	62,200	168	62,368	14,774	47,594	23.69%
Supplies and Materials	15,750	9,510	25,260	10,773	14,487	42.65%
Other Charges	1,203	-	1,203	1,203	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	61,350	-	61,350	17,473	43,877	28.48%
Supplies and Materials	31,750	9,555	41,305	14,221	27,084	34.43%
Other Charges	19,172	433	19,605	19,605	-	100.00%
Capital Outlay	-	185,000	185,000	-	185,000	0.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	84,700	-	84,700	25,067	59,633	29.60%
Supplies and Materials	18,250	-	18,250	3,754	14,496	20.57%
Other Charges	18,309	-	18,309	18,309	-	100.00%
<b>Court Technology Upgrade</b>						
Supplies and Materials	-	83,792	83,792	65,130	18,662	77.73%
<b>Circuit Court Judges</b>						
Contracted Services	6,025	-	6,025	1,534	4,491	25.46%
Supplies and Materials	7,050	-	7,050	707	6,343	10.03%
Other Charges	649	-	649	649	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Judges</b>						
Contracted Services	7,666	-	7,666	590	7,076	7.70%
Supplies and Materials	4,500	-	4,500	301	4,199	6.69%
Other Charges	649	-	649	649	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	6,240	-	6,240	4,822	1,418	77.28%
Supplies and Materials	3,650	-	3,650	2,190	1,460	60.00%
Other Charges	100,649	-	100,649	65,275	35,374	64.85%
<b>General Sessions Court Judges</b>						
Personal Services	1,437,677	2,142	1,439,819	712,342	727,477	49.47%
Employee Benefits	325,754	-	325,754	147,993	177,761	45.43%
Contracted Services	36,560	679	37,239	11,531	25,708	30.96%
Supplies and Materials	14,600	-	14,600	7,875	6,725	53.94%
Other Charges	649	-	649	649	-	100.00%
<b>Jury Commission</b>						
Personal Services	171,829	548	172,377	80,922	91,455	46.94%
Employee Benefits	19,247	-	19,247	8,993	10,254	46.72%
Contracted Services	19,145	66	19,211	2,551	16,660	13.28%
Supplies and Materials	4,250	250	4,500	144	4,356	3.20%
Other Charges	649	-	649	649	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,097,800	1,037	2,098,837	1,018,666	1,080,171	48.53%
Employee Benefits	698,982	-	698,982	323,515	375,467	46.28%
Contracted Services	336,774	72,000	408,774	155,493	253,281	38.04%
Supplies and Materials	19,900	-	19,900	5,696	14,204	28.62%
Other Charges	99,596	-	99,596	98,601	995	99.00%
<b>IV-D Referee Program</b>						
Personal Services	298,442	2,430	300,872	148,375	152,497	49.31%
Employee Benefits	77,090	-	77,090	36,292	40,798	47.08%
Contracted Services	13,450	-	13,450	2,306	11,144	17.14%
Supplies and Materials	1,700	-	1,700	195	1,505	11.47%
Other Charges	1,832	-	1,832	1,832	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	432,500	904	433,404	185,009	248,395	42.69%
Employee Benefits	148,487	-	148,487	51,593	96,894	34.75%
Contracted Services	59,250	3,932	63,182	14,618	48,564	23.14%
Supplies and Materials	11,750	1,462	13,212	(2,545)	15,757	-19.26%
Other Charges	649	-	649	649	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,080,457	8,732	2,089,189	977,509	1,111,680	46.79%
Employee Benefits	891,882	-	891,882	392,093	499,789	43.96%
Contracted Services	101,750	-	101,750	58,523	43,227	57.52%
Supplies and Materials	150,700	-	150,700	51,873	98,827	34.42%
Other Charges	58,566	-	58,566	58,566	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials		1,186	1,186	903	283	76.14%
<b>Probation/Pre-trial Release</b>						
Personal Services	496,462	6,238	502,700	246,618	256,082	49.06%
Employee Benefits	179,446	-	179,446	87,695	91,751	48.87%
Contracted Services	17,100	-	17,100	3,142	13,958	18.37%
Supplies and Materials	9,000	-	9,000	4,231	4,769	47.01%
Other Charges	1,832	-	1,832	1,832	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	475,000	-	475,000	184,939	290,061	38.93%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Public Defender</b>						
Personal Services	1,134,496	180,407	1,314,903	630,625	684,278	47.96%
Employee Benefits	347,884	-	347,884	186,183	161,701	53.52%
Contracted Services	201,210	-	201,210	146,480	54,730	72.80%
Supplies and Materials	128,500	-	128,500	47,562	80,938	37.01%
Other Charges	8,802	-	8,802	2,200	6,602	24.99%
<b>Court Officers</b>						
Contracted Services	10,355	-	10,355	5,785	4,570	55.87%
Supplies and Materials	14,000	-	14,000	4,054	9,946	28.96%
Other Charges	3,494	-	3,494	3,494	-	100.00%
<i>Total Administration of Justice</i>	<b>17,397,659</b>	<b>717,187</b>	<b>18,114,846</b>	<b>8,193,339</b>	<b>9,921,507</b>	<b>45.23%</b>
<i>Public Safety:</i>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,183	-	3,183	3,183	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	161,000	-	161,000	57,879	103,121	35.95%
<b>Fire Prevention Bureau</b>						
Personal Services	466,579	(18,526)	448,053	212,763	235,290	47.49%
Employee Benefits	143,298	-	143,298	57,431	85,867	40.08%
Contracted Services	101,375	-	101,375	37,749	63,626	37.24%
Supplies and Materials	41,000	7,450	48,450	27,379	21,071	56.51%
Other Charges	1,317	-	1,317	867	450	65.83%
<b>Sheriff's Administration</b>						
Contracted Services	198,730	-	198,730	67,623	131,107	34.03%
Supplies and Materials	259,800	-	259,800	87,180	172,620	33.56%
Other Charges	1,450,000	-	1,450,000	1,450,000	-	100.00%
<b>Records and Communication</b>						
Contracted Services	73,825	-	73,825	26,738	47,087	36.22%
Supplies and Materials	29,350	-	29,350	8,186	21,164	27.89%
<b>Training</b>						
Contracted Services	55,450	310	55,760	10,312	45,448	18.49%
Supplies and Materials	192,600	49,419	242,019	114,038	127,981	47.12%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	6,270	-	6,270	2,293	3,977	36.57%
Supplies and Materials	4,850	-	4,850	509	4,341	10.49%
<b>Stop Violence Against Women</b>						
Contracted Services	18,650	70	18,720	14,478	4,242	77.34%
Supplies and Materials	16,800	-	16,800	6,884	9,916	40.98%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	42,476,967	5,725	42,482,692	20,947,467	21,535,225	49.31%
Employee Benefits	16,675,520	-	16,675,520	8,026,657	8,648,863	48.13%
Contracted Services	838,710	4,065	842,775	337,216	505,559	40.01%
Supplies and Materials	1,281,000	100,278	1,381,278	475,570	905,708	34.43%
Other Charges	30,297	-	30,297	31,885	(1,588)	105.24%
<b>Warrants</b>						
Contracted Services	168,500	-	168,500	58,754	109,746	34.87%
Supplies and Materials	106,100	-	106,100	29,461	76,639	27.77%
<b>Detectives</b>						
Contracted Services	162,700	5,089	167,789	63,246	104,543	37.69%
Supplies and Materials	122,000	-	122,000	44,968	77,032	36.86%
<b>Forensic Services</b>						
Contracted Services	30,600	373	30,973	9,903	21,070	31.97%
Supplies and Materials	39,850	15,000	54,850	12,899	41,951	23.52%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Division</b>						
Contracted Services	14,600	-	14,600	7,420	7,180	50.82%
Supplies and Materials	16,850	-	16,850	4,850	12,000	28.78%
<b>Special Teams</b>						
Contracted Services	19,300	-	19,300	1,360	17,940	7.05%
Supplies and Materials	21,600	-	21,600	5,709	15,891	26.43%
<b>Narcotics Division</b>						
Contracted Services	176,900	33	176,933	96,538	80,395	54.56%
Supplies and Materials	208,500	209	208,709	88,570	120,139	42.44%
Other Charges	16,500	-	16,500	16,500	-	100.00%
<b>VICE</b>						
Contracted Services	-	16,887	16,887	5,296	11,591	31.36%
Supplies and Materials	-	1,000	1,000	411	589	41.10%
<b>Internal Affairs</b>						
Contracted Services	6,950	-	6,950	4,598	2,352	66.16%
Supplies and Materials	6,500	-	6,500	1,442	5,058	22.18%
<b>Special Services</b>						
Contracted Services	58,900	-	58,900	33,030	25,870	56.08%
Supplies and Materials	49,500	-	49,500	16,050	33,450	32.42%
<b>Dare Donations</b>						
Contracted Services	-	2,243	2,243	779	1,464	34.73%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	900	900	650	250	72.22%
Supplies and Materials	-	1,000	1,000	315	685	31.50%
<b>Sexual Offender Registry</b>						
Contracted Services	-	2,250	2,250	850	1,400	37.78%
Supplies and Materials	-	6,450	6,450	3,240	3,210	50.23%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	5,019	5,019	-	5,019	0.00%
<b>Donations/Sheriff-Target</b>						
Supplies and Materials	-	2,325	2,325	2,284	41	98.24%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	2,000	2,000	660	1,340	33.00%
<b>Auxiliary Services</b>						
Personal Services	300,752	263	301,015	125,074	175,941	41.55%
Employee Benefits	40,743	-	40,743	24,087	16,656	59.12%
Contracted Services	8,950	-	8,950	2,209	6,741	24.68%
Supplies and Materials	14,250	12	14,262	4,245	10,017	29.76%
<b>Correctional Facilities</b>						
Contracted Services	1,165,350	7,303	1,172,653	449,776	722,877	38.36%
Supplies and Materials	4,277,200	80,570	4,357,770	1,640,639	2,717,131	37.65%
Other Charges	2,512,400	-	2,512,400	2,511,616	784	99.97%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	38,880	38,880	38,880	-	100.00%
<b>Jail Commissary</b>						
Personal Services	215,412	405	215,817	106,306	109,511	49.26%
Employee Benefits	78,928	-	78,928	37,700	41,228	47.77%
Contracted Services	31,900	-	31,900	8,189	23,711	25.67%
Supplies and Materials	389,500	16,547	406,047	208,612	197,435	51.38%
Other Charges	75,000	-	75,000	38,567	36,433	51.42%
<b>Medical Examiner Operating</b>						
Personal Services	2,077,245	39,031	2,116,276	901,110	1,215,166	42.58%
Employee Benefits	489,950	-	489,950	195,259	294,691	39.85%
Contracted Services	517,600	-	517,600	214,240	303,360	41.39%
Supplies and Materials	74,500	-	74,500	22,735	51,765	30.52%
Other Charges	128,997	-	128,997	108,770	20,227	84.32%

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<b>Animal Control</b>						
Contracted Services	24,720	-	24,720	14,092	10,628	57.01%
Supplies and Materials	707,190	24	707,214	675,561	31,653	95.52%
<b>Juvenile Court Officers</b>						
Contracted Services	13,880	-	13,880	2,769	11,111	19.95%
Supplies and Materials	24,450	-	24,450	5,681	18,769	23.24%
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<b>Total Public Safety</b>	<b>79,313,538</b>	<b>392,604</b>	<b>79,706,142</b>	<b>40,189,387</b>	<b>39,516,755</b>	<b>50.42%</b>
<i>Public Health and Welfare:</i>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	111,800	109,000	50.63%
<b>John Tarleton Home</b>						
Contracted Services	823,945	-	823,945	411,972	411,973	50.00%
<b>Support Services</b>						
Personal Services	1,439,849	(129,500)	1,310,349	651,338	659,011	49.71%
Employee Benefits	545,572	-	545,572	247,127	298,445	45.30%
Contracted Services	485,015	2,266	487,281	162,384	324,897	33.32%
Supplies and Materials	288,600	132	288,732	85,392	203,340	29.57%
Other Charges	172,000	-	172,000	104,198	67,802	60.58%
<b>Preventive Health Service</b>						
Personal Services	1,503,747	(4,985)	1,498,762	740,973	757,789	49.44%
Employee Benefits	507,039	-	507,039	225,150	281,889	44.40%
Contracted Services	144,600	-	144,600	107,459	37,141	74.31%
Supplies and Materials	820,000	-	820,000	511,291	308,709	62.35%
<b>Dental Services</b>						
Personal Services	825,795	71,141	896,936	384,990	511,946	42.92%
Employee Benefits	256,254	-	256,254	113,707	142,547	44.37%
Contracted Services	23,800	-	23,800	3,006	20,794	12.63%
Supplies and Materials	56,300	-	56,300	27,721	28,579	49.24%
Capital Outlay	-	40,000	40,000	45,000	(5,000)	112.50%
<b>Emergency Medical Services</b>						
Personal Services	47,715	275	47,990	23,571	24,419	49.12%
Employee Benefits	11,777	-	11,777	5,717	6,060	48.54%
Contracted Services	13,000	3,420	16,420	2,339	14,081	14.24%
Other Charges	270,000	150,000	420,000	62,036	357,964	14.77%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	673,050	5,496	678,546	306,282	372,264	45.14%
Employee Benefits	222,514	-	222,514	89,215	133,299	40.09%
Contracted Services	22,300	-	22,300	6,710	15,590	30.09%
Supplies and Materials	18,500	-	18,500	12,964	5,536	70.08%
<b>Health Administration</b>						
Personal Services	828,252	-	828,252	387,250	441,002	46.76%
Employee Benefits	262,432	-	262,432	112,212	150,220	42.76%
Contracted Services	90,225	1,620	91,845	8,125	83,720	8.85%
Supplies and Materials	7,250	-	7,250	993	6,257	13.70%
<b>Community Development &amp; Planning</b>						
Personal Services	656,581	1,210	657,791	311,678	346,113	47.38%
Employee Benefits	184,518	-	184,518	83,260	101,258	45.12%
Contracted Services	11,500	-	11,500	4,092	7,408	35.58%
Supplies and Materials	5,400	-	5,400	2,993	2,407	55.43%
<b>Indigent Medical Care</b>						
Contracted Services	3,950,000	-	3,950,000	1,585,051	2,364,949	40.13%

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<b>Pharmacy</b>						
Personal Services	34,118	64	34,182	17,082	17,100	49.97%
Employee Benefits	18,041	-	18,041	8,406	9,635	46.59%
Contracted Services	9,900	-	9,900	515	9,385	5.20%
Supplies and Materials	302,000	-	302,000	15,041	286,959	4.98%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	145,509	139,491	51.06%
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%
<b>School Health Program</b>						
Personal Services	39,858	-	39,858	19,558	20,300	49.07%
Employee Benefits	19,854	-	19,854	9,252	10,602	46.60%
Contracted Services	430,003	-	430,003	105,368	324,635	24.50%
<b>Social Services</b>						
Personal Services	326,297	(71,142)	255,155	132,863	122,292	52.07%
Employee Benefits	94,128	-	94,128	35,776	58,352	38.01%
Contracted Services	7,200	32	7,232	1,544	5,688	21.35%
Supplies and Materials	500	-	500	824	(324)	164.80%
<b>Ground Water Services</b>						
Personal Services	296,732	3,703	300,435	140,845	159,590	46.88%
Employee Benefits	121,870	-	121,870	63,012	58,858	51.70%
Contracted Services	51,150	-	51,150	8,608	42,542	16.83%
Supplies and Materials	11,400	-	11,400	4,326	7,074	37.95%
<b>Vector Control Services</b>						
Contracted Services	4,200	-	4,200	846	3,354	20.14%
Supplies and Materials	5,500	-	5,500	1,395	4,105	25.36%
<b>Disease Surveillance and Investigation</b>						
Personal Services	370,761	42,624	413,385	186,184	227,201	45.04%
Employee Benefits	103,961	-	103,961	53,289	50,672	51.26%
Contracted Services	113,500	-	113,500	6,502	106,998	5.73%
Supplies and Materials	32,000	-	32,000	32,221	(221)	100.69%
Other Charges	23,000	-	23,000	11,504	11,496	50.02%
<b>Vital Records</b>						
Personal Services	150,098	-	150,098	73,224	76,874	48.78%
Employee Benefits	54,398	-	54,398	25,587	28,811	47.04%
Contracted Services	68,000	-	68,000	28,457	39,543	41.85%
Supplies and Materials	150	-	150	145	5	96.67%
<b>Women's Health Services</b>						
Personal Services	137,325	64,256	201,581	82,836	118,745	41.09%
Employee Benefits	45,207	-	45,207	24,084	21,123	53.27%
Contracted Services	9,500	-	9,500	2,754	6,746	28.99%
Supplies and Materials	10,000	-	10,000	1,188	8,812	11.88%
<b>Community Health Services</b>						
Personal Services	414,995	-	414,995	188,033	226,962	45.31%
Employee Benefits	121,584	-	121,584	54,629	66,955	44.93%
Contracted Services	18,040	-	18,040	6,564	11,476	36.39%
Supplies and Materials	8,408	-	8,408	1,699	6,709	20.21%
<b>Car Seat Program</b>						
Supplies and Materials	20,000	-	20,000	-	20,000	0.00%
<b>Community Action Committee</b>						
Contracted Services	1,500,919	-	1,500,919	750,460	750,459	50.00%
Other Charges	220,000	-	220,000	110,000	110,000	50.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Dirty Lot Ordinance</b>						
Personal Services	203,958	-	203,958	106,276	97,682	52.11%
Employee Benefits	84,380	-	84,380	43,328	41,052	51.35%
Contracted Services	14,250	-	14,250	38	14,212	0.27%
Supplies and Materials	15,250	-	15,250	1,508	13,742	9.89%
Other Charges	1,203	-	1,203	1,203	-	100.00%
<b>Payments to Component Units</b>	<b>256,628</b>	<b>-</b>	<b>256,628</b>	<b>166,628</b>	<b>90,000</b>	<b>64.93%</b>
<i>Total Public Health and Welfare</i>	<b>21,450,346</b>	<b>180,612</b>	<b>21,630,958</b>	<b>9,607,107</b>	<b>12,023,851</b>	<b>44.41%</b>
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,497,665	25,866	1,523,531	761,548	761,983	49.99%
Employee Benefits	528,808	-	528,808	257,972	270,836	48.78%
Contracted Services	240,250	7,600	247,850	105,576	142,274	42.60%
Supplies and Materials	286,300	2,854	289,154	124,297	164,857	42.99%
Other Charges	341,730	-	341,730	343,156	(1,426)	100.42%
<b>Recreation Administration</b>						
Personal Services	439,852	15,451	455,303	227,642	227,661	50.00%
Employee Benefits	127,457	-	127,457	61,491	65,966	48.24%
Contracted Services	447,150	-	447,150	217,562	229,588	48.66%
Supplies and Materials	37,750	-	37,750	18,645	19,105	49.39%
Other Charges	39,520	-	39,520	39,794	(274)	100.69%
<b>Trial Sponsor Program</b>						
Contracted Services	-	807	807	-	807	0.00%
<b>Tree/Bench Program</b>						
Contracted Services	-	12,622	12,622	-	12,622	0.00%
Supplies and Materials	-	-	-	-	-	-
<b>Park Improvements Amusement Tax</b>						
Contracted Services	5,000	4,706	9,706	9,360	346	96.44%
Supplies and Materials	115,000	-	115,000	16,754	98,246	14.57%
Capital Outlay	30,000	243,886	273,886	79,385	194,501	28.98%
<b>Community Outreach</b>						
Personal Services	72,072	2,869	74,941	36,916	38,025	49.26%
Employee Benefits	11,154	-	11,154	5,740	5,414	51.46%
<b>Constituent Services</b>						
Personal Services	87,339	32,250	119,589	30,724	88,865	25.69%
Employee Benefits	32,461	-	32,461	7,314	25,147	22.53%
Contracted Services	-	22,600	22,600	5,267	17,333	23.31%
Supplies and Materials	-	-	-	64	(64)	N/A
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	75,094	4,421	79,515	34,979	44,536	43.99%
Employee Benefits	17,837	-	17,837	7,898	9,939	44.28%
Contracted Services	2,700	-	2,700	1,280	1,420	47.41%
Supplies and Materials	900	-	900	275	625	30.56%
Other Charges	649	-	649	649	-	100.00%
<b>Senior Picnic</b>						
Contracted Services	-	7,864	7,864	8,732	(868)	111.04%
Supplies and Materials	-	6,990	6,990	6,990	-	100.00%
<b>Frank Strang Senior Center</b>						
Personal Services	62,976	-	62,976	31,162	31,814	49.48%
Employee Benefits	15,503	-	15,503	7,388	8,115	47.66%
Contracted Services	8,650	34	8,684	2,253	6,431	25.94%
Supplies and Materials	3,250	361	3,611	1,017	2,594	28.16%
Other Charges	1,149	-	1,149	649	500	56.48%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Senior Center-South Knox</b>						
Personal Services	62,567	76	62,643	30,840	31,803	49.23%
Employee Benefits	22,420	-	22,420	10,509	11,911	46.87%
Contracted Services	5,600	-	5,600	2,192	3,408	39.14%
Supplies and Materials	2,150	-	2,150	588	1,562	27.35%
Other Charges	1,149	-	1,149	649	500	56.48%
<b>Halls Senior Center</b>						
Personal Services	57,179	45	57,224	28,172	29,052	49.23%
Employee Benefits	28,250	-	28,250	15,659	12,591	55.43%
Contracted Services	7,650	-	7,650	1,585	6,065	20.72%
Supplies and Materials	1,850	59	1,909	545	1,364	28.55%
Other Charges	1,149	-	1,149	649	500	56.48%
<b>Corryton Senior Center</b>						
Personal Services	50,882	22	50,904	24,668	26,236	48.46%
Employee Benefits	32,390	-	32,390	11,546	20,844	35.65%
Contracted Services	5,800	-	5,800	1,504	4,296	25.93%
Supplies and Materials	3,150	-	3,150	700	2,450	22.22%
Other Charges	1,149	-	1,149	649	500	56.48%
<b>Senior Center-Carter</b>						
Personal Services	56,535	25	56,560	27,844	28,716	49.23%
Employee Benefits	31,901	-	31,901	12,450	19,451	39.03%
Contracted Services	3,800	10	3,810	1,859	1,951	48.79%
Supplies and Materials	3,250	-	3,250	921	2,329	28.34%
Other Charges	1,149	-	1,149	649	500	56.48%
<b>Karns Center-Carter</b>						
Personal Services	54,912	1,648	56,560	27,845	28,715	49.23%
Employee Benefits	21,843	-	21,843	7,357	14,486	33.68%
Contracted Services	9,150	-	9,150	2,133	7,017	23.31%
Supplies and Materials	3,250	-	3,250	1,562	1,688	48.06%
Other Charges	749	-	749	3,182	(2,433)	424.83%
Capital Outlay	-	-	-	650	(650)	N/A
<b>Total Social and Cultural Services</b>	<b>4,998,090</b>	<b>393,066</b>	<b>5,391,156</b>	<b>2,669,386</b>	<b>2,721,770</b>	<b>49.51%</b>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	271,622	-	271,622	58,761	212,861	21.63%
Employee Benefits	107,590	-	107,590	20,665	86,925	19.21%
Contracted Services	23,200	-	23,200	7,351	15,849	31.69%
Supplies and Materials	6,500	-	6,500	948	5,552	14.58%
<b>New Harvest Farmer's Market</b>						
Contracted Services	3,500	-	3,500	1,756	1,744	50.17%
<b>Soil Conservation District</b>						
Personal Services	79,186	147	79,333	24,915	54,418	31.41%
Employee Benefits	22,971	-	22,971	7,031	15,940	30.61%
Contracted Services	8,000	-	8,000	3,673	4,327	45.91%
Supplies and Materials	3,550	-	3,550	815	2,735	22.96%
Other Charges	649	-	649	649	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>526,768</b>	<b>147</b>	<b>526,915</b>	<b>126,564</b>	<b>400,351</b>	<b>24.02%</b>
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	841,600	128,000	969,600	375,316	594,284	38.71%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Veteran's Services</b>						
Personal Services	78,437	-	78,437	38,582	39,855	49.19%
Employee Benefits	17,672	-	17,672	11,443	6,229	64.75%
Contracted Services	8,800	-	8,800	3,473	5,327	39.47%
Supplies and Materials	1,150	-	1,150	378	772	32.87%
Other Charges	649	-	649	649	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	38,936	-	38,936	35,642	3,294	91.54%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	120,000	38,575	81,425	32.15%
<b>Official's Expense</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
<b>Equipment</b>						
Capital Outlay	-	940,942	940,942	331,815	609,127	35.26%
<b>Audit Services</b>						
Contracted Services	350,000	-	350,000	207,655	142,345	59.33%
<b>Miscellaneous</b>						
Personal Services	(50,000)	104,456	54,456	7,847	46,609	14.41%
Employee Benefits	(150,000)	-	(150,000)	600	(150,600)	-0.40%
Contracted Services	159,981	13,773	173,754	57,055	116,699	32.84%
Other Charges	305,899	2,450,000	2,755,899	937,499	1,818,400	34.02%
Capital Outlay	-	20,591	20,591	20,591	-	100.00%
<b>PBA Management &amp; Operations</b>						
Other Charges	6,900,000	-	6,900,000	6,900,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	2,640,000	-	2,640,000	1,132,132	1,507,868	42.88%
<b>Employee Benefits</b>						
Employee Benefits	825,000	-	825,000	665,213	159,787	80.63%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	150,000	-	150,000	51,059	98,941	34.04%
<b>Payments to Component Units</b>						
	600,000	-	600,000	224,453	375,547	37.41%
<i>Total Other General Government</i>	<u>12,843,124</u>	<u>3,657,762</u>	<u>16,500,886</u>	<u>11,039,977</u>	<u>5,460,909</u>	<u>66.91%</u>
Total Expenditures	<u>171,368,865</u>	<u>6,037,951</u>	<u>177,406,816</u>	<u>89,061,993</u>	<u>88,344,823</u>	<u>50.20%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,654,480)</u>	<u>(5,921,405)</u>	<u>(16,575,885)</u>	<u>(19,318,185)</u>	<u>(2,742,300)</u>	<u>116.54%</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,045,000	-	8,045,000	1,528,892	(6,516,108)	19.00%
Operating Transfers Out - Other Funds	(2,880,235)	-	(2,880,235)	(506,646)	2,373,589	17.59%
Total Other Financing Sources (Uses)	<u>5,164,765</u>	<u>-</u>	<u>5,164,765</u>	<u>1,022,246</u>	<u>(4,142,519)</u>	<u>19.79%</u>
Net Change in Fund Balances	<u>\$ (5,489,715)</u>	<u>\$ (5,921,405)</u>	<u>\$ (11,411,120)</u>	<u>\$ (18,295,939)</u>	<u>\$ (6,884,819)</u>	<u>160.33%</u>

## SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,000	\$ -	\$ 61,000	\$ 26,433	\$ (34,567)	43.33%
<i>Charges for Current Services:</i>						
Fees	6,000	-	6,000	2,140	(3,860)	35.67%
<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%
<b>Total Revenues</b>	<b>99,600</b>	<b>-</b>	<b>99,600</b>	<b>28,664</b>	<b>(70,936)</b>	<b>28.78%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	23,175	-	23,175	11,077	12,098	47.80%
Employee Benefits	20,094	-	20,094	1,512	18,582	7.52%
Contracted Services	8,550	109	8,659	2,545	6,114	29.39%
Supplies & Materials	66,000	-	66,000	26,298	39,702	39.85%
Other Charges	1,781	-	1,781	1,010	771	56.71%
<i>Total Social and Cultural Services</i>	<b>119,600</b>	<b>109</b>	<b>119,709</b>	<b>42,442</b>	<b>77,267</b>	<b>35.45%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(109)	(20,109)	(13,778)	6,331	68.52%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (109)</b>	<b>\$ (109)</b>	<b>\$ (13,778)</b>	<b>\$ (13,669)</b>	<b>N/A</b>

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,025,000	\$ -	\$ 11,025,000	\$ 4,518,706	\$ (6,506,294)	40.99%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	116,284	(223,716)	34.20%
<i>Other Local Revenues:</i>						
Other Local Revenue	132,000	-	132,000	140,454	8,454	106.40%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	-	(6,400)	0.00%
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	9,589	9,589	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	9,589	(42,311)	18.48%
<b>Total Revenues</b>	<b>11,548,900</b>	<b>-</b>	<b>11,548,900</b>	<b>4,785,033</b>	<b>(6,763,867)</b>	<b>41.43%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,621,977	57,175	6,679,152	3,201,316	3,477,836	47.93%
Employee Benefits	2,153,761	-	2,153,761	975,299	1,178,462	45.28%
Contracted Services	688,525	11,445	699,970	274,069	425,901	39.15%
Supplies & Materials	1,803,700	(15,000)	1,788,700	776,305	1,012,395	43.40%
Other Charges	196,828	-	196,828	88,812	108,016	45.12%
Capital Outlay	146,482	-	146,482	1,331	145,151	0.91%
<b>Public Library Maintenance</b>						
Personal Services	202,197	(19,964)	182,233	86,492	95,741	47.46%
Employee Benefits	68,480	-	68,480	30,558	37,922	44.62%
Contracted Services	565,050	-	565,050	346,790	218,260	61.37%
Supplies & Materials	55,000	-	55,000	14,892	40,108	27.08%
Other Charges	725,000	-	725,000	725,000	-	100.00%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,890	10	99.98%
<b>Rothrock Estate</b>						
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	6,572,754	6,788,767	49.19%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,730,000)	(82,621)	(1,812,621)	(1,787,721)	24,900	98.63%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,730,000	-	1,730,000	-	(1,730,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (82,621)</b>	<b>\$ (82,621)</b>	<b>\$ (1,787,721)</b>	<b>\$ (1,705,100)</b>	<b>2163.76%</b>

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 1,250,000	\$ (1,250,000)	50.00%
Fines	55,000	-	55,000	30,334	(24,666)	55.15%
<i>Other Local Revenues</i>	550,000	-	550,000	138,226	(411,774)	25.13%
<i>State of Tennessee</i>	465,000	-	465,000	134,228	(330,772)	28.87%
<b>Total Revenues</b>	<b>3,570,000</b>	<b>-</b>	<b>3,570,000</b>	<b>1,552,788</b>	<b>(2,017,212)</b>	<b>43.50%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	172,910	15,412	188,322	90,470	97,852	48.04%
Employee Benefits	51,339	-	51,339	24,728	26,611	48.17%
Contracted Services	11,472	-	11,472	3,331	8,141	29.04%
Supplies & Materials	4,530	-	4,530	1,020	3,510	22.52%
Other Charges	189,104	-	189,104	179,104	10,000	94.71%
<b>Convenience Centers</b>						
Personal Services	533,375	6,965	540,340	276,520	263,820	51.18%
Employee Benefits	247,451	-	247,451	112,688	134,763	45.54%
Contracted Services	1,973,144	-	1,973,144	736,660	1,236,484	37.33%
Supplies & Materials	60,774	-	60,774	25,191	35,583	41.45%
Other Charges	72,850	-	72,850	72,850	-	100.00%
Capital Outlay	-	-	-	108,940	(108,940)	N/A
<b>Tire Storage Facility</b>						
Contracted Services	372,152	-	372,152	14,149	358,003	3.80%
<b>Litter Grant - County</b>						
Personal Services	45,615	133	45,748	22,339	23,409	48.83%
Employee Benefits	19,621	-	19,621	9,129	10,492	46.53%
Contracted Services	6,250	-	6,250	1,090	5,160	17.44%
Supplies & Materials	13,500	-	13,500	7,062	6,438	52.31%
<b>Recycling Program</b>						
Personal Services	131,353	9,488	140,841	58,181	82,660	41.31%
Employee Benefits	43,892	-	43,892	17,937	25,955	40.87%
Contracted Services	42,676	(25,442)	17,234	5,938	11,296	34.46%
Supplies & Materials	27,827	2,000	29,827	5,283	24,544	17.71%
Other Charges	923	-	923	923	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	25,138	59,104	29.84%
<b>Total Public Health and Welfare</b>	<b>4,105,000</b>	<b>8,556</b>	<b>4,113,556</b>	<b>1,798,671</b>	<b>2,314,885</b>	<b>43.73%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(535,000)	(8,556)	(543,556)	(245,883)	297,673	45.24%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ (60,000)</b>	<b>\$ (8,556)</b>	<b>\$ (68,556)</b>	<b>\$ (245,883)</b>	<b>\$ (177,327)</b>	<b>358.66%</b>

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 100,751	\$ (59,249)	62.97%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	77,965	77,965	33,683	(44,282)	43.20%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	81,458	81,458	N/A
<b>Total Revenues</b>	<b>160,000</b>	<b>77,965</b>	<b>237,965</b>	<b>215,892</b>	<b>(22,073)</b>	<b>90.72%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	36,867	36,867	27,664	9,203	75.04%
Employee Benefits	-	18,832	18,832	10,923	7,909	58.00%
Contracted Services	-	5,034	5,034	21,138	(16,104)	419.90%
Supplies & Materials	-	13,547	13,547	1,011	12,536	7.46%
<b>Air Pollution FY 10</b>						
Personal Services	-	140,000	140,000	176,629	(36,629)	126.16%
Employee Benefits	-	75,000	75,000	63,172	11,828	84.23%
Contracted Services	-	76,910	76,910	27,162	49,748	35.32%
Supplies & Materials	-	64,803	64,803	31,087	33,716	47.97%
Other Charges	-	-	-	81,458	(81,458)	N/A
<b>Permit Fee</b>						
Personal Services	-	-	-	78,927	(78,927)	N/A
Employee Benefits	-	-	-	27,318	(27,318)	N/A
Contracted Services	145,334	-	145,334	802	144,532	0.55%
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	27,354	(27,354)	N/A
Employee Benefits	-	-	-	6,727	(6,727)	N/A
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>430,993</b>	<b>590,993</b>	<b>596,038</b>	<b>(5,045)</b>	<b>100.85%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (353,028)</b>	<b>\$ (353,028)</b>	<b>\$ (380,146)</b>	<b>\$ (27,118)</b>	<b>107.68%</b>

*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 six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 3,147,651	\$ (2,852,349)	52.46%
<b>Total Revenues</b>	<b>6,000,000</b>	<b>-</b>	<b>6,000,000</b>	<b>3,147,651</b>	<b>(2,852,349)</b>	<b>52.46%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,100,000	-	2,100,000	311,617	1,788,383	14.84%
Women's Basketball of Fame	150,000	-	150,000	87,500	62,500	58.33%
Trustee Commission	60,000	-	60,000	-	60,000	0.00%
Tourism and Sports Development Corp.	2,400,000	30,000	2,430,000	1,230,000	1,200,000	50.62%
Contributions to agencies	800,000	55,000	855,000	610,304	244,696	71.38%
<i>Total Other General Government:</i>	<i>5,510,000</i>	<i>85,000</i>	<i>5,595,000</i>	<i>2,239,421</i>	<i>3,355,579</i>	<i>40.03%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	490,000	(85,000)	405,000	908,230	503,230	224.25%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	-	600,000	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ (110,000)</b>	<b>\$ (85,000)</b>	<b>\$ (195,000)</b>	<b>\$ 908,230</b>	<b>\$ 1,103,230</b>	<b>-465.76%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,330,946	\$ -	\$ 5,330,946	\$ 1,629,669	\$ (3,701,277)	30.57%
Statutory Local Taxes	2,025,000	-	2,025,000	700,048	(1,324,952)	34.57%
<b>Total Local Taxes</b>	<b>7,355,946</b>	<b>-</b>	<b>7,355,946</b>	<b>2,329,717</b>	<b>(5,026,229)</b>	<b>31.67%</b>
<i>Other Local Revenues</i>	22,000	-	22,000	119,201	97,201	541.82%
<i>State of Tennessee:</i>						
Gasoline Tax	4,950,000	-	4,950,000	1,693,390	(3,256,610)	34.21%
Petroleum Special Tax	311,000	-	311,000	103,956	(207,044)	33.43%
<b>Total State of Tennessee</b>	<b>5,261,000</b>	<b>-</b>	<b>5,261,000</b>	<b>1,797,346</b>	<b>(3,463,654)</b>	<b>34.16%</b>
<b>Total Revenues</b>	<b>12,638,946</b>	<b>-</b>	<b>12,638,946</b>	<b>4,246,264</b>	<b>(8,392,682)</b>	<b>33.60%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	265,295	1,057	266,352	132,192	134,160	49.63%
Employee Benefits	86,479	-	86,479	40,743	45,736	47.11%
Contracted Services	24,990	-	24,990	13,266	11,724	53.09%
Supplies & Materials	4,500	-	4,500	3,189	1,311	70.87%
Other Charges	149,500	-	149,500	149,193	307	99.79%
<b>Highway Project Manager-ADM</b>						
Personal Services	238,876	(37,376)	201,500	99,606	101,894	49.43%
Employee Benefits	72,414	-	72,414	29,063	43,351	40.13%
Contracted Services	4,300	-	4,300	369	3,931	8.58%
Supplies & Materials	8,950	-	8,950	3,854	5,096	43.06%
<b>Stormwater Management-ADM</b>						
Personal Services	925,131	(2,576)	922,555	440,916	481,639	47.79%
Employee Benefits	341,154	-	341,154	152,683	188,471	44.75%
Contracted Services	50,213	-	50,213	31,725	18,488	63.18%
Supplies & Materials	42,300	-	42,300	11,511	30,789	27.21%
Other Charges	5,000	-	5,000	5,346	(346)	106.92%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	501	(501)	N/A
Supplies & Materials	-	17,962	17,962	1,471	16,491	8.19%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,933,205	49,824	2,983,029	1,455,660	1,527,369	48.80%
Employee Benefits	1,228,567	-	1,228,567	555,579	672,988	45.22%
Contracted Services	1,098,550	-	1,098,550	277,152	821,398	25.23%
Supplies & Materials	3,838,500	-	3,838,500	1,309,260	2,529,240	34.11%
Other Charges	515,000	-	515,000	515,346	(346)	100.07%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	316,164	548	316,712	158,613	158,099	50.08%
Employee Benefits	139,649	-	139,649	67,183	72,466	48.11%
Contracted Services	142,764	-	142,764	53,183	89,581	37.25%
Supplies & Materials	141,250	-	141,250	20,434	120,816	14.47%
Capital Outlay	70,000	-	70,000	70,000	-	100.00%
<b>Capital Outlay</b>						
Capital Outlay	-	330,481	330,481	122,998	207,483	37.22%
<b>Engineering</b>						
Personal Services	279,847	226	280,073	137,043	143,030	48.93%
Employee Benefits	69,672	-	69,672	33,558	36,114	48.17%
Contracted Services	41,550	-	41,550	10,274	31,276	24.73%
Supplies & Materials	5,900	-	5,900	1,391	4,509	23.58%
Other Charges	9,226	-	9,226	9,226	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	115,000	-	115,000	-	115,000	0.00%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	583,758	583,758	28,000	555,758	4.80%
<i>Total Engineering and Public Works</i>	<i>13,163,946</i>	<i>943,904</i>	<i>14,107,850</i>	<i>5,940,528</i>	<i>8,167,322</i>	<i>42.11%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(525,000)	(943,904)	(1,468,904)	(1,694,264)	(225,360)	115.34%
<b>Other Financing Sources(Uses)</b>						
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%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (943,904)</b>	<b>\$ (943,904)</b>	<b>\$ (1,194,264)</b>	<b>\$ (250,360)</b>	<b>126.52%</b>

## 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 six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 51,974,000	\$ -	\$ 51,974,000	\$ 27,340,552	\$ (24,633,448)	52.60%
Interest Earned	1,892,052	-	1,892,052	1,057,517	(834,535)	55.89%
Payments from Component Units	13,022,088	-	13,022,088	-	(13,022,088)	0.00%
<b>Total Revenues</b>	<b>66,888,140</b>	<b>-</b>	<b>66,888,140</b>	<b>28,398,069</b>	<b>(38,490,071)</b>	<b>42.46%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	547,731	552,269	49.79%
Debt Service	74,400,000	-	74,400,000	12,068,103	62,331,897	16.22%
<i>Total Debt Service</i>	<i>75,500,000</i>	<i>-</i>	<i>75,500,000</i>	<i>12,615,834</i>	<i>62,884,166</i>	<i>16.71%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,611,860)	-	(8,611,860)	15,782,235	24,394,095	-183.26%
<b>Other Financing Sources (Uses)</b>						
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>
<b>Net Change in Fund Balances</b>	<b>\$ (8,416,473)</b>	<b>\$ -</b>	<b>\$ (8,416,473)</b>	<b>\$ 15,782,235</b>	<b>\$ 24,198,708</b>	<b>-187.52%</b>

## 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 six months ended December 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 100,024,000	\$ -	\$ 100,024,000	\$ 51,473,204	\$ (48,550,796)	51.46%
County Local Option Taxes	137,970,000	-	137,970,000	46,406,168	(91,563,832)	33.63%
Other Local Taxes	1,090,000	-	1,090,000	454,755	(635,245)	41.72%
Wheel Taxes	1,525,000	-	1,525,000	656,394	(868,606)	43.04%
<b>Total Local Taxes</b>	<b>240,609,000</b>	<b>-</b>	<b>240,609,000</b>	<b>98,990,521</b>	<b>(141,618,479)</b>	<b>41.14%</b>
<i>Licenses and Permits</i>	30,000	-	30,000	16,122	(13,878)	53.74%
<i>Charges for Current Services:</i>						
Education Charges	200,000	-	200,000	103,329	(96,671)	51.66%
Other Charges For Services	500,000	-	500,000	114,836	(385,164)	22.97%
<b>Total Charges/Current Services</b>	<b>700,000</b>	<b>-</b>	<b>700,000</b>	<b>218,165</b>	<b>(481,835)</b>	<b>31.17%</b>
<i>Other Local Revenues:</i>						
Recurring Items	330,000	-	330,000	177,359	(152,641)	53.75%
Nonrecurring Items	1,077,000	-	1,077,000	555,824	(521,176)	51.61%
<b>Total Other Local Revenues</b>	<b>1,407,000</b>	<b>-</b>	<b>1,407,000</b>	<b>733,183</b>	<b>(673,817)</b>	<b>52.11%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	184,407,000	-	184,407,000	92,397,404	(92,009,596)	50.11%
Other State Revenues	1,860,000	-	1,860,000	733,985	(1,126,015)	39.46%
<b>Total State of Tennessee</b>	<b>186,267,000</b>	<b>-</b>	<b>186,267,000</b>	<b>93,131,389</b>	<b>(93,135,611)</b>	<b>50.00%</b>
<i>Total Federal Government:</i>	475,000	-	475,000	205,623	(269,377)	43.29%
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	7,052,000	-	7,052,000	3,000,000	(4,052,000)	42.54%
<b>Total Other Government and Citizen Groups:</b>	<b>7,052,000</b>	<b>-</b>	<b>7,052,000</b>	<b>3,000,000</b>	<b>(4,052,000)</b>	<b>42.54%</b>
<b>Total Revenues</b>	<b>436,540,000</b>	<b>-</b>	<b>436,540,000</b>	<b>196,295,003</b>	<b>(240,244,997)</b>	<b>44.97%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	155,579,402	(84,315)	155,495,087	56,075,966	99,419,121	36.06%
Employee Benefits	43,510,961	(64,935)	43,446,026	21,705,400	21,740,626	49.96%
Contracted Services	-	-	-	28,680	(28,680)	N/A
Supplies and Materials	912,160	-	912,160	810,085	102,075	88.81%
<b>Art</b>						
Personal Services	2,300	-	2,300	476	1,824	0.00%
Employee Benefits	176	-	176	30	146	0.00%
Contracted Services	5,000	-	5,000	2,502	2,498	50.04%
Supplies and Materials	202,841	-	202,841	186,621	16,220	92.00%
<b>Basic Elementary</b>						
Personal Services	22,364	-	22,364	-	22,364	0.00%
Employee Benefits	1,711	-	1,711	-	1,711	0.00%
Supplies and Materials	806,561	-	806,561	802,261	4,300	99.47%

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 six months ended December 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Contracted Services	-	-	-	21,000	(21,000)	N/A
Supplies and Materials	426,233	-	426,233	431,634	(5,401)	101.27%
<b>Basic Secondary</b>						
Contracted Services	-	-	-	2,000	(2,000)	N/A
Supplies and Materials	1,020,241	(59,750)	960,491	806,756	153,735	83.99%
<b>Business Education</b>						
Personal Services	-	-	-	13,149	(13,149)	N/A
Employee Benefits	-	-	-	2,632	(2,632)	N/A
Supplies and Materials	53,253	-	53,253	57,435	(4,182)	107.85%
<b>Excellence Thru Literacy</b>						
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	5,090	5,784	46.81%
Supplies and Materials	274,477	-	274,477	266,454	8,023	97.08%
Other	22,000	-	22,000	6,880	15,120	31.27%
<b>World Languages Instruction</b>						
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%
<b>Language Arts</b>						
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%
<b>Math</b>						
Supplies and Materials	74,468	-	74,468	57,777	16,691	77.59%
<b>Choral Music</b>						
Personal Services	464	-	464	-	464	0.00%
Employee Benefits	36	-	36	-	36	0.00%
Contracted Services	3,900	-	3,900	2,055	1,845	52.69%
Supplies and Materials	31,000	-	31,000	30,142	858	97.23%
<b>Physical Education</b>						
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	14,348	26,834	34.84%
<b>Reading</b>						
Personal Services	49,200	-	49,200	19,379	29,821	39.39%
Employee Benefits	4,306	-	4,306	2,624	1,682	60.94%
Contracted Services	6,908	-	6,908	6,567	341	95.06%
Supplies and Materials	19,943	-	19,943	8,756	11,187	43.91%
Other Charges	4,663	-	4,663	5,097	(434)	109.31%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	67,478	23,574	74.11%
<b>Social Studies</b>						
Personal Services	1,200	-	1,200	-	1,200	0.00%
Employee Benefits	92	-	92	-	92	0.00%
Supplies and Materials	29,800	-	29,800	16,639	13,161	55.84%
<b>Instrumental Music</b>						
Contracted Services	4,500	-	4,500	90	4,410	2.00%
Supplies and Materials	27,000	-	27,000	27,086	(86)	100.32%
<b>General School</b>						
Contracted Services	4,000	-	4,000	2,819	1,181	70.48%
Supplies and Materials	76,000	-	76,000	35,661	40,339	46.92%
Capital Outlay	20,000	-	20,000	9,052	10,948	45.26%

KNOX COUNTY, TENNESSEE

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 Knox County Board of Education  
 General Fund - General Purpose Schools  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Summer School</b>						
Personal Services	112,845	-	112,845	224,430	(111,585)	198.88%
Employee Benefits	20,558	-	20,558	37,271	(16,713)	181.30%
<b>Project Graduation</b>						
Contracted Services	1,041,742	-	1,041,742	520,871	520,871	50.00%
<b>High Needs Schools</b>						
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%
<b>Athletics</b>						
Personal Services	1,150,000	-	1,150,000	526,380	623,620	45.77%
Employee Benefits	191,475	-	191,475	80,626	110,849	42.11%
Contracted Services	288	-	288	1,700	(1,412)	590.28%
Supplies and Materials	114,420	-	114,420	27,400	87,020	23.95%
Other Charges	230,450	-	230,450	281,940	(51,490)	122.34%
<b>T &amp; I Construction</b>						
Contracted Services	50,000	-	50,000	1,456	48,544	2.91%
Supplies and Materials	201,686	-	201,686	52,817	148,869	26.19%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	7,770	86,863	8.21%
Supplies and Materials	23,700	-	23,700	3,877	19,823	16.36%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	1,180	(410)	153.25%
Supplies and Materials	4,868	-	4,868	1,541	3,327	31.66%
<b>Section 504 Instruction</b>						
Contracted Services	37,500	-	37,500	10,460	27,040	27.89%
Supplies and Materials	9,299	-	9,299	2,226	7,073	23.94%
<b>Magnet Department</b>						
Personal Services	30,017	-	30,017	6,685	23,332	22.27%
Employee Benefits	6,749	-	6,749	808	5,941	11.97%
Contracted Services	19,185	-	19,185	4,985	14,200	25.98%
Supplies and Materials	434,613	-	434,613	428,117	6,496	98.51%
Other Charges	40,000	-	40,000	3,019	36,981	7.55%
<b>ELL Instruction</b>						
Personal Services	2,970,390	-	2,970,390	1,032,304	1,938,086	34.75%
Employee Benefits	738,069	-	738,069	325,180	412,889	44.06%
Contracted Services	-	-	-	2,862	(2,862)	N/A
<b>District Stem</b>						
Personal Services	-	34,250	34,250	800	33,450	2.34%
Employee Benefits	-	-	-	109	(109)	N/A
Contracted Services	-	-	-	23,000	(23,000)	N/A
Supplies and Materials	-	59,750	59,750	-	59,750	0.00%
<b>Alternative Schools</b>						
Personal Services	1,139,024	-	1,139,024	491,467	647,557	43.15%
Employee Benefits	278,275	-	278,275	150,619	127,656	54.13%
Supplies and Materials	54,429	-	54,429	4,570	49,859	8.40%
<b>Special Education Program</b>						
Personal Services	29,495,815	-	29,495,815	10,111,438	19,384,377	34.28%
Employee Benefits	7,053,755	-	7,053,755	3,252,831	3,800,924	46.11%
Contracted Services	109,400	8,402	117,802	26,634	91,168	22.61%
Supplies and Materials	412,500	11,720	424,220	214,929	209,291	50.66%

**KNOX COUNTY, TENNESSEE**

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General Fund - General Purpose Schools  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Career &amp; Technical Education</b>						
Personal Services	8,777,208	-	8,777,208	2,933,541	5,843,667	33.42%
Employee Benefits	2,768,376	-	2,768,376	977,857	1,790,519	35.32%
Contracted Services	4,478	-	4,478	235	4,243	5.25%
Supplies and Materials	277,224	-	277,224	248,591	28,633	89.67%
Other Charges	2,600	-	2,600	1,713	887	65.88%
Capital Outlay	51,113	-	51,113	-	51,113	0.00%
<b>Total Instruction</b>	<b>261,365,155</b>	<b>(94,878)</b>	<b>261,270,277</b>	<b>103,595,054</b>	<b>157,675,223</b>	<b>39.65%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,506,507	-	1,506,507	509,598	996,909	33.83%
Employee Benefits	415,305	-	415,305	170,997	244,308	41.17%
Contracted Services	11,600	-	11,600	8,271	3,329	71.30%
Supplies and Materials	-	-	-	250	(250)	N/A
Other Charges	5,000	-	5,000	-	5,000	0.00%
<b>Health Services</b>						
Personal Services	1,628,377	-	1,628,377	589,024	1,039,353	36.17%
Employee Benefits	405,875	-	405,875	184,129	221,746	45.37%
Contracted Services	45,950	-	45,950	13,422	32,528	29.21%
Supplies and Materials	145,210	-	145,210	69,906	75,304	48.14%
Other Charges	21,388	-	21,388	706	20,682	3.30%
<b>Other Student Support</b>						
Personal Services	1,764,902	-	1,764,902	594,718	1,170,184	33.70%
Employee Benefits	499,781	-	499,781	180,967	318,814	36.21%
Contracted Services	444,456	-	444,456	70,694	373,762	15.91%
<b>Transfer Department</b>						
Personal Services	193,456	-	193,456	97,254	96,202	50.27%
Employee Benefits	44,594	-	44,594	20,983	23,611	47.05%
Contracted Services	783	-	783	-	783	0.00%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	524	-	524	-	524	0.00%
<b>Guidance</b>						
Personal Services	5,687,045	-	5,687,045	1,997,859	3,689,186	35.13%
Employee Benefits	1,431,447	-	1,431,447	636,512	794,935	44.47%
Contracted Services	-	-	-	241	(241)	N/A
Supplies and Materials	22,450	-	22,450	17,170	5,280	76.48%
Other Charges	5,711	-	5,711	2,121	3,590	37.14%
<b>Math</b>						
Supplies and Materials	1,775	-	1,775	321	1,454	18.08%
Other Charges	10,123	-	10,123	5,514	4,609	54.47%
<b>Choral Music</b>						
Personal Services	5,171	-	5,171	2,000	3,171	38.68%
Employee Benefits	864	-	864	220	644	25.46%
Contracted Services	1,807	-	1,807	517	1,290	28.61%
Supplies and Materials	2,545	-	2,545	749	1,796	29.43%
Other Charges	4,600	-	4,600	3,555	1,045	77.28%
<b>Physical Education</b>						
Personal Services	4,000	-	4,000	4,200	(200)	105.00%
Employee Benefits	668	-	668	429	239	64.22%
Contracted Services	2,540	-	2,540	1,200	1,340	47.24%
Supplies and Materials	2,186	-	2,186	1,462	724	66.88%
Other Charges	2,500	-	2,500	192	2,308	7.68%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Science</b>						
Personal Services	1,250	-	1,250	1,500	(250)	120.00%
Employee Benefits	191	-	191	386	(195)	202.09%
Contracted Services	500	-	500	178	322	35.60%
Supplies and Materials	3,938	-	3,938	696	3,242	17.67%
Other Charges	7,272	-	7,272	5,658	1,614	77.81%
<b>Social Studies</b>						
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	4,006	(1,564)	164.05%
Supplies and Materials	1,894	-	1,894	2,544	(650)	134.32%
Other Charges	1,690	-	1,690	1,430	260	84.62%
<b>Talented and Gifted</b>						
Personal Services	212,050	-	212,050	75,261	136,789	35.49%
Employee Benefits	54,026	-	54,026	25,810	28,216	47.77%
Contracted Services	6,267	-	6,267	119	6,148	1.90%
Supplies and Materials	8,000	-	8,000	2,393	5,607	29.91%
Other Charges	2,244	-	2,244	1,489	755	66.35%
<b>Instrumental Music</b>						
Personal Services	4,000	-	4,000	2,000	2,000	50.00%
Employee Benefits	668	-	668	153	515	22.90%
Contracted Services	4,950	-	4,950	3,320	1,630	67.07%
Supplies and Materials	950	-	950	-	950	0.00%
Other Charges	1,000	-	1,000	770	230	77.00%
<b>Regular Instruction</b>						
Personal Services	7,743,905	(40,000)	7,703,905	2,967,995	4,735,910	38.53%
Employee Benefits	2,035,138	-	2,035,138	1,109,304	925,834	54.51%
Contracted Services	862,000	68,455	930,455	590,176	340,279	63.43%
Supplies and Materials	-	-	-	1,808	(1,808)	N/A
Other Charges	57,100	-	57,100	10,900	46,200	19.09%
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	436	-	436	495	(59)	113.53%
<b>System-Wide Screening</b>						
Supplies and Materials	24,197	-	24,197	(614)	24,811	-2.54%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	38,989	-	38,989	-	38,989	0.00%
Supplies and Materials	2,525	-	2,525	265	2,260	10.50%
Other Charges	374	-	374	-	374	0.00%
<b>Instruction Program</b>						
Contracted Services	4,239	-	4,239	5,367	(1,128)	126.61%
Supplies and Materials	9,291	-	9,291	515	8,776	5.54%
Other Charges	14,489	-	14,489	7,380	7,109	50.94%
<b>Alternative Schools</b>						
Personal Services	474,845	-	474,845	203,949	270,896	42.95%
Employee Benefits	125,498	-	125,498	60,013	65,485	47.82%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Personal Services	4,116,008	-	4,116,008	1,413,270	2,702,738	34.34%
Employee Benefits	1,012,692	-	1,012,692	430,995	581,697	42.56%
Contracted Services	40,287	-	40,287	39,911	376	99.07%
Supplies and Materials	501,797	-	501,797	222,832	278,965	44.41%
Other Charges	5,087	-	5,087	1,113	3,974	21.88%

KNOX COUNTY, TENNESSEE

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 Knox County Board of Education  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Staff Development</b>						
Personal Services	10,000	-	10,000	2,450	7,550	24.50%
Employee Benefits	1,217	-	1,217	409	808	33.61%
Contracted Services	9,000	-	9,000	5,031	3,969	55.90%
Supplies and Materials	12,508	-	12,508	2,258	10,250	18.05%
Other Charges	22,171	-	22,171	61,908	(39,737)	279.23%
<b>Art</b>						
Personal Services	4,000	-	4,000	2,000	2,000	0.00%
Employee Benefits	668	-	668	153	515	0.00%
Contracted Services	2,105	-	2,105	134	1,971	6.37%
Supplies and Materials	3,790	-	3,790	996	2,794	26.28%
Other Charges	2,408	-	2,408	410	1,998	17.03%
<b>Basic Elementary</b>						
Contracted Services	10,747	-	10,747	1,751	8,996	16.29%
Supplies and Materials	116,590	-	116,590	106	116,484	0.09%
Other Charges	18,500	-	18,500	1,471	17,029	7.95%
<b>Special Education Program</b>						
Personal Services	5,649,494	-	5,649,494	2,266,872	3,382,622	40.13%
Employee Benefits	1,423,136	-	1,423,136	615,163	807,973	43.23%
Contracted Services	326,797	11,073	337,870	69,014	268,856	20.43%
Supplies and Materials	131,559	-	131,559	47,277	84,282	35.94%
Other Charges	28,000	-	28,000	18,492	9,508	66.04%
<b>Basic Middle</b>						
Contracted Services	5,455	-	5,455	111	5,344	2.03%
Supplies and Materials	12,320	-	12,320	532	11,788	4.32%
Other Charges	33,711	-	33,711	296	33,415	0.88%
<b>Basic Secondary</b>						
Contracted Services	82,400	-	82,400	41,464	40,936	50.32%
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%
<b>World Language</b>						
Personal Services	2,000	-	2,000	1,000	1,000	50.00%
Employee Benefits	334	-	334	76	258	22.75%
Contracted Services	2,734	-	2,734	836	1,898	30.58%
Other Charges	2,914	-	2,914	970	1,944	33.29%
<b>Language Arts</b>						
Personal Services	10,000	-	10,000	19,875	(9,875)	198.75%
Employee Benefits	1,669	-	1,669	2,810	(1,141)	168.36%
Contracted Services	2,973	-	2,973	1,227	1,746	41.27%
Supplies and Materials	1,500	-	1,500	29	1,471	1.93%
Other Charges	31,559	-	31,559	9,120	22,439	28.90%
<b>Career &amp; Technical Education</b>						
Personal Services	388,497	-	388,497	185,482	203,015	47.74%
Employee Benefits	98,397	-	98,397	52,886	45,511	53.75%
Contracted Services	11,825	-	11,825	15,505	(3,680)	131.12%
Supplies and Materials	12,500	-	12,500	4,725	7,775	37.80%
<b>TAP Department</b>						
Supplies and Materials	5,000	-	5,000	332	4,668	6.64%
<b>Family/Community Engagement</b>						
Personal Services	149,727	-	149,727	57,460	92,267	38.38%
Employee Benefits	26,850	-	26,850	12,717	14,133	47.36%
Contracted Services	2,820	-	2,820	-	2,820	0.00%
Supplies and Materials	9,070	-	9,070	1,664	7,406	18.35%
<b>Grants Department</b>						
Contracted Services	1,279	-	1,279	2,035	(756)	159.11%
Supplies and Materials	2,500	-	2,500	-	2,500	0.00%
Other Charges	500	-	500	369	131	73.80%

KNOX COUNTY, TENNESSEE

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Knox County Board of Education  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Adult Program</b>						
Personal Services	15,133	-	15,133	24,025	(8,892)	158.76%
Employee Benefits	20,139	-	20,139	7,276	12,863	36.13%
Supplies and Materials	35,193	-	35,193	9,838	25,355	27.95%
<b>Humanities</b>						
Contracted Services	2,030	-	2,030	842	1,188	41.48%
Supplies and Materials	2,500	-	2,500	914	1,586	36.56%
Other Charges	1,110	-	1,110	-	1,110	0.00%
<b>Board of Education</b>						
Personal Services	253,117	-	253,117	129,049	124,068	50.98%
Employee Benefits	456,488	-	456,488	136,416	320,072	29.88%
Contracted Services	290,260	-	290,260	87,149	203,111	30.02%
Supplies and Materials	2,225	-	2,225	919	1,306	41.30%
Other Charges	6,166,161	-	6,166,161	2,960,958	3,205,203	48.02%
<b>District Wide Contract Services</b>						
Contracted Services	3,508,966	-	3,508,966	1,067,519	2,441,447	30.42%
<b>Office of the Superintendent</b>						
Personal Services	452,368	-	452,368	227,142	225,226	50.21%
Employee Benefits	126,967	-	126,967	55,377	71,590	43.62%
Contracted Services	12,997	-	12,997	9,437	3,560	72.61%
Supplies and Materials	4,013	-	4,013	2,053	1,960	51.16%
Other Charges	-	-	-	30	(30)	N/A
<b>Office of the Principal</b>						
Personal Services	23,706,976	-	23,706,976	10,857,216	12,849,760	45.80%
Employee Benefits	5,765,043	-	5,765,043	2,734,070	3,030,973	47.42%
Contracted Services	27,676	-	27,676	198,706	(171,030)	717.97%
Other Charges	-	-	-	3,000	(3,000)	N/A
<b>Fiscal Services</b>						
Personal Services	1,431,120	-	1,431,120	719,234	711,886	50.26%
Employee Benefits	285,585	-	285,585	178,904	106,681	62.64%
Contracted Services	5,290	-	5,290	2,525	2,765	47.73%
Supplies and Materials	13,880	-	13,880	21,339	(7,459)	153.74%
<b>Human Resources</b>						
Personal Services	988,995	-	988,995	521,611	467,384	52.74%
Employee Benefits	216,482	-	216,482	115,326	101,156	53.27%
Contracted Services	280,355	-	280,355	240,953	39,402	85.95%
Supplies and Materials	7,871	-	7,871	3,678	4,193	46.73%
Other Charges	4,000	-	4,000	395	3,605	9.88%
<b>HR Employee Benefits Div</b>						
Personal Services	489,242	-	489,242	263,857	225,385	53.93%
Employee Benefits	128,688	-	128,688	66,688	62,000	51.82%
Contracted Services	4,418	-	4,418	11,243	(6,825)	254.48%
Supplies and Materials	4,955	-	4,955	1,555	3,400	31.38%
<b>Operation of Plant</b>						
Personal Services	8,705,955	-	8,705,955	4,374,520	4,331,435	50.25%
Employee Benefits	2,390,853	-	2,390,853	1,093,567	1,297,286	45.74%
Contracted Services	1,351,029	35,278	1,386,307	609,423	776,884	43.96%
Supplies and Materials	14,108,017	50,000	14,158,017	3,402,541	10,755,476	24.03%
Other Charges	403,214	6,629	409,843	1,702,169	(1,292,326)	415.32%
Capital Outlay	50,000	-	50,000	18,000	32,000	36.00%
<b>Security</b>						
Personal Services	3,309,384	-	3,309,384	1,487,540	1,821,844	44.95%
Employee Benefits	690,216	-	690,216	339,089	351,127	49.13%
Contracted Services	138,500	-	138,500	24,146	114,354	17.43%
Supplies and Materials	177,077	-	177,077	39,538	137,539	22.33%
Other Charges	9,600	-	9,600	-	9,600	0.00%

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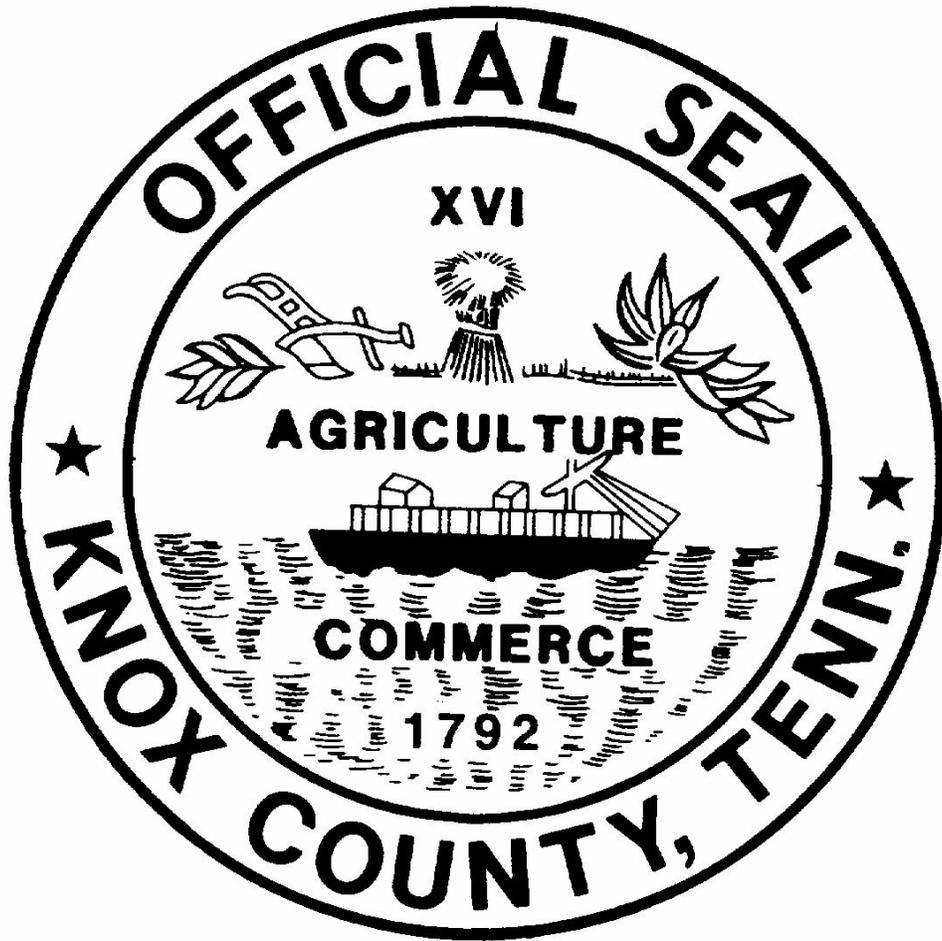
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Maintenance of Plant</b>						
Personal Services	5,602,559	-	5,602,559	3,068,409	2,534,150	54.77%
Employee Benefits	1,395,387	-	1,395,387	756,359	639,028	54.20%
Contracted Services	494,879	52,839	547,718	83,167	464,551	15.18%
Supplies and Materials	1,919,762	31,720	1,951,482	520,034	1,431,448	26.65%
Capital Outlay	124,000	-	124,000	1,500	122,500	1.21%
<b>Facilities</b>						
Personal Services	279,329	-	279,329	142,409	136,920	50.98%
Employee Benefits	68,176	-	68,176	29,503	38,673	43.27%
Contracted Services	14,900	-	14,900	-	14,900	0.00%
Supplies and Materials	2,850	-	2,850	22	2,828	0.77%
Other Charges	1,000	-	1,000	-	1,000	0.00%
<b>Student Transportation</b>						
Personal Services	832,332	-	832,332	425,502	406,830	51.12%
Employee Benefits	154,586	-	154,586	75,930	78,656	49.12%
Contracted Services	310,057	-	310,057	185,205	124,852	59.73%
Supplies and Materials	73,000	-	73,000	38,689	34,311	53.00%
Other Charges	2,600	-	2,600	150	2,450	5.77%
<b>Regular Contracts</b>						
Employee Benefits	-	-	-	(7,951)	7,951	N/A
Contracted Services	10,682,683	-	10,682,683	5,236,042	5,446,641	49.01%
<b>Vocational Transportation</b>						
Contracted Services	72,547	-	72,547	32,578	39,969	44.91%
<b>Special Education Transportation</b>						
Personal Services	42,841	-	42,841	21,810	21,031	50.91%
Employee Benefits	10,008	-	10,008	(3,360)	13,368	-33.57%
Contracted Services	4,638,969	-	4,638,969	2,167,656	2,471,313	46.73%
Other Charges	-	-	-	30	(30)	N/A
<b>Technology</b>						
Personal Services	3,213,508	-	3,213,508	1,558,149	1,655,359	48.49%
Employee Benefits	664,546	-	664,546	380,192	284,354	57.21%
Contracted Services	535,000	-	535,000	393,272	141,728	73.51%
Supplies and Materials	130,000	-	130,000	27,711	102,289	21.32%
Other Charges	20,000	-	20,000	39,441	(19,441)	197.21%
Capital Outlay	191,354	-	191,354	62,927	128,427	32.89%
<b>Instructional Technology</b>						
Personal Services	649,816	-	649,816	283,575	366,241	43.64%
Employee Benefits	174,072	-	174,072	69,333	104,739	39.83%
Contracted Services	107,175	-	107,175	5,898	101,277	5.50%
Supplies and Materials	20,306	-	20,306	4,693	15,613	23.11%
Other Charges	1,500	-	1,500	-	1,500	0.00%
<b>Publications</b>						
Contracted Services	13,000	-	13,000	-	13,000	0.00%
Supplies and Materials	75,000	-	75,000	5,003	69,997	6.67%
<b>Public Affairs</b>						
Personal Services	618,534	-	618,534	304,382	314,152	49.21%
Employee Benefits	126,684	-	126,684	64,776	61,908	51.13%
Contracted Services	134,849	-	134,849	90,174	44,675	66.87%
Supplies and Materials	1,000	-	1,000	908	92	90.80%
<b>Office of Accountability</b>						
Personal Services	661,709	-	661,709	239,821	421,888	36.24%
Employee Benefits	106,622	-	106,622	48,684	57,938	45.66%
Contracted Services	150,793	1,136	151,929	115,563	36,366	76.06%
Supplies and Materials	17,950	-	17,950	2,107	15,843	11.74%
Other Charges	6,469	-	6,469	400	6,069	6.18%

**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 six months ended December 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Office of Innovation</b>						
Personal Services	184,571	-	184,571	5,133	179,438	2.78%
Employee Benefits	53,735	-	53,735	367	53,368	0.68%
Contracted Services	12,103	-	12,103	1,544	10,559	12.76%
Supplies and Materials	5,000	-	5,000	5,271	(271)	105.42%
Other Charges	6,000	-	6,000	7,209	(1,209)	120.15%
<b>Warehouse and School Mail</b>						
Personal Services	336,089	-	336,089	150,371	185,718	44.74%
Employee Benefits	65,588	-	65,588	32,673	32,915	49.82%
Contracted Services	104,490	-	104,490	27,442	77,048	26.26%
Supplies and Materials	17,750	-	17,750	6,164	11,586	34.73%
<b>Office of Chief Operating Officer</b>						
Personal Services	166,863	-	166,863	80,454	86,409	48.22%
Employee Benefits	27,930	-	27,930	12,662	15,268	45.33%
Contracted Services	600	-	600	267	333	44.50%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	1,005,980	-	1,005,980	1,012,609	(6,629)	100.66%
<b>Other Charges</b>						
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>67,453,404</u>	<u>98,573,511</u>	<u>40.63%</u>
Total Expenditures	<u>427,174,940</u>	<u>122,252</u>	<u>427,297,192</u>	<u>171,048,458</u>	<u>256,248,734</u>	<u>40.03%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,365,060	(122,252)	9,242,808	25,246,545	16,003,737	273.15%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,460,000	-	1,460,000	437,504	(1,022,496)	29.97%
Transfers To Other Funds	(10,825,060)	(105,000)	(10,930,060)	(3,891,092)	7,038,968	35.60%
Total Other Financing Sources (Uses)	<u>(9,365,060)</u>	<u>(105,000)</u>	<u>(9,470,060)</u>	<u>(3,453,588)</u>	<u>6,016,472</u>	<u>36.47%</u>
Net Change in Fund Balances	\$ -	\$ (227,252)	\$ (227,252)	\$ 21,792,957	\$ 22,020,209	-9589.78%

# Information





## Knox County, Tennessee Property Tax Collection Summary - December 2015

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%
	<b>Sub-Total</b>	<b>106,417,000</b>	<b>106,278,007</b>	<b>(138,993)</b>	<b>-0.13%</b>	<b>108,854,000</b>	<b>2,575,993</b>	<b>2.42%</b>
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%
	<b>Sub-Total</b>	<b>99,068,000</b>	<b>98,831,174</b>	<b>(236,826)</b>	<b>-0.24%</b>	<b>100,124,000</b>	<b>1,292,826</b>	<b>1.31%</b>
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%
	<b>Sub-Total</b>	<b>52,630,000</b>	<b>52,675,960</b>	<b>45,960</b>	<b>0.09%</b>	<b>52,124,000</b>	<b>(551,960)</b>	<b>-1.05%</b>
<b>Totals</b>		<b>258,115,000</b>	<b>257,785,141</b>	<b>(329,859)</b>	<b>-0.13%</b>	<b>261,102,000</b>	<b>3,316,859</b>	<b>1.29%</b>

Fund #	Fund Name	Actual YTD 14-15	Actual YTD 15-16	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	52,509,662	56,606,602	4,096,940	7.80%	52.00%
141	General Purpose School Fund	48,725,152	51,559,128	2,833,976	5.82%	51.50%
151	General Debt Service Fund	26,053,328	27,386,574	1,333,246	5.12%	52.54%
<b>Totals</b>		<b>127,288,142</b>	<b>135,552,304</b>	<b>8,264,162</b>	<b>6.49%</b>	<b>51.92%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - December, 2015**

<b>Fund #</b>	<b>Fund Name</b>	<b>Budget 14-15</b>	<b>Actual 14-15</b>	<b>Dollar Difference F (U)</b>	<b>Percentage +/- Budget</b>	<b>Budget 15-16</b>	<b>Dollar Inc. / (Dec.)</b>	<b>Percentage Inc. / (Dec.)</b>
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%
<b>Total</b>		<b>142,018,000</b>	<b>148,986,200</b>	<b>6,968,200</b>	<b>4.9%</b>	<b>150,670,000</b>	<b>1,683,800</b>	<b>1.1%</b>

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 14-15</b>	<b>Actual YTD 15-16</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
101	General Fund	2,958,580	2,750,060	(208,520)	-7.0%	55.2%
131	Highway	2,152,177	2,000,015	(152,162)	-7.1%	37.7%
141	School Operations	55,342,179	58,382,734	3,040,555	5.5%	42.3%
<b>Total</b>		<b>60,452,936</b>	<b>63,132,809</b>	<b>2,679,873</b>	<b>4.4%</b>	<b>41.9%</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**December 31, 2015**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	15,772.69	
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	-	
1010620 Chancery Court	60.94	
1010910 County Commission	3,414.43	
1010920 Internal Audit	1,511.55	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011505 Criminal/4th Court Clerk Administration	7,662.72	
1011510 4th Circuit Court Clerk's Office	-	
1011520 Criminal Court Clerk's Office	-	
1011530 Criminal Sessions Clerk's Office	-	
1011810 Election Office	3,032.33	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	3,836.70	
1012140 General Sessions Court Judges	7,704.79	
1012410 Juvenile Court Judges	11,510.65	
1012420 IV-D Referee Program	590.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	6,552.16	
1013210 Law Director's Office	8,400.33	
1013310 County Mayor	7,667.33	
1013320 ADA Office	1,781.56	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	222.78	
1013610 Human Resources	-	
1014210 Probation Officers	-	
1014810 Park Maintenance	358.69	
1014830 Recreation Administration	366.90	
1014845 Sport Operations	-	
1015141 Constituent Services	182.30	
1015142 Senior Citizens/Volunteer Svcs	748.09	
1005145 Frank Strang Senior Center	-	
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	3,574.66	
1015403 Preventive Health Service	8,408.26	
1015406 Dental Services	1,488.59	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	1,712.79	
1015415 Health Administration	3,353.53	
1015421 Community Development and Planning	4,083.14	
1015424 Indigent Care	5.88	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	51.75	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	3,559.07	
1015457 Vital Records	-	
1015460 Women's Health Services	100.24	
1015463 Community Health Services	5,129.24	
1015710 Finance	12,743.85	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**December 31, 2015**

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	2,863.38	
1016020 Property Management	1,088.33	
1006030 County Building Maint.	-	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	4,156.64	
1017520 Soil Conservation Dist	-	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	2,584.07	
1017920 Records Management	-	
1018110 Sheriff's Merit System	2,580.72	
1018310 Property Assessor	9,019.91	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	64,180.52	
1018710 Register of Deeds' Office	5,777.66	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	1,355.08	
1018903 Sheriff's Administration	2,436.87	
1018906 Records & Communication	-	
1018912 Training	-	
1018915 Planning & Development	944.54	
1018918 Stop Violence Against Women	2,631.89	
1018921 Patrol Division	2,102.67	
1018924 Warrants	36,112.45	
1018927 Detectives	2,378.21	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	428.72	
1018942 Narcotics	1,940.01	
1018943 VICE	295.86	
1018945 Internal Affairs	1,999.94	
1018948 Special Services	4,633.08	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	23,168.10	
1018965 Explorer Post	-	
1018973 Medical Examiner	3,251.70	
1018993 Sheriff Animal Control	1,370.26	
1019710 County Trustee's Office	10,133.01	
<b>TOTAL GENERAL FUND</b>	<b>324,477</b>	
<b>1150010 PUBLIC LIBRARY</b>	<b>-</b>	<b>-</b>
1160110 Solid Waste Administration	-	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
<b>TOTAL SOLID WASTE FUND</b>	<b>-</b>	<b>-</b>
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
<b>TOTAL DRUG FUND</b>	<b>-</b>	<b>-</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**December 31, 2015**

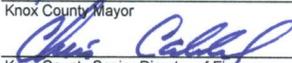
Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	990.80	
1280050 Title V Program	-	
<b>TOTAL AIR QUALITY FUND</b>	<u>          </u>	<b>991</b>
1310110 Highway Administration	4,988.18	
1310120 Project Manager	-	
1310130 Stormwater Management	7,537.56	
1310135 Stormwater Ordinance Violation	-	
1310210 Highway/Bridge Maintenance	2,025.00	
1310220 Traffic Control	305.00	
1310410 Engineering	1,504.45	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>	<u>          </u>	<b>16,360</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171107 Excellence thru Literacy	5,089.78	
171115 Elementary School Reading	6,567.08	
171118 Talented & Gifted Instruction	-	
171121 General School	1,322.32	
171124 Urban Schools	-	
171125 Athletics	-	
171134 Student Assistance Service	-	
171144 EII Instruction	2,861.70	
171200 Special Education Instruction	1,796.37	
171300 Career & Technical Instruction	234.60	
172120 Health Services	11,897.79	
172130 Student Support Services	46.11	
172132 Curriculum	-	
172133 Transfer Department	-	
172134 Guidance	240.94	
172201 Math Support	-	
172202 Choral Music Support	517.25	
172203 PE K12 Health Wellness Support	1,199.70	
172205 Social Studies Support	3,540.05	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	1,280.17	
172209 High School PE/Wellness	-	
172210 Regular Instruction Support	7,433.54	
172214 Instruction Program	4,041.40	
172216 Libraries/Audiovisual	2,951.24	
172217 Instructional Staff Development	4,732.73	
172218 Art Support	-	
172219 Basic Elementary Support	1,400.68	
172220 Special Education Support	44,744.49	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	697.79	
172223 World Languages Support	835.92	
172224 Language Arts Support	896.52	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	2,035.43	
172310 Board of Education	5,218.60	
172320 Office of the Superintendent	80.99	
172410 Office of Principal	-	
172510 Fiscal Services	2,225.49	
172520 Human Resources	2,490.05	
172530 HR Employee Benefits	3,550.76	
172619 Security	1,382.31	
172620 Maintenance of Plant	786.25	
172626 Facilities - FOPS	-	
172710 Transportation	2,707.33	
172711 Regular Contracts	-	
172812 Technology	13,202.16	
172813 Instructional Technology	4,333.27	
172823 Public Affairs	423.77	
172824 Minority Recruiting	-	
172825 Office of Accountability	2,381.16	
172826 Office of Innovation	991.56	
<b>TOTAL SCHOOL FUND</b>	<u>          </u>	<b>146,137</b>
<b>GRAND TOTAL</b>	<u><u>          </u></u>	<b>487,966</b>

ADOPTED BUDGETS FOR 2015-2016 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
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 Sponsorship 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	<b>180,238,826.15</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1777	Approved by Board	119,600.00	
1-1776	Reappropriating Encumbrances from FY15	109.08	<b>119,709.08</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
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	<b>13,361,521.31</b>
<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
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	<b>4,113,556.00</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>			
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	<b>891,902.44</b>
<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>			
1-1777	Approved by Board	6,110,000.00	
2-1423	Designations R-15-8-802	85,000.00	<b>6,195,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>			
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	<b>590,993.51</b>

<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>				
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)	
				<b>14,582,850.18</b>
<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>				
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)	
				<b>438,227,251.78</b>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>				
1-1777	Approved by Board		75,500,000.00	
				<b>75,500,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>				
1-1777	Approved by Board		3,985,371.78	
1-1776	Reappropriating Encumbrances from FY15		15,887.60	
				<b>4,001,259.38</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>				
1-1777	Approved by Board		28,367,487.46	
				<b>28,367,487.46</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>				
1-1777	Approved by Board		5,577,516.06	
1-1776	Reappropriating Encumbrances from FY15		385.00	
				<b>5,577,901.06</b>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>				
1-1777	Approved by Board		250,000.00	
				<b>250,000.00</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>				
1-1777	Approved by Board		31,988,861.36	
1-134	Budget Amendment		210,328.00	
				<b>32,199,189.36</b>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>				
1-1777	Approved by Board		9,517,907.48	
				<b>9,517,907.48</b>
<b>276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276</b>				
1-1777	Approved by Board		369,875.20	
				<b>369,875.20</b>
<b>278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278</b>				
1-1777	Approved by Board		4,566.00	
				<b>4,566.00</b>
<b>351 --- ADOPTED BUDGET FOR SALES TAX FUND 351</b>				
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	
				<b>16,322,030.12</b>
<b>401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401</b>				
1-1777	Approved by Board		975,000.00	
1-1776	Reappropriating Encumbrances from FY15		14,858.11	
				<b>989,858.11</b>
<b>950 --- ADOPTED BUDGET FOR MPC FUND 950</b>				
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	
				<b>5,300,391.85</b>
<b>952 --- ADOPTED BUDGET FOR E-911 FUND 952</b>				
1-1777	Approved by Board		8,572,866.93	
1-1776	Reappropriating Encumbrances from FY15		1,641,329.02	
				<b>10,214,195.95</b>
<b>954 --- ADOPTED BUDGET FOR GIS FUND 954</b>				
1-1777	Approved by Board		1,455,474.22	
1-1776	Reappropriating Encumbrances from FY15		14,155.72	
				<b>1,469,629.94</b>

  
Knox County Mayor

  
Knox County Senior Director of Finance