

Budget Report to Citizenry



Knox County, Tennessee

**For the Period Ended
June 30, 2023**

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the period ended June 30, 2023

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OFFICE OF COUNTY MAYOR GLENN JACOBS

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

January 31, 2024

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 twelve months ended June 30, 2023. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

Chris Caldwell
Senior Director of Finance

GENERAL FUND

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

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 133,638,000	\$ 2,800,000	\$ 136,438,000	\$ 137,163,697	\$ 725,697	100.53%
County Local Option Taxes	23,125,000	3,040,688	26,165,688	29,629,504	3,463,816	113.24%
Wheel Taxes	575,000	-	575,000	627,552	52,552	109.14%
Total Local Taxes	157,338,000	5,840,688	163,178,688	167,420,753	4,242,065	102.60%
<i>Licenses and Permits:</i>						
Licenses	3,106,700	-	3,106,700	2,931,219	(175,481)	94.35%
Permits	55,500	-	55,500	68,946	13,446	124.23%
Total Licenses and Permits	3,162,200	-	3,162,200	3,000,164	(162,035)	94.88%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	21,874	16,874	437.48%
Circuit Court	-	-	-	243	243	N/A
Criminal Court	376,700	102,557	479,257	664,028	184,771	138.55%
Juvenile Court	553,000	-	553,000	899,265	346,265	162.62%
Other Fines, Forfeitures & Penalties	80,000	56,832	136,832	931,526	794,694	680.78%
Total Fines, Forfeitures and Penalties	1,014,700	159,389	1,174,089	2,516,936	1,342,847	214.37%
<i>Charges for Current Services:</i>	9,009,803	25,035	9,034,838	9,594,349	559,511	106.19%
<i>Other Local Revenues:</i>	4,868,365	3,102,308	7,970,673	10,193,474	2,222,801	127.89%
<i>State of Tennessee:</i>						
Prisoner Board	1,400,000	-	1,400,000	3,736,207	2,336,207	266.87%
Other State Revenues	7,246,664	183,392	7,430,056	8,971,411	1,541,355	120.74%
Total State of Tennessee	8,646,664	183,392	8,830,056	12,707,618	3,877,562	143.91%
<i>Federal Government:</i>						
Prisoner Board - Federal	2,142,817	-	2,142,817	1,835,077	(307,740)	85.64%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	208,000	-	208,000	333,418	125,418	160.30%
Citizen Groups	-	111,118	111,118	126,046	14,928	113.43%
Total Other Governments and Citizen Groups	208,000	111,118	319,118	459,464	140,346	143.98%
<i>Other Miscellaneous</i>						
Increase in Equity Interest in Joint Venture	-	-	-	1,010,759	1,010,759	N/A
Total Revenues	186,390,549	9,421,930	195,812,479	208,738,594	12,926,115	106.60%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	368,425	3,500	371,925	371,908	17	100.00%
Employee Benefits	161,621	1,426	163,047	163,047	-	100.00%
Contracted Services	70,406	13,000	83,406	83,203	203	99.76%
Supplies and Materials	10,225	3,700	13,925	13,868	57	99.59%
Other Charges	23,363	-	23,363	23,363	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	45,645	9,355	82.99%
Internal Audit						
Personal Services	594,060	(116,273)	477,787	471,276	6,511	98.64%
Employee Benefits	145,109	(23,354)	121,755	112,234	9,521	92.18%
Contracted Services	63,825	80,209	144,034	133,281	10,753	92.53%
Supplies and Materials	12,600	-	12,600	1,273	11,327	10.10%
Other Charges	681	-	681	681	-	100.00%
Ethics Committee						
Contracted Services	1,700	-	1,700	52	1,648	3.06%
Supplies and Materials	100	-	100	-	100	0.00%
Codes Commission						
Contracted Services	6,000	1,000	7,000	6,992	8	99.89%
County Clerk						
Contracted Services	466,582	-	466,582	412,383	54,199	88.38%
Supplies and Materials	131,132	(50,000)	81,132	74,310	6,822	91.59%
Other Charges	960	-	960	960	-	100.00%
Capital Outlay	6,053	-	6,053	-	6,053	0.00%
Election Commission						
Personal Services	1,672,363	(99,500)	1,572,863	1,572,766	97	99.99%
Employee Benefits	280,793	(27,600)	253,193	253,160	33	99.99%
Contracted Services	518,200	144,400	662,600	660,208	2,392	99.64%
Supplies and Materials	31,600	3,438	35,038	26,647	8,391	76.05%
Other Charges	2,722	2,715	5,437	5,435	2	99.96%
Law Department						
Personal Services	1,841,015	11,020	1,852,035	1,852,032	3	100.00%
Employee Benefits	471,267	-	471,267	468,679	2,588	99.45%
Contracted Services	116,975	(11,020)	105,955	97,704	8,251	92.21%
Supplies and Materials	30,550	-	30,550	22,670	7,880	74.21%
Other Charges	681	-	681	681	-	100.00%
Law Dept-Outside Legal Fees						
Contracted Services	400,000	(342,000)	58,000	57,665	335	99.42%
County Mayor						
Personal Services	1,218,451	(100,000)	1,118,451	1,118,159	292	99.97%
Employee Benefits	284,493	(51,000)	233,493	232,747	746	99.68%
Contracted Services	117,225	-	117,225	112,151	5,074	95.67%
Supplies and Materials	13,150	-	13,150	11,532	1,618	87.70%
Other Charges	1,217	7,200	8,417	8,404	13	99.85%
School Mania						
Contracted Services	-	738	738	738	-	100.00%
Supplies and Materials	-	51,328	51,328	51,328	-	100.00%
One Book Read City						
Supplies and Materials	-	50	50	48	2	96.00%
County Lobbying						
Contracted Services	60,000	12,750	72,750	72,750	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2023

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Family Justice Center						
Supplies and Materials	-	55,314	55,314	55,314	-	100.00%
Human Resources Department						
Personal Services	565,978	13,630	579,608	579,605	3	100.00%
Employee Benefits	161,397	(13,630)	147,767	143,882	3,885	97.37%
Contracted Services	98,750	(18,960)	79,790	79,378	412	99.48%
Supplies and Materials	13,500	-	13,500	8,042	5,458	59.57%
Other Charges	4,500	-	4,500	4,500	-	100.00%
Mentor Internship Program						
Personal Services	40,000	(11,330)	28,670	7,492	21,178	26.13%
Employee Benefits	10,000	-	10,000	573	9,427	5.73%
Benefits Administration						
Personal Services	346,815	-	346,815	341,741	5,074	98.54%
Employee Benefits	93,669	-	93,669	90,030	3,639	96.12%
Contracted Services	20,475	-	20,475	16,599	3,876	81.07%
Supplies and Materials	5,000	-	5,000	904	4,096	18.08%
Tuition Assitance Program						
Contractual Services	25,000	11,330	36,330	36,329	1	100.00%
Neighborhoods & Community Development						
Personal Services	222,942	90,395	313,337	313,337	-	100.00%
Employee Benefits	76,487	(11,500)	64,987	64,906	81	99.88%
Contracted Services	46,800	(6,400)	40,400	40,305	95	99.76%
Supplies and Materials	6,250	(3,300)	2,950	2,896	54	98.17%
Other Charges	10,425	-	10,425	10,425	-	100.00%
Finance Department						
Personal Services	1,916,222	37,550	1,953,772	1,953,762	10	100.00%
Employee Benefits	518,266	(17,800)	500,466	500,404	62	99.99%
Contracted Services	115,500	(30,000)	85,500	84,096	1,404	98.36%
Supplies and Materials	35,400	7,700	43,100	43,050	50	99.88%
Other Charges	1,681	-	1,681	681	1,000	40.51%
Capital Outlay	-	20,193	20,193	20,192	1	100.00%
Purchasing Department						
Personal Services	680,454	(30,500)	649,954	649,869	85	99.99%
Employee Benefits	177,088	-	177,088	171,288	5,800	96.72%
Contracted Services	71,925	(37,000)	34,925	34,128	797	97.72%
Supplies and Materials	14,800	7,432	22,232	14,520	7,712	65.31%
Other Charges	5,352	-	5,352	5,352	-	100.00%
Real Property Maintenance Division						
Personal Services	257,510	2,260	259,770	259,766	4	100.00%
Employee Benefits	82,448	(10,000)	72,448	71,696	752	98.96%
Contracted Services	35,250	2,400	37,650	28,608	9,042	75.98%
Supplies and Materials	4,000	-	4,000	3,190	810	79.75%
Other Charges	681	-	681	681	-	100.00%
Property Management						
Personal Services	200,118	(8,900)	191,218	191,127	91	99.95%
Employee Benefits	71,954	(15,700)	56,254	56,171	83	99.85%
Contracted Services	11,175	-	11,175	7,966	3,209	71.28%
Supplies and Materials	5,200	-	5,200	3,253	1,947	62.56%
Other Charges	681	-	681	681	-	100.00%
Inoperable Car Lot						
Contracted Services	3,000	-	3,000	1,843	1,157	61.43%
Supplies and Materials	750	-	750	-	750	0.00%
E-Government Purchasing						
Personal Services	132,396	2,680	135,076	135,076	-	100.00%
Employee Benefits	41,919	(2,680)	39,239	39,187	52	99.87%
Planning						
Contracted Services	843,413	-	843,413	843,413	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
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Geographic Information Systems						
Other Charges	490,872	-	490,872	490,872	-	100.00%
Information Technology						
Personal Services	4,729,626	(55,818)	4,673,808	4,673,710	98	100.00%
Employee Benefits	1,261,231	(27,600)	1,233,631	1,233,629	2	100.00%
Contracted Services	431,575	(32,802)	398,773	303,311	95,462	76.06%
Supplies and Materials	40,500	24,500	65,000	64,769	231	99.64%
Other Charges	5,547	1,000	6,547	6,443	104	98.41%
Records Management						
Personal Services	274,086	14,000	288,086	288,064	22	99.99%
Employee Benefits	98,580	-	98,580	97,896	684	99.31%
Contracted Services	22,617	-	22,617	18,749	3,868	82.90%
Supplies and Materials	9,900	200	10,100	10,067	33	99.67%
Other Charges	3,427	-	3,427	3,427	-	100.00%
County IT Software & Hardware						
Contracted Services	2,500,500	246,448	2,746,948	2,008,023	738,925	73.10%
Other Charges	-	453,421	453,421	40,418	413,003	8.91%
Sheriff's Merit System						
Personal Services	217,132	(2,300)	214,832	214,608	224	99.90%
Employee Benefits	51,907	-	51,907	50,238	1,669	96.78%
Contracted Services	18,825	-	18,825	15,400	3,425	81.81%
Supplies and Materials	7,000	2,300	9,300	9,230	70	99.25%
Property Assessor						
Personal Services	2,406,353	(138,900)	2,267,453	2,267,422	31	100.00%
Employee Benefits	710,803	(68,000)	642,803	642,072	731	99.89%
Contracted Services	1,235,925	-	1,235,925	1,211,468	24,457	98.02%
Supplies and Materials	47,800	-	47,800	42,736	5,064	89.41%
Other Charges	4,840	-	4,840	4,840	-	100.00%
Equalization Board						
Personal Services	23,500	-	23,500	20,940	2,560	89.11%
Employee Benefits	3,078	-	3,078	1,602	1,476	52.05%
Contracted Services	2,500	-	2,500	707	1,793	28.28%
Register of Deeds						
Contracted Services	56,000	(2,500)	53,500	36,634	16,866	68.47%
Supplies and Materials	10,000	2,500	12,500	12,471	29	99.77%
Other Charges	3,735	-	3,735	3,735	-	100.00%
Register of Deeds-Data Processing Fees						
Contracted Services	92,375	175,000	267,375	267,341	34	99.99%
Supplies and Materials	182,625	(175,000)	7,625	4,094	3,531	53.69%
County Trustee's Office						
Contracted Services	970,975	124,000	1,094,975	1,094,299	676	99.94%
Supplies and Materials	65,500	(20,000)	45,500	45,486	14	99.97%
Other Charges	26,990	(11,600)	15,390	15,390	-	100.00%
Payments to Component Units	2,400,000	100,000	2,500,000	2,500,000	-	100.00%
Total Finance and Administration	34,560,039	157,760	34,717,799	33,156,329	1,561,470	95.50%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2023

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	2,852,274	(106,000)	2,746,274	2,746,071	203	99.99%
Employee Benefits	883,624	(28,000)	855,624	855,351	273	99.97%
Contracted Services	146,825	(45,000)	101,825	97,486	4,339	95.74%
Supplies and Materials	57,400	-	57,400	51,700	5,700	90.07%
Other Charges	681	20	701	701	-	100.00%
Circuit Court Clerk						
Contracted Services	47,050	-	47,050	42,580	4,470	90.50%
Supplies and Materials	8,000	240	8,240	6,493	1,747	78.80%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	11,833	11,833	11,833	-	100.00%
General Sessions Court Clerk - Civil						
Contracted Services	38,525	-	38,525	30,770	7,755	79.87%
Supplies and Materials	14,000	-	14,000	8,949	5,051	63.92%
Other Charges	681	-	681	681	-	100.00%
IV-D Child Support - Clerk						
Personal Services	650,940	30,232	681,172	681,169	3	100.00%
Employee Benefits	231,278	(15,200)	216,078	216,044	34	99.98%
Contracted Services	37,750	(7,331)	30,419	30,210	209	99.31%
Supplies and Materials	9,000	(4,705)	4,295	3,349	946	77.97%
Other Charges	3,314	-	3,314	3,314	-	100.00%
Probate Court						
Contracted Services	39,000	(1,200)	37,800	35,426	2,374	93.72%
Supplies and Materials	6,250	6,300	12,550	12,502	48	99.62%
Other Charges	864	-	864	864	-	100.00%
Chancery Court						
Personal Services		2,266	2,266	2,266	-	100.00%
Contracted Services	160,625	520	161,145	160,230	915	99.43%
Supplies and Materials	16,070	7,950	24,020	24,008	12	99.95%
Other Charges	681	5,869	6,550	6,550	-	100.00%
CR/4th Circuit Court Clerk Administration						
Contracted Services	37,600	50,000	87,600	84,525	3,075	96.49%
Supplies and Materials	53,800	(5,000)	48,800	47,877	923	98.11%
4th Circuit Court Clerk						
Contracted Services	47,788	-	47,788	45,005	2,783	94.18%
Supplies and Materials	11,000	-	11,000	10,977	23	99.79%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Criminal Court Clerk						
Contracted Services	72,325	342	72,667	69,174	3,493	95.19%
Supplies and Materials	11,500	5,000	16,500	16,481	19	99.88%
Other Charges	20,141	-	20,141	20,141	-	100.00%
Jury Related Expenses						
Employee Benefits	102,500	(38,000)	64,500	59,678	4,822	92.52%
Contracted Services	31,200	(18,175)	13,025	11,508	1,517	88.35%
Supplies and Materials	87,000	(2,500)	84,500	77,960	6,540	92.26%
General Sessions Court Clerk - Criminal						
Contracted Services	93,901	(5,375)	88,526	88,507	19	99.98%
Supplies and Materials	6,536	14,450	20,986	19,757	1,229	94.14%
Other Charges	19,224	-	19,224	19,224	-	100.00%
Court Technology Upgrade						
Contracted Services	-	25,883	25,883	25,883	-	100.00%
Supplies and Materials	-	76,674	76,674	76,674	-	100.00%
Victims Advocate Program						
Contracted Services	67,500	21,831	89,331	89,330	1	100.00%
Circuit Court Judges						
Contracted Services	12,545	-	12,545	9,167	3,378	73.07%
Supplies and Materials	9,450	-	9,450	4,693	4,757	49.66%
Other Charges	681	-	681	681	-	100.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Judges						
Contracted Services	9,325	-	9,325	7,358	1,967	78.91%
Supplies and Materials	3,500	-	3,500	1,207	2,293	34.49%
Other Charges	681	-	681	681	-	100.00%
Criminal Court Judges						
Contracted Services	14,450	(400)	14,050	10,626	3,424	75.63%
Supplies and Materials	5,500	8,500	14,000	13,965	35	99.75%
Other Charges	55,681	-	55,681	43,858	11,823	78.77%
Domestic Magistrate						
Personal Services	796,661	13,075	809,736	809,735	1	100.00%
Employee Benefits	269,509	2,830	272,339	272,336	3	100.00%
Contracted Services	23,393	(1,000)	22,393	21,827	566	97.47%
Supplies and Materials	13,100	-	13,100	11,558	1,542	88.23%
Other Charges	1,923	-	1,923	1,923	-	100.00%
General Sessions Court Judges						
Personal Services	1,746,244	6,000	1,752,244	1,752,236	8	100.00%
Employee Benefits	358,457	(37,220)	321,237	313,593	7,644	97.62%
Contracted Services	87,925	18,400	106,325	105,946	379	99.64%
Supplies and Materials	22,300	333	22,633	22,619	14	99.94%
Other Charges	681	-	681	681	-	100.00%
Capital Outlay	-	33,000	33,000	16,778	16,222	50.84%
Jury Commission						
Personal Services	68,107	-	68,107	58,864	9,243	86.43%
Employee Benefits	21,330	130	21,460	21,451	9	99.96%
Contracted Services	5,475	(130)	5,345	4,742	603	88.72%
Supplies and Materials	2,000	-	2,000	1,320	680	66.00%
Other Charges	681	-	681	681	-	100.00%
Juvenile Court						
Personal Services	2,539,525	(24,265)	2,515,260	2,502,447	12,813	99.49%
Employee Benefits	656,462	23,415	679,877	679,875	2	100.00%
Contracted Services	385,218	66,395	451,613	405,547	46,066	89.80%
Supplies and Materials	30,500	-	30,500	24,268	6,232	79.57%
Other Charges	107,490	850	108,340	108,340	-	100.00%
Capital Outlay	-	341,000	341,000	-	341,000	0.00%
IV-D Referee Program						
Personal Services	353,990	5,321	359,311	359,311	-	100.00%
Employee Benefits	89,215	1,520	90,735	90,736	(1)	100.00%
Contracted Services	15,005	(6,100)	8,905	8,778	127	98.57%
Supplies and Materials	1,600	(741)	859	744	115	86.61%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Juvenile Court Clerk						
Personal Services	597,096	20,073	617,169	617,165	4	100.00%
Employee Benefits	211,347	(18,600)	192,747	192,682	65	99.97%
Contracted Services	62,625	746	63,371	38,214	25,157	60.30%
Supplies and Materials	7,500	(3,800)	3,700	2,289	1,411	61.86%
Other Charges	681	-	681	681	-	100.00%
Juvenile Service Center						
Personal Services	2,769,318	(342,000)	2,427,318	2,414,902	12,416	99.49%
Employee Benefits	928,509	(237,000)	691,509	691,416	93	99.99%
Contracted Services	134,050	151	134,201	129,856	4,345	96.76%
Supplies and Materials	165,000	42,000	207,000	206,890	110	99.95%
Other Charges	61,494	-	61,494	61,494	-	100.00%
Behavior Health Urgent						
Supplies and Materials	840,000	-	840,000	840,000	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	239,200	739,200	739,162	38	99.99%

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Public Defender						
Personal Services	1,642,497	14,943	1,657,440	1,657,440	-	100.00%
Employee Benefits	430,433	9,674	440,107	440,106	1	100.00%
Contracted Services	196,020	85,148	281,168	268,385	12,783	95.45%
Supplies and Materials	106,300	101,768	208,068	202,684	5,384	97.41%
Other Charges	264,667	(211,533)	53,134	3,034	50,100	5.71%
Explorer Post						
Court Officers						
Contracted Services	12,550	(48)	12,502	5,453	7,049	43.62%
Supplies and Materials	13,150	-	13,150	6,109	7,041	46.46%
Other Charges	3,668	-	3,668	3,668	-	100.00%
Victim's Rights						
Contracted Services	-	1,408	1,408	1,408	-	100.00%
Total Administration of Justice	22,526,805	135,967	22,662,772	22,007,307	655,465	97.11%
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	290,380	(150,000)	140,380	137,390	2,990	97.87%
Other Charges	3,342	-	3,342	3,342	-	100.00%
Community Mediation Center						
Contracted Services	170,000	-	170,000	132,603	37,397	78.00%
Sheriff's Administration						
Contracted Services	172,950	(12,027)	160,923	147,884	13,039	91.90%
Supplies and Materials	279,050	12,027	291,077	291,079	(2)	100.00%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
Records and Communication						
Contracted Services	110,450	(10,848)	99,602	83,472	16,130	83.81%
Supplies and Materials	33,950	(358)	33,592	18,891	14,701	56.24%
Training						
Contracted Services	34,300	(7,981)	26,319	23,383	2,936	88.84%
Supplies and Materials	227,250	225,942	453,192	453,191	1	100.00%
Other Charges	13,000	-	13,000	13,000	-	100.00%
Planning and Development						
Contracted Services	4,090	(281)	3,809	3,601	208	94.54%
Supplies and Materials	3,700	281	3,981	3,981	-	100.00%
Stop Violence Against Women						
Contracted Services	26,100	-	26,100	17,176	8,924	65.81%
Supplies and Materials	40,400	(9,292)	31,108	21,253	9,855	68.32%
Patrol & Cops Universal						
Personal Services	51,568,452	(2,690,812)	48,877,640	48,877,607	33	100.00%
Employee Benefits	24,892,704	(4,255,000)	20,637,704	20,637,218	486	100.00%
Contracted Services	1,402,000	588,623	1,990,623	1,987,423	3,200	99.84%
Supplies and Materials	1,306,500	(55,844)	1,250,656	1,213,889	36,767	97.06%
Other Charges	72,382	25,055	97,437	97,437	-	100.00%
Capital Outlay	-	294,656	294,656	179,079	115,577	60.78%
Warrants						
Contracted Services	149,700	9,292	158,992	158,992	-	100.00%
Supplies and Materials	111,500	-	111,500	109,664	1,836	98.35%
Detectives						
Contracted Services	137,500	248	137,748	137,748	-	100.00%
Supplies and Materials	98,750	47,838	146,588	146,588	-	100.00%
Forensic Services						
Contracted Services	36,600	68	36,668	25,578	11,090	69.76%
Supplies and Materials	47,850	-	47,850	26,952	20,898	56.33%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Division						
Contracted Services	11,550	(2,121)	9,429	8,286	1,143	87.88%
Supplies and Materials	12,500	2,121	14,621	14,621	-	100.00%
Special Teams						
Contracted Services	28,460	-	28,460	28,244	216	99.24%
Supplies and Materials	22,200	-	22,200	21,936	264	98.81%
Senior Citizen Awareness						
Supplies and Materials	-	518	518	518	-	100.00%
Narcotics Division						
Contracted Services	273,200	(30,854)	242,346	216,974	25,372	89.53%
Supplies and Materials	261,000	8,076	269,076	269,076	-	100.00%
Other Charges	16,500	-	16,500	16,500	-	100.00%
VICE						
Contracted Services	-	20,217	20,217	20,217	-	100.00%
Internal Affairs						
Contracted Services	13,400	(1,651)	11,749	11,649	100	99.15%
Supplies and Materials	12,250	1,651	13,901	13,902	(1)	100.01%
Theft						
Contracted Services	-	6,885	6,885	5,511	1,374	80.04%
Supplies and Materials	-	8,080	8,080	8,080	-	100.00%
Organized Retail Crime						
Contracted Services	-	19,825	19,825	19,825	-	100.00%
Supplies and Materials	-	8,067	8,067	8,067	-	100.00%
Special Services						
Contracted Services	57,250	(8,939)	48,311	29,365	18,946	60.78%
Supplies and Materials	51,250	-	51,250	38,028	13,222	74.20%
Life Skills Program						
Contracted Services	-	1,350	1,350	1,350	-	100.00%
Supplies and Materials	-	16,394	16,394	16,394	-	100.00%
Sexual Offender Registry						
Contracted Services	-	42,432	42,432	42,432	-	100.00%
Supplies and Materials	-	821	821	821	-	100.00%
Interest Earned - Inmates						
Supplies and Materials	-	2,308	2,308	956	1,352	41.42%
Honor Guard Golf Tournament						
Supplies and Materials	-	301	301	301	-	100.00%
Auxiliary Services						
Personal Services	293,359	-	293,359	263,328	30,031	89.76%
Employee Benefits	57,489	-	57,489	50,973	6,516	88.67%
Contracted Services	14,750	-	14,750	11,071	3,679	75.06%
Supplies and Materials	35,750	8,939	44,689	44,690	(1)	100.00%
Correctional Facilities						
Contracted Services	1,489,850	(391,453)	1,098,397	1,079,472	18,925	98.28%
Supplies and Materials	5,822,000	1,174,315	6,996,315	6,956,200	40,115	99.43%
Other Charges	2,552,400	6,474	2,558,874	2,558,874	-	100.00%
Public Safety						
Contracted Services	-	7,650	7,650	7,624	26	99.66%
Supplies and Materials	-	110	110	108	2	98.18%
Helen McNabb Interchange						
Contracted Services	-	183,392	183,392	183,392	-	100.00%
Jail Commissary						
Personal Services	222,527	2,918	225,445	225,445	-	100.00%
Employee Benefits	104,797	(24,981)	79,816	65,885	13,931	82.55%
Contracted Services	8,000	640	8,640	8,640	-	100.00%
Supplies and Materials	644,000	41,762	685,762	682,384	3,378	99.51%
Other Charges	100,000	24,249	124,249	124,249	-	100.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Medical Examiner Operating						
Personal Services	3,283,319	(269,900)	3,013,419	3,013,417	2	100.00%
Employee Benefits	718,100	(57,500)	660,600	660,524	76	99.99%
Contracted Services	779,424	157,058	936,482	935,412	1,070	99.89%
Supplies and Materials	203,500	-	203,500	189,882	13,618	93.31%
Other Charges	192,783	-	192,783	189,298	3,485	98.19%
Sheriff's K-9 Donations						
Personal Services	-	4,034	4,034	4,034	-	100.00%
Supplies and Materials	-	2,059	2,059	2,060	(1)	100.05%
Contracted Services	-	31,325	31,325	31,325	-	100.00%
Animal Control						
Contracted Services	41,150	(1,472)	39,678	29,409	10,269	74.12%
Supplies and Materials	41,450	1,472	42,922	42,923	(1)	100.00%
Juvenile Court Officers						
Contracted Services	4,625	-	4,625	2,385	2,240	51.57%
Supplies and Materials	25,750	-	25,750	20,387	5,363	79.17%
Payments to Component Units	1,191,595	-	1,191,595	1,166,603	24,992	97.90%
Total Public Safety	101,301,578	(4,991,841)	96,309,737	95,773,968	535,769	99.44%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
John Tarleton Home						
Contracted Services	1,013,348	-	1,013,348	1,013,348	-	100.00%
Support Services						
Personal Services	323,328	(53,800)	269,528	269,433	95	99.96%
Employee Benefits	124,213	(17,400)	106,813	106,759	54	99.95%
Contracted Services	720,200	236,443	956,643	842,618	114,025	88.08%
Supplies and Materials	206,500	(29,051)	177,449	165,393	12,056	93.21%
Other Charges	124,100	(80,000)	44,100	44,100	-	100.00%
Capital Outlay	-	768	768	-	768	0.00%
Preventive Health Service						
Personal Services	1,147,397	(304,060)	843,337	843,331	6	100.00%
Employee Benefits	308,612	(40,920)	267,692	267,689	3	100.00%
Contracted Services	161,000	(58,420)	102,580	102,127	453	99.56%
Supplies and Materials	18,000	3,400	21,400	21,353	47	99.78%
Dental Services						
Personal Services	1,040,996	(57,300)	983,696	983,620	76	99.99%
Employee Benefits	323,037	(22,858)	300,179	296,345	3,834	98.72%
Contracted Services	41,450	25,623	67,073	66,927	146	99.78%
Supplies and Materials	76,750	-	76,750	71,011	5,739	92.52%
Emergency Medical Services						
Personal Services	56,845	-	56,845	26,527	30,318	46.67%
Employee Benefits	13,988	-	13,988	5,433	8,555	38.84%
Contracted Services	17,925	-	17,925	3,448	14,477	19.24%
Supplies and Materials	150	1,950	2,100	2,074	26	98.76%
Other Charges	625,000	-	625,000	486,561	138,439	77.85%
Food & Restaurant Inspection						
Personal Services	690,471	(3,200)	687,271	674,029	13,242	98.07%
Employee Benefits	253,300	-	253,300	218,367	34,933	86.21%
Contracted Services	40,125	1,000	41,125	41,056	69	99.83%
Supplies and Materials	13,000	2,200	15,200	15,183	17	99.89%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Health Administration						
Personal Services	970,130	(134,000)	836,130	835,731	399	99.95%
Employee Benefits	305,034	(57,000)	248,034	247,971	63	99.97%
Contracted Services	38,700	-	38,700	30,222	8,478	78.09%
Supplies and Materials	5,100	1,300	6,400	6,379	21	99.67%
Community Development & Planning						
Personal Services	783,745	(86,600)	697,145	697,055	90	99.99%
Employee Benefits	204,521	(15,200)	189,321	179,561	9,760	94.84%
Contracted Services	24,475	-	24,475	20,744	3,731	84.76%
Supplies and Materials	8,925	-	8,925	8,447	478	94.64%
Indigent Medical Care						
Contracted Services	3,045,000	(194,367)	2,850,633	2,786,194	64,439	97.74%
Pharmacy						
Personal Services	40,654	450	41,104	41,099	5	99.99%
Employee Benefits	17,988	(3,810)	14,178	12,453	1,725	87.83%
Contracted Services	3,225	-	3,225	3,023	202	93.74%
Supplies and Materials	1,276,500	(410,000)	866,500	858,149	8,351	99.04%
Primary Care						
Contracted Services	306,989	-	306,989	306,989	-	100.00%
Rabies & Animal Control						
School Health Program						
Personal Services	47,475	460	47,935	47,929	6	99.99%
Employee Benefits	12,746	41	12,787	12,787	-	100.00%
Contracted Services	521,850	(501)	521,349	509,038	12,311	97.64%
Social Services						
Ground Water Services						
Personal Services	300,656	5,647	306,303	306,300	3	100.00%
Employee Benefits	99,517	(5,365)	94,152	93,176	976	98.96%
Contracted Services	32,625	-	32,625	15,873	16,752	48.65%
Supplies and Materials	7,250	4,600	11,850	11,763	87	99.27%
Vector Control Services						
Contracted Services	6,950	-	6,950	557	6,393	8.01%
Supplies and Materials	2,400	-	2,400	2,254	146	93.92%
Disease Surveillance and Investigation						
Personal Services	888,165	(100,900)	787,265	787,206	59	99.99%
Employee Benefits	281,994	(48,000)	233,994	233,493	501	99.79%
Contracted Services	129,725	(50,771)	78,954	66,811	12,143	84.62%
Supplies and Materials	9,500	-	9,500	1,473	8,027	15.51%
Other Charges	52,000	51,030	103,030	103,030	-	100.00%
Vital Records						
Personal Services	174,180	2,500	176,680	176,668	12	99.99%
Employee Benefits	62,660	(7,700)	54,960	54,910	50	99.91%
Contracted Services	426,000	24,300	450,300	450,260	40	99.99%
Supplies and Materials	1,500	-	1,500	1,150	350	76.67%
Women's Health Services						
Personal Services	360,987	(10,800)	350,187	350,128	59	99.98%
Employee Benefits	94,831	3,610	98,441	98,437	4	100.00%
Contracted Services	39,250	(2,000)	37,250	36,827	423	98.86%
Supplies and Materials	6,500	(7,000)	(500)	(630)	130	126.00%
Community Health Services						
Personal Services	301,405	(100,600)	200,805	200,718	87	99.96%
Employee Benefits	93,483	(44,100)	49,383	49,377	6	99.99%
Contracted Services	59,125	(42,000)	17,125	16,834	291	98.30%
Supplies and Materials	-	450	450	422	28	93.78%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Clinic						
Personal Services	430,047	(32,882)	397,165	397,039	126	99.97%
Employee Benefits	155,296	(11,900)	143,396	143,296	100	99.93%
Contracted Services	14,650	-	14,650	12,046	2,604	82.23%
Supplies and Materials	3,000	-	3,000	424	2,576	14.13%
Teague Clinic						
Personal Services	294,904	(124,000)	170,904	170,179	725	99.58%
Employee Benefits	92,504	(49,000)	43,504	43,144	360	99.17%
Contracted Services	5,650	-	5,650	3,866	1,784	68.42%
Supplies and Materials	500	-	500	-	500	0.00%
Animal Welfare						
Other Charges	1,075,000	-	1,075,000	1,075,000	-	100.00%
Community Action Committee						
Contracted Services	1,827,600	27,500	1,855,100	1,855,100	-	100.00%
Other Charges	227,500	(27,445)	200,055	200,055	-	100.00%
Payments to Component Units	166,628	-	166,628	166,628	-	100.00%
Total Public Health and Welfare	22,897,574	(1,839,678)	21,057,896	20,515,117	542,779	97.42%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,545,715	(179,303)	1,366,412	1,366,394	18	100.00%
Employee Benefits	482,753	(38,600)	444,153	442,115	2,038	99.54%
Contracted Services	111,500	41,664	153,164	148,498	4,666	96.95%
Supplies and Materials	278,000	-	278,000	277,325	675	99.76%
Other Charges	257,023	-	257,023	252,343	4,680	98.18%
Recreation Administration						
Personal Services	472,899	(61,000)	411,899	411,394	505	99.88%
Employee Benefits	170,915	(103,000)	67,915	67,030	885	98.70%
Contracted Services	113,550	513	114,063	114,026	37	99.97%
Supplies and Materials	16,750	(50)	16,700	14,969	1,731	89.63%
Other Charges	163,450	939	164,389	164,389	-	100.00%
Recreation Buildings						
Contracted Services	10,000	-	10,000	975	9,025	9.75%
Supplies and Materials	75,000	(60,000)	15,000	14,085	915	93.90%
Other Charges	28,000	-	28,000	25,000	3,000	89.29%
Sports & Recreation						
Personal Services	648,310	52,209	700,519	700,518	1	100.00%
Employee Benefits	145,296	37,119	182,415	182,415	-	100.00%
Contracted Services	50,000	-	50,000	47,378	2,622	94.76%
Supplies and Materials	25,500	-	25,500	25,244	256	99.00%
Other Charges	8,211	-	8,211	8,211	-	100.00%
Sports & Recreation B Fields						
Contracted Services	40,000	76,257	116,257	116,258	(1)	100.00%
Supplies and Materials	202,500	-	202,500	124,089	78,411	61.28%
Capital Outlay	-	17,382	17,382	17,382	-	100.00%
SportsPark						
Contracted Services	26,800	7,975	34,775	34,774	1	100.00%
Supplies and Materials	88,200	-	88,200	49,565	38,635	56.20%
Shumpert Park						
Contracted Services	31,800	1,870	33,670	33,670	-	100.00%
Supplies and Materials	67,600	-	67,600	41,224	26,376	60.98%
John Tarleton Park						
Contracted Services	20,300	12,429	32,729	32,729	-	100.00%
Supplies and Materials	72,300	-	72,300	56,319	15,981	77.90%
Youth Sports						
Contracted Services	377,500	(196,000)	181,500	180,722	778	99.57%
Supplies and Materials	619,375	(530,000)	89,375	58,307	31,068	65.24%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Adult Sprots						
Contracted Services	8,000	-	8,000	7,520	480	94.00%
Supplies and Materials	61,400	-	61,400	31,143	30,257	50.72%
Tree/Bench Program						
Supplies and Materials	-	7,000	7,000	5,560	1,440	79.43%
Social and Cultural						
Contracted Services	229,000	(125,918)	103,082	103,081	1	100.00%
Supplies and materials	292,500	-	292,500	240,925	51,575	82.37%
Other Charges	2,000	(305)	1,695	650	1,045	38.35%
Blue Trail/Greenways						
Employee Benefits	61,607	-	61,607	57,843	3,764	93.89%
Supplies and materials	51,000	(12,549)	38,451	33,451	5,000	87.00%
Personal Services	140,670	5,119	145,789	141,794	3,995	97.26%
Contracted Services	-	29,250	29,250	29,250	-	100.00%
Park Improvements						
Other Charges	-	625,178	625,178	624,753	425	99.93%
Special Events	-	18,435	18,435	18,435	-	100.00%
Senior Center & Volunteer Services	215,916	9,345	225,261	225,256	5	100.00%
Personal Services	56,361	2,935	59,296	59,296	-	100.00%
Employee Benefits	11,700	18,665	30,365	30,361	4	99.99%
Contracted Services	2,550	-	2,550	1,472	1,078	57.73%
Supplies and Materials	681	-	681	681	-	100.00%
West Knox Senior Center	78,792	532	79,324	79,324	-	100.00%
Personal Services	22,955	421	23,376	23,375	1	100.00%
Employee Benefits	12,525	(4,000)	8,525	8,486	39	99.54%
Contracted Services	6,650	-	6,650	6,071	579	91.29%
Supplies and Materials	1,581	-	1,581	1,197	384	75.71%
Senior Center-South Knox	107,323	(6,450)	100,873	100,867	6	99.99%
Personal Services	19,575	-	19,575	18,940	635	96.76%
Employee Benefits	11,625	54	11,679	11,418	261	97.77%
Contracted Services	3,600	-	3,600	3,102	498	86.17%
Supplies and Materials	681	517	1,198	1,197	1	99.92%
Halls Senior Center	68,176	(258)	67,918	67,917	1	100.00%
Personal Services	38,182	(7,200)	30,982	30,895	87	99.72%
Employee Benefits	7,650	(5,646)	2,004	1,813	191	90.47%
Contracted Services	7,959	1,200	9,159	9,134	25	99.73%
Supplies and Materials	1,281	-	1,281	1,197	84	93.44%
Corryton Senior Center	65,933	(3,417)	62,516	62,435	81	99.87%
Personal Services	27,185	(3,900)	23,285	23,218	67	99.71%
Employee Benefits	7,750	(2,000)	5,750	5,466	284	95.06%
Contracted Services	2,700	(50)	2,650	1,654	996	62.42%
Supplies and Materials	1,681	50	1,731	1,714	17	99.02%
Senior Center-Carter	66,415	2,525	68,940	68,940	-	100.00%
Personal Services	23,538	1,810	25,348	25,346	2	99.99%
Employee Benefits	8,725	(3,943)	4,782	4,724	58	98.79%
Contracted Services	7,225	3,100	10,325	10,257	68	99.34%
Supplies and Materials	681	-	681	681	-	100.00%
Capital Outlay						
Karns Center-Carter	64,437	260	64,697	64,696	1	100.00%
Personal Services	9,450	20	9,470	9,470	-	100.00%
Employee Benefits	12,050	(5,850)	6,200	6,091	109	98.24%
Contracted Services	5,400	(1,500)	3,900	3,701	199	94.90%
Supplies and Materials	1,231	300	1,531	1,528	3	99.80%
Capital Outlay						
Total Social and Cultural Services	7,975,588	(375,866)	7,599,722	7,273,673	326,049	95.71%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Agricultural and Natural Resources:</i>						
Agricultural Extension Services	401,019	(59,000)	342,019	341,038	981	99.71%
Personal Services	155,447	(43,600)	111,847	111,749	98	99.91%
Employee Benefits	28,000	11,000	39,000	38,735	265	99.32%
Contracted Services	8,500	-	8,500	-	8,500	0.00%
Capital Outlay						
<i>Total Agricultural and Natural Resources:</i>	592,966	(91,600)	501,366	491,522	9,844	98.04%
<i>Other General Government:</i>						
Miscellaneous Entities						
Economic and Community Development Grants	1,177,250	113,563	1,290,813	1,812,511	(521,698)	140.42%
Miscellaneous Entities						
Veteran's Services	103,591	4,876	108,467	108,466	1	100.00%
Personal Services	27,574	720	28,294	28,292	2	99.99%
Employee Benefits	8,973	30	9,003	9,001	2	99.98%
Contracted Services	1,000	-	1,000	714	286	71.40%
Supplies and Materials	981	-	981	854	127	87.05%
Property and Liability Insurance						
Supplies and Materials	55,433	11,400	66,833	66,794	39	99.94%
Payments to Cities						
Employee Benefits	155,000	90,000	245,000	242,989	2,011	99.18%
Audit Services						
Employee Benefits	325,000	(50,000)	275,000	273,746	1,254	99.54%
Miscellaneous	(3,060,000)	3,586,000	526,000	525,848	152	99.97%
Personal Services	(935,000)	1,032,900	97,900	97,846	54	99.94%
Employee Benefits	155,000	(90,778)	64,222	36,439	27,783	56.74%
Contracted Services	-	3,750	3,750	3,748	2	99.95%
Supplies and Materials	58,547	2,083,203	2,141,750	2,101,741	40,009	98.13%
Other Charges	-	22,633	22,633	22,633	-	100.00%
Debt Service	-	70,809	70,809	70,809	-	100.00%
PBA Management & Operations						
Supplies and Materials	7,400,000	-	7,400,000	7,400,000	-	100.00%
Trustee's Commission						
Supplies and Materials	3,100,000	420,000	3,520,000	3,453,278	66,722	98.10%
Employee Benefits						
Personal Services	1,330,000	(93,000)	1,237,000	1,236,927	73	99.99%
Employee Benefits - MERP County Match						
Personal Services	135,000	36,475	171,475	171,468	7	100.00%
Leases & Subscription Uses	-	4,889,935	4,889,935	4,889,935	-	100.00%
Payments to Component Units	730,500	-	730,500	-	730,500	0.00%
<i>Total Other General Government</i>	10,768,849	12,132,516	22,901,365	22,554,039	347,326	98.48%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Total Expenditures	200,623,399	5,127,258	205,750,657	201,771,955	3,978,702	98.07%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,232,850)	4,294,672	(9,938,178)	6,966,639	16,904,817	-70.10%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	13,035,000	-	13,035,000	16,958,778	3,923,778	130.10%
Operating Transfers Out - Other Funds	(4,284,221)	(15,606,789)	(19,891,010)	(19,754,803)	136,207	99.32%
Leases & Subscription Sources	0	4,889,935	4,889,935	4,889,935	0	100.00%
Total Other Financing Sources (Uses)	8,750,779	(15,606,789)	(1,966,075)	2,093,910	4,059,985	-106.50%
Net Change in Fund Balances	(5,482,071)	(6,422,182)	(11,904,253)	9,060,549	20,964,802	-76.11%
Fund Balance, July 1, 2022	101,191,833	-	101,191,833	101,191,833	-	0
Fund Balance, June 30, 2023	\$ 95,709,762	\$ (6,422,182)	\$ 89,287,580	\$ 110,252,382	\$ 20,964,802	123.48%

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

KNOX COUNTY, TENNESSEE

**Governmental Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 43,650	\$ -	\$ 43,650	\$ 45,974	\$ 2,324	105.32%
<i>Charges for Current Services:</i>						
Fees	2,000	-	2,000	44	(1,956)	2.20%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
Total Revenues	75,650	-	75,650	76,018	368	100.49%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	29,722	(12,440)	17,282	17,273	9	99.95%
Employee Benefits	9,354	(2,365)	6,989	5,231	1,758	74.85%
Contracted Services	5,875	50	5,925	5,216	709	88.03%
Supplies & Materials	72,800	14,050	86,850	86,835	15	99.98%
Other Charges	1,775	680	2,455	1,862	593	75.85%
Debt Service	-	75	75	75	-	100.00%
<i>Total Social and Cultural Services</i>	<i>119,526</i>	<i>50</i>	<i>119,576</i>	<i>116,492</i>	<i>3,084</i>	<i>97.42%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,876)	(50)	(43,926)	(40,474)	3,452	92.14%
Other Financing Sources						
Operating Transfers In - Other Funds	35,000	-	35,000	35,000	-	100.00%
Net Change in Fund Balances	(8,876)	(50)	(8,926)	(5,474)	3,452	
Fund Balances, July 1, 2022	45,149	-	45,149	45,149	-	100.00%
Fund Balances, June 30, 2023	\$ 36,273	\$ (50)	\$ 36,223	\$ 39,675	\$ 3,452	109.53%

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 12,325,000	\$ 300,000	\$ 12,625,000	\$ 12,981,811	\$ 356,811	102.83%
<i>Charges for Current Services:</i>						
Fees	100,000	-	100,000	179,112	79,112	179.11%
<i>Other Local Revenues:</i>						
Other Local Revenue	141,000	-	141,000	156,434	15,434	110.95%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	10,000	-	10,000	10,000	-	100.00%
State of Tennessee	317,300	314,935	632,235	632,235	-	100.00%
Other	-	-	-	105,704	105,704	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>327,300</i>	<i>314,935</i>	<i>642,235</i>	<i>747,939</i>	<i>105,704</i>	<i>116.46%</i>
Total Revenues	12,893,300	614,935	13,508,235	14,065,296	557,061	104.12%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Trustee's Commission						
Other Charges	125,000	15,000	140,000	136,544	3,456	97.53%
Public Library						
Personal Services	7,811,302	(84,600)	7,726,702	7,724,728	1,974	99.97%
Employee Benefits	2,283,249	-	2,283,249	2,214,084	69,165	96.97%
Contracted Services	749,635	9,653	759,288	671,495	87,793	88.44%
Supplies & Materials	1,713,800	(5,000)	1,708,800	1,647,859	60,941	96.43%
Other Charges	96,849	8,400	105,249	105,211	38	99.96%
Capital Outlay	-	160,500	160,500	160,446	54	99.97%
Debt Service	0	700	700	699	1	99.86%
Public Library Maintenance						
Personal Services	269,520	-	269,520	265,152	4,368	98.38%
Employee Benefits	75,943	-	75,943	75,263	680	99.10%
Contracted Services	528,050	-	528,050	471,862	56,188	89.36%
Supplies & Materials	61,500	-	61,500	61,325	175	99.72%
Other Charges	675,000	-	675,000	675,000	-	100.00%
Read City USA						
Contracted Services	20,000	-	20,000	15,006	4,994	75.03%
Supplies & Materials	24,000	-	24,000	22,819	1,181	95.08%
State General Library						
Supplies & Materials	327,300	314,935	642,235	642,235	-	100.00%
Rothrock Estate						
Contracted Services	-	4,900	4,900	4,886	14	99.71%
Supplies & Materials	-	18,215	18,215	4,349	13,866	23.88%
<i>Total Social and Cultural Services</i>	<i>14,761,148</i>	<i>442,703</i>	<i>15,203,851</i>	<i>14,898,963</i>	<i>304,888</i>	<i>97.99%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,867,848)	172,232	(1,695,616)	(833,667)	861,949	49.17%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,600,000	-	1,600,000	1,600,000	-	100.00%
Operating Transfers Out - Other Funds	-	(300,000)	(300,000)	(300,000)	-	N/A
Total Other Financing Sources (Uses)	1,600,000	(300,000)	1,300,000	1,300,000	-	100.00%
Net Change in Fund Balances	(267,848)	(127,768)	(395,616)	466,333	861,949	-117.88%
Fund Balances, July 1, 2022	2,198,573	-	2,198,573	2,198,573	-	100.00%
Fund Balances, June 30, 2023	\$ 1,930,725	\$ (127,768)	\$ 1,802,957	\$ 2,664,906	\$ 861,949	147.81%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,600,000	\$ -	\$ 2,600,000	\$ 2,600,000	\$ -	100.00%
Fines, Forfeitures, and Penalties	-	-	-	150	150	N/A
Other Local Revenues	700,000	-	700,000	742,730	42,730	106.10%
State of Tennessee	500,000	-	500,000	570,673	70,673	114.13%
Total Revenues	3,800,000	-	3,800,000	3,913,553	113,553	102.99%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Trustee's Commission						
Other Charges	33,000	1,500	34,500	31,710	2,790	91.91%
Solid Waste Administration						
Personal Services	102,717	(56,031)	46,686	46,686	-	100.00%
Employee Benefits	31,292	(17,023)	14,269	14,269	-	100.00%
Contracted Services	34,260	(30,207)	4,053	4,053	-	100.00%
Supplies & Materials	3,750	(3,352)	398	398	-	100.00%
Other Charges	187,909	(3)	187,906	187,909	(3)	100.00%
Convenience Centers						
Personal Services	890,858	63,432	954,290	954,290	-	100.00%
Employee Benefits	283,485	25,095	308,580	308,555	25	99.99%
Contracted Services	2,468,754	76,537	2,545,291	2,545,289	2	100.00%
Supplies & Materials	89,700	13,158	102,858	102,858	-	100.00%
Other Charges	69,000	-	69,000	69,000	-	100.00%
Debt Service	0	6,044	6,044	6,044	-	100.00%
Tire Transfer Program						
Personal Services	47,622	410	48,032	48,032	-	100.00%
Employee Benefits	12,758	223	12,981	12,981	-	100.00%
Contracted Services	342,845	(32,265)	310,580	310,577	3	100.00%
Supplies & Materials	1,250	26,853	28,103	28,103	-	100.00%
Litter program						
Personal Services	42,271	(39,166)	3,105	100	3,005	3.22%
Employee Benefits	18,082	(17,382)	700	8	692	1.14%
Contracted Services	21,155	1,087	22,242	22,242	-	100.00%
Supplies & Materials	12,250	(5,541)	6,709	6,709	-	100.00%
Household Hazardous Waste						
Contracted Services	95,000	(13,369)	81,631	79,709	1,922	97.65%
<i>Total Public Health and Welfare</i>	<i>4,787,958</i>	<i>-</i>	<i>4,787,958</i>	<i>4,779,522</i>	<i>8,436</i>	<i>99.82%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(987,958)	-	(987,958)	(865,969)	121,989	87.65%
Other Financing Sources (Uses)						
Transfers from Other Funds	675,000	-	675,000	1,000,000	325,000	148.15%
<i>Total Other Financing Sources (Uses)</i>	<i>675,000</i>	<i>-</i>	<i>675,000</i>	<i>1,000,000</i>	<i>325,000</i>	<i>148.15%</i>
Net Change in Fund Balances	(312,958)	-	(312,958)	134,031	446,989	-42.83%
Fund Balances, July 1, 2022	1,132,970	-	1,132,970	1,132,970	-	100.00%
Fund Balances, June 30, 2023	\$ 820,012	\$ -	\$ 820,012	\$ 1,267,001	\$ 446,989	154.51%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 238,697	\$ 398,697	\$ 489,897	\$ 91,200	122.87%
<i>Federal Government:</i>						
EPA Grant	-	333,606	333,606	201,031	(132,575)	60.26%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	70,330	70,330	N/A
Total Revenues	160,000	572,303	732,303	761,258	28,955	103.95%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	67,539	67,539	67,538	1	100.00%
Employee Benefits	-	24,096	24,096	24,096	-	100.00%
Contracted Services	-	8,642	8,642	8,324	318	96.32%
Supplies & Materials	-	5,079	5,079	5,079	-	100.00%
Air Pollution FY 10						
Personal Services	-	319,086	319,086	309,217	9,869	96.91%
Employee Benefits	-	98,812	98,812	97,778	1,034	98.95%
Contracted Services	-	130,459	130,459	130,405	54	99.96%
Supplies & Materials	-	31,719	31,719	31,456	263	99.17%
Other Charges	-	70,330	70,330	70,330	-	100.00%
Permit Fee						
Personal Services	-	230,249	230,249	230,237	12	99.99%
Employee Benefits	-	56,318	56,318	56,317	1	100.00%
Contracted Services	145,334	(144,649)	685	685	-	100.00%
Other Charges	14,666	-	14,666	14,666	-	100.00%
Air Pollution Title V						
Personal Services	-	73,769	73,769	73,769	-	100.00%
Employee Benefits	-	23,011	23,011	23,011	-	100.00%
Total Finance and Administration	160,000	994,460	1,154,460	1,142,908	11,552	99.00%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(422,157)	(422,157)	(381,650)	40,507	
Other Financing Sources						
Operating Transfers In - Other Funds	-	74,632	74,632	300,000	225,368	401.97%
Net Change in Fund Balances	-	(347,525)	(347,525)	(81,650)	265,875	23.49%
Fund Balances, July 1, 2022	292,256	-	292,256	292,256	-	100.00%
Fund Balances, June 30, 2023	\$ 292,256	\$ (347,525)	\$ (55,269)	\$ 210,606	\$ 265,875	-381.06%

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 Annual Comprehensive Financial Report. Budgets for those other activities are adopted throughout the fiscal year when the related grants are received and adopted by County Commission. As an original budget is, therefore, not adopted by Commission during the budget process, budgets for such activities are not included in this report.

KNOX COUNTY, TENNESSEE

**Hotel/Motel Tax Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 9,000,000	\$ 2,764,047	\$ 11,764,047	\$ 13,309,431	\$ 1,545,384	113.14%
Total Revenues	9,000,000	2,764,047	11,764,047	13,309,431	1,545,384	113.14%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,400,000	490,670	2,890,670	2,890,667	3	100.00%
Women's Basketball of Fame	175,000	-	175,000	175,000	-	100.00%
Trustee Commission	90,000	-	90,000	140,471	(50,471)	156.08%
Tourism and Sports Development Corp.	3,635,000	2,348,377	5,983,377	5,983,377	-	100.00%
Contributions to agencies	1,100,000	1	1,100,001	1,006,250	93,751	91.48%
<i>Total Other General Government:</i>	7,400,000	2,839,048	10,239,048	10,195,765	43,283	99.58%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,600,000	(75,001)	1,524,999	3,113,666	1,588,667	204.17%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(1,600,000)	-	(1,600,000)	(1,600,000)	-	100.00%
Net Change in Fund Balances	-	(75,001)	(75,001)	1,513,666	1,588,667	-2018.19%
Fund Balances, July 1, 2022	3,868,686	-	3,868,686	3,868,686	-	100.00%
Fund Balances, June 30, 2023	\$ 3,868,686	\$ (75,001)	\$ 3,793,685	\$ 5,382,352	\$ 1,588,667	141.88%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 8,607,946	\$ -	\$ 8,607,946	\$ 9,864,946	\$ 1,257,000	114.60%
Statutory Local Taxes	2,325,000	-	2,325,000	2,502,125	177,125	107.62%
<i>Total Local Taxes</i>	<u>10,932,946</u>	<u>-</u>	<u>10,932,946</u>	<u>12,367,071</u>	<u>1,434,125</u>	<u>113.12%</u>
<i>Fines, Forfeitures, and Penalties</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,825</u>	<u>9,825</u>	<u>#DIV/0!</u>
<i>Charges for Current Services</i>	<u>2,862,500</u>	<u>-</u>	<u>2,862,500</u>	<u>2,909,045</u>	<u>46,545</u>	<u>101.63%</u>
<i>Other Local Revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
<i>State of Tennessee:</i>						
Public Works Grants	-	-	-	-	-	N/A
Gasoline Tax	6,700,000	-	6,700,000	7,123,488	423,488	106.32%
Mineral Severance Tax	0	-	-	348,493	348,493	N/A
Petroleum Special Tax	311,000	-	311,000	317,358	6,358	102.04%
<i>Total State of Tennessee</i>	<u>7,011,000</u>	<u>-</u>	<u>7,011,000</u>	<u>7,789,339</u>	<u>778,339</u>	<u>111.10%</u>
Total Revenues	<u>20,806,446</u>	<u>-</u>	<u>20,806,446</u>	<u>23,075,280</u>	<u>2,268,834</u>	<u>110.90%</u>
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Environment & Planning						
Personal Services	786,428	281,437	1,067,865	1,067,864	1	100.00%
Employee Benefits	255,611	22,381	277,992	277,990	2	100.00%
Contracted Services	456,122	(9,766)	446,356	446,355	1	100.00%
Supplies & Materials	38,475	(10,764)	27,711	27,711	-	100.00%
Other Charges	507,300	3,257	510,557	510,555	2	100.00%
Land Development						
Personal Services	647,177	(90,561)	556,616	553,779	2,837	99.49%
Employee Benefits	224,166	(32,537)	191,629	191,612	17	99.99%
Contracted Services	126,545	(17,533)	109,012	108,782	230	99.79%
Supplies & Materials	36,900	(15,092)	21,808	21,327	481	97.79%
Stormwater Management-ADM						
Personal Services	255,226	501	255,727	248,684	7,043	97.25%
Employee Benefits	80,240	(1)	80,239	79,858	381	99.53%
Contracted Services	156,305	(15,001)	141,304	140,442	862	99.39%
Supplies & Materials	15,600	(1)	15,599	14,260	1,339	91.42%
Other Charges	5,000	-	5,000	5,000	-	100.00%
Highway and Bridge Maintenance						
Personal Services	3,907,751	(124,017)	3,783,734	3,778,989	4,745	99.87%
Employee Benefits	1,435,647	(123,600)	1,312,047	1,311,985	62	100.00%
Contracted Services	1,485,300	277,600	1,762,900	1,755,568	7,332	99.58%
Supplies & Materials	7,456,350	248,988	7,705,338	7,692,799	12,539	99.84%
Other Charges	538,250	281,609	819,859	819,859	-	100.00%
Capital Outlay	-	661,280	661,280	527,493	133,787	79.77%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	429,655	(104,425)	325,230	325,230	-	100.00%
Employee Benefits	149,161	(20,887)	128,274	128,274	-	100.00%
Contracted Services	386,870	95,258	482,128	480,959	1,169	99.76%
Supplies & Materials	129,600	67,698	197,298	197,298	-	100.00%
Other Charges	70,000	-	70,000	70,000	-	100.00%
Fire Prevention						
Personal Services	489,178	(68)	489,110	486,820	2,290	99.53%
Employee Benefits	129,657	-	129,657	119,935	9,722	92.50%
Contracted Services	110,231	215	110,446	94,123	16,323	85.22%
Supplies & Materials	43,038	6,821	49,859	49,091	768	98.46%
Other Charges	911	-	911	911	-	100.00%
Building Codes						
Personal Services	897,285	(39,158)	858,127	858,039	88	99.99%
Employee Benefits	280,295	(11,242)	269,053	257,190	11,863	95.59%
Contracted Services	84,050	172	84,222	48,741	35,481	57.87%
Supplies & Materials	58,675	-	58,675	43,982	14,693	74.96%
Other Charges	97,802	-	97,802	97,802	-	100.00%
Codes Enforcement						
Personal Services	439,865	(116,313)	323,552	323,152	400	99.88%
Employee Benefits	139,144	(46,713)	92,431	86,966	5,465	94.09%
Contracted Services	106,090	1	106,091	101,626	4,465	95.79%
Supplies & Materials	50,550	10,263	60,813	60,813	-	100.00%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Soil Conservation						
Personal Services	97,970	1,172	99,142	99,142	-	100.00%
Employee Benefits	28,937	6,060	34,997	34,997	-	100.00%
Contracted Services	9,740	(2,804)	6,936	6,936	-	100.00%
Supplies & Materials	2,275	418	2,693	2,693	-	100.00%
Other Charges	681	-	681	681	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	200,000	35,000	235,000	230,788	4,212	98.21%
Subdivision Foreclosures						
Contracted Services	-	13,922	13,922	13,922	-	100.00%
Supplies & Materials	-	877,835	877,835	79,113	798,722	9.01%
Lease & Subscription Uses						
	-	888,743	888,743	888,743	-	100.00%
Total Engineering and Public Works	22,847,316	3,010,148	25,857,464	24,780,142	1,077,322	95.83%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,040,870)	(3,010,148)	(5,051,018)	(1,704,862)	3,346,156	33.75%
Other Financing Sources(Uses)						
Operating Transfers In - Other Funds	2,250,000	-	2,250,000	2,250,000	-	100.00%
Operating Transfers Out - Other Funds	(675,000)	(855,406)	(1,530,406)	(1,530,406)	-	100.00%
Lease & Subscription Sources	0	-	-	888,743	888,743	N/A
Net Change in Fund Balances	(465,870)	(3,865,554)	(4,331,424)	(96,525)	4,234,899	2.23%
Fund Balances, July 1, 2022	10,294,502	-	10,294,502	10,294,502	-	100.00%
Fund Balances, June 30, 2023	\$ 9,828,632	\$ (3,865,554)	\$ 5,963,078	\$ 10,197,977	\$ 4,234,899	171.02%

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

**Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 58,456,000	\$ -	\$ 58,456,000	\$ 60,820,590	\$ 2,364,590	104.05%
Investment Revenue	-	-	-	2,231,332	2,231,332	N/A
Other Local Revenues	1,666,314	-	1,666,314	1,336,572	(329,742)	80.21%
Payments from Component Units	15,686,683	2,500,000	18,186,683	18,186,683	-	100.00%
Total Revenues	75,808,997	2,500,000	78,308,997	82,575,177	4,266,180	105.45%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,300,000	-	1,300,000	1,231,746	68,254	94.75%
Principal	45,353,729	-	45,353,729	45,353,729	-	100.00%
Interest	29,146,271	-	29,146,271	24,974,774	4,171,497	85.69%
Debt Service	1,700,000	-	1,700,000	10,895,136	(9,195,136)	640.89%
<i>Total Debt Service</i>	77,500,000	-	77,500,000	82,455,385	(4,955,385)	106.39%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,691,003)	2,500,000	808,997	119,792	(689,205)	14.81%
Other Financing Sources (Uses)						
Operating Transfers Out - Other Funds	-	(2,500,000)	(2,500,000)	(2,500,000)	-	100.00%
<i>Total Other Financial Sources (Uses)</i>	-	(2,500,000)	(2,500,000)	(2,500,000)	-	100.00%
Net Change in Fund Balances	(1,691,003)	-	(1,691,003)	(2,380,208)	(689,205)	140.76%
Fund Balances, July 1, 2022	23,083,288	-	23,083,288	23,083,288	-	100.00%
Fund Balances, June 30, 2023	\$ 21,392,285	\$ -	\$ 21,392,285	\$ 20,703,080	\$ (689,205)	96.78%

CAPITAL PROJECTS FUNDS

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

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

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)
 Schedule of Construction Project Expenditures-
 Budget And Actual
 For the Year Ended June 30, 2023

Project	Expenditures and Transfers				Available
	Budget	Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Gibbs Pedestrian Bridge	\$ 224,242	\$ -	\$ 62,718	\$ 62,718	\$ 161,524
Marieta Church Roundabout	60,653	-	38,348	38,348	22,305
Church Mill Roundabout	15,244	-	15,244	15,244	-
Bridge Replacement	10,781,783	8,982,862	289,295	9,272,157	1,509,626
Everett/Watt LIC	1,000,000	-	900,000	900,000	100,000
Murphy Road Improvements	549,445	-	117,758	117,758	431,687
Solway/H. Valley Improvements	500,000	-	9,269	9,269	490,731
General Road Improvements	14,167,300	2,513,178	62,056	2,575,235	11,592,065
State Road Projects	12,650,027	10,013,339	1,519,712	11,533,051	1,116,976
Traffic Equip. Modernization	200,000	-	41,574	41,574	158,426
Rutledge Pike & Roberts Road Sign	250,000	56,157	-	56,157	193,843
Emory Rd & Bishop/Taggart	2,086,014	1,901,797	184,217	2,086,014	-
Gibbs Middle School - New Road/Drives	2,458,444	2,439,606	-	2,439,606	18,838
Hardin Valley Middle School - New Road/Drive	1,336,276	929,950	-	929,950	406,327
General Culvert Maintenance	1,119,884	831,531	194,636	1,026,168	93,716
West Beaver Creek Relocation	1,917,600	32,425	140,105	172,530	1,745,070
Schaad Road Phase II	48,601,582	26,180,511	9,480,798	35,661,309	12,940,273
Brickyard w/Beaver Creek	3,300,000	517,882	440,280	958,162	2,341,838
TDOT Partnerships	3,254,976	1,630,120	(223,725)	1,406,395	1,848,580
Cherahala Extension	4,000,000	1,758,829	346,000	2,104,829	1,895,171
Campbell Station Rd Realignment	500,000	30,800	-	30,800	469,200
Harrell/Carpenter Intersection	886,857	131,509	755,348	886,857	-
Coward Mill Project	3,875,619	693,590	1,277,654	1,971,244	1,904,375
Bluegrass Elem Sidewalk Improv	-	-	17,490	17,490	(17,490)
Wescott BLVD RR Crossing	500,000	-	51,595	51,595	448,405
Middlebrook Pike Sidewalk Improv	33,636	-	33,635	33,635	1
Hickory Creek Roundabout	1,087,301	336,153	751,148	1,087,301	-
Ledgerwood Intersection Improvement	1,017,200	242,712	322,277	564,989	452,211
Midway Road	800,000	-	-	-	800,000
Total Road Construction	117,174,083	59,222,954	16,827,431	76,050,385	41,123,698
<i>Building Renovations:</i>					
TVA East Tower	24,245,931	22,250,048	1,971,575	24,221,623	24,307
TVA - Summerplace	16,696,780	10,581,824	4,855,133	15,436,957	1,259,823
County Clerk East Office	300,000	211,416	-	211,416	88,584
Teague Buildings-Homelessness	175,000	-	160,254	160,254	14,746
Juvenile Court/ Detention	16,586,665	15,930,859	1,399	15,932,257	654,408
Knox Central	3,111,465	2,894,159	46,804	2,940,963	170,502
Fairview Technical Center	215,500	201,589	2,497	204,086	11,414
EPW -New Facility	4,000,000	-	391,430	391,430	3,608,570
AJ/Dwight Kessel Garage	2,368,158	2,368,158	(172,509)	2,195,649	172,509
City/County Improvement	21,146,039	19,687,954	1,426,000	21,113,954	32,085
Knox County Health Renovations	12,030,466	11,951,119	10,747	11,961,866	68,601
Old Courthouse Renovation	4,649,540	4,110,184	57,408	4,167,592	481,948
Jail Improvements	1,311,550	1,264,321	9,512	1,273,833	37,717
Total Building Renovations	106,837,094	91,451,631	8,760,250	100,211,881	6,625,214
<i>Building Construction:</i>					
Burlington Branch Library	176,700	74,319	67,408	141,727	34,973
Lawson McGhee Library	1,779,653	1,776,707	-	1,776,707	2,946
Carter Branch Library	40,000	31,225	-	31,225	8,775
Senior Centers	301,800	148,733	-	148,733	153,067
Total Building Construction:	2,298,153	2,030,985	67,408	2,098,392	199,761

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)
 Schedule of Construction Project Expenditures-
 Budget And Actual (Continued)
 For the Year Ended June 30, 2023

Expenditures	Expenditures and Transfers				
	Project Budget	Prior Years	Current	Total	Available
<i>Other:</i>					
Beaver Creek Blueway	\$ 450,000	\$ 400,172	\$ 49,828	\$ 450,000	\$ -
Park Concessions Renovations	200,000	-	10,113	10,113	189,887
Ball Field Maintenance	100,000	-	-	-	100,000
Replace/Repair Playground	100,000	-	-	-	100,000
Halls Greenway	15,063	11,075	3,988	15,063	-
Knox-Blount Greenway-Phase II	1,158,821	1,112,143	2,420	1,114,563	44,258
Northshore Connectivity Project	100,196	99,690	-	99,690	506
Park Facility Improvement	1,340,803	1,288,623	-	1,288,623	52,180
Playground Safety Upgrades	415,320	356,064	42,700	398,764	16,556
John Tarleton Fencing	82,500	71,651	-	71,651	10,849
Jim Luttrell	51,891	-	51,891	51,891	-
Mill Run Wetland	150,000	-	5,781	5,781	144,219
Plumb Creek Streambank	150,000	-	-	-	150,000
Permanent Stormwtr Comp Asst	250,000	-	-	-	250,000
Neighborhood Drainage	250,000	-	8,760	8,760	241,240
East TN Historical Renovations	542,300	-	521,248	521,248	21,053
Major Equipment - Three Ridges	212,500	165,076	38,960	204,036	8,464
Technology Upgrade - Libraries	1,250,000	673,103	159,200	832,303	417,697
Criminal Court Imaging System	400,000	339,576	-	339,576	60,424
PBA Project Management	6,528,799	6,470,029	-	6,470,029	58,770
Public Defender	356,000	101,986	21,165	123,150	232,850
Forensic Center Major Upgrade	20,000	15,300	-	15,300	4,700
Energy Management Project- Phase IIIC	7,000,000	-	-	-	7,000,000
Energy Management Phase 3 Library	-	-	1,365,228	1,365,228	(1,365,228)
Energy Management Phase 3 Park & Rec	-	-	39,538	39,538	(39,538)
Energy Management Phase 3 PBA Facility	-	-	474,682	474,682	(474,682)
Energy Management Phase 3 Sheriff Facility	-	-	1,619,404	1,619,404	(1,619,404)
Energy Management Phase 3 WBHOF	-	-	118,955	118,955	(118,955)
Major Equipment - Engineering & Public Works	4,224,603	3,581,527	302,352	3,883,878	340,724
Major Equipment - Information Technology	2,672,234	2,170,838	270,000	2,440,838	231,396
Major Equipment - Sheriff's Department	21,469,788	16,500,276	4,142,673	20,642,949	826,838
Major Equipment - Parks & Recreation	1,265,696	944,049	276,616	1,220,664	45,032
Major Equipment - Public Library	587,641	578,204	-	578,204	9,437
Major Equipment - Solid Waste	864,225	706,546	43,287	749,833	114,392
Major Equipment - Circuit Court	136,044	132,958	-	132,958	3,086
Major Equipment - Juvenile Court	151,000	129,084	-	129,084	21,916
Major Equipment - Medical Examiner	193,375	156,407	36,968	193,375	-
Major Equipment - County Clerk	25,000	22,447	-	22,447	2,553
Bluegrass Lake Flood Mitigation	474,190	-	-	-	474,190
Sanitary Retrofit For Conv Center	50,000	-	38,793	38,793	11,207
Stormwater Management	16,301,879	15,519,575	(92,331)	15,427,244	874,636
Cedar Bluff Flood Mitigation	1,995,430	-	1,374,181	1,374,181	621,249
Dutchtown Convenience Center	39,454	-	39,454	39,454	-
Tazewell Pike Convenience Center	1,343,493	375,154	737,423	1,112,576	230,917
Karns Convenience Center	3,988,170	3,989,992	(302,992)	3,687,000	301,170
Sidewalk Construction	1,319,509	384,103	466,670	850,773	468,736
Dutchtown Conv. Center Expansion	20,000	-	-	-	20,000
Video Court - Sheriff	1,599,215	1,314,669	300	1,314,969	284,246
Info Tech Equipment	1,244,305	1,222,896	-	1,222,896	21,409
Facility Improvements	1,161,541	1,023,684	77,862	1,101,546	59,994
Major Equipment - Election Comm.	222,359	-	-	-	222,359
Major Equipment - Juvenile Service Ctr.	334,730	70,912	-	70,912	263,818
Major Equipment - Health Dept.	186,866	139,952	38,588	178,540	8,326
Major Equipment - Animal Center	697,698	697,698	-	697,698	-
Public Access to Beaver Creek	50,000	12,466	-	12,466	37,534
Interagency Partnerships	1,330,696	590,953	340,487	931,440	399,256
Trustee Tax Software	252,722	137,060	-	137,060	115,661
Property Tax Software	2,727,000	2,493,875	174,007	2,667,882	59,118
Play Structure Upgrades	250,000	238,566	-	238,566	11,434
Major Equipment - Property Assess	193,000	153,068	34,684	187,752	5,248
Major Equipment - Attorney General	45,000	-	43,789	43,789	1,211
Major Equipment - Veh Serv Center	92,769	-	92,769	92,769	-
Major Equipment - Attourney General	131,750	28,343	5,615	33,958	97,793
General Project Management	600,000	-	-	-	600,000
IT Dept Upgrades	801,218	583,113	218,000	801,113	105
Norwood Parking Lot Resurface	104,000	103,826	-	103,826	174
Corryton Branch Roof	15,000	14,605	-	14,605	395
Carter School Sidewalk Improvements	1,500,000	105,865	103,489	209,354	1,290,646
Tipton Station Sidewalk Connection	200,000	-	29,068	29,068	170,932
Hardin Valley Sidewalk Connect	250,000	11,620	68,981	80,601	169,399
Carter Community Water Expansion	300,000	241,624	-	241,624	58,376
COV CTRS - Waste Container	653,242	250,000	403,242	653,242	-
Water/Sewer KUB MBW	-	-	2,196,164	2,196,164	(2,196,164)
Water/Sewer Bluegrass Pump Stat	8,166,000	-	21,333	21,333	8,144,667
Total Other	101,355,034	65,730,444	15,715,332	81,445,776	19,909,259
Total Capital Projects	\$ 327,664,364	\$ 218,436,014	\$ 41,370,421	\$ 259,806,435	\$ 67,857,930

DISCRETELY PRESENTED COMPONENT UNIT
KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 109,060,000	\$ -	\$ 109,060,000	\$ 113,152,627	4,092,627	103.75%
County Local Option Taxes	220,635,000	(3,268,000)	217,367,000	231,296,010	13,929,010	106.41%
Other Local Taxes	900,000	-	900,000	819,734	(80,266)	91.08%
Wheel Taxes	1,750,000	-	1,750,000	1,885,756	135,756	107.76%
<i>Total Local Taxes</i>	<i>332,345,000</i>	<i>(3,268,000)</i>	<i>329,077,000</i>	<i>347,154,127</i>	<i>18,077,127</i>	<i>105.49%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>43,524</i>	<i>7,524</i>	<i>120.90%</i>
<i>Charges for Current Services:</i>						
Education Charges	-	-	-	80,548	80,548	0.00%
Other Charges For Services	275,000	-	275,000	388,937	113,937	141.43%
<i>Total Charges/Current Services</i>	<i>275,000</i>	<i>-</i>	<i>275,000</i>	<i>469,485</i>	<i>194,485</i>	<i>170.72%</i>
<i>Other Local Revenues:</i>						
Recurring Items	500,000	-	500,000	599,382	99,382	119.88%
Nonrecurring Items	6,821,100	-	6,821,100	5,777,361	(1,043,739)	84.70%
<i>Total Other Local Revenues</i>	<i>7,321,100</i>	<i>-</i>	<i>7,321,100</i>	<i>6,376,743</i>	<i>(944,357)</i>	<i>87.10%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	247,983,000	3,268,000	251,251,000	252,094,962	843,962	100.34%
Other State Revenues	2,500,000	-	2,500,000	3,941,843	1,441,843	157.67%
<i>Total State of Tennessee</i>	<i>250,483,000</i>	<i>3,268,000</i>	<i>253,751,000</i>	<i>256,036,805</i>	<i>2,285,805</i>	<i>100.90%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	-	-	-	35,040	35,040	N/A
Direct Federal Revenue	600,000	-	600,000	690,010	90,010	115.00%
<i>Total Federal Government:</i>	<i>600,000</i>	<i>-</i>	<i>600,000</i>	<i>725,050</i>	<i>125,050</i>	<i>120.84%</i>
<i>Other Government and Citizen Group:</i>						
Donations	-	-	-	19,069	19,069	N/A
<i>Interest Earned</i>	<i>350,000</i>	<i>-</i>	<i>350,000</i>	<i>4,111,567</i>	<i>3,761,567</i>	<i>1174.73%</i>
Total Revenues	591,410,100	-	591,410,100	614,936,370	23,526,270	103.98%

Expenditures

Current:

Education:

Instruction:

Regular Instruction

Personal Services	193,563,228	(4,056,700)	189,506,528	194,292,426	(4,785,898)	102.53%
Employee Benefits	52,687,787	(12,426)	52,675,361	51,328,101	1,347,260	97.44%
Contracted Services	1,298,577	(12,000)	1,286,577	1,275,628	10,949	99.15%
Supplies and Materials	2,577,083	8,937,863	11,514,946	3,671,011	7,843,935	31.88%
Other Charges	73,000	-	73,000	63,742	9,258	87.32%
Debt Service	-	-	-	8,524	(8,524)	N/A
Capital Outlay	-	3,876,760	3,876,760	86,750	3,790,010	2.24%

Excellence Thru Literacy

Personal Services	15,000	-	15,000	13,050	1,950	87.00%
Employee Benefits	-	-	-	1,916	(1,916)	N/A
Supplies and Materials	200,000	-	200,000	35,284	164,716	17.64%

continued

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Reading						
Personal Services	2,264,433	3,654	2,268,087	2,137,383	130,704	94.24%
Employee Benefits	485,098	17	485,115	569,930	(84,815)	117.48%
Supplies and Materials	80,000	(11,654)	68,346	19,482	48,864	28.50%
Summer School						
Personal Services	183,976	-	183,976	400	183,576	0.22%
Employee Benefits	30,687	-	30,687	10,806	19,881	35.21%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
ELL Instruction						
Personal Services	7,906,752	-	7,906,752	7,180,543	726,209	90.82%
Employee Benefits	2,129,304	122	2,129,426	1,906,127	223,299	89.51%
Contracted Services	17,900	-	17,900	16,387	1,513	91.55%
Supplies and Materials	10,000	-	10,000	9,097	903	90.97%
Other Charges	10,000	-	10,000	9,511	489	95.11%
Alternative Schools						
Personal Services	1,937,500	-	1,937,500	1,444,452	493,048	74.55%
Employee Benefits	530,868	31	530,899	410,246	120,653	77.27%
Kelly Volunteer Academy						
Personal Services	601,020	-	601,020	653,906	(52,886)	108.80%
Employee Benefits	163,849	9	163,858	161,164	2,694	98.36%
Supplies and Materials	7,000	(7,000)	-	-	-	N/A
Special Education Program						
Personal Services	45,165,123	-	45,165,123	41,974,158	3,190,965	92.93%
Employee Benefits	13,030,847	845	13,031,692	11,098,434	1,933,258	85.16%
Contracted Services	89,000	-	89,000	79,235	9,765	89.03%
Supplies and Materials	512,500	-	512,500	450,243	62,257	87.85%
Career & Technical Education						
Personal Services	10,115,400	-	10,115,400	9,777,656	337,744	96.66%
Employee Benefits	2,708,011	150	2,708,161	2,689,014	19,147	99.29%
Contracted Services	18,748	(680)	18,068	19,869	(1,801)	109.97%
Supplies and Materials	462,240	1,174	463,414	350,856	112,558	75.71%
Other Charges	17,500	-	17,500	8,142	9,358	46.53%
Athletics						
Personal Services	1,818,000	-	1,818,000	1,849,281	(31,281)	101.72%
Employee Benefits	303,242	-	303,242	409,332	(106,090)	134.99%
Contracted Services	10,000	(5,000)	5,000	2,798	2,202	55.96%
Supplies and Materials	112,000	274,000	386,000	328,839	57,161	85.19%
Other Charges	3,200	-	3,200	3,011	189	94.09%
Total Instruction	341,211,373	8,989,165	350,200,538	334,346,734	15,853,804	95.47%
Support Services:						
Attendance						
Personal Services	2,883,384	-	2,883,384	2,677,387	205,997	92.86%
Employee Benefits	726,671	36	726,707	656,117	70,590	90.29%
Supplies and Materials	27,700	-	27,700	16,644	11,056	60.09%
Other Charges	7,500	-	7,500	6,174	1,326	82.32%
Health Services						
Personal Services	3,791,736	-	3,791,736	3,962,890	(171,154)	104.51%
Employee Benefits	1,115,490	71	1,115,561	1,114,416	1,145	99.90%
Contracted Services	36,350	(13,000)	23,350	19,656	3,694	84.18%
Supplies and Materials	198,500	15,000	213,500	210,354	3,146	98.53%
Other Charges	22,500	(2,000)	20,500	14,944	5,556	72.90%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Student Support						
Personal Services	1,718,663	(30,807)	1,687,856	2,008,750	(320,894)	119.01%
Employee Benefits	424,070	(6,618)	417,452	459,574	(42,122)	110.09%
Contracted Services	211,500	-	211,500	224,102	(12,602)	105.96%
Supplies and Materials	6,235	-	6,235	93	6,142	1.49%
Other Charges	5,000	-	5,000	-	5,000	0.00%
Transfer Department						
Personal Services	309,738	-	309,738	284,105	25,633	91.72%
Employee Benefits	69,121	4	69,125	65,439	3,686	94.67%
Contracted Services	10,300	355	10,655	3,938	6,717	36.96%
Supplies and Materials	6,700	(355)	6,345	3,523	2,822	55.52%
Other Charges	4,600	-	4,600	3,565	1,035	77.50%
Guidance						
Personal Services	9,737,193	(5,355,114)	4,382,079	2,962,638	1,419,441	67.61%
Employee Benefits	2,591,881	(1,424,098)	1,167,783	874,057	293,726	74.85%
Contracted Services	38,000	(38,000)	-	-	-	N/A
Supplies and Materials	77,350	(42,500)	34,850	26,797	8,053	76.89%
Other Charges	25,000	(15,000)	10,000	7,369	2,631	73.69%
Secondary School Counseling						
Personal Services	-	5,371,914	5,371,914	5,877,825	(505,911)	109.42%
Employee Benefits	-	1,430,099	1,430,099	1,454,203	(24,104)	101.69%
Contracted Services	-	38,000	38,000	22,500	15,500	59.21%
Supplies and Materials	-	32,898	32,898	19,267	13,631	58.57%
Other Charges	-	24,602	24,602	42,336	(17,734)	172.08%
Math						
Personal Services	307,992	4,132	312,124	303,217	8,907	97.15%
Employee Benefits	70,862	3	70,865	83,148	(12,283)	117.33%
Contracted Services	1,200	(258)	942	942	-	100.00%
Supplies and Materials	92,555	198,223	290,778	100,388	190,390	34.52%
Other Charges	11,500	403	11,903	11,921	(18)	100.15%
Choral Music						
Personal Services	121,706	6,110	127,816	130,600	(2,784)	102.18%
Employee Benefits	23,721	1	23,722	34,062	(10,340)	143.59%
Contracted Services	27,472	(6,591)	20,881	17,192	3,689	82.33%
Supplies and Materials	165,920	37,705	203,625	178,629	24,996	87.72%
Other Charges	7,635	276	7,911	11,152	(3,241)	140.97%
Physical Education						
Personal Services	132,573	-	132,573	132,615	(42)	100.03%
Employee Benefits	26,328	1	26,329	21,425	4,904	81.37%
Contracted Services	2,550	-	2,550	1,990	560	78.04%
Supplies and Materials	64,925	29,134	94,059	67,907	26,152	72.20%
Other Charges	5,500	-	5,500	3,494	2,006	63.53%
Science						
Personal Services	305,741	-	305,741	297,767	7,974	97.39%
Employee Benefits	66,950	3	66,953	84,926	(17,973)	126.84%
Contracted Services	4,135	150	4,285	709	3,576	16.55%
Supplies and Materials	172,865	(9,790)	163,075	158,358	4,717	97.11%
Other Charges	63,475	9,640	73,115	73,206	(91)	100.12%
Social Studies						
Personal Services	151,095	(23,019)	128,076	125,558	2,518	98.03%
Employee Benefits	31,608	(6,079)	25,529	25,688	(159)	100.62%
Contracted Services	700	64	764	764	-	100.00%
Supplies and Materials	69,000	(11,423)	57,577	57,253	324	99.44%
Other Charges	17,000	11,359	28,359	30,387	(2,028)	107.15%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instrumental Music						
Supplies and Materials	-	5,328	5,328	308	5,020	5.78%
Elementary School Reading Support						
Other Charges	14,000	-	14,000	13,471	529	96.22%
School Culture						
Personal Services	2,527,050	-	2,527,050	3,299,463	(772,413)	130.57%
Employee Benefits	651,166	40	651,206	822,766	(171,560)	126.34%
Contracted Services	7,000	-	7,000	-	7,000	0.00%
Supplies and Materials	47,000	-	47,000	3,361	43,639	7.15%
Excellance through Literacy Support						
Other Charges	10,000	2,500	12,500	6,607	5,893	52.86%
Regular Instruction						
Personal Services	5,258,618	-	5,258,618	6,123,892	(865,274)	116.45%
Employee Benefits	1,244,384	55	1,244,439	1,438,970	(194,531)	115.63%
Contracted Services	38,933	127,500	166,433	151,451	14,982	91.00%
Other Charges	22,850	-	22,850	4,380	18,470	19.17%
System-Wide Screening						
Contracted Services	-	-	-	30	(30)	N/A
Supplies and Materials	15,035	-	15,035	5,025	10,010	33.42%
Other Charges	700	-	700	-	700	0.00%
Section 504 Expense						
Personal Services	102,400	-	102,400	49,818	52,582	48.65%
Employee Benefits	37,700	4	37,704	11,867	25,837	31.47%
Contracted Services	79,193	8,789	87,982	67,525	20,457	76.75%
Supplies and Materials	5,054	-	5,054	-	5,054	0.00%
Alternative Schools						
Personal Services	119,600	-	119,600	144,942	(25,342)	121.19%
Employee Benefits	31,949	2	31,951	26,208	5,743	82.03%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
Libraries/Audio/Visual						
Personal Services	5,584,799	-	5,584,799	5,311,308	273,491	95.10%
Employee Benefits	1,472,925	80	1,473,005	1,393,264	79,741	94.59%
Contracted Services	37,960	-	37,960	37,884	76	99.80%
Supplies and Materials	559,055	16,202	575,257	566,298	8,959	98.44%
Other Charges	3,000	-	3,000	4,869	(1,869)	162.30%
Staff Development						
Personal Services	408,828	(408,828)	-	-	-	N/A
Employee Benefits	81,351	(81,351)	-	-	-	N/A
Contracted Services	56,338	(56,338)	-	-	-	N/A
Supplies and Materials	189,483	(189,483)	-	-	-	N/A
Other Charges	110,480	(110,480)	-	-	-	N/A
Art						
Personal Services	122,756	-	122,756	130,187	(7,431)	106.05%
Employee Benefits	25,091	1	25,092	33,838	(8,746)	134.86%
Contracted Services	17,990	7,915	25,905	15,325	10,580	59.16%
Supplies and Materials	229,441	7,500	236,941	226,713	10,228	95.68%
Other Charges	6,700	85	6,785	8,530	(1,745)	125.72%
Basic Elementary						
Personal Services	610,425	(610,425)	-	(1,815)	1,815	N/A
Employee Benefits	127,477	(127,477)	-	(250)	250	N/A
Contracted Services	850	(850)	-	-	-	N/A
Supplies and Materials	29,500	(29,500)	-	72	(72)	N/A
Other Charges	107,250	(89,375)	17,875	-	17,875	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Special Education Program						
Personal Services	6,928,500	(128,745)	6,799,755	5,392,123	1,407,632	79.30%
Employee Benefits	1,739,082	(30,606)	1,708,476	1,323,930	384,546	77.49%
Contracted Services	409,697	1,861	411,558	423,452	(11,894)	102.89%
Supplies and Materials	33,359	-	33,359	26,570	6,789	79.65%
Other Charges	68,000	(18,000)	50,000	42,699	7,301	85.40%
Basic Secondary						
Personal Services	646,931	(646,931)	-	-	-	N/A
Employee Benefits	189,093	(123,110)	65,983	-	65,983	0.00%
Contracted Services	108,000	(108,000)	-	96	(96)	N/A
Supplies and Materials	107,900	(107,900)	-	-	-	N/A
Other Charges	50,210	(50,210)	-	-	-	N/A
Region Three						
Personal Services	-	-	-	21,416	(21,416)	N/A
Employee Benefits	-	-	-	19,184	(19,184)	N/A
Region Four						
Personal Services	-	-	-	21,416	(21,416)	N/A
Employee Benefits	-	-	-	18,988	(18,988)	N/A
World Language						
Personal Services	82,180	12,200	94,380	95,264	(884)	100.94%
Employee Benefits	18,957	1	18,958	27,814	(8,856)	146.71%
Contracted Services	177,100	23,402	200,502	135,664	64,838	67.66%
Supplies and Materials	12,075	(3,200)	8,875	2,427	6,448	27.35%
Other Charges	7,000	-	7,000	5,670	1,330	81.00%
Language Arts						
Personal Services	137,767	(21,887)	115,880	113,845	2,035	98.24%
Employee Benefits	28,218	(6,079)	22,139	23,530	(1,391)	106.28%
Contracted Services	650	(230)	420	70	350	16.67%
Supplies and Materials	39,000	2,626	41,626	39,591	2,035	95.11%
Other Charges	27,000	(3,528)	23,472	14,884	8,588	63.41%
Gifted and Talented Support						
Personal Services	1,027,650	-	1,027,650	1,023,443	4,207	99.59%
Employee Benefits	252,833	12	252,845	280,411	(27,566)	110.90%
Contracted Services	500	-	500	270	230	54.00%
Supplies and Materials	20,000	(12,171)	7,829	6,289	1,540	80.33%
Other Charges	10,000	12,171	22,171	20,813	1,358	93.87%
Response Instruction						
Personal Services	186,200	-	186,200	169,411	16,789	90.98%
Employee Benefits	-	-	-	43,821	(43,821)	N/A
Contracted Services	284,000	(115,000)	169,000	164,700	4,300	97.46%
Supplies and Materials	210,456	202,217	412,673	343,604	69,069	83.26%
Other Charges	9,300	-	9,300	6,280	3,020	67.53%
Career & Technical Education						
Personal Services	816,876	(149,679)	667,197	636,691	30,506	95.43%
Employee Benefits	167,001	(32,020)	134,981	178,026	(43,045)	131.89%
Contracted Services	33,500	7,001	40,501	7,448	33,053	18.39%
Supplies and Materials	13,000	-	13,000	12,378	622	95.22%
Other Charges	-	-	-	885	(885)	N/A
Capital Outlay	60,000	3,774	63,774	25,188	38,586	39.50%
Magnet Schools Support						
Personal Services	360,300	-	360,300	-	360,300	0.00%
Employee Benefits	105,563	6	105,569	-	105,569	0.00%
Supplies and Materials	240,000	-	240,000	242,781	(2,781)	101.16%
Other Charges	3,425	-	3,425	3,050	375	89.05%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Academic Support						
Personal Services	-	266,064	266,064	318,294	(52,230)	119.63%
Employee Benefits	-	51,944	51,944	88,817	(36,873)	170.99%
Contracted Services	-	57,695	57,695	58,207	(512)	100.89%
Supplies and Materials	-	38,500	38,500	22,884	15,616	59.44%
Other Charges	-	26,675	26,675	13,512	13,163	50.65%
College & Career Readiness						
Personal Services	-	232,826	232,826	193,979	38,847	83.32%
Employee Benefits	-	51,935	51,935	42,654	9,281	82.13%
Contracted Services	-	922	922	400	522	43.38%
Supplies and Materials	-	95,300	95,300	98,067	(2,767)	102.90%
Other Charges	-	102,980	102,980	142,426	(39,446)	138.30%
Literacy & Learning						
Personal Services	-	171,669	171,669	160,921	10,748	93.74%
Employee Benefits	-	39,037	39,037	42,477	(3,440)	108.81%
Contracted Services	-	921	921	239	682	25.95%
Supplies and Materials	-	9,100	9,100	7,116	1,984	78.20%
Other Charges	-	10,000	10,000	5,717	4,283	57.17%
Region One						
Personal Services	-	275,934	275,934	273,032	2,902	98.95%
Employee Benefits	-	60,171	60,171	69,059	(8,888)	114.77%
Supplies and Materials	-	58,111	58,111	52,961	5,150	91.14%
Other Charges	-	29,719	29,719	27,970	1,749	94.11%
Region Two						
Personal Services	-	270,043	270,043	263,955	6,088	97.75%
Employee Benefits	-	59,188	59,188	68,371	(9,183)	115.51%
Supplies and Materials	-	55,383	55,383	53,101	2,282	95.88%
Other Charges	-	28,070	28,070	28,210	(140)	100.50%
Region Three						
Personal Services	-	266,573	266,573	243,056	23,517	91.18%
Employee Benefits	-	58,706	58,706	41,704	17,002	71.04%
Supplies and Materials	-	30,380	30,380	28,233	2,147	92.93%
Other Charges	-	13,944	13,944	9,487	4,457	68.04%
Region Four						
Personal Services	-	261,837	261,837	242,229	19,608	92.51%
Employee Benefits	-	57,916	57,916	48,567	9,349	83.86%
Supplies and Materials	-	41,531	41,531	44,475	(2,944)	107.09%
Other Charges	-	19,890	19,890	21,356	(1,466)	107.37%
Region Five						
Personal Services	-	246,327	246,327	262,349	(16,022)	106.50%
Employee Benefits	-	55,339	55,339	52,697	2,642	95.23%
Contracted Services	-	150	150	150	-	100.00%
Supplies and Materials	-	26,838	26,838	22,919	3,919	85.40%
Other Charges	-	12,212	12,212	12,798	(586)	104.80%
Instructional Technology						
Personal Services	899,106	(291,518)	607,588	558,421	49,167	91.91%
Employee Benefits	170,677	(50,354)	120,323	133,009	(12,686)	110.54%
Contracted Services	6,600	48,133	54,733	48,844	5,889	89.24%
Supplies and Materials	20,300	125	20,425	20,656	(231)	101.13%
Other Charges	8,000	1,000	9,000	5,037	3,963	55.97%
Technology						
Personal Services	4,369,294	-	4,369,294	4,336,765	32,529	99.26%
Employee Benefits	963,276	-	963,276	1,101,607	(138,331)	114.36%
Contracted Services	3,090,242	210,623	3,300,865	2,831,948	468,917	85.79%
Supplies and Materials	268,076	-	268,076	270,335	(2,259)	100.84%
Other Charges	80,354	-	80,354	94,593	(14,239)	117.72%
Capital Outlay	160,000	-	160,000	486,476	(326,476)	304.05%

KNOX COUNTY, TENNESSEE

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Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
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For the period ended June 30, 2023*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Humanities						
Contracted Services	250	-	250	-	250	0.00%
Supplies and Materials	2,500	-	2,500	1,553	947	62.12%
Other Charges	1,390	-	1,390	1,252	138	90.07%
Instructional Staff Support						
Personal Services	43,493	-	43,493	43,870	(377)	100.87%
Employee Benefits	11,820	1	11,821	19,957	(8,136)	168.83%
Supplies and Materials	21,500	5,109	26,609	20,099	6,510	75.53%
Board of Education						
Personal Services	332,425	-	332,425	341,655	(9,230)	102.78%
Employee Benefits	43,191	-	43,191	47,191	(4,000)	109.26%
Contracted Services	180,493	-	180,493	213,122	(32,629)	118.08%
Supplies and Materials	17,000	-	17,000	4,099	12,901	24.11%
Other Charges	35,000	-	35,000	22,231	12,769	63.52%
Districtwide Contracted Services						
Contracted Services	1,930,476	60,821	1,991,297	2,123,130	(131,833)	106.62%
Debt Service	-	-	-	43,283	(43,283)	N/A
Office of the Superintendent						
Personal Services	681,992	(301,200)	380,792	353,201	27,591	92.75%
Employee Benefits	137,961	(64,413)	73,548	67,389	6,159	91.63%
Contracted Services	17,000	-	17,000	14,936	2,064	87.86%
Supplies and Materials	7,000	(1,000)	6,000	6,438	(438)	107.30%
Other Charges	3,500	1,000	4,500	2,690	1,810	59.78%
District Wide Admin Support						
Contracted Services	51,400	3,508	54,908	36,512	18,396	66.50%
Supplies and Materials	10,607	-	10,607	-	10,607	0.00%
Capital Outlay	90,250	-	90,250	-	90,250	0.00%
Office of the Principal						
Personal Services	32,815,985	-	32,815,985	31,893,141	922,844	97.19%
Employee Benefits	8,227,222	435	8,227,657	8,347,220	(119,563)	101.45%
Supplies and Materials	6,000	(6,000)	-	1,988	(1,988)	N/A
Other Charges	4,000	-	4,000	-	4,000	0.00%
Office of the Principal - ALT						
Personal Services	359,700	-	359,700	294,689	65,011	81.93%
Employee Benefits	87,905	5	87,910	63,624	24,286	72.37%
Contracted Services	160	-	160	-	160	0.00%
Office of the Principal - Special Ed						
Personal Services	312,960	-	312,960	323,520	(10,560)	103.37%
Employee Benefits	78,072	4	78,076	78,572	(496)	100.64%
Office of the Principal - Kelley						
Personal Services	343,600	-	343,600	330,106	13,494	96.07%
Employee Benefits	86,266	5	86,271	93,813	(7,542)	108.74%
Fiscal Services						
Personal Services	2,502,896	(459,680)	2,043,216	2,140,038	(96,822)	104.74%
Employee Benefits	521,950	(97,482)	424,468	485,762	(61,294)	114.44%
Contracted Services	644,300	353,639	997,939	533,865	464,074	53.50%
Supplies and Materials	12,000	-	12,000	19,107	(7,107)	159.23%
Other Charges	7,400	-	7,400	12,182	(4,782)	164.62%
Human Resources						
Personal Services	4,073,164	213,970	4,287,134	4,338,977	(51,843)	101.21%
Employee Benefits	779,261	46,659	825,920	1,079,661	(253,741)	130.72%
Contracted Services	778,700	(55,600)	723,100	639,776	83,324	88.48%
Supplies and Materials	22,000	4,000	26,000	23,459	2,541	90.23%
Other Charges	30,000	(4,573)	25,427	27,230	(1,803)	107.09%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
HR Employee Benefits Div						
Personal Services	-	403,537	403,537	430,300	(26,763)	106.63%
Employee Benefits	-	77,996	77,996	92,334	(14,338)	118.38%
Contracted Services	-	47,000	47,000	1,724	45,276	3.67%
Supplies and Materials	-	11,000	11,000	3,240	7,760	29.45%
Other Charges	-	10,000	10,000	6,243	3,757	62.43%
Operation of Plant						
Personal Services	11,628,896	(500,000)	11,128,896	10,901,020	227,876	97.95%
Employee Benefits	3,900,089	340	3,900,429	2,656,291	1,244,138	68.10%
Contracted Services	1,273,400	551,712	1,825,112	2,164,355	(339,243)	118.59%
Supplies and Materials	14,016,517	-	14,016,517	16,190,959	(2,174,442)	115.51%
Other Charges	750,000	-	750,000	747,921	2,079	99.72%
Security						
Personal Services	5,391,686	-	5,391,686	5,428,925	(37,239)	100.69%
Employee Benefits	1,567,386	122	1,567,508	1,280,130	287,378	81.67%
Contracted Services	353,350	253,000	606,350	484,384	121,966	79.89%
Supplies and Materials	206,041	(53,000)	153,041	106,732	46,309	69.74%
Other Charges	10,000	-	10,000	3,331	6,669	33.31%
Capital Outlay	-	27,662	27,662	-	27,662	0.00%
General Maintenance of Plant						
Personal Services	9,103,515	-	9,103,515	8,284,283	819,232	91.00%
Employee Benefits	2,243,948	148	2,244,096	2,051,654	192,442	91.42%
Contracted Services	747,400	116,768	864,168	694,025	170,143	80.31%
Supplies and Materials	2,824,550	1,251,519	4,076,069	3,405,365	670,704	83.55%
Other Charges	3,000	-	3,000	1,275	1,725	42.50%
Capital Outlay	404,000	205,584	609,584	425,200	184,384	69.75%
Facilities						
Personal Services	314,188	-	314,188	351,976	(37,788)	112.03%
Employee Benefits	59,808	3	59,811	57,443	2,368	96.04%
Contracted Services	8,500	-	8,500	7,082	1,418	83.32%
Supplies and Materials	1,000	-	1,000	1,955	(955)	195.50%
Other Charges	1,500	-	1,500	810	690	54.00%
Student Transportation						
Personal Services	2,442,243	-	2,442,243	2,137,766	304,477	87.53%
Employee Benefits	458,540	18	458,558	472,799	(14,241)	103.11%
Contracted Services	22,144,087	1,984,000	24,128,087	23,591,870	536,217	97.78%
Supplies and Materials	193,000	77,846	270,846	259,356	11,490	95.76%
Other Charges	19,525	12,000	31,525	37,438	(5,913)	118.76%
Central and Other						
Personal Services	-	380,694	380,694	245,709	134,985	64.54%
Employee Benefits	-	62,134	62,134	56,534	5,600	90.99%
Contracted Services	-	136,600	136,600	59,523	77,077	43.57%
Supplies and Materials	-	6,500	6,500	3,358	3,142	51.66%
Other Charges	-	3,800	3,800	4,055	(255)	106.71%
Office of Chief Academic Officer						
Personal Services	191,121	(191,121)	-	(7,288)	7,288	N/A
Employee Benefits	42,167	(42,167)	-	(996)	996	N/A
Contracted Services	1,000	(1,000)	-	-	-	N/A
Supplies and Materials	6,500	(6,500)	-	-	-	N/A
Other Charges	19,000	(19,000)	-	-	-	N/A
Office of Asst. Super.						
Personal Services	-	193,573	193,573	195,583	(2,010)	101.04%
Employee Benefits	-	42,502	42,502	50,424	(7,922)	118.64%
Contracted Services	-	1,000	1,000	-	1,000	0.00%
Supplies and Materials	-	3,800	3,800	-	3,800	0.00%
Other Charges	-	4,000	4,000	-	4,000	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Office of Asst. Super. Operating						
Personal Services	-	201,774	201,774	201,567	207	99.90%
Employee Benefits	-	43,516	43,516	34,890	8,626	80.18%
Contracted Services	-	1,600	1,600	75	1,525	4.69%
Supplies and Materials	-	4,000	4,000	269	3,731	6.73%
Other Charges	-	503,800	503,800	693,508	(189,708)	137.66%
Office of Asst. Super. Strat						
Personal Services	-	174,145	174,145	174,608	(463)	100.27%
Employee Benefits	-	36,895	36,895	29,489	7,406	79.93%
Contracted Services	-	1,000	1,000	-	1,000	0.00%
Supplies and Materials	-	4,000	4,000	183	3,817	4.58%
Other Charges	-	3,800	3,800	7,904	(4,104)	208.00%
Office of Asst. Super. Stusucc						
Personal Services	-	162,518	162,518	163,364	(846)	100.52%
Employee Benefits	-	35,360	35,360	34,164	1,196	96.62%
Contracted Services	-	1,000	1,000	-	1,000	0.00%
Supplies and Materials	-	4,000	4,000	2,058	1,942	51.45%
Other Charges	-	3,800	3,800	917	2,883	24.13%
Publications						
Personal Services	127,124	-	127,124	122,516	4,608	96.38%
Employee Benefits	29,009	2	29,011	34,854	(5,843)	120.14%
Contracted Services	63,000	-	63,000	120,767	(57,767)	191.69%
Supplies and Materials	75,000	27,000	102,000	134,245	(32,245)	131.61%
Public Affairs						
Personal Services	892,196	(175,257)	716,939	762,318	(45,379)	106.33%
Employee Benefits	179,298	(35,443)	143,855	185,739	(41,884)	129.12%
Contracted Services	234,500	10,244	244,744	234,512	10,232	95.82%
Supplies and Materials	26,000	(1,916)	24,084	22,026	2,058	91.45%
Other Charges	7,000	(6,744)	256	250	6	97.66%
Office of Accountability						
Personal Services	625,240	-	625,240	655,598	(30,358)	104.86%
Employee Benefits	134,612	5	134,617	143,028	(8,411)	106.25%
Contracted Services	354,100	(600)	353,500	308,217	45,283	87.19%
Supplies and Materials	6,000	600	6,600	6,962	(362)	105.48%
Other Charges	10,000	-	10,000	2,401	7,599	24.01%
Warehouse and School Mail						
Personal Services	373,189	-	373,189	376,766	(3,577)	100.96%
Employee Benefits	103,931	7	103,938	105,292	(1,354)	101.30%
Contracted Services	101,590	1,891	103,481	63,377	40,104	61.25%
Supplies and Materials	17,250	-	17,250	20,806	(3,556)	120.61%
Office of the Chief Operating Officer						
Personal Services	199,374	(199,374)	-	-	-	N/A
Employee Benefits	38,600	(38,600)	-	-	-	N/A
Contracted Services	600	(600)	-	-	-	N/A
Supplies and Materials	500	(500)	-	-	-	N/A
Other Charges	500,000	(500,000)	-	-	-	N/A
Dispartities in Education Outcomes						
Personal Services	1,286,936	15,300	1,302,236	1,184,402	117,834	90.95%
Employee Benefits	382,187	31	382,218	341,627	40,591	89.38%
Contracted Services	30,000	(15,000)	15,000	1,032	13,968	6.88%
Supplies and Materials	10,500	-	10,500	2,289	8,211	21.80%
Other Charges	14,250	(300)	13,950	7,271	6,679	52.12%
Project Graduation						
Contracted Services	699,777	-	699,777	700,000	(223)	100.03%
Regular Capital Outlay						
Capital Outlay	-	135,772	135,772	-	135,772	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Emerald Charter						
Contracted Services	3,000	-	3,000	8,622	(5,622)	287.40%
Other Charges	4,225,000	110,000	4,335,000	4,430,477	(95,477)	102.20%
Other Charges						
Personal Services	2,116,103	-	2,116,103	1,229,966	886,137	58.12%
Employee Benefits	3,919,260	(131,494)	3,787,766	3,708,219	79,547	97.90%
Contracted Services	100,000	-	100,000	535,391	(435,391)	535.39%
Other Charges	6,546,456	725,000	7,271,456	6,698,074	573,382	92.11%
Payments to Primary Governments	18,648,870	(460,000)	18,188,870	18,186,683	2,187	99.99%
Debt Service						
Debt Service	-	460,000	460,000	296,485	163,515	64.45%
Lease & Subscription Uses						
	-	1,351,229	1,351,229	784,713	566,516	58.07%
<i>Total Support Services</i>	<u>248,360,127</u>	<u>7,610,978</u>	<u>255,971,105</u>	<u>248,464,817</u>	<u>7,506,288</u>	<u>97.07%</u>
Total Expenditures	<u>589,571,500</u>	<u>16,600,143</u>	<u>606,171,643</u>	<u>582,811,551</u>	<u>23,360,092</u>	<u>96.15%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,838,600	(16,600,143)	(14,761,543)	32,124,819	46,886,362	-217.63%
Other Financing Sources (Uses)						
Transfers From Other Funds	-	-	-	393	393	N/A
Transfers To Other Funds	(1,928,500)	(10,008,632)	(11,937,132)	(11,447,421)	489,711	95.90%
Lease & Subscription Sources	-	551,229	551,229	784,713	233,484	142.36%
Total Other Financing Sources (Uses)	<u>(1,928,500)</u>	<u>(9,457,403)</u>	<u>(11,385,903)</u>	<u>(10,662,315)</u>	<u>723,588</u>	<u>93.64%</u>
Net Change in Fund Balances	(89,900)	(26,057,546)	(26,147,446)	21,462,504	47,609,950	-82.08%
Fund Balances, July 1, 2022	92,370,165	-	92,370,165	92,370,165	-	100.00%
Fund Balances, June 30, 2023	<u>\$ 92,280,265</u>	<u>\$ (26,057,546)</u>	<u>\$ 66,222,719</u>	<u>113,832,669</u>	<u>47,609,950</u>	<u>171.89%</u>

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
Central Cafeteria Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2023**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services	\$ 5,625,000	\$ -	\$ 5,625,000	\$ 6,745,849	\$ 1,120,849	119.93%
Other Local Revenues	499,000	-	499,000	578,513	79,513	115.93%
Investment Revenue	1,000	-	1,000	229,377	228,377	22937.70%
State of Tennessee	250,000	-	250,000	253,107	3,107	101.24%
Federal Government	21,480,000	1,050,000	22,530,000	25,039,422	2,509,422	111.14%
Total Revenues	27,855,000	1,050,000	28,905,000	32,846,268	3,941,268	113.64%
Expenditures						
<i>Current:</i>						
<i>Food Services:</i>						
Personal Services	10,890,000	(1,807,000)	9,083,000	9,082,550	450	100.00%
Employee Benefits	3,270,000	(685,000)	2,585,000	2,582,481	2,519	99.90%
Contractual Services	1,360,000	276,843	1,636,843	1,614,084	22,759	98.61%
Supplies & Materials	10,660,000	3,824,011	14,484,011	14,493,267	(9,256)	100.06%
Other Charges	1,525,000	959,915	2,484,915	2,506,618	(21,703)	100.87%
Capital Outlay	150,000	211,406	361,406	361,342	64	99.98%
Total Food Service	27,855,000	2,780,175	30,635,175	30,640,342	(5,167)	100.02%
Excess (Deficiency) of Revenues	-	(1,730,175)	(1,730,175)	2,205,926	3,936,101	-127.50%
Other Financing Uses						
Transfer from Other Funds	-	-	-	15,000	15,000	
Subscription Financing	976,915		976,915	976,915	-	100.00%
Net Change in Fund Balances	976,915	(1,730,175)	(753,260)	3,197,841	3,951,101	-424.53%
Fund Balances, July 1, 2022	19,453,437	-	19,453,437	19,453,437	-	100.00%
Fund Balances, June 30, 2023	\$ 20,430,352	\$ (1,730,175)	\$ 18,700,177	\$ 22,651,278	\$ 3,951,101	121.13%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
School Construction Capital Projects Fund
Schedule of Construction Project Expenditures -
Budget and Actual
For the period ended June 30, 2023*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 15,811,779	\$ 12,153,005	\$ 2,123,143	\$ 14,276,148	\$ 1,535,631
Foundation Stabilization	750,000	359,460	286,289	645,749	104,251
Security Upgrades	17,975,000	13,371,991	2,145,961	15,517,952	2,457,048
Tech Upgrades Systemwide	2,346,876	1,602,509	-	1,602,509	744,367
School Accessibility	500,000	161,272	187,844	349,116	150,884
HVAC Upgrades	15,433,137	10,646,466	2,171,587	12,818,053	2,615,084
Roofing Upgrades	14,569,655	7,382,458	2,503,105	9,885,563	4,684,092
Land Acquisition	6,325,561	3,133,695	86,403	3,220,098	3,105,463
BEP Growth Mod Class Relocation	5,112,391	4,077,873	477,948	4,555,821	556,569
Drive Parking Upgrades	3,150,000	2,649,940	476,536	3,126,476	23,524
Env. Testing & Rem.	1,250,000	771,776	21,736	793,512	456,488
Inskip Elementary Addition	6,380,730	6,380,730	-	6,380,730	-
Analysis/Design Tipton St. Road	1,557,790	1,557,790	-	1,557,790	-
Cafeteria Upgrades - Powell High School	3,177,260	3,160,579	15,293	3,175,872	1,388
Adrian Burnett Elementary	23,247,532	17,521,328	3,609,794	21,131,122	2,116,410
Lonsdale Construction	23,800,000	18,840,136	2,836,757	21,676,893	2,123,107
Richard Yoakley Renovations	-	-	199,525	199,525	(199,525)
Playground Improvements	50,000	-	-	-	50,000
Gibbs Softball Outfield Wall	10,000	-	9,844	9,844	156
Halls High Renovation	2,743,052	649,079	1,860,805	2,509,884	233,168
Gibbs High Stadium Upgrade	3,600,000	2,205,140	1,282,821	3,487,961	112,039
Bearden Middle Seating	127,371	-	-	-	127,371
Farragut Elementary	3,088,200	47,897	-	47,897	3,040,303
Title IX Solutions	8,000,000	2,699,978	4,496,076	7,196,054	803,946
Fire Alarm System Upgrades	3,000,000	1,666,912	622,699	2,289,611	710,389
Northwest Elementary	33,513,274	8,424,478	17,028,648	25,453,126	8,060,148
Sterchi 250 Student Addition	3,000,000	-	687,113	687,113	2,312,887
Brickey-McCloud Additions	251,726	237,601	14,126	251,726	-
Harden Valley ACAD Classroom Addition	10,972,000	-	614,033	614,033	10,357,967
Trane III (see note)	-	23,643,192	2,480,408	26,123,600	(26,123,600)
<i>Total Capital Projects:</i>	<u>\$ 209,743,335</u>	<u>\$ 143,345,285</u>	<u>\$ 46,238,493</u>	<u>\$ 189,583,777</u>	<u>\$ 20,159,558</u>

Note: The Trane III project consists of LED lighting upgrades being made for the purpose of generating energy savings, which have been guaranteed by the contractor. The project, which is self-funded from existing resources, has been approved by the Board and County Commission. Subsequent to the end of the year, resources were realized that eliminated deficit.