

# Budget Report to Citizenry



## Knox County, Tennessee

For the Period Ended  
February 28, 2019

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the period ended February 28, 2019*

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## OFFICE OF COUNTY MAYOR GLENN JACOBS

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

March 22, 2019

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

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

This report is an interim report – issued for the eight months ended February 28, 2019. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For the period ended February 28, 2019 and 2018**

	2018-2019			2017-2018			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 184,581,342	\$ 140,494,708	76.12%	\$ 179,636,860	\$ 136,068,696	75.75%	\$ 4,426,012
Governmental Library Fund	112,292	37,741	33.61%	107,892	36,786	34.10%	955
Public Library Fund	13,798,900	7,733,037	56.04%	13,403,900	7,499,830	55.95%	233,207
Solid Waste Fund	4,230,000	1,973,138	46.65%	4,054,563	1,833,303	45.22%	139,835
Hotel/Motel Fund	8,000,000	4,494,035	56.18%	8,000,000	4,184,398	52.30%	309,637
Engineering and Public Works Fund	16,558,946	8,864,857	53.54%	15,382,946	8,781,825	57.09%	83,032
Debt Service Fund	70,270,986	54,210,707	77.15%	70,570,882	53,052,433	75.18%	1,158,274
General Purpose School Fund	484,530,000	342,918,301	70.77%	471,685,000	329,299,237	69.81%	13,619,064
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 782,082,466</b>	<b>\$ 560,726,524</b>	<b>71.70%</b>	<b>\$ 762,842,043</b>	<b>\$ 540,756,508</b>	<b>70.89%</b>	<b>\$ 19,970,016</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 186,749,095	\$ 125,700,143	67.31%	\$ 184,705,003	\$ 120,192,928	65.07%	\$ 5,507,215
Governmental Library Fund	112,292	70,189	62.51%	107,892	62,520	57.95%	7,669
Public Library Fund	13,958,900	9,096,985	65.17%	13,754,539	8,868,256	64.48%	228,729
Solid Waste Fund	4,398,518	2,949,811	67.06%	4,201,772	2,963,515	70.53%	(13,704)
Hotel/Motel Fund	8,000,000	4,390,303	54.88%	8,650,000	4,577,874	52.92%	(187,571)
Engineering and Public Works Fund	16,708,652	9,364,440	56.05%	16,340,577	8,484,357	51.92%	880,083
Debt Service Fund	76,503,000	17,976,785	23.50%	75,500,000	18,307,735	24.25%	(330,950)
General Purpose School Fund	484,530,000	296,447,578	61.18%	472,485,268	266,191,899	56.34%	30,255,679
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 790,960,457</b>	<b>\$ 465,996,234</b>	<b>58.92%</b>	<b>\$ 775,745,051</b>	<b>\$ 429,649,084</b>	<b>55.39%</b>	<b>\$ 36,347,150</b>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for eight months ended February 28, 2019. This report gives a "snapshot" in time and does not include all the accruals required at year-end.

### Financial Highlights

#### Property Tax

Property tax collections of \$260,962,613 equal 95.86% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$101,491,600 equal 62.10% of the budgeted total.

#### General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first eight months of the fiscal year 2019 were \$136,495,370 this was an increase of \$5,716,575 over the first eight months of the fiscal year 2018. This variance is mainly due to a timing difference in collections. Our revenue and expenses are not necessarily level throughout the year. For instance, Property taxes are due in February which is by far the most significant collection month. The expenses for the same period were \$123,439,056, an increase of \$5,498,271 over the fiscal year 2018. Some expenditure, like Workers' Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units and PBA Building Operations were expensed earlier this fiscal year. We have collected 78.96% of our adopted budget and spent 65.66%. These results are consistent with our expectations for this time within the fiscal year.

#### Special Revenue Funds

**Governmental Library Fund** – This fund accounts for the operation of the law library which is available to the public but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first eight months of the fiscal year 2019 are \$37,741 an increase of \$955 over the fiscal year 2018. The expenses for the same period are \$70,189 an increase of \$7,669 from the fiscal year 2018.

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

Revenue collections for the first eight months of the fiscal year 2019 are \$7,108,037 versus expenses for the same period of \$9,096,985.



**Solid Waste Fund** – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from the sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first eight months of the fiscal year 2019 are \$1,973,138 versus expenses of \$2,949,811. The expenses represent 67.06% of the annual budget.

**Hotel-Motel Tax Fund** – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first eight months of the fiscal year 2019 are \$4,494,035 versus expenses of \$4,390,303. Through this fund, Knox County supports the Knoxville Convention Center, Women's Basketball Hall of Fame and Tourism and Sports Development Corporation.

**Engineering and Public Works Fund** – This fund accounts for the County's share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first eight months of the fiscal year 2019 are \$7,814,857 an increase of \$333,032 over the first eight months of the fiscal year 2018. The expenses for the same period were \$9,364,440 for the fiscal year 2019 an increase of \$898,649 from the fiscal year 2018. These amounts are consistent with our expectations for this time of the year.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on the general long-term debt for the County and the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first eight months of the fiscal year 2019 are \$54,210,707 versus expenses for the same period of \$17,976,785. The expenses are only 23.50% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our most significant month of collections will be in February, but our principal and interest payments are paid according to our debt schedule.

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

**General Purpose School Fund** – This fund is used to account for general operations of the Board. Significant funding is provided through local tax levies and state education funds. Revenue collections for the first eight months of the fiscal year 2019 are \$342,918,301 versus expenses of \$295,434,078. The Basic Education Funding from the State is paid monthly, and we have only received one month. These results are consistent with our expectations for this time of the year.

## **GENERAL FUND**

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

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 124,332,000	\$ -	\$ 124,332,000	\$ 110,041,166	\$ (14,290,834)	88.51%
County Local Option Taxes	17,746,000	25,358	17,771,358	7,382,514	(10,388,844)	41.54%
Wheel Taxes	550,000	-	550,000	325,627	(224,373)	59.20%
<b>Total Local Taxes</b>	<b>142,628,000</b>	<b>25,358</b>	<b>142,653,358</b>	<b>117,749,307</b>	<b>(24,904,051)</b>	<b>82.54%</b>
<i>Licenses and Permits:</i>						
Licenses	3,240,000	-	3,240,000	2,880,547	(359,453)	88.91%
Permits	1,707,260	-	1,707,260	1,172,409	(534,851)	68.67%
<b>Total Licenses and Permits</b>	<b>4,947,260</b>	<b>-</b>	<b>4,947,260</b>	<b>4,052,956</b>	<b>(894,304)</b>	<b>81.92%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	10,000	-	10,000	190	(9,810)	1.90%
Circuit Court	150	-	150	52	(98)	34.67%
Criminal Court	665,250	-	665,250	351,066	(314,184)	52.77%
Juvenile Court	1,115,350	-	1,115,350	516,186	(599,164)	46.28%
Other Fines, Forfeitures & Penalties	158,500	33,772	192,272	279,067	86,795	145.14%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,949,250</b>	<b>33,772</b>	<b>1,983,022</b>	<b>1,146,561</b>	<b>(836,461)</b>	<b>57.82%</b>
<i>Charges for Current Services:</i>	7,540,141	7,050	7,547,191	4,771,880	(2,775,311)	63.23%
<i>Other Local Revenues:</i>	4,730,829	4,711	4,735,540	4,226,812	(508,728)	89.26%
<i>State of Tennessee:</i>						
Prisoner Board	2,067,856	-	2,067,856	627,861	(1,439,995)	30.36%
Other State Revenues	7,559,554	50,052	7,609,606	3,152,997	(4,456,609)	41.43%
<b>Total State of Tennessee</b>	<b>9,627,410</b>	<b>50,052</b>	<b>9,677,462</b>	<b>3,780,858</b>	<b>(5,896,604)</b>	<b>39.07%</b>
<b>Total Federal Government</b>	<b>1,009,288</b>	<b>-</b>	<b>1,009,288</b>	<b>678,643</b>	<b>(330,645)</b>	<b>67.24%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	147,500	-	147,500	44,708	(102,792)	30.31%
Citizen Groups	-	300	300	43,645	43,345	14548.33%
CAC Debt Payment	166,664	-	166,664	-	(166,664)	0.00%
<b>Total Other Governments and Citizen Groups</b>	<b>314,164</b>	<b>300</b>	<b>314,464</b>	<b>88,353</b>	<b>(226,111)</b>	<b>28.10%</b>
<b>Total Revenues</b>	<b>172,746,342</b>	<b>121,243</b>	<b>172,867,585</b>	<b>136,495,370</b>	<b>(36,372,215)</b>	<b>78.96%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	329,814	-	329,814	207,831	121,983	63.01%
Employee Benefits	175,817	-	175,817	98,317	77,500	55.92%
Contracted Services	47,225	-	47,225	36,228	10,997	76.71%
Supplies and Materials	6,500	-	6,500	3,082	3,418	47.42%
Other Charges	23,363	-	23,363	23,363	-	100.00%



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	20,900	34,100	38.00%
<b>Internal Audit</b>						
Personal Services	401,033	-	401,033	209,448	191,585	52.23%
Employee Benefits	112,730	-	112,730	49,161	63,569	43.61%
Contracted Services	26,050	-	26,050	17,334	8,716	66.54%
Supplies and Materials	10,500	-	10,500	5,004	5,496	47.66%
Other Charges	681	-	681	681	-	100.00%
<b>Audit Committee</b>						
Personal Services	5,875	-	5,875	-	5,875	0.00%
Employee Benefits	449	-	449	-	449	0.00%
<b>Ethics Committee</b>						
Contracted Services	250	-	250	69	181	27.60%
Supplies and Materials	50	-	50	8	42	16.00%
<b>Codes Commission</b>						
Contracted Services	5,000	-	5,000	1	4,999	0.02%
<b>County Clerk</b>						
Contracted Services	501,965	17,000	518,965	300,096	218,869	57.83%
Supplies and Materials	124,259	-	124,259	60,130	64,129	48.39%
Other Charges	960	-	960	960	-	100.00%
<b>Election Commission</b>						
Personal Services	1,226,407	-	1,226,407	1,134,280	92,127	92.49%
Employee Benefits	210,964	-	210,964	167,594	43,370	79.44%
Contracted Services	435,300	7,575	442,875	372,710	70,165	84.16%
Supplies and Materials	33,250	181	33,431	25,673	7,758	76.79%
Other Charges	2,722	-	2,722	3,701	(979)	135.97%
<b>Law Department</b>						
Personal Services	1,623,785	-	1,623,785	1,030,544	593,241	63.47%
Employee Benefits	400,212	-	400,212	254,118	146,094	63.50%
Contracted Services	110,555	-	110,555	46,912	63,643	42.43%
Supplies and Materials	33,000	15,250	48,250	16,536	31,714	34.27%
Other Charges	681	-	681	681	-	100.00%
Capital Outlay	-	10,000	10,000	-	10,000	N/A
<b>Delinquent Tax Attorney</b>						
Capital Outlay	-	-	-	-	-	0.00%
<b>County Mayor</b>						
Personal Services	670,816	-	670,816	484,002	186,814	72.15%
Employee Benefits	155,668	-	155,668	110,983	44,685	71.29%
Contracted Services	47,950	-	47,950	40,126	7,824	83.68%
Supplies and Materials	8,000	192	8,192	7,122	1,070	86.94%
Other Charges	3,817	145	3,962	1,217	2,745	30.72%
<b>County Lobbying</b>						
Personal Services	-	-	-	-	-	N/A
Contracted Services	-	-	-	8,168	(8,168)	N/A
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	65,461	-	65,461	42,257	23,204	64.55%
Employee Benefits	19,993	-	19,993	12,917	7,076	64.61%
Contracted Services	13,700	-	13,700	7,739	5,961	56.49%
Supplies and Materials	1,500	-	1,500	-	1,500	0.00%
Other Charges	681	-	681	681	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	25,358	25,358	29,470	(4,112)	116.22%
<b>Human Resources Department</b>						
Personal Services	584,477	-	584,477	432,761	151,716	74.04%
Employee Benefits	177,851	-	177,851	123,463	54,388	69.42%
Contracted Services	49,270	-	49,270	59,381	(10,111)	120.52%
Supplies and Materials	4,000	-	4,000	3,300	700	82.50%
Other Charges	3,427	-	3,427	3,427	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Mailroom-Operating</b>						
Contracted Services	-	-	-	374	(374)	N/A
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	224,995	-	224,995	94,196	130,799	41.87%
Employee Benefits	68,847	-	68,847	23,588	45,259	34.26%
Contracted Services	12,000	125	12,125	6,898	5,227	56.89%
Supplies and Materials	2,150	-	2,150	827	1,323	38.47%
Other Charges	10,425	-	10,425	10,425	-	100.00%
<b>Finance Department</b>						
Personal Services	1,680,323	-	1,680,323	1,112,830	567,493	66.23%
Employee Benefits	480,040	-	480,040	319,955	160,085	66.65%
Contracted Services	95,350	-	95,350	62,831	32,519	65.90%
Supplies and Materials	38,250	-	38,250	25,542	12,708	66.78%
Other Charges	1,181	-	1,181	691	490	58.51%
Capital Outlay	-	-	-	5,009	(5,009)	N/A
<b>Purchasing Department</b>						
Personal Services	662,267	-	662,267	345,285	316,982	52.14%
Employee Benefits	206,478	-	206,478	117,346	89,132	56.83%
Contracted Services	46,550	-	46,550	22,022	24,528	47.31%
Supplies and Materials	11,650	-	11,650	3,912	7,738	33.58%
Other Charges	5,352	-	5,352	5,352	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	363,679	-	363,679	229,313	134,366	63.05%
Employee Benefits	112,199	-	112,199	70,963	41,236	63.25%
Contracted Services	58,000	3,610	61,610	29,415	32,195	47.74%
Supplies and Materials	5,500	-	5,500	3,126	2,374	56.84%
Other Charges	261	-	261	261	-	100.00%
<b>Property Management</b>						
Personal Services	144,558	-	144,558	91,921	52,637	63.59%
Employee Benefits	48,522	-	48,522	30,621	17,901	63.11%
Contracted Services	11,050	-	11,050	1,349	9,701	12.21%
Supplies and Materials	6,750	-	6,750	627	6,123	9.29%
Other Charges	681	-	681	681	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	3,000	-	3,000	3,825	(825)	127.50%
Supplies and Materials	750	-	750	-	750	0.00%
<b>County Buildings Maintenance</b>						
Personal Services	445,409	-	445,409	284,528	160,881	63.88%
Employee Benefits	137,432	-	137,432	82,714	54,718	60.19%
Contracted Services	14,900	-	14,900	10,523	4,377	70.62%
Supplies and Materials	39,150	-	39,150	19,429	19,721	49.63%
Other Charges	58,956	-	58,956	58,956	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	116,456	-	116,456	73,745	42,711	63.32%
Employee Benefits	38,705	-	38,705	24,440	14,265	63.14%
<b>Planning</b>						
Contracted Services	764,260	-	764,260	573,195	191,065	75.00%
<b>Geographic Information Systems</b>						
Other Charges	410,089	-	410,089	406,643	3,446	99.16%
<b>Codes Administration</b>						
Personal Services	1,077,248	-	1,077,248	667,855	409,393	62.00%
Employee Benefits	348,209	-	348,209	209,582	138,627	60.19%
Contracted Services	65,963	-	65,963	46,665	19,298	70.74%
Supplies and Materials	51,500	-	51,500	26,707	24,793	51.86%
Other Charges	97,802	-	97,802	97,802	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Information Technology</b>						
Personal Services	3,500,530	-	3,500,530	2,147,434	1,353,096	61.35%
Employee Benefits	980,148	-	980,148	588,475	391,673	60.04%
Contracted Services	1,667,450	477,643	2,145,093	1,694,397	450,696	78.99%
Supplies and Materials	35,300	-	35,300	11,959	23,341	33.88%
Other Charges	6,546	-	6,546	6,209	337	94.85%
Capital Outlay	-	234,223	234,223	216,525	17,698	92.44%
<b>Records Management</b>						
Personal Services	278,151	-	278,151	176,891	101,260	63.60%
Employee Benefits	123,958	-	123,958	78,574	45,384	63.39%
Contracted Services	14,500	-	14,500	5,214	9,286	35.96%
Supplies and Materials	5,600	-	5,600	1,690	3,910	30.18%
Other Charges	3,427	-	3,427	3,427	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	197,816	-	197,816	125,866	71,950	63.63%
Employee Benefits	48,625	-	48,625	38,282	10,343	78.73%
Contracted Services	17,700	138	17,838	8,239	9,599	46.19%
Supplies and Materials	7,000	-	7,000	4,651	2,349	66.44%
<b>Property Assessor</b>						
Personal Services	2,209,706	-	2,209,706	1,367,871	841,835	61.90%
Employee Benefits	760,383	-	760,383	456,810	303,573	60.08%
Contracted Services	720,400	328	720,728	498,406	222,322	69.15%
Supplies and Materials	51,500	-	51,500	27,635	23,865	53.66%
Other Charges	4,840	-	4,840	4,840	-	100.00%
<b>Equalization Board</b>						
Personal Services	26,155	-	26,155	6,955	19,200	26.59%
Employee Benefits	2,003	-	2,003	532	1,471	26.56%
Contracted Services	2,500	-	2,500	465	2,035	18.60%
<b>Register of Deeds</b>						
Contracted Services	59,300	4	59,304	34,531	24,773	58.23%
Supplies and Materials	10,250	-	10,250	7,885	2,365	76.93%
Other Charges	3,735	-	3,735	3,843	(108)	102.89%
<b>Register of Deeds-Data Processing Fees</b>						
Contracted Services	64,633	-	64,633	47,036	17,597	72.77%
Supplies and Materials	105,367	-	105,367	4,522	100,845	4.29%
<b>County Trustee's Office</b>						
Contracted Services	761,600	29	761,629	278,000	483,629	36.50%
Supplies and Materials	80,600	-	80,600	123,038	(42,438)	152.65%
Other Charges	26,990	-	26,990	63,504	(36,514)	235.29%
<b>Payments to Component Units</b>	4,583,874	465,000	5,048,874	5,048,874	-	100.00%
<b>Total Finance and Administration</b>	32,038,482	1,256,801	33,295,283	23,736,925	9,558,358	71.29%
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	2,432,512	-	2,432,512	1,443,410	989,102	59.34%
Employee Benefits	898,671	-	898,671	543,096	355,575	60.43%
Contracted Services	124,300	-	124,300	95,014	29,286	76.44%
Supplies and Materials	63,000	-	63,000	31,028	31,972	49.25%
Other Charges	681	-	681	190	491	27.90%
<b>Circuit Court Clerk</b>						
Contracted Services	70,200	-	70,200	29,610	40,590	42.18%
Supplies and Materials	8,500	20,000	28,500	6,165	22,335	21.63%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	8,150	8,150	34,779	(26,629)	426.74%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	36,750	-	36,750	16,346	20,404	44.48%
Supplies and Materials	6,750	35,000	41,750	13,126	28,624	31.44%
Other Charges	681	-	681	681	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	599,899	-	599,899	371,058	228,841	61.85%
Employee Benefits	245,113	-	245,113	142,043	103,070	57.95%
Contracted Services	35,000	2,436	37,436	16,730	20,706	44.69%
Supplies and Materials	10,250	15,000	25,250	5,770	19,480	22.85%
Other Charges	3,314	-	3,314	3,314	-	100.00%
<b>Probate Court</b>						
Contracted Services	37,940	-	37,940	21,731	16,209	57.28%
Supplies and Materials	6,000	-	6,000	1,303	4,697	21.72%
Other Charges	864	-	864	864	-	100.00%
<b>Chancery Court</b>						
Contracted Services	62,400	-	62,400	32,324	30,076	51.80%
Supplies and Materials	15,220	-	15,220	9,344	5,876	61.39%
Other Charges	681	-	681	681	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	80,540	-	80,540	65,877	14,663	81.79%
Supplies and Materials	74,234	4,106	78,340	12,668	65,672	16.17%
<b>4th Circuit Court Clerk</b>						
Contracted Services	45,100	-	45,100	23,334	21,766	51.74%
Supplies and Materials	10,000	-	10,000	3,572	6,428	35.72%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	71,300	40	71,340	47,869	23,471	67.10%
Supplies and Materials	9,800	-	9,800	4,539	5,261	46.32%
Other Charges	20,141	-	20,141	24,499	(4,358)	121.64%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	81,300	-	81,300	54,821	26,479	67.43%
Supplies and Materials	10,000	-	10,000	1,389	8,611	13.89%
Other Charges	19,224	-	19,224	19,224	-	100.00%
<b>Court Technology Upgrade</b>						
Supplies and Materials	-	-	-	54,930	(54,930)	N/A
<b>Victims Advocate Program</b>						
Contracted Services	69,976	-	69,976	33,672	36,304	48.12%
<b>Circuit Court Judges</b>						
Contracted Services	7,525	-	7,525	3,628	3,897	48.21%
Supplies and Materials	5,550	-	5,550	874	4,676	15.75%
Other Charges	681	-	681	681	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,240	-	7,240	3,336	3,904	46.08%
Supplies and Materials	3,500	-	3,500	1,464	2,036	41.83%
Other Charges	681	-	681	681	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	5,740	-	5,740	3,625	2,115	63.15%
Supplies and Materials	3,650	-	3,650	1,921	1,729	52.63%
Other Charges	115,681	-	115,681	70,864	44,817	61.26%
<b>Domestic Magistrate</b>						
Personal Services	128,281	-	128,281	86,249	42,032	67.23%
Employee Benefits	36,747	-	36,747	24,193	12,554	65.84%
Contracted Services	2,300	-	2,300	95	2,205	4.13%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Judges</b>						
Personal Services	1,584,529	-	1,584,529	994,164	590,365	62.74%
Employee Benefits	360,253	-	360,253	221,439	138,814	61.47%
Contracted Services	31,450	-	31,450	19,375	12,075	61.61%
Supplies and Materials	17,900	-	17,900	12,225	5,675	68.30%
Other Charges	681	-	681	695	(14)	102.06%
Capital Outlay	-	77,000	77,000	-	77,000	0.00%
<b>Jury Commission</b>						
Personal Services	175,633	-	175,633	98,171	77,462	55.90%
Employee Benefits	20,557	-	20,557	13,048	7,509	63.47%
Contracted Services	11,800	100	11,900	2,667	9,233	22.41%
Supplies and Materials	3,250	-	3,250	195	3,055	6.00%
Other Charges	681	-	681	900	(219)	132.16%
<b>Juvenile Court</b>						
Personal Services	2,316,378	-	2,316,378	1,424,550	891,828	61.50%
Employee Benefits	752,513	-	752,513	436,650	315,863	58.03%
Contracted Services	367,413	10,079	377,492	228,160	149,332	60.44%
Supplies and Materials	15,350	-	15,350	9,941	5,409	64.76%
Other Charges	105,074	-	105,074	103,258	1,816	98.27%
Capital Outlay	-	169,311	169,311	-	169,311	0.00%
<b>IV-D Referee Program</b>						
Personal Services	323,070	-	323,070	205,244	117,826	63.53%
Employee Benefits	83,186	-	83,186	53,248	29,938	64.01%
Contracted Services	12,300	-	12,300	4,760	7,540	38.70%
Supplies and Materials	1,200	-	1,200	335	865	27.92%
Other Charges	1,923	-	1,923	1,923	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	455,314	-	455,314	305,051	150,263	67.00%
Employee Benefits	171,758	-	171,758	105,792	65,966	61.59%
Contracted Services	58,750	-	58,750	23,318	35,432	39.69%
Supplies and Materials	7,500	-	7,500	(889)	8,389	-11.85%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,209,513	60,000	2,269,513	1,382,135	887,378	60.90%
Employee Benefits	903,114	-	903,114	522,864	380,250	57.90%
Contracted Services	166,630	-	166,630	79,669	86,961	47.81%
Supplies and Materials	161,203	-	161,203	97,562	63,641	60.52%
Other Charges	61,494	-	61,494	61,494	-	100.00%
<b>Behavior Health Urgent</b>						
Supplies and Materials	615,000	-	615,000	360,150	254,850	58.56%
<b>Probation/Pre-trial Release</b>						
Personal Services	521,868	-	521,868	331,723	190,145	63.56%
Employee Benefits	184,017	-	184,017	115,911	68,106	62.99%
Contracted Services	17,150	-	17,150	9,188	7,962	53.57%
Supplies and Materials	8,700	-	8,700	3,520	5,180	40.46%
Other Charges	1,923	-	1,923	1,923	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	300,692	199,308	60.14%
<b>Public Defender</b>						
Personal Services	1,414,020	-	1,414,020	912,345	501,675	64.52%
Employee Benefits	413,261	-	413,261	261,575	151,686	63.30%
Contracted Services	182,700	-	182,700	117,129	65,571	64.11%
Supplies and Materials	96,630	23,000	119,630	80,187	39,443	67.03%
Other Charges	15,059	-	15,059	2,133	12,926	14.16%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Court Officers</b>						
Contracted Services	16,068	-	16,068	5,952	10,116	37.04%
Supplies and Materials	12,250	-	12,250	10,229	2,021	83.50%
Other Charges	3,668	-	3,668	3,668	-	100.00%
<i>Total Administration of Justice</i>	19,853,855	424,222	20,278,077	12,290,088	7,987,989	60.61%
<i>Public Safety:</i>						
<b>Emergency Management</b>						
Contracted Services	125,000	-	125,000	-	125,000	0.00%
Other Charges	3,342	-	3,342	3,342	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	170,000	-	170,000	101,519	68,481	59.72%
<b>Fire Prevention Bureau</b>						
Personal Services	417,110	-	417,110	266,828	150,282	63.97%
Employee Benefits	132,049	-	132,049	83,459	48,590	63.20%
Contracted Services	98,610	-	98,610	49,123	49,487	49.82%
Supplies and Materials	59,950	-	59,950	20,028	39,922	33.41%
Other Charges	911	-	911	911	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	185,935	-	185,935	94,124	91,811	50.62%
Supplies and Materials	275,150	27,890	303,040	42,512	260,528	14.03%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
<b>Records and Communication</b>						
Contracted Services	87,385	8,853	96,238	49,181	47,057	51.10%
Supplies and Materials	33,000	-	33,000	12,339	20,661	37.39%
<b>Training</b>						
Contracted Services	46,625	-	46,625	18,236	28,389	39.11%
Supplies and Materials	214,250	7,264	221,514	120,007	101,507	54.18%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	5,440	-	5,440	1,048	4,392	19.26%
Supplies and Materials	2,750	-	2,750	1,041	1,709	37.85%
<b>Stop Violence Against Women</b>						
Contracted Services	29,784	-	29,784	11,720	18,064	39.35%
Supplies and Materials	23,650	-	23,650	18,752	4,898	79.29%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	45,880,962	-	45,880,962	28,225,300	17,655,662	61.52%
Employee Benefits	20,064,705	-	20,064,705	12,449,798	7,614,907	62.05%
Contracted Services	863,374	10,763	874,137	706,016	168,121	80.77%
Supplies and Materials	1,260,000	25,851	1,285,851	715,003	570,848	55.61%
Other Charges	35,982	-	35,982	28,636	7,346	79.58%
<b>Warrants</b>						
Contracted Services	163,115	-	163,115	80,403	82,712	49.29%
Supplies and Materials	84,950	-	84,950	60,779	24,171	71.55%
<b>Detectives</b>						
Contracted Services	162,027	-	162,027	69,766	92,261	43.06%
Supplies and Materials	88,500	-	88,500	49,094	39,406	55.47%
<b>Forensic Services</b>						
Contracted Services	41,617	-	41,617	20,187	21,430	48.51%
Supplies and Materials	33,600	-	33,600	17,843	15,757	53.10%
<b>Juvenile Division</b>						
Contracted Services	18,384	-	18,384	7,398	10,986	40.24%
Supplies and Materials	11,500	-	11,500	6,721	4,779	58.44%
<b>Special Teams</b>						
Contracted Services	17,000	-	17,000	11,976	5,024	70.45%
Supplies and Materials	16,400	-	16,400	11,050	5,350	67.38%



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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Narcotics Division</b>						
Contracted Services	316,360	-	316,360	169,393	146,967	53.54%
Supplies and Materials	251,500	-	251,500	152,770	98,730	60.74%
Other Charges	16,500	-	16,500	16,500	-	100.00%
<b>VICE</b>						
Contracted Services	-	-	-	1,149	(1,149)	N/A
Supplies and Materials	-	-	-	1,185	(1,185)	N/A
<b>Internal Affairs</b>						
Contracted Services	10,940	-	10,940	12,824	(1,884)	117.22%
Supplies and Materials	5,500	-	5,500	3,774	1,726	68.62%
<b>Theft</b>						
Contracted Services	-	13,051	13,051	-	13,051	0.00%
Supplies and Materials	-	-	-	3,858	(3,858)	N/A
<b>Organized Retail Crime</b>						
Contracted Services	-	12,571	12,571	21,171	(8,600)	168.41%
Supplies and Materials	-	-	-	3,491	(3,491)	N/A
<b>Special Services</b>						
Contracted Services	48,763	-	48,763	32,555	16,208	66.76%
Supplies and Materials	50,000	2,021	52,021	27,428	24,593	52.72%
<b>Life Skills Program</b>						
Supplies and Materials	-	-	-	2,640	(2,640)	N/A
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	-	-	572	(572)	N/A
Supplies and Materials	-	300	300	391	(91)	130.33%
<b>Sexual Offender Registry</b>						
Contracted Services	-	3,900	3,900	6,013	(2,113)	154.18%
Supplies and Materials	-	3,150	3,150	18,583	(15,433)	589.94%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	4,711	4,711	2,805	1,906	59.54%
<b>Donations/Sheriff-Target</b>						
Supplies and Materials	-	-	-	1,980	(1,980)	N/A
<b>Honor Guard Golf Tournament</b>						
Contracted Services	-	-	-	300	(300)	N/A
Supplies and Materials	-	-	-	2,990	(2,990)	N/A
<b>Auxiliary Services</b>						
Personal Services	303,494	-	303,494	101,017	202,477	33.28%
Employee Benefits	41,796	-	41,796	20,232	21,564	48.41%
Contracted Services	9,800	-	9,800	6,777	3,023	69.15%
Supplies and Materials	15,000	-	15,000	9,825	5,175	65.50%
<b>Correctional Facilities</b>						
Personal Services	-	-	-	60,850	(60,850)	N/A
Employee Benefits	-	-	-	43,759	(43,759)	N/A
Contracted Services	1,441,038	-	1,441,038	847,521	593,517	58.81%
Supplies and Materials	4,398,561	54,652	4,453,213	3,255,694	1,197,519	73.11%
Other Charges	2,531,900	-	2,531,900	2,529,514	2,386	99.91%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	50,052	50,052	50,052	-	100.00%
<b>Jail Commissary</b>						
Personal Services	232,306	-	232,306	146,247	86,059	62.95%
Employee Benefits	98,514	-	98,514	57,821	40,693	58.69%
Contracted Services	15,000	-	15,000	8,865	6,135	59.10%
Supplies and Materials	653,000	2,433	655,433	352,012	303,421	53.71%
Other Charges	140,000	-	140,000	73,580	66,420	52.56%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Medical Examiner Operating</b>						
Personal Services	2,372,463	-	2,372,463	1,460,869	911,594	61.58%
Employee Benefits	551,725	-	551,725	315,261	236,464	57.14%
Contracted Services	554,800	10,723	565,523	331,437	234,086	58.61%
Supplies and Materials	107,200	-	107,200	68,481	38,719	63.88%
Other Charges	129,522	-	129,522	131,019	(1,497)	101.16%
Capital Outlay	-	380,000	380,000	-	380,000	0.00%
<b>Sherrif's K-9 Donations</b>						
Supplies and Materials	-	-	-	13,011	(13,011)	N/A
<b>Animal Control</b>						
Contracted Services	32,520	-	32,520	19,009	13,511	58.45%
Supplies and Materials	36,000	-	36,000	21,038	14,962	58.44%
<b>Juvenile Court Officers</b>						
Contracted Services	6,280	-	6,280	1,607	4,673	25.59%
Supplies and Materials	21,300	-	21,300	9,370	11,930	43.99%
<b>Payments to Component Units</b>	1,191,595	-	1,191,595	595,798	595,797	50.00%
<b>Total Public Safety</b>	<b>87,731,934</b>	<b>618,185</b>	<b>88,350,119</b>	<b>55,862,678</b>	<b>32,487,441</b>	<b>63.23%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	110,400	110,400	50.00%
<b>John Tarleton Home</b>						
Contracted Services	900,347	-	900,347	675,260	225,087	75.00%
<b>Support Services</b>						
Personal Services	1,247,688	-	1,247,688	735,274	512,414	58.93%
Employee Benefits	469,852	-	469,852	259,541	210,311	55.24%
Contracted Services	653,515	8,063	661,578	317,079	344,499	47.93%
Supplies and Materials	212,500	-	212,500	135,521	76,979	63.77%
Other Charges	144,100	-	144,100	67,831	76,269	47.07%
Capital Outlay	-	100,000	100,000	53,137	46,863	53.14%
<b>Preventive Health Service</b>						
Personal Services	1,685,804	34,001	1,719,805	1,049,489	670,316	61.02%
Employee Benefits	556,989	-	556,989	336,099	220,890	60.34%
Contracted Services	127,600	-	127,600	94,727	32,873	74.24%
Supplies and Materials	37,000	-	37,000	12,990	24,010	35.11%
<b>Dental Services</b>						
Personal Services	905,769	2,532	908,301	588,636	319,665	64.81%
Employee Benefits	274,411	-	274,411	177,947	96,464	64.85%
Contracted Services	23,550	-	23,550	18,371	5,179	78.01%
Supplies and Materials	60,750	-	60,750	44,509	16,241	73.27%
<b>Emergency Medical Services</b>						
Personal Services	51,844	-	51,844	32,774	19,070	63.22%
Employee Benefits	13,795	-	13,795	8,735	5,060	63.32%
Contracted Services	12,000	-	12,000	8,963	3,037	74.69%
Other Charges	570,000	300,000	870,000	541,000	329,000	62.18%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	674,344	-	674,344	420,927	253,417	62.42%
Employee Benefits	213,094	-	213,094	140,348	72,746	65.86%
Contracted Services	18,550	-	18,550	20,286	(1,736)	109.36%
Supplies and Materials	14,000	-	14,000	9,015	4,985	64.39%
<b>Health Administration</b>						
Personal Services	765,214	-	765,214	483,432	281,782	63.18%
Employee Benefits	216,054	-	216,054	122,062	93,992	56.50%
Contracted Services	49,125	-	49,125	17,206	31,919	35.02%
Supplies and Materials	6,400	226	6,626	4,632	1,994	69.91%

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<b>Community Development &amp; Planning</b>						
Personal Services	678,750	(3,440)	675,310	401,796	273,514	59.50%
Employee Benefits	220,743	-	220,743	116,475	104,268	52.76%
Contracted Services	14,150	-	14,150	4,118	10,032	29.10%
Supplies and Materials	7,600	-	7,600	2,663	4,937	35.04%
<b>Indigent Medical Care</b>						
Contracted Services	4,316,500	116,500	4,433,000	1,906,232	2,526,768	43.00%
<b>Pharmacy</b>						
Personal Services	36,886	-	36,886	23,591	13,295	63.96%
Employee Benefits	17,702	-	17,702	11,225	6,477	63.41%
Contracted Services	1,750	-	1,750	1,435	315	82.00%
Supplies and Materials	1,150,500	-	1,150,500	986,313	164,187	85.73%
<b>Primary Care</b>						
Contracted Services	306,989	-	306,989	179,090	127,899	58.34%
<b>Rabies &amp; Animal Control</b>						
Personal Services	9,110	-	9,110	-	9,110	0.00%
Employee Benefits	697	-	697	-	697	0.00%
Contracted Services	-	-	-	21	(21)	N/A
<b>School Health Program</b>						
Personal Services	43,181	-	43,181	23,107	20,074	53.51%
Employee Benefits	21,205	-	21,205	12,231	8,974	57.68%
Contracted Services	456,500	-	456,500	239,508	216,992	52.47%
<b>Social Services</b>						
Personal Services	165,606	(78,744)	86,862	59,366	27,496	68.35%
Employee Benefits	47,278	-	47,278	13,919	33,359	29.44%
Contracted Services	5,000	-	5,000	2,197	2,803	43.94%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	309,089	-	309,089	196,346	112,743	63.52%
Employee Benefits	147,690	-	147,690	90,493	57,197	61.27%
Contracted Services	30,050	-	30,050	13,835	16,215	46.04%
Supplies and Materials	6,900	-	6,900	7,588	(688)	109.97%
<b>Vector Control Services</b>						
Contracted Services	3,000	-	3,000	6,707	(3,707)	223.57%
Supplies and Materials	3,500	-	3,500	2,029	1,471	57.97%
<b>Disease Surveillance and Investigation</b>						
Personal Services	549,782	-	549,782	321,019	228,763	58.39%
Employee Benefits	169,330	-	169,330	96,061	73,269	56.73%
Contracted Services	58,500	75,600	134,100	62,304	71,796	46.46%
Supplies and Materials	9,000	-	9,000	3,416	5,584	37.96%
Other Charges	19,000	-	19,000	13,588	5,412	71.52%
<b>Vital Records</b>						
Personal Services	154,940	-	154,940	98,985	55,955	63.89%
Employee Benefits	57,425	-	57,425	36,520	20,905	63.60%
Contracted Services	118,000	-	118,000	79,581	38,419	67.44%
Supplies and Materials	150	-	150	105	45	70.00%
<b>Women's Health Services</b>						
Personal Services	182,690	45,651	228,341	146,651	81,690	64.22%
Employee Benefits	60,449	-	60,449	49,037	11,412	81.12%
Contracted Services	7,000	-	7,000	7,455	(455)	106.50%
Supplies and Materials	2,000	-	2,000	2,546	(546)	127.30%
<b>Community Health Services</b>						
Personal Services	321,059	-	321,059	168,078	152,981	52.35%
Employee Benefits	98,176	-	98,176	52,221	45,955	53.19%
Contracted Services	7,500	-	7,500	4,971	2,529	66.28%
Supplies and Materials	2,500	-	2,500	171	2,329	6.84%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Car Seat Program</b>						
Personal Services	-	-	-	28,905	(28,905)	N/A
Employee Benefits	-	-	-	11,637	(11,637)	N/A
Contracted Services	-	-	-	33	(33)	N/A
Supplies and Materials	1,000	-	1,000	-	1,000	0.00%
<b>Teague Clinic</b>						
Personal Services	-	-	-	20,836	(20,836)	N/A
Employee Benefits	-	-	-	7,024	(7,024)	N/A
<b>Animal Welfare</b>						
Other Charges	843,190	-	843,190	843,190	-	100.00%
<b>Community Action Committee</b>						
Contracted Services	1,681,419	-	1,681,419	840,710	840,709	50.00%
Other Charges	200,000	-	200,000	100,000	100,000	50.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	211,608	-	211,608	145,205	66,403	68.62%
Employee Benefits	100,284	-	100,284	60,431	39,853	60.26%
Contracted Services	4,750	-	4,750	6,003	(1,253)	126.38%
Supplies and Materials	4,250	-	4,250	8,817	(4,567)	207.46%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Payments to Component Units</b>	166,628	-	166,628	83,314	83,314	50.00%
<b>Total Public Health and Welfare</b>	<b>23,157,864</b>	<b>600,389</b>	<b>23,758,253</b>	<b>14,086,553</b>	<b>9,671,700</b>	<b>59.29%</b>
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,552,248	45	1,552,293	988,854	563,439	63.70%
Employee Benefits	593,795	-	593,795	370,870	222,925	62.46%
Contracted Services	380,700	-	380,700	244,231	136,469	64.15%
Supplies and Materials	370,500	-	370,500	204,223	166,277	55.12%
Other Charges	345,067	-	345,067	347,492	(2,425)	100.70%
<b>Recreation Administration</b>						
Personal Services	622,568	29,954	652,522	455,577	196,945	69.82%
Employee Benefits	164,623	-	164,623	115,403	49,220	70.10%
Contracted Services	263,575	-	263,575	151,603	111,972	57.52%
Supplies and Materials	33,000	-	33,000	18,838	14,162	57.08%
Other Charges	41,161	-	41,161	41,002	159	99.61%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	17,165	17,165	6,614	10,551	38.53%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	-	-	-	18,090	(18,090)	N/A
Supplies and Materials	-	-	-	42,364	(42,364)	N/A
Capital Outlay	-	150,898	150,898	1,765	149,133	1.17%
<b>Community Outreach</b>						
Personal Services	84,264	-	84,264	53,475	30,789	63.46%
Employee Benefits	14,895	-	14,895	9,375	5,520	62.94%
<b>Constituent Services</b>						
Personal Services	113,125	-	113,125	82,684	30,441	73.09%
Employee Benefits	37,059	-	37,059	23,736	13,323	64.05%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	111,831	-	111,831	70,674	41,157	63.20%
Employee Benefits	38,551	-	38,551	17,356	21,195	45.02%
Contracted Services	7,200	-	7,200	2,371	4,829	32.93%
Supplies and Materials	3,050	-	3,050	893	2,157	29.28%
Other Charges	681	-	681	1,083	(402)	159.03%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Frank Strang Senior Center</b>						
Personal Services	66,834	-	66,834	38,303	28,531	57.31%
Employee Benefits	16,499	-	16,499	15,445	1,054	93.61%
Contracted Services	9,650	-	9,650	4,300	5,350	44.56%
Supplies and Materials	3,200	-	3,200	1,738	1,462	54.31%
Other Charges	681	-	681	1,083	(402)	159.03%
<b>Senior Center-South Knox</b>						
Personal Services	67,717	-	67,717	42,974	24,743	63.46%
Employee Benefits	16,643	-	16,643	10,571	6,072	63.52%
Contracted Services	5,800	-	5,800	3,852	1,948	66.41%
Supplies and Materials	2,200	-	2,200	796	1,404	36.18%
Other Charges	681	-	681	1,083	(402)	159.03%
<b>Halls Senior Center</b>						
Personal Services	61,887	-	61,887	39,160	22,727	63.28%
Employee Benefits	36,190	-	36,190	22,963	13,227	63.45%
Contracted Services	6,950	-	6,950	4,426	2,524	63.68%
Supplies and Materials	2,500	-	2,500	1,175	1,325	47.00%
Other Charges	681	-	681	1,183	(502)	173.72%
<b>Corryton Senior Center</b>						
Personal Services	61,189	-	61,189	36,494	24,695	59.64%
Employee Benefits	23,632	-	23,632	10,751	12,881	45.49%
Contracted Services	4,550	-	4,550	2,944	1,606	64.70%
Supplies and Materials	1,850	-	1,850	929	921	50.22%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
<b>Senior Center-Carter</b>						
Personal Services	61,189	-	61,189	33,407	27,782	54.60%
Employee Benefits	35,633	-	35,633	24,315	11,318	68.24%
Contracted Services	6,100	-	6,100	3,815	2,285	62.54%
Supplies and Materials	3,600	-	3,600	603	2,997	16.75%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
<b>Karns Center-Carter</b>						
Personal Services	61,189	-	61,189	37,789	23,400	61.76%
Employee Benefits	17,528	-	17,528	5,524	12,004	31.52%
Contracted Services	7,450	-	7,450	5,109	2,341	68.58%
Supplies and Materials	2,850	-	2,850	1,260	1,590	44.21%
Other Charges	661	-	661	663	(2)	100.30%
<b>Total Social and Cultural Services</b>	<b>5,365,589</b>	<b>198,062</b>	<b>5,563,651</b>	<b>3,623,394</b>	<b>1,940,257</b>	<b>65.13%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	322,168	-	322,168	-	322,168	0.00%
Employee Benefits	120,879	-	120,879	-	120,879	0.00%
Contracted Services	24,700	-	24,700	10,290	14,410	41.66%
Supplies and Materials	7,500	-	7,500	980	6,520	13.07%
<b>New Harvest Farmer's Market</b>						
Contracted Services	-	-	-	1,340	(1,340)	N/A
<b>Soil Conservation District</b>						
Personal Services	85,846	-	85,846	54,475	31,371	63.46%
Employee Benefits	11,633	-	11,633	14,896	(3,263)	128.05%
Contracted Services	9,600	-	9,600	2,713	6,887	28.26%
Supplies and Materials	3,450	-	3,450	1,399	2,051	40.55%
Other Charges	681	-	681	681	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>586,457</b>	<b>-</b>	<b>586,457</b>	<b>86,774</b>	<b>499,683</b>	<b>14.80%</b>

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,081,345	200,000	1,281,345	877,984	403,361	68.52%
<b>Veteran's Services</b>						
Personal Services	84,511	-	84,511	58,606	25,905	69.35%
Employee Benefits	25,968	-	25,968	16,162	9,806	62.24%
Contracted Services	7,950	-	7,950	3,777	4,173	47.51%
Supplies and Materials	1,400	-	1,400	906	494	64.71%
Other Charges	681	-	681	681	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	39,433	-	39,433	37,951	1,482	96.24%
<b>Payments to Cities</b>						
Contracted Services	155,000	-	155,000	99,355	55,645	64.10%
<b>Official's Expense</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
<b>Equipment</b>						
Capital Outlay	-	-	-	5,565	(5,565)	N/A
<b>Audit Services</b>						
Contracted Services	325,000	-	325,000	214,729	110,271	66.07%
<b>Transition Period</b>						
Personal Services	-	-	-	82,460	(82,460)	N/A
Employee Benefits	-	-	-	20,839	(20,839)	N/A
Contracted Services	-	-	-	13,484	(13,484)	N/A
Supplies and Materials	-	-	-	183,266	(183,266)	N/A
Other Charges	-	-	-	1,000	(1,000)	N/A
<b>Miscellaneous</b>						
Personal Services	(356,295)	-	(356,295)	23,620	(379,915)	-6.63%
Employee Benefits	(236,703)	-	(236,703)	6,719	(243,422)	-2.84%
Contracted Services	155,000	250	155,250	224,189	(68,939)	144.41%
Supplies and Materials	-	-	-	67,563	(67,563)	N/A
Other Charges	131,310	2,605,000	2,736,310	922,410	1,813,900	33.71%
Capital Outlay	-	-	-	30,351	(30,351)	N/A
<b>PBA Management &amp; Operations</b>						
Other Charges	6,950,000	-	6,950,000	6,950,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	3,000,000	-	3,000,000	2,189,830	810,170	72.99%
<b>Employee Benefits</b>						
Employee Benefits	1,100,000	-	1,100,000	1,196,843	(96,843)	108.80%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	135,000	-	135,000	63,449	71,551	47.00%
<b>Payments to Component Units</b>						
	750,000	-	750,000	460,905	289,095	61.45%
<b>Total Other General Government</b>	<b>13,354,600</b>	<b>2,805,250</b>	<b>16,159,850</b>	<b>13,752,644</b>	<b>2,407,206</b>	<b>85.10%</b>
<i>Other Miscellaneous</i>						
Total Expenditures	182,088,781	5,902,909	187,991,690	123,439,056	64,552,634	65.66%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,342,439)	(5,781,666)	(15,124,105)	13,056,314	28,180,419	-86.33%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	11,835,000	-	11,835,000	3,999,338	(7,835,662)	33.79%
Operating Transfers Out - Other Funds	(4,660,314)	-	(4,660,314)	(2,261,087)	2,399,227	48.52%
<b>Total Other Financing Sources (Uses)</b>	<b>7,174,686</b>	<b>-</b>	<b>7,174,686</b>	<b>1,738,251</b>	<b>(5,436,435)</b>	<b>24.23%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,167,753)</b>	<b>\$ (5,781,666)</b>	<b>\$ (7,949,419)</b>	<b>\$ 14,794,565</b>	<b>\$ 22,743,984</b>	<b>-186.11%</b>



## SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 62,200	\$ -	\$ 62,200	\$ 34,389	\$ (27,811)	55.29%
<i>Charges for Current Services:</i>						
Fees	4,750	-	4,750	3,120	(1,630)	65.68%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	342	-	342	232	(110)	67.84%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
<b>Total Revenues</b>	<b>97,292</b>	<b>-</b>	<b>97,292</b>	<b>37,741</b>	<b>(59,551)</b>	<b>38.79%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	26,947	-	26,947	17,101	9,846	63.46%
Employee Benefits	3,681	-	3,681	2,340	1,341	63.57%
Contracted Services	7,250	-	7,250	4,200	3,050	57.93%
Supplies & Materials	72,514	-	72,514	45,503	27,011	62.75%
Other Charges	1,900	-	1,900	1,045	855	55.00%
<b>Total Social and Cultural Services</b>	<b>112,292</b>	<b>-</b>	<b>112,292</b>	<b>70,189</b>	<b>42,103</b>	<b>62.51%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	-	(15,000)	(32,448)	(17,448)	216.32%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	15,000	-	15,000	-	(15,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (32,448)</b>	<b>\$ (32,448)</b>	<b>N/A</b>

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,400,000	\$ -	\$ 11,400,000	\$ 6,736,066	\$ (4,663,934)	59.09%
<i>Charges for Current Services:</i>						
Fees	330,000	-	330,000	173,528	(156,472)	52.58%
<i>Other Local Revenues:</i>						
Other Local Revenue	167,000	-	167,000	130,027	(36,973)	77.86%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	16,516	16,516	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	68,416	16,516	131.82%
<b>Total Revenues</b>	<b>11,948,900</b>	<b>-</b>	<b>11,948,900</b>	<b>7,108,037</b>	<b>(4,840,863)</b>	<b>59.49%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>    General Government:</i>						
<i>        Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	7,142,929	-	7,142,929	4,579,408	2,563,521	64.11%
Employee Benefits	2,324,208	-	2,324,208	1,457,869	866,339	62.73%
Contracted Services	698,941	-	698,941	484,863	214,078	69.37%
Supplies & Materials	1,849,200	-	1,849,200	1,180,711	668,489	63.85%
Other Charges	211,614	-	211,614	89,890	121,724	42.48%
Capital Outlay	-	163,300	163,300	17,442	145,858	10.68%
<b>Public Library Maintenance</b>						
Personal Services	225,664	-	225,664	131,581	94,083	58.31%
Employee Benefits	83,042	-	83,042	41,951	41,091	50.52%
Contracted Services	641,050	3,224	644,274	332,608	311,666	51.63%
Supplies & Materials	55,352	-	55,352	21,512	33,840	38.86%
Other Charges	675,000	-	675,000	675,000	-	100.00%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	76,529	76,529	32,250	44,279	42.14%
<i>        Total Social and Cultural Services</i>	<b>13,958,900</b>	<b>243,053</b>	<b>14,201,953</b>	<b>9,096,985</b>	<b>5,104,968</b>	<b>64.05%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,010,000)	(243,053)	(2,253,053)	(1,988,948)	264,105	88.28%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,850,000	-	1,850,000	625,000	(1,225,000)	33.78%
<b>Net Change in Fund Balances</b>	<b>\$ (160,000)</b>	<b>\$ (243,053)</b>	<b>\$ (403,053)</b>	<b>\$ (1,363,948)</b>	<b>\$ (960,895)</b>	<b>338.40%</b>

KNOX COUNTY, TENNESSEE

Solid Waste Special Revenue Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,600,000	\$ -	\$ 2,600,000	\$ 1,300,000	\$ (1,300,000)	50.00%
Other Local Revenues	475,000	-	475,000	404,265	(70,735)	85.11%
State of Tennessee	480,000	-	480,000	268,873	(211,127)	56.02%
<b>Total Revenues</b>	<b>3,555,000</b>	<b>-</b>	<b>3,555,000</b>	<b>1,973,138</b>	<b>(1,581,862)</b>	<b>55.50%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	198,294	(16,802)	181,492	97,069	84,423	53.48%
Employee Benefits	55,682	-	55,682	27,108	28,574	48.68%
Contracted Services	59,270	-	59,270	5,718	53,552	9.65%
Supplies & Materials	4,030	-	4,030	3,926	104	97.42%
Other Charges	225,409	-	225,409	187,909	37,500	83.36%
<b>Convenience Centers</b>						
Personal Services	690,364	16,802	707,166	478,734	228,432	67.70%
Employee Benefits	309,220	-	309,220	195,489	113,731	63.22%
Contracted Services	2,037,296	-	2,037,296	1,378,113	659,183	67.64%
Supplies & Materials	46,575	-	46,575	43,806	2,769	94.05%
Other Charges	69,000	-	69,000	69,000	-	100.00%
<b>Tire Storage Facility</b>						
Personal Services	37,776	-	37,776	23,973	13,803	63.46%
Employee Benefits	12,452	-	12,452	8,389	4,063	67.37%
Contracted Services	409,002	-	409,002	383,469	25,533	93.76%
Supplies & Materials	500	-	500	517	(17)	103.40%
<b>Litter Grant - County</b>						
Personal Services	110,107	-	110,107	11,497	98,610	10.44%
Employee Benefits	68,791	-	68,791	4,190	64,601	6.09%
Contracted Services	2,250	-	2,250	4,314	(2,064)	191.73%
Supplies & Materials	12,500	-	12,500	4,203	8,297	33.62%
<b>Household Hazardous Waste</b>						
Contracted Services	50,000	-	50,000	22,387	27,613	44.77%
<b>Total Public Health and Welfare</b>	<b>4,398,518</b>	<b>-</b>	<b>4,398,518</b>	<b>2,949,811</b>	<b>1,448,707</b>	<b>67.06%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(843,518)	-	(843,518)	(976,673)	(133,155)	115.79%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	675,000	-	675,000	-	(675,000)	0.00%
<b>Total Other Financing Sources (Uses)</b>	<b>675,000</b>	<b>-</b>	<b>675,000</b>	<b>-</b>	<b>(675,000)</b>	<b>0.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (168,518)</b>	<b>\$ -</b>	<b>\$ (168,518)</b>	<b>\$ (976,673)</b>	<b>\$ (808,155)</b>	<b>579.57%</b>

KNOX COUNTY, TENNESSEE

*Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 277,721	\$ 117,721	173.58%
<i>Federal Government:</i>						
EPA Grant	-	130,277	130,277	126,862	(3,415)	97.38%
<b>Total Revenues</b>	<b>160,000</b>	<b>130,277</b>	<b>290,277</b>	<b>404,583</b>	<b>114,306</b>	<b>139.38%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	59,438	59,438	37,246	22,192	62.66%
Employee Benefits	-	11,913	11,913	14,651	(2,738)	122.98%
Contracted Services	-	18,173	18,173	13,705	4,468	75.41%
Supplies & Materials	-	18,542	18,542	4,488	14,054	24.20%
<b>Air Pollution FY 10</b>						
Personal Services	-	300,000	300,000	244,878	55,122	81.63%
Employee Benefits	-	90,000	90,000	89,359	641	99.29%
Contracted Services	-	80,000	80,000	29,605	50,395	37.01%
Supplies & Materials	-	42,824	42,824	25,110	17,714	58.64%
<b>Permit Fee</b>						
Personal Services	-	-	-	135,182	(135,182)	N/A
Employee Benefits	-	-	-	46,816	(46,816)	N/A
Contracted Services	145,334	-	145,334	2,152	143,182	1.48%
Supplies & Materials	-	-	-	282	(282)	N/A
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	30,085	(30,085)	N/A
Employee Benefits	-	-	-	10,654	(10,654)	N/A
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>620,890</b>	<b>780,890</b>	<b>698,879</b>	<b>82,011</b>	<b>89.50%</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(490,613)	(490,613)	(294,296)	196,317	59.99%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (490,613)</b>	<b>\$ (490,613)</b>	<b>\$ (294,296)</b>	<b>\$ 196,317</b>	<b>59.99%</b>

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

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 8,000,000	\$ -	\$ 8,000,000	\$ 4,494,035	\$ (3,505,965)	56.18%
<b>Total Revenues</b>	<b>8,000,000</b>	<b>-</b>	<b>8,000,000</b>	<b>4,494,035</b>	<b>(3,505,965)</b>	<b>56.18%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,300,000	-	2,300,000	444,909	1,855,091	19.34%
Women's Basketball of Fame	150,000	-	150,000	100,000	50,000	66.67%
Trustee Commission	80,000	-	80,000	-	80,000	0.00%
Tourism and Sports Development Corp.	3,200,000	75,000	3,275,000	2,330,333	944,667	71.16%
Contributions to agencies	1,670,000	55,000	1,725,000	1,515,061	209,939	87.83%
<i>Total Other General Government:</i>	<b>7,400,000</b>	<b>130,000</b>	<b>7,530,000</b>	<b>4,390,303</b>	<b>3,139,697</b>	<b>58.30%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,000	(130,000)	470,000	103,732	(366,268)	22.07%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	-	600,000	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (130,000)</b>	<b>\$ (130,000)</b>	<b>\$ 103,732</b>	<b>\$ 233,732</b>	<b>-79.79%</b>



**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,682,946	\$ -	\$ 5,682,946	\$ 3,255,353	\$ (2,427,593)	57.28%
Statutory Local Taxes	2,050,000	-	2,050,000	1,039,528	(1,010,472)	50.71%
<i>Total Local Taxes</i>	<i>7,732,946</i>	<i>-</i>	<i>7,732,946</i>	<i>4,294,881</i>	<i>(3,438,065)</i>	<i>55.54%</i>
<i>Other Local Revenues</i>	<i>15,000</i>	<i>-</i>	<i>15,000</i>	<i>3,400</i>	<i>(11,600)</i>	<i>22.67%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	6,400,000	-	6,400,000	3,360,641	(3,039,359)	52.51%
Petroleum Special Tax	311,000	-	311,000	155,935	(155,065)	50.14%
<i>Total State of Tennessee</i>	<i>6,711,000</i>	<i>-</i>	<i>6,711,000</i>	<i>3,516,576</i>	<i>(3,194,424)</i>	<i>52.40%</i>
<b>Total Revenues</b>	<b>14,458,946</b>	<b>-</b>	<b>14,458,946</b>	<b>7,814,857</b>	<b>(6,644,089)</b>	<b>54.05%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	418,869	43,622	462,491	230,680	231,811	49.88%
Employee Benefits	118,472	-	118,472	63,670	54,802	53.74%
Contracted Services	23,750	-	23,750	13,031	10,719	54.87%
Supplies & Materials	4,500	-	4,500	6,917	(2,417)	153.71%
Other Charges	508,100	-	508,100	508,164	(64)	100.01%
<b>Construction Services</b>						
Personal Services	702,195	8,060	710,255	478,969	231,286	67.44%
Employee Benefits	248,562	-	248,562	169,700	78,862	68.27%
Contracted Services	21,461	-	21,461	17,769	3,692	82.80%
Supplies & Materials	16,500	-	16,500	21,827	(5,327)	132.28%
<b>Stormwater Management-ADM</b>						
Personal Services	853,377	-	853,377	529,122	324,255	62.00%
Employee Benefits	256,779	-	256,779	154,752	102,027	60.27%
Contracted Services	118,890	-	118,890	18,584	100,306	15.63%
Supplies & Materials	17,500	-	17,500	10,795	6,705	61.69%
Other Charges	5,400	-	5,400	5,348	52	99.04%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	3,852	(3,852)	N/A
Supplies & Materials	-	10,426	10,426	418	10,008	4.01%
<b>Highway and Bridge Maintenance</b>						
Personal Services	3,330,061	(9,702)	3,320,359	2,137,965	1,182,394	64.39%
Employee Benefits	1,403,702	-	1,403,702	856,285	547,417	61.00%
Contracted Services	1,075,650	26,003	1,101,653	660,111	441,542	59.92%
Supplies & Materials	5,151,900	361,900	5,513,800	2,255,309	3,258,491	40.90%
Other Charges	538,250	-	538,250	538,432	(182)	100.03%
Capital Outlay	-	220,000	220,000	-	220,000	0.00%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	345,750	-	345,750	221,954	123,796	64.19%
Employee Benefits	150,660	-	150,660	89,525	61,135	59.42%
Contracted Services	179,114	12,500	191,614	114,660	76,954	59.84%
Supplies & Materials	95,125	-	95,125	98,316	(3,191)	103.35%
Other Charges	70,000	-	70,000	70,000	-	100.00%
<b>Engineering</b>						
Personal Services	154,975	(41,979)	112,996	50,403	62,593	44.61%
Employee Benefits	43,073	-	43,073	13,664	29,409	31.72%
Contracted Services	33,500	(12,500)	21,000	9,492	11,508	45.20%
Supplies & Materials	2,850	-	2,850	1,158	1,692	40.63%
Other Charges	9,687	-	9,687	9,687	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	135,000	-	135,000	-	135,000	0.00%
<b>Subdivision Foreclosures</b>						
Contracted Services	-	-	-	3,881	(3,881)	N/A
Supplies & Materials	-	825,563	825,563	-	825,563	0.00%
<b>Total Engineering and Public Works</b>	<b>16,033,652</b>	<b>1,443,893</b>	<b>17,477,545</b>	<b>9,364,440</b>	<b>8,113,105</b>	<b>53.58%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,574,706)	(1,443,893)	(3,018,599)	(1,549,583)	1,469,016	51.33%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers In - Other Funds	2,100,000	-	2,100,000	1,050,000	(1,050,000)	50.00%
Operating Transfers Out - Other Funds	(675,000)	-	(675,000)	-	675,000	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ (149,706)</b>	<b>\$ (1,443,893)</b>	<b>\$ (1,593,599)</b>	<b>\$ (499,583)</b>	<b>\$ 1,094,016</b>	<b>31.35%</b>

## DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

*Debt Service Fund*  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balances - Budget and Actual*  
*For the period ended February 28, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 54,521,000	\$ -	\$ 54,521,000	\$ 52,901,180	\$ (1,619,820)	97.03%
Interest Earned	2,257,726	-	2,257,726	1,274,527	(983,199)	56.45%
Other Local Revenues	-	-	-	35,000	35,000	N/A
Payments from Component Units	13,297,034	-	13,297,034	-	(13,297,034)	0.00%
<b>Total Revenues</b>	<b>70,075,760</b>	<b>-</b>	<b>70,075,760</b>	<b>54,210,707</b>	<b>(15,865,053)</b>	<b>77.36%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,058,269	41,731	96.21%
Principal	45,279,142	-	45,279,142	1,873,021	43,406,121	4.14%
Interest	28,123,858	-	28,123,858	14,081,270	14,042,588	50.07%
Debt Service	2,000,000	-	2,000,000	964,225	1,035,775	48.21%
<i>Total Debt Service</i>	<b>76,503,000</b>	<b>-</b>	<b>76,503,000</b>	<b>17,976,785</b>	<b>58,526,215</b>	<b>23.50%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,427,240)	-	(6,427,240)	36,233,922	42,661,162	-563.76%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	195,226	-	195,226	-	(195,226)	0.00%
Operating Transfers Out - Other Funds	(1,247,000)	-	(1,247,000)	-	1,247,000	0.00%
<i>Total Other Financial Sources (Uses)</i>	<b>(1,051,774)</b>	<b>-</b>	<b>(1,051,774)</b>	<b>-</b>	<b>1,051,774</b>	<b>0.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (7,479,014)</b>	<b>\$ -</b>	<b>\$ (7,479,014)</b>	<b>\$ 36,233,922</b>	<b>\$ 43,712,936</b>	<b>-484.47%</b>

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 February 28, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 102,715,000	\$ -	\$ 102,715,000	\$ 98,419,687	(4,295,313)	95.82%
County Local Option Taxes	149,810,000	-	149,810,000	80,758,052	(69,051,948)	53.91%
Other Local Taxes	1,080,000	-	1,080,000	439,817	(640,183)	40.72%
Wheel Taxes	1,650,000	-	1,650,000	978,490	(671,510)	59.30%
<b>Total Local Taxes</b>	<b>255,255,000</b>	<b>-</b>	<b>255,255,000</b>	<b>180,596,046</b>	<b>(74,658,954)</b>	<b>70.75%</b>
<i>Licenses and Permits</i>	35,000	-	35,000	21,318	(13,682)	60.91%
<i>Charges for Current Services:</i>						
Education Charges	275,000	6,412	281,412	71,182	(210,230)	25.29%
Other Charges For Services	402,000	2,120	404,120	136,870	(267,250)	33.87%
<b>Total Charges/Current Services</b>	<b>677,000</b>	<b>8,532</b>	<b>685,532</b>	<b>208,052</b>	<b>(477,480)</b>	<b>30.35%</b>
<i>Other Local Revenues:</i>						
Recurring Items	440,000	6,207	446,207	349,963	(96,244)	78.43%
Nonrecurring Items	1,340,000	180,596	1,520,596	2,047,955	527,359	134.68%
<b>Total Other Local Revenues</b>	<b>1,780,000</b>	<b>186,803</b>	<b>1,966,803</b>	<b>2,397,918</b>	<b>431,115</b>	<b>121.92%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	220,275,000	538,000	220,813,000	156,188,495	(64,624,505)	70.73%
Other State Revenues	2,300,000	-	2,300,000	1,046,642	(1,253,358)	45.51%
<b>Total State of Tennessee</b>	<b>222,575,000</b>	<b>538,000</b>	<b>223,113,000</b>	<b>157,235,137</b>	<b>(65,877,863)</b>	<b>70.47%</b>
<b>Total Federal Government:</b>	<b>566,000</b>	<b>-</b>	<b>566,000</b>	<b>361,255</b>	<b>(204,745)</b>	<b>63.83%</b>
<i>Other Government and Citizen Group:</i>						
Donations	-	15,510	15,510	16,575	1,065	N/A
Payments from Primary Government	2,082,000	-	2,082,000	2,082,000	-	100.00%
<b>Total Other Government and Citizen Groups:</b>	<b>2,082,000</b>	<b>15,510</b>	<b>2,097,510</b>	<b>2,098,575</b>	<b>1,065</b>	<b>100.05%</b>
<b>Total Revenues</b>	<b>482,970,000</b>	<b>733,335</b>	<b>483,718,845</b>	<b>342,918,301</b>	<b>(140,800,544)</b>	<b>70.89%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	162,712,377	(21,540)	162,690,837	97,998,479	64,692,358	60.24%
Employee Benefits	46,038,127	343	46,038,470	31,138,727	14,899,743	67.64%
Contracted Services	918,289	-	918,289	852,230	66,059	92.81%
Supplies and Materials	3,125,980	4,337,577	7,463,557	6,781,857	681,700	90.87%
Other Charges	45,000	(5,000)	40,000	37,786	2,214	94.47%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Excellence Thru Literacy</b>						
Personal Services	-	21,000	21,000	9,388	11,612	44.70%
Employee Benefits	-	-	-	671	(671)	N/A
Supplies and Materials	405,000	(10,000)	395,000	250,599	144,401	63.44%
Other Charges	-	10,000	10,000	-	10,000	0.00%
<b>Reading</b>						
Personal Services	2,347,933	134,500	2,482,433	920,411	1,562,022	37.08%
Employee Benefits	558,109	20,443	578,552	234,400	344,152	40.51%
Supplies and Materials	75,000	-	75,000	19,173	55,827	25.56%
Other Charges	5,000	-	5,000	-	5,000	0.00%
<b>Summer School</b>						
Personal Services	183,976	-	183,976	47,047	136,929	25.57%
Employee Benefits	31,501	-	31,501	24,767	6,734	78.62%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
<b>Section 504 Instruction</b>						
Contracted Services	-	-	-	930	(930)	N/A
<b>ELL Instruction</b>						
Personal Services	4,698,400	-	4,698,400	2,890,725	1,807,675	61.53%
Employee Benefits	1,323,355	-	1,323,355	856,421	466,934	64.72%
Contracted Services	14,000	-	14,000	6,764	7,236	48.31%
<b>District Stem</b>						
Personal Services	57,500	(57,500)	-	-	-	N/A
Employee Benefits	15,365	(15,365)	-	-	-	N/A
Contracted Services	24,024	(24,024)	-	-	-	N/A
Supplies and Materials	3,500	(3,500)	-	-	-	N/A
Other Charges	6,976	(6,976)	-	-	-	N/A
<b>Alternative Schools</b>						
Personal Services	1,434,200	-	1,434,200	977,198	457,002	68.14%
Employee Benefits	441,928	-	441,928	313,024	128,904	70.83%
Supplies and Materials	55,239	-	55,239	-	55,239	0.00%
<b>Kelly Volunteer Academy</b>						
Personal Services	397,600	-	397,600	-	397,600	0.00%
Employee Benefits	112,238	-	112,238	-	112,238	0.00%
Contracted Services	234	-	234	-	234	0.00%
Supplies and Materials	11,766	(7,000)	4,766	-	4,766	0.00%
Other Charges	5,000	-	5,000	-	5,000	0.00%
<b>Special Education Program</b>						
Personal Services	32,448,460	(42,600)	32,405,860	18,592,480	13,813,380	57.37%
Employee Benefits	9,484,496	(21,659)	9,462,837	5,903,721	3,559,116	62.39%
Contracted Services	281,900	-	281,900	78,786	203,114	27.95%
Supplies and Materials	521,500	28,716	550,216	376,902	173,314	68.50%
<b>Career &amp; Technical Education</b>						
Personal Services	8,355,550	(5,673)	8,349,877	4,867,525	3,482,352	58.29%
Employee Benefits	2,310,379	(385)	2,309,994	1,623,262	686,732	70.27%
Contracted Services	156,592	252	156,844	177,081	(20,237)	112.90%
Supplies and Materials	472,165	(45,045)	427,120	265,537	161,583	62.17%
Other Charges	9,500	6,000	15,500	5,415	10,085	34.94%
<b>Athletics</b>						
Personal Services	1,150,000	-	1,150,000	952,762	197,238	82.85%
Employee Benefits	196,905	-	196,905	271,604	(74,699)	137.94%
Contracted Services	4,000	3,000	7,000	7,000	-	100.00%
Supplies and Materials	110,555	(3,000)	107,555	44,848	62,707	41.70%
Other Charges	3,200	-	3,200	501	2,699	15.66%
<b>Total Instruction</b>	<b>280,625,319</b>	<b>4,292,564</b>	<b>284,917,883</b>	<b>176,528,021</b>	<b>108,389,862</b>	<b>61.96%</b>

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Support Services:</i>						
<b>Attendance</b>						
Personal Services	1,674,270	26,000	1,700,270	1,088,393	611,877	64.01%
Employee Benefits	476,894	(26,000)	450,894	330,524	120,370	73.30%
Contracted Services	1,600	-	1,600	300	1,300	18.75%
Supplies and Materials	3,000	-	3,000	3,280	(280)	109.33%
Other Charges	2,200	-	2,200	1,473	727	66.95%
<b>Health Services</b>						
Personal Services	2,972,500	1,275	2,973,775	1,628,864	1,344,911	54.77%
Employee Benefits	840,653	(1,275)	839,378	514,585	324,793	61.31%
Contracted Services	43,950	(5,540)	38,410	16,714	21,696	43.51%
Supplies and Materials	149,210	21,050	170,260	108,223	62,037	63.56%
Other Charges	16,388	-	16,388	220	16,168	1.34%
<b>Other Student Support</b>						
Personal Services	1,926,300	20,250	1,946,550	1,130,379	816,171	58.07%
Employee Benefits	552,076	(20,250)	531,826	344,439	187,387	64.77%
Contracted Services	492,000	-	492,000	300,116	191,884	61.00%
Supplies and Materials	1,300	-	1,300	-	1,300	0.00%
<b>Transfer Department</b>						
Personal Services	221,000	1,275	222,275	152,894	69,381	68.79%
Employee Benefits	51,088	(1,275)	49,813	34,089	15,724	68.43%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	1,500	1,267	2,767	2,267	500	81.93%
Other Charges	4,600	(1,267)	3,333	-	3,333	0.00%
<b>Guidance</b>						
Personal Services	6,708,920	-	6,708,920	3,830,621	2,878,299	57.10%
Employee Benefits	1,840,930	-	1,840,930	1,161,751	679,179	63.11%
Supplies and Materials	28,960	-	28,960	23,317	5,643	80.51%
Other Charges	4,511	-	4,511	4,175	336	92.55%
<b>Math</b>						
Personal Services	205,250	62,725	267,975	181,811	86,164	67.85%
Employee Benefits	48,147	15,871	64,018	50,705	13,313	79.20%
Contracted Services	200	-	200	263	(63)	131.50%
Supplies and Materials	81,829	(1,625)	80,204	69,904	10,300	87.16%
Other Charges	5,500	500	6,000	4,511	1,489	75.18%
<b>Choral Music</b>						
Personal Services	108,500	6,265	114,765	52,551	62,214	45.79%
Employee Benefits	26,170	-	26,170	13,188	12,982	50.39%
Contracted Services	7,122	300	7,422	5,312	2,110	71.57%
Supplies and Materials	33,245	244	33,489	32,686	803	97.60%
Other Charges	5,207	(544)	4,663	3,555	1,108	76.24%
<b>Physical Education</b>						
Personal Services	145,500	-	145,500	101,757	43,743	69.94%
Employee Benefits	34,577	-	34,577	23,009	11,568	66.54%
Contracted Services	850	-	850	1,703	(853)	200.35%
Supplies and Materials	45,625	1,000	46,625	21,575	25,050	46.27%
Other Charges	7,000	-	7,000	1,519	5,481	21.70%
<b>Science</b>						
Personal Services	113,750	72,000	185,750	94,497	91,253	50.87%
Employee Benefits	26,960	17,214	44,174	31,355	12,819	70.98%
Contracted Services	5,300	353	5,653	599	5,054	10.60%
Supplies and Materials	154,019	(11,978)	142,041	94,117	47,924	66.26%
Other Charges	10,200	5,776	15,976	4,988	10,988	31.22%



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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Social Studies</b>						
Personal Services	114,750	9,400	124,150	76,557	47,593	61.66%
Employee Benefits	27,132	-	27,132	21,100	6,032	77.77%
Contracted Services	600	-	600	548	52	91.33%
Supplies and Materials	31,800	21	31,821	7,538	24,283	23.69%
Other Charges	8,800	-	8,800	5,669	3,131	64.42%
<b>Talented and Gifted</b>						
Contracted Services	-	-	-	95	(95)	N/A
<b>Instrumental Music</b>						
Personal Services	-	4,700	4,700	2,700	2,000	57.45%
Employee Benefits	-	-	-	467	(467)	N/A
Contracted Services	21,050	(5,054)	15,996	8,967	7,029	56.06%
Supplies and Materials	37,525	4,401	41,926	40,125	1,801	95.70%
Other Charges	2,425	(47)	2,378	75	2,303	3.15%
<b>Elementary School Reading Support</b>						
Personal Services	104,500	-	104,500	71,511	32,989	68.43%
Employee Benefits	17,893	-	17,893	15,619	2,274	87.29%
Other Charges	14,000	-	14,000	11,770	2,230	84.07%
<b>Regular Instruction</b>						
Personal Services	4,675,002	(64,569)	4,610,433	2,741,293	1,869,140	59.46%
Employee Benefits	1,172,511	(26,796)	1,145,715	841,198	304,517	73.42%
Contracted Services	21,270	4,010	25,280	4,821	20,459	19.07%
Other Charges	45,700	-	45,700	(8,377)	54,077	-18.33%
<b>System-Wide Screening</b>						
Supplies and Materials	15,837	-	15,837	5,115	10,722	32.30%
Other Charges	729	-	729	567	162	77.78%
<b>Section 504 Expense</b>						
Contracted Services	83,363	-	83,363	15,090	68,273	18.10%
Supplies and Materials	5,324	-	5,324	504	4,820	9.47%
<b>Alternative Schools</b>						
Personal Services	106,600	-	106,600	76,361	30,239	71.63%
Employee Benefits	29,292	-	29,292	18,481	10,811	63.09%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Personal Services	4,687,050	3,500	4,690,550	2,799,821	1,890,729	59.69%
Employee Benefits	1,289,859	-	1,289,859	865,902	423,957	67.13%
Contracted Services	36,960	-	36,960	-	36,960	0.00%
Supplies and Materials	507,722	13,180	520,902	384,556	136,346	73.83%
Other Charges	3,000	(290)	2,710	495	2,215	18.27%
Capital Outlay	-	910	910	-	910	0.00%
<b>Staff Development</b>						
Personal Services	231,500	88,775	320,275	184,077	136,198	57.47%
Employee Benefits	51,499	15,740	67,239	44,947	22,292	66.85%
Contracted Services	56,338	-	56,338	49,788	6,550	88.37%
Supplies and Materials	13,400	249	13,649	5,569	8,080	40.80%
Other Charges	302,457	75,000	377,457	257,919	119,538	68.33%
<b>Art</b>						
Personal Services	92,000	8,300	100,300	61,053	39,247	60.87%
Employee Benefits	23,344	-	23,344	19,014	4,330	81.45%
Contracted Services	8,990	-	8,990	7,212	1,778	80.22%
Supplies and Materials	216,041	-	216,041	196,788	19,253	91.09%
Other Charges	4,700	-	4,700	697	4,003	14.83%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Elementary</b>						
Personal Services	496,000	-	496,000	335,496	160,504	67.64%
Employee Benefits	115,137	-	115,137	88,455	26,682	76.83%
Contracted Services	1,600	(500)	1,100	359	741	32.64%
Supplies and Materials	112,030	2,667	114,697	17,121	97,576	14.93%
Other Charges	30,200	(2,343)	27,857	14,891	12,966	53.46%
<b>Special Education Program</b>						
Personal Services	5,927,400	55,100	5,982,500	3,595,103	2,387,397	60.09%
Employee Benefits	1,532,201	4,159	1,536,360	964,434	571,926	62.77%
Contracted Services	282,997	-	282,997	133,629	149,368	47.22%
Supplies and Materials	35,358	-	35,358	18,173	17,185	51.40%
Other Charges	53,000	5,000	58,000	37,075	20,925	63.92%
<b>Basic Secondary</b>						
Personal Services	383,500	-	383,500	265,260	118,240	69.17%
Employee Benefits	86,053	-	86,053	71,905	14,148	83.56%
Contracted Services	41,000	-	41,000	14,756	26,244	35.99%
Supplies and Materials	107,900	7,000	114,900	67,565	47,335	58.80%
Other Charges	50,211	-	50,211	3,951	46,260	7.87%
<b>World Language</b>						
Personal Services	161,000	3,500	164,500	97,882	66,618	59.50%
Employee Benefits	36,228	-	36,228	27,290	8,938	75.33%
Contracted Services	-	200	200	29	171	14.50%
Supplies and Materials	12,337	(200)	12,137	6,528	5,609	53.79%
Other Charges	6,800	-	6,800	3,058	3,742	44.97%
<b>Language Arts</b>						
Personal Services	103,750	22,787	126,537	91,119	35,418	72.01%
Employee Benefits	25,248	213	25,461	24,387	1,074	95.78%
Contracted Services	650	-	650	339	311	52.15%
Supplies and Materials	37,500	435	37,935	36,659	1,276	96.64%
Other Charges	28,000	(3,435)	24,565	14,723	9,842	59.93%
<b>Gifted and Talented Support</b>						
Personal Services	363,000	223,700	586,700	453,271	133,429	77.26%
Employee Benefits	95,274	49,500	144,774	128,195	16,579	88.55%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	21,000	-	21,000	1,254	19,746	5.97%
Other Charges	8,000	35,000	43,000	32,463	10,537	75.50%
<b>Career &amp; Technical Education</b>						
Personal Services	701,500	11,387	712,887	523,828	189,059	73.48%
Employee Benefits	158,602	(5,329)	153,273	151,401	1,872	98.78%
Contracted Services	46,825	-	46,825	1,148	45,677	2.45%
Supplies and Materials	13,000	-	13,000	1,810	11,190	13.92%
Capital Outlay	-	50,000	50,000	-	50,000	0.00%
<b>Magnet Schools Support</b>						
Personal Services	163,300	149,100	312,400	1,694	310,706	0.54%
Employee Benefits	53,087	42,900	95,987	839	95,148	0.87%
Contracted Services	8,010	(4,010)	4,000	4,050	(50)	101.25%
Supplies and Materials	162,600	77,300	239,900	210,161	29,739	87.60%
Other Charges	3,425	-	3,425	(249)	3,674	-7.27%
<b>Instructional Technology</b>						
Personal Services	634,800	96,525	731,325	442,392	288,933	60.49%
Employee Benefits	144,426	(1,275)	143,151	115,490	27,661	80.68%
Contracted Services	6,600	-	6,600	1,691	4,909	25.62%
Supplies and Materials	20,300	5,000	25,300	4,042	21,258	15.98%
Other Charges	8,000	-	8,000	3,395	4,605	42.44%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Technology</b>						
Personal Services	3,727,006	6,375	3,733,381	2,240,479	1,492,902	60.01%
Employee Benefits	821,209	(6,375)	814,834	627,135	187,699	76.96%
Contracted Services	2,953,469	317,706	3,271,175	1,843,096	1,428,079	56.34%
Supplies and Materials	268,076	(53,722)	214,354	90,088	124,266	42.03%
Other Charges	20,354	-	20,354	7,726	12,628	37.96%
Capital Outlay	160,000	900,543	1,060,543	903,723	156,820	85.21%
<b>Humanities</b>						
Personal Services	-	1,500	1,500	300	1,200	20.00%
Employee Benefits	-	-	-	70	(70)	N/A
Contracted Services	250	-	250	21	229	8.40%
Supplies and Materials	2,500	-	2,500	1,516	984	60.64%
Other Charges	1,390	-	1,390	184	1,206	13.24%
<b>Instructional Staff Support</b>						
Personal Services	45,500	-	45,500	27,359	18,141	60.13%
Employee Benefits	11,522	-	11,522	10,000	1,522	86.79%
Supplies and Materials	21,500	-	21,500	15,475	6,025	71.98%
<b>Board of Education</b>						
Personal Services	268,100	36,400	304,500	224,176	80,324	73.62%
Employee Benefits	75,206	(36,400)	38,806	29,611	9,195	76.31%
Contracted Services	220,192	-	220,192	58,350	161,842	26.50%
Supplies and Materials	2,225	-	2,225	1,541	684	69.26%
Other Charges	34,000	-	34,000	2,027,213	(1,993,213)	5962.39%
<b>Districtwide Contracted Services</b>						
Contracted Services	2,282,300	-	2,282,300	1,559,612	722,688	68.34%
<b>Office of the Superintendent</b>						
Personal Services	581,300	10,875	592,175	310,578	281,597	52.45%
Employee Benefits	134,196	(10,875)	123,321	52,328	70,993	42.43%
Contracted Services	12,950	-	12,950	14,260	(1,310)	110.12%
Supplies and Materials	5,400	-	5,400	2,251	3,149	41.69%
Other Charges	2,500	-	2,500	430	2,070	17.20%
<b>District Wide Admin Support</b>						
Contracted Services	24,000	103	24,103	7,315	16,788	30.35%
Supplies and Materials	10,607	-	10,607	-	10,607	0.00%
Capital Outlay	20,000	-	20,000	-	20,000	0.00%
<b>Office of the Principal</b>						
Personal Services	24,815,310	-	24,815,310	16,417,052	8,398,258	66.16%
Employee Benefits	6,601,256	-	6,601,256	4,801,310	1,799,946	72.73%
Supplies and Materials	-	3,134	3,134	2,261	873	72.14%
<b>Office of the Principal - ALT</b>						
Personal Services	243,800	-	243,800	168,824	74,976	69.25%
Employee Benefits	61,929	-	61,929	46,256	15,673	74.69%
Contracted Services	160	-	160	-	160	0.00%
<b>Office of the Principal - Special Ed</b>						
Personal Services	267,900	-	267,900	165,470	102,430	61.77%
Employee Benefits	70,628	-	70,628	45,870	24,758	64.95%
<b>Office of the Principal - Kelley</b>						
Personal Services	231,300	2,210	233,510	133,217	100,293	57.05%
Employee Benefits	63,105	(2,210)	60,895	34,838	26,057	57.21%
<b>Fiscal Services</b>						
Personal Services	1,504,640	12,155	1,516,795	1,000,306	516,489	65.95%
Employee Benefits	337,349	(12,155)	325,194	237,786	87,408	73.12%
Contracted Services	160,616	(700)	159,916	87,690	72,226	54.84%
Supplies and Materials	5,125	700	5,825	12,159	(6,334)	208.74%
Other Charges	6,400	-	6,400	6,344	56	99.13%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Human Resources</b>						
Personal Services	3,364,500	5,525	3,370,025	2,125,293	1,244,732	63.06%
Employee Benefits	666,386	(5,525)	660,861	517,908	142,953	78.37%
Contracted Services	467,865	(131,665)	336,200	232,977	103,223	69.30%
Supplies and Materials	25,000	126,665	151,665	80,377	71,288	53.00%
Other Charges	30,000	-	30,000	11,170	18,830	37.23%
<b>Operation of Plant</b>						
Personal Services	9,192,580	-	9,192,580	5,838,511	3,354,069	63.51%
Employee Benefits	3,352,632	-	3,352,632	1,631,988	1,720,644	48.68%
Contracted Services	1,906,250	60,689	1,966,939	1,197,428	769,511	60.88%
Supplies and Materials	14,149,017	11,050	14,160,067	6,071,653	8,088,414	42.88%
Other Charges	403,214	-	403,214	427,140	(23,926)	105.93%
Capital Outlay	-	138,187	138,187	-	138,187	0.00%
<b>Security</b>						
Personal Services	3,789,145	-	3,789,145	2,313,457	1,475,688	61.05%
Employee Benefits	1,156,678	-	1,156,678	564,375	592,303	48.79%
Contracted Services	136,250	-	136,250	52,942	83,308	38.86%
Supplies and Materials	176,540	823	177,363	71,739	105,624	40.45%
Other Charges	14,850	-	14,850	4,650	10,200	31.31%
<b>General Maintenance of Plant</b>						
Personal Services	6,779,272	1,275	6,780,547	4,025,837	2,754,710	59.37%
Employee Benefits	1,729,083	(1,275)	1,727,808	1,045,893	681,915	60.53%
Contracted Services	765,788	-	765,788	326,631	439,157	42.65%
Supplies and Materials	2,729,208	118,362	2,847,570	1,164,604	1,682,966	40.90%
Other Charges	-	-	-	1,696	(1,696)	N/A
Capital Outlay	162,554	-	162,554	106,977	55,577	65.81%
<b>Facilities</b>						
Personal Services	263,700	3,825	267,525	174,686	92,839	65.30%
Employee Benefits	55,442	(3,825)	51,617	32,938	18,679	63.81%
Contracted Services	8,500	-	8,500	4,102	4,398	48.26%
Supplies and Materials	1,000	-	1,000	29	971	2.90%
Other Charges	3,000	-	3,000	-	3,000	0.00%
<b>Student Transportation</b>						
Personal Services	1,715,920	3,825	1,719,745	975,787	743,958	56.74%
Employee Benefits	324,432	(3,825)	320,607	216,284	104,323	67.46%
Contracted Services	19,066,483	145,223	19,211,706	12,867,174	6,344,532	66.98%
Supplies and Materials	152,500	-	152,500	88,377	64,123	57.95%
Other Charges	8,100	-	8,100	606	7,494	7.48%
<b>Office of Chief Academic Officer</b>						
Personal Services	159,500	-	159,500	135,030	24,470	84.66%
Employee Benefits	36,659	-	36,659	37,255	(596)	101.63%
Contracted Services	1,000	69	1,069	69	1,000	6.45%
Supplies and Materials	10,000	-	10,000	478	9,522	4.78%
Other Charges	15,500	(69)	15,431	945	14,486	6.12%
<b>Publications</b>						
Personal Services	160,500	-	160,500	106,248	54,252	66.20%
Employee Benefits	37,730	-	37,730	25,560	12,170	67.74%
Contracted Services	13,000	-	13,000	2,356	10,644	18.12%
Supplies and Materials	75,000	22,000	97,000	54,477	42,523	56.16%
<b>Public Affairs</b>						
Personal Services	762,000	1,275	763,275	447,480	315,795	58.63%
Employee Benefits	157,075	(1,275)	155,800	108,799	47,001	69.83%
Contracted Services	123,000	460	123,460	97,751	25,709	79.18%
Supplies and Materials	24,100	(460)	23,640	4,624	19,016	19.56%
Other Charges	5,000	-	5,000	4,787	213	95.74%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended February 28, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Office of Accountability</b>						
Personal Services	490,200	17,075	507,275	354,570	152,705	69.90%
Employee Benefits	116,506	(3,825)	112,681	70,633	42,048	62.68%
Contracted Services	243,480	-	243,480	7,446	236,034	3.06%
Supplies and Materials	6,000	-	6,000	2,668	3,332	44.47%
Other Charges	13,700	-	13,700	4,203	9,497	30.68%
<b>Office of Innovation</b>						
Personal Services	237,110	(237,110)	-	6,229	(6,229)	N/A
Employee Benefits	53,329	(53,329)	-	3,985	(3,985)	N/A
Contracted Services	2,250	(2,250)	-	-	-	N/A
Supplies and Materials	33,315	(11,750)	21,565	737	20,828	3.42%
Other Charges	92,450	(92,450)	-	-	-	N/A
<b>Warehouse and School Mail</b>						
Personal Services	284,000	-	284,000	187,890	96,110	66.16%
Employee Benefits	81,620	-	81,620	50,448	31,172	61.81%
Contracted Services	101,590	-	101,590	55,699	45,891	54.83%
Supplies and Materials	17,250	-	17,250	8,030	9,220	46.55%
<b>Office of the Chief Operating Officer</b>						
Personal Services	171,000	1,275	172,275	115,538	56,737	67.07%
Employee Benefits	34,962	(1,275)	33,687	23,312	10,375	69.20%
Contracted Services	600	-	600	-	600	0.00%
Supplies and Materials	500	-	500	37	463	7.40%
Other Charges	1,185,000	-	1,185,000	1,040,537	144,463	87.81%
<b>Disparities in Education Outcomes</b>						
Personal Services	1,015,000	-	1,015,000	610,148	404,852	60.11%
Employee Benefits	327,081	-	327,081	207,345	119,736	63.39%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	20,000	-	20,000	-	20,000	0.00%
Other Charges	170,000	-	170,000	92,284	77,716	54.28%
<b>Project Graduation</b>						
Contracted Services	500,000	-	500,000	375,000	125,000	75.00%
<b>Emerald Charter</b>						
Contracted Services	-	500	500	500	-	100.00%
Other Charges	3,921,000	2,500	3,923,500	2,680,983	1,242,517	68.33%
<b>Other Charges</b>						
Personal Services	2,866,103	(160,800)	2,705,303	398,264	2,307,039	14.72%
Employee Benefits	2,857,983	-	2,857,983	2,986,453	(128,470)	104.50%
Contracted Services	107,193	-	107,193	33,393	73,800	31.15%
Other Charges	5,826,161	-	5,826,161	2,578,458	3,247,703	44.26%
Payments to Primary Governments	13,357,035	-	13,357,035	-	13,357,035	0.00%
<b>Debt Service</b>						
Debt Service	2,370,267	-	2,370,267	2,289,036	81,231	96.57%
<i>Total Support Services</i>	<u>202,182,681</u>	<u>2,258,581</u>	<u>204,441,262</u>	<u>118,906,057</u>	<u>85,535,205</u>	<u>58.16%</u>
Total Expenditures	<u>482,808,000</u>	<u>6,551,145</u>	<u>489,359,145</u>	<u>295,434,078</u>	<u>193,925,067</u>	<u>60.37%</u>

**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 February 28, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	162,000	(5,817,810)	(5,640,300)	47,484,223	53,124,523	-841.87%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,560,000	-	1,560,000	-	(1,560,000)	0.00%
Transfers To Other Funds	(1,722,000)	(40,000)	(1,762,000)	(1,013,500)	748,500	57.52%
Total Other Financing Sources (Uses)	(162,000)	(40,000)	(202,000)	(1,013,500)	(811,500)	501.73%
Net Change in Fund Balances	\$ -	\$ (5,857,810)	\$ (5,842,300)	\$ 46,470,723	\$ 52,313,023	-795.42%

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

**BUDGET SUMMARY**

February 28, 2019

**Where It Comes From:**

	<b>Adopted Budget 2018-19</b>	<b>% of Budget</b>	<b>Actual Collections July - February</b>	<b>% of Budget Collected</b>
<b>Local Taxes</b>	482,199,146	60.9%	368,105,904	46.5%
<b>Licenses &amp; Permits</b>	4,982,260	0.6%	4,074,274	0.5%
<b>Fines, Forfeitures, &amp; Penalties</b>	1,964,250	0.2%	1,164,575	0.1%
<b>Charges for Current Services</b>	8,711,891	1.1%	5,419,687	0.7%
<b>Other Local Revenue</b>	9,410,897	1.2%	8,468,781	1.1%
<b>Official Fees</b>	11,235,000	1.4%	3,999,338	0.5%
<b>State of Tennessee</b>	239,438,910	30.2%	164,846,944	20.8%
<b>Federal Government</b>	1,581,688	0.2%	1,173,160	0.1%
<b>Govt &amp; Citizens Groups</b>	177,500	0.0%	121,444	0.0%
<b>Other</b>	32,665,915	4.1%	3,757,000	0.5%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 561,131,107</u>	<u>70.8%</u>

**Where It Goes by Function:**

	<b>Adopted Budget 2018-19</b>	<b>% of Budget</b>	<b>Actual Spending July - February</b>	<b>% of Budget Spent</b>
<b>Schools</b>	484,530,000	61.1%	296,447,673	37.4%
<b>General Government</b>	13,390,435	1.7%	10,143,342	1.3%
<b>Finance</b>	16,815,390	2.1%	11,315,853	1.4%
<b>Administration of Justice</b>	20,049,081	2.5%	12,290,088	1.6%
<b>Debt Service</b>	77,750,000	9.8%	17,976,785	2.3%
<b>Public Safety</b>	87,561,934	11.1%	55,761,159	7.0%
<b>Health &amp; Welfare</b>	23,598,905	3.0%	14,201,830	1.8%
<b>Public Libraries</b>	13,958,900	1.8%	9,096,985	1.1%
<b>Public Works</b>	16,708,652	2.1%	9,364,440	1.2%
<b>Tourism, Social &amp; Cultural</b>	13,227,538	1.7%	7,914,616	1.0%
<b>Agricultural/Natrual Resources</b>	586,457	0.1%	86,774	0.0%
<b>Other</b>	19,852,843	2.5%	19,159,610	2.4%
<b>Solid Waste</b>	4,337,322	0.5%	2,936,053	0.4%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 466,695,208</u>	<u>58.9%</u>

**Where It Goes by Category:**

	<b>Adopted Budget 2018-19</b>	<b>% of Budget</b>	<b>Actual Spending July - February</b>	<b>% of Budget Spent</b>
<b>Personnal Services</b>	412,176,280	52.0%	250,400,095	31.6%
<b>Employees Benefits</b>	127,914,217	16.1%	84,740,005	10.7%
<b>Contractual Services</b>	62,416,702	7.9%	40,515,571	5.1%
<b>Supplies and Materials</b>	42,568,100	5.4%	28,104,116	3.5%
<b>Other Charges</b>	69,169,937	8.7%	42,347,808	5.3%
<b>Debt Service</b>	77,779,667	9.8%	19,212,339	2.4%
<b>Capital Outlay</b>	342,554	0.0%	1,375,274	0.2%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 466,695,208</u>	<u>58.9%</u>

## Knox County, Tennessee Property Tax Collection Summary - February 2019

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

Fund #	Fund Name	Actual YTD 17-18	Actual YTD 18-19	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	107,587,129	109,539,676	1,952,547	1.81%	96.06%
141	General Purpose School Fund	96,731,889	98,486,083	1,754,194	1.81%	95.23%
151	General Debt Service Fund	51,995,371	52,936,854	941,483	1.81%	96.65%
<b>Totals</b>		<b>256,314,389</b>	<b>260,962,613</b>	<b>4,648,224</b>	<b>1.81%</b>	<b>95.86%</b>



**Knox County, Tennessee**  
**Sales Tax Collection Summary - February 2019**

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

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 17-18</b>	<b>Actual YTD 18-19</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
101	General Fund	4,805,244	5,164,389	359,145	7.5%	95.6%
131	Highway	3,637,606	3,739,730	102,124	2.8%	66.2%
141	School Operations	88,464,680	92,587,481	4,122,801	4.7%	61.8%
<b>Total</b>		<b>96,907,530</b>	<b>101,491,600</b>	<b>4,584,070</b>	<b>4.7%</b>	<b>62.1%</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**February 28, 2019**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	33,253.00	
1010020 Bad Check Unit	-	
1010030 Bad Check Unit	-	
1010310 Circuit Court Clerk's Office	2,471.00	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	50.00	
1010620 Chancery Court	909.00	
1010910 County Commission	12,178.00	
1010920 Internal Audit	1,910.00	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011505 Criminal/4th Court Clerk Administration	8,457.00	
1011510 4th Circuit Court Clerk's Office	-	
1011520 Criminal Court Clerk's Office	299.00	
1011530 Criminal Sessions Clerk's Office	-	
1011531 Criminal Court Technology Upgrade	-	
1011810 Election Office	8,532.00	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012133 Domestic Magistrate	-	
1012140 General Sessions Court Judges	7,263.00	
1012150 Jury Commission	-	
1012410 Juvenile Court Judges	8,929.00	
1012420 IV-D Referee Program	845.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	4,318.00	
1013210 Law Director's Office	15,266.00	
1013310 County Mayor	6,646.00	
1013320 ADA Office	-	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	-	
1013610 Human Resources	2,834.00	
1003910 Mail Room	-	
1014210 Probation Officers	-	
1014810 Park Maintenance	1,995.00	
1014830 Recreation Administration	1,301.00	
1014845 Sport Operations	-	
1015141 Constituent Services	-	
1015142 Senior Citizens/Volunteer Svcs	351.00	
1015145 Frank Strang Senior Center	-	
1015146 Senior Center-South Knox	-	
1015147 Senior Center-Halls	-	
1015148 Senior Center-Corryton	-	
1015149 Senior Center-Carter	-	
1015150 Karns Senior Center	9.00	
1015160 Veteran's Services	-	
1015165 Neighborhood and Community Development	765.00	
1015400 Support Services	1,791.00	
1015403 Preventive Health Service	10,905.00	
1015406 Dental Services	2,332.00	
1015409 Emergency Medical Services	2,235.00	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**February 28, 2019**

Accounting Unit	Amount	Fund Subtotal
1015412 Food & Restaurant Inspect	4.00	
1015415 Health Administration	4,639.00	
1015421 Community Development and Planning	4,107.00	
1015424 Indigent Care	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1005442 School Health Program	-	
1015445 Social Services	-	
1015448 Ground Water Services	300.00	
1015454 Disease Surveillance & Inv.	4,170.00	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	2,939.00	
1015465 West Clinic	7.00	
1015710 Finance	10,186.00	
1016010 Purchasing	10,493.00	
1016015 Real Property Maint. Division	762.00	
1016020 Property Management	-	
1016030 County Building Maint.	3,711.00	
1016910 Official's Expense	-	
1016935 Transition Period	210.00	
1016950 Miscellaneous	-	
1017510 Fire Prevention Control	5,306.00	
1017520 Soil Conservation Dist	-	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	6,093.00	
1017920 Records Management	-	
1018110 Sheriff's Merit System	1,433.00	
1018310 Property Assessor	9,343.00	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	39,871.00	
1018710 Register of Deeds' Office	5,372.00	
1018720 Register of Deeds-Data Processing	4,604.00	
1018900 Court Officer	-	
1018903 Sheriff's Administration	10,014.00	
1018906 Records & Communication	393.00	
1018912 Training	6,935.00	
1018915 Planning & Development	-	
1018918 Stop Violence Against Women	375.00	
1018921 Patrol Division	12,643.00	
1018924 Warrants	31,737.00	
1018927 Detectives	4,639.00	
1018930 Forensic Services	998.00	
1018933 Juvenile Division	199.00	
1018936 Special Teams	2,229.00	
1018942 Narcotics	4,719.00	
1018943 VICE	-	
1018945 Internal Affairs	6,612.00	
1018947 Organized Retail Crime	5,872.00	
1018948 Special Services	4,694.00	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	3,814.00	
1018956 Honor Guard Golf Tournament	-	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**February 28, 2019**

Accounting Unit	Amount	Fund Subtotal
1018957 Auxiliary Services	-	
1018960 Correctional Facility	28,566.00	
1018965 Explorer Post	-	
1018973 Medical Examiner	10,405.00	
1018993 Sheriff Animal Control	7,581.00	
1019710 County Trustee's Office	<u>14,873.00</u>	
1008972 Coronor		
<b>TOTAL GENERAL FUND</b>		<b>406,692</b>
<b>1150010 PUBLIC LIBRARY</b>	<u>-</u>	-
1160110 Solid Waste Administration	-	
1160120 Convenience Centers	569.00	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	<u>-</u>	
<b>TOTAL SOLID WASTE FUND</b>		<b>569</b>
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	3,196.00	
1280050 Title V Program	<u>-</u>	
<b>TOTAL AIR QUALITY FUND</b>		<b>3,196</b>
1310110 Highway Administration	6,045.00	
1310120 Project Manager	2,167.00	
1310130 Stormwater Management	10,766.00	
1310135 Stormwater Ordinance Violation	3,014.00	
1310210 Highway/Bridge Maintenance	1,461.00	
1310220 Traffic Control	415.00	
1310410 Engineering	<u>875.00</u>	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>24,743</b>
171100 Regular Instruction	961.00	
171102 Basic Elementary Instruction	-	
171107 Excellence thru Literacy	-	
171114 PE K-12 Health Wellness Instruction	-	
171115 Elementary School Reading	-	
171118 Talented & Gifted Instruction	-	
171121 General School	-	
171124 Urban Schools	-	
171125 Athletics	-	
171134 Student Assistance Service	-	
171139 Magnet Department	-	
171144 ELL Instruction	6,764.00	
171147 District Stem	-	
171200 Special Education Instruction	-	
171300 Career & Technical Instruction	2,154.00	
172120 Health Services	13,176.00	
172130 Student Support Services	1,240.00	
172132 Curriculum	-	
172133 Transfer Department	-	
172134 Guidance	-	
172201 Math Support	-	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**February 28, 2019**

Accounting Unit	Amount	Fund Subtotal
172202 Choral Music Support	174.00	
172203 PE K12 Health Wellness Support	1,451.00	
172205 Social Studies Support	-	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	-	
172209 High School PE/Wellness	-	
172210 Regular Instruction Support	4,821.00	
172213 Section 504 Support	-	
172214 Instruction Program	-	
172216 Libraries/Audiovisual	-	
172217 Instructional Staff Development	-	
172218 Art Support	-	
172219 Basic Elementary Support	270.00	
172220 Special Education Support	58,747.00	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	56.00	
172223 World Languages Support	29.00	
172224 Language Arts Support	-	
172250 Instructional Technology	1,661.00	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	18,059.00	
172261 Humanities	21.00	
172310 Board of Education	-	
172320 Office of the Superintendent	3,583.00	
172410 Office of Principal	-	
172510 Fiscal Services	2,300.00	
172520 Human Resources	-	
172530 HR Employee Benefits	-	
172619 Security	2,784.00	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	1,959.00	
172710 Transportation	4,971.00	
172711 Regular Contracts	-	
172812 Technology	-	
172813 Instructional Technology	-	
172823 Public Affairs	1,984.00	
172824 Minority Recruiting	-	
172825 Office of Accountability	-	
172826 Office of Innovation	-	
172835 Warehouse and School Mailroom	-	
<b>TOTAL SCHOOL FUND</b>	<b>127,165</b>	<b>127,165</b>
<b>GRAND TOTAL</b>	<b>562,365</b>	<b>562,365</b>

**ADOPTED BUDGETS FOR 2018-2019 AND REVISIONS**

<b>GJ#</b>	<b>PURPOSE</b>	<b>AMOUNT</b>	<b>FUND TOTAL</b>
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
1-1881	Approved by Board	186,749,095.00	
1-1879	Reappropriating Encumbrances from FY18	921,525.02	
1-1805	Teen Academy	300.00	
1-1806	Sexual Offender Registration	150.00	
3-6	Designations	4,874,481.00	
3-266	Inmate Money	1,128.52	
3-268	Sexual Offender Registration	300.00	
3-477	Retail Crime	2,226.00	
4-54	Victim Assistance	4,237.30	
4-356	Retail Crime	7,972.00	
4-450	Retail Crime	1,373.00	
4-453	Sexual Offender Registration	1,800.00	
4-492	Victim Assistance	4,648.12	
5-491	Sexual Offender Registration	1,800.00	
5-494	Organized Retail Crime	1,000.00	
5-495	Inmate Money	1,064.83	
5-496	Interchange Money	12,101.96	
6-76	Interchange Money	13,631.31	
6-77	Inmate Money	653.84	
6-92	Sexual Offender Registration	1,800.00	
6-201	Inmate Money	972.16	
6-335	Victim Assistance	4,429.44	
6-553	Theft Money	13,050.92	
6-554	Sexual Offender Registration	300.00	
6-730	Victim Assistance	4,487.55	
6-958	Interchange Money	11,436.70	
6-1210	Sexual Offender Registration	150.00	
6-1447	Inmate Money	891.47	
6-1772	Estimating & Appropriating Technology Fee - Circuit Court	8,150.00	
7-290	Victim Assistance	4,215.95	
7-595	Estimating & Appropriating - Tree/Bench Program	15,657.82	
7-1719	Sexual Offender Registration	450.00	
8-69	Sexual Offender Registration	300.00	
8-70	Victim Assistance	3,339.74	
8-410	Interchange Money	12,881.69	
8-819	Contract and Encumbrance Closeout	(30,000.00)	<b>192,652,001.34</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1881	Approved by Board	112,292.00	<b>112,292.00</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
1-1881	Approved by Board	13,958,900.00	
1-1879	Reappropriating Encumbrances from FY18	3,224.00	
1-1873	Estimate & Appropriate Rothrock Estates	76,529.00	
2-1604	Designations	163,300.00	<b>14,201,953.00</b>
<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
1-1881	Approved by Board	4,398,518.00	<b>4,398,518.00</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>			
1-1881	Approved by Board	862,500.00	
1-1879	Reappropriating Encumbrances from FY18	109,551.20	<b>972,051.20</b>

**123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123**

1-1881	Approved by Board	8,000,000.00	
2-1595	Designations	130,000.00	<b>8,130,000.00</b>

**128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128**

1-1881	Approved by Board	160,000.00	
1-1879	Reappropriating Encumbrances from FY18	850.00	
4-1805	PM Grant Budget	107,215.16	
4-1806	A-Grant Budget	512,823.90	<b>780,889.06</b>

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

1-1881	Approved by Board	16,708,652.00	
1-1879	Reappropriating Encumbrances from FY18	190,647.73	
3-34	Designations	1,255,989.26	
4-991	Manual Liquidation of Contract with CDM Smith, Inc.	(2,745.00)	
6-1792	Adjustments to Fund Balance	(187,902.73)	<b>17,964,641.26</b>

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

1-1881	Approved by Board	484,530,000.00	
1-1879	Reappropriating Encumbrances from FY18	1,566,416.08	
1-328	Estimate & Appropriate CTE	1,752.00	
1-383	Designations	4,275,881.00	
1-385	Estimate & Appropriate BEP	538,000.00	
2-448	Estimate & Appropriate Library & Media Services	300.00	
2-1240	Estimate & Appropriate Health & Wellness	1,000.00	
3-938	Estimate & Appropriate Elementary Support	2,167.00	
5-194	Estimate & Appropriate Educational Materials	4,455.00	
6-855	Estimate & Appropriate Health Services	15,510.00	
6-1792	Adjustments to Fund Balance	(1,216,147.76)	
7-179	Estimate & Appropriate GPSF Technology	185,661.00	<b>489,904,994.32</b>

**151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151**

1-1881	Approved by Board	77,750,000.00	<b>77,750,000.00</b>
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**261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261**

1-1881	Approved by Board	2,854,717.00	<b>2,854,717.00</b>
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**263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263**

1-1881	Approved by Board	30,899,979.43	<b>30,899,979.43</b>
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**266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266**

1-1881	Approved by Board	6,655,358.62	
2-677	Budget Revision - Extraordinary Claims account	67,381.00	
8-689	Budget Revision - Estimated Future Expense	857,000.00	<b>7,579,739.62</b>

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

1-1881	Approved by Board	404,174.49	<b>404,174.49</b>
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**270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270**

1-1881	Approved by Board	35,044,641.04	
7-523	Budget Revision - Retirement Board FY19 Approved Board	188,478.96	<b>35,233,120.00</b>

**274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274**

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

276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276

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

4-1178	September Sales Tax	5,442,235.13	
4-1179	October Sales Tax	4,198,939.94	
5-1047	November Sales Tax	4,134,586.30	
6-1100	December Sales Tax	4,212,735.82	
7-1249	January Sales Tax	4,340,423.18	
8-1277	February Sales Tax	5,359,970.73	27,688,891.10

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

1-1881	Approved by Board	1,095,000.00	
1-1879	Reappropriating Encumbrances from FY18	10,119.54	
7-865	Budget Amendment - Cart Rentals	24,600.00	1,129,719.54

950 --- ADOPTED BUDGET FOR MPC FUND 950

1-1881	Approved by Board	6,155,028.00	
1-1879	Reappropriating Encumbrances from FY18	460,692.74	
7-1936	Budget Amendment	55,330.00	6,671,050.74

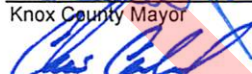
952 --- ADOPTED BUDGET FOR E-911 FUND 952

1-1881	Approved by Board	11,215,407.34	
1-1879	Reappropriating Encumbrances from FY18	2,965,072.90	
3-1220	Budget Amendments passed by Finance Committee	153,226.10	
5-858	Estimate & Appropriate for CAD System	20,000.00	
7-1658	Budget Amendment for TCRS Funding and Lighting Project	1,447,967.00	15,801,673.34

954 --- ADOPTED BUDGET FOR GIS FUND 954

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

  
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Knox County Mayor

  
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Knox County Senior Director of Finance