

# Budget Report to Citizenry



## Knox County, Tennessee

For the Period Ended  
March 31, 2019

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the period ended March 31, 2019*

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<b>INTRODUCTORY SECTION</b>	i	Table of Contents
	ii	Transmittal Letter
	iii	Summary Schedule - Operating Funds
	iv-v	Management's Discussion and Analysis
<b>GENERAL FUND</b>	1-13	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
<b>SPECIAL REVENUE FUNDS</b>		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	14	<i>Governmental Library Fund</i>
	15	<i>Public Library Fund</i>
	16	<i>Solid Waste Fund</i>
	17	<i>Air Quality Fund</i>
	18	<i>Hotel-Motel Tax Fund</i>
	19-20	<i>Engineering and Public Works Fund</i>
<b>DEBT SERVICE FUND</b>	21	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
<b>DISCRETELY PRESENTED COMPONENT UNIT - THE BOARD</b>		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	22-30	<i>General Fund - General Purpose Schools</i>



## OFFICE OF COUNTY MAYOR GLENN JACOBS

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

April 29, 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 nine months ended March 31, 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 March 31, 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	\$ 184,708,149	\$ 148,359,234	80.32%	\$ 179,693,860	\$ 146,070,927	81.29%	\$ 2,288,307
Governmental Library Fund	112,292	42,873	38.18%	107,892	42,372	39.27%	501
Public Library Fund	13,798,900	8,728,770	63.26%	13,403,900	8,464,103	63.15%	264,667
Solid Waste Fund	4,230,000	1,998,635	47.25%	4,054,563	1,918,426	47.32%	80,209
Hotel/Motel Fund	8,000,000	5,097,594	63.72%	8,000,000	4,723,843	59.05%	373,751
Engineering and Public Works Fund	16,558,946	10,085,733	60.91%	15,382,946	9,912,177	64.44%	173,556
Debt Service Fund	70,270,986	56,102,991	79.84%	70,695,882	68,035,147	96.24%	(11,932,156)
General Purpose School Fund	485,278,845	380,552,175	78.42%	471,685,000	364,841,813	77.35%	15,710,362
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 782,958,118</b>	<b>\$ 610,968,005</b>	<b>78.03%</b>	<b>\$ 763,024,043</b>	<b>\$ 604,008,808</b>	<b>79.16%</b>	<b>\$ 6,959,197</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 192,657,569	\$ 137,693,419	71.47%	\$ 184,767,178	\$ 131,767,332	71.32%	\$ 5,926,087
Governmental Library Fund	112,292	79,122	70.46%	107,892	77,587	71.91%	1,535
Public Library Fund	14,201,953	10,125,417	71.30%	13,754,539	9,805,783	71.29%	319,634
Solid Waste Fund	4,398,518	3,359,303	76.37%	4,201,772	3,254,624	77.46%	104,679
Hotel/Motel Fund	8,130,000	4,799,163	59.03%	8,650,000	4,922,946	56.91%	(123,783)
Engineering and Public Works Fund	18,152,544	10,397,492	57.28%	16,340,577	9,244,201	56.57%	1,153,291
Debt Service Fund	77,750,000	18,123,796	23.31%	75,500,000	18,736,785	24.82%	(612,989)
General Purpose School Fund	491,121,745	338,839,899	68.99%	472,485,269	317,835,670	67.27%	21,004,229
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 806,524,621</b>	<b>\$ 523,417,611</b>	<b>64.90%</b>	<b>\$ 775,807,227</b>	<b>\$ 495,644,928</b>	<b>63.89%</b>	<b>\$ 27,772,683</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 nine months ended March 31, 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 \$267,013,039 equal 98.09% 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 \$114,281,404 equal 69.9% of the budgeted total.

#### General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first nine months of the fiscal year 2019 were \$144,327,489 this was a decrease of \$1,743,438 over the first nine 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 expenditures for the same period were \$135,431,488, an increase of \$3,664,156 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 83.49% of our adopted budget and spent 72.04%. These results are consistent with our expectations for this time within the fiscal year.

#### Special Revenue Funds

**Governmental Library Fund** – This fund accounts for the operation of the law library which is available to the public but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first nine months of the fiscal year 2019 are \$42,873 an increase of \$501 over the fiscal year 2018. The expenses for the same period are \$79,122 an increase of \$1,535 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 nine months of the fiscal year 2019 are \$8,103,770 versus expenses for the same period of \$10,125,417.



**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 nine months of the fiscal year 2019 are \$1,998,635 versus expenses of \$3,359,303. The expenses represent 76.37% of the annual budget.

**Hotel-Motel Tax Fund** – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first nine months of the fiscal year 2019 are \$5,097,594 versus expenses of \$4,799,163. Through this fund, Knox County supports the Knoxville Convention Center, Women’s Basketball Hall of Fame and Tourism and Sports Development Corporation.

**Engineering and Public Works Fund** – This fund accounts for the County’s share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first nine months of the fiscal year 2019 are \$9,035,733 a decrease of \$876,444 over the first nine months of the fiscal year 2018. The expenses for the same period were \$10,397,492 for the fiscal year 2019 an increase of \$1,153,291 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 nine months of the fiscal year 2019 are \$56,102,991 versus expenses for the same period of \$18,123,796. The expenses are only 23.69% 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 nine months of the fiscal year 2019 are \$380,552,175 versus expenses of \$337,826,399. The Basic Education Funding from the State is paid monthly, and we have only received nine months. These results are consistent with our expectations for this time of the year.

## GENERAL FUND

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

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the period ended March 31, 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	\$ 112,950,676	\$ (11,381,324)	90.85%
County Local Option Taxes	17,746,000	28,922	17,774,922	9,055,996	(8,718,926)	50.95%
Wheel Taxes	550,000	-	550,000	372,603	(177,397)	67.75%
<b>Total Local Taxes</b>	<b>142,628,000</b>	<b>28,922</b>	<b>142,656,922</b>	<b>122,379,275</b>	<b>(20,277,647)</b>	<b>85.79%</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	1,336,411	(370,849)	78.28%
<b>Total Licenses and Permits</b>	<b>4,947,260</b>	<b>-</b>	<b>4,947,260</b>	<b>4,216,958</b>	<b>(730,302)</b>	<b>85.24%</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	410,307	(254,943)	61.68%
Juvenile Court	1,115,350	-	1,115,350	602,268	(513,082)	54.00%
Other Fines, Forfeitures & Penalties	158,500	35,772	194,272	354,346	160,074	182.40%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,949,250</b>	<b>35,772</b>	<b>1,985,022</b>	<b>1,367,163</b>	<b>(617,859)</b>	<b>68.87%</b>
<i>Charges for Current Services:</i>	7,540,141	7,050	7,547,191	5,690,427	(1,856,764)	75.40%
<i>Other Local Revenues:</i>	4,730,829	4,711	4,735,540	4,917,727	182,187	103.85%
<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	4,216,121	(3,393,485)	55.41%
<b>Total State of Tennessee</b>	<b>9,627,410</b>	<b>50,052</b>	<b>9,677,462</b>	<b>4,843,982</b>	<b>(4,833,480)</b>	<b>50.05%</b>
<b>Total Federal Government</b>	<b>1,009,288</b>	<b>-</b>	<b>1,009,288</b>	<b>820,884</b>	<b>(188,404)</b>	<b>81.33%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	147,500	-	147,500	45,692	(101,808)	30.98%
Citizen Groups	-	300	300	45,381	45,081	15127.00%
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>91,073</b>	<b>(223,391)</b>	<b>28.96%</b>
<b>Total Revenues</b>	<b>172,746,342</b>	<b>126,807</b>	<b>172,873,149</b>	<b>144,327,489</b>	<b>(28,545,660)</b>	<b>83.49%</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	233,202	96,612	70.71%
Employee Benefits	175,817	-	175,817	110,775	65,042	63.01%
Contracted Services	47,225	-	47,225	43,151	4,074	91.37%
Supplies and Materials	6,500	-	6,500	4,021	2,479	61.86%
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 March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	21,650	33,350	39.36%
<b>Internal Audit</b>						
Personal Services	401,033	-	401,033	240,643	160,390	60.01%
Employee Benefits	112,730	-	112,730	56,763	55,967	50.35%
Contracted Services	26,050	-	26,050	17,840	8,210	68.48%
Supplies and Materials	10,500	-	10,500	5,292	5,208	50.40%
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	84	166	33.60%
Supplies and Materials	50	-	50	8	42	16.00%
<b>Codes Commission</b>						
Contracted Services	5,000	-	5,000	3,823	1,177	76.46%
<b>County Clerk</b>						
Contracted Services	501,965	17,000	518,965	358,524	160,441	69.08%
Supplies and Materials	124,259	-	124,259	66,548	57,711	53.56%
Other Charges	960	-	960	960	-	100.00%
<b>Election Commission</b>						
Personal Services	1,226,407	-	1,226,407	1,188,440	37,967	96.90%
Employee Benefits	210,964	-	210,964	182,965	27,999	86.73%
Contracted Services	435,300	7,575	442,875	388,832	54,043	87.80%
Supplies and Materials	33,250	181	33,431	24,677	8,754	73.81%
Other Charges	2,722	-	2,722	3,701	(979)	135.97%
<b>Law Department</b>						
Personal Services	1,623,785	-	1,623,785	1,155,987	467,798	71.19%
Employee Benefits	400,212	-	400,212	286,069	114,143	71.48%
Contracted Services	110,555	-	110,555	52,455	58,100	47.45%
Supplies and Materials	33,000	15,250	48,250	17,830	30,420	36.95%
Other Charges	681	-	681	681	-	100.00%
Capital Outlay	-	10,000	10,000	-	10,000	N/A
<b>County Mayor</b>						
Personal Services	670,816	-	670,816	546,642	124,174	81.49%
Employee Benefits	155,668	-	155,668	125,721	29,947	80.76%
Contracted Services	47,950	-	47,950	44,739	3,211	93.30%
Supplies and Materials	8,000	192	8,192	7,493	699	91.47%
Other Charges	3,817	145	3,962	1,217	2,745	30.72%
<b>County Lobbying</b>						
Contracted Services	-	-	-	12,251	(12,251)	N/A
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	65,461	-	65,461	47,468	17,993	72.51%
Employee Benefits	19,993	-	19,993	14,503	5,490	72.54%
Contracted Services	13,700	-	13,700	8,506	5,194	62.09%
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	-	28,923	28,923	33,035	(4,112)	114.22%
<b>Human Resources Department</b>						
Personal Services	584,477	-	584,477	491,903	92,574	84.16%
Employee Benefits	177,851	-	177,851	140,313	37,538	78.89%
Contracted Services	49,270	-	49,270	61,589	(12,319)	125.00%
Supplies and Materials	4,000	-	4,000	3,445	555	86.13%
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 March 31, 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	102,453	122,542	45.54%
Employee Benefits	68,847	-	68,847	25,692	43,155	37.32%
Contracted Services	12,000	125	12,125	7,555	4,570	62.31%
Supplies and Materials	2,150	-	2,150	857	1,293	39.86%
Other Charges	10,425	-	10,425	10,425	-	100.00%
<b>Finance Department</b>						
Personal Services	1,680,323	-	1,680,323	1,245,186	435,137	74.10%
Employee Benefits	480,040	-	480,040	358,329	121,711	74.65%
Contracted Services	95,350	-	95,350	74,040	21,310	77.65%
Supplies and Materials	38,250	-	38,250	26,878	11,372	70.27%
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	386,794	275,473	58.40%
Employee Benefits	206,478	-	206,478	131,681	74,797	63.77%
Contracted Services	46,550	-	46,550	23,926	22,624	51.40%
Supplies and Materials	11,650	-	11,650	4,222	7,428	36.24%
Other Charges	5,352	-	5,352	5,352	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	363,679	-	363,679	257,242	106,437	70.73%
Employee Benefits	112,199	-	112,199	79,591	32,608	70.94%
Contracted Services	58,000	3,610	61,610	29,780	31,830	48.34%
Supplies and Materials	5,500	-	5,500	3,206	2,294	58.29%
Other Charges	261	-	261	261	-	100.00%
<b>Property Management</b>						
Personal Services	144,558	-	144,558	103,002	41,556	71.25%
Employee Benefits	48,522	-	48,522	34,344	14,178	70.78%
Contracted Services	11,050	-	11,050	1,465	9,585	13.26%
Supplies and Materials	6,750	-	6,750	668	6,082	9.90%
Other Charges	681	-	681	681	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	3,000	-	3,000	4,363	(1,363)	145.43%
Supplies and Materials	750	-	750	-	750	0.00%
<b>County Buildings Maintenance</b>						
Personal Services	445,409	-	445,409	319,037	126,372	71.63%
Employee Benefits	137,432	-	137,432	91,855	45,577	66.84%
Contracted Services	14,900	-	14,900	10,804	4,096	72.51%
Supplies and Materials	39,150	-	39,150	21,480	17,670	54.87%
Other Charges	58,956	-	58,956	58,956	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	116,456	-	116,456	82,866	33,590	71.16%
Employee Benefits	38,705	-	38,705	27,425	11,280	70.86%
<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	753,581	323,667	69.95%
Employee Benefits	348,209	-	348,209	235,137	113,072	67.53%
Contracted Services	65,963	-	65,963	52,837	13,126	80.10%
Supplies and Materials	51,500	-	51,500	33,209	18,291	64.48%
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 March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Information Technology</b>						
Personal Services	3,500,530	-	3,500,530	2,408,887	1,091,643	68.81%
Employee Benefits	980,148	-	980,148	662,183	317,965	67.56%
Contracted Services	1,667,450	477,643	2,145,093	1,806,602	338,491	84.22%
Supplies and Materials	35,300	-	35,300	24,928	10,372	70.62%
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	198,141	80,010	71.24%
Employee Benefits	123,958	-	123,958	88,111	35,847	71.08%
Contracted Services	14,500	-	14,500	7,526	6,974	51.90%
Supplies and Materials	5,600	-	5,600	1,818	3,782	32.46%
Other Charges	3,427	-	3,427	3,427	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	197,816	-	197,816	141,013	56,803	71.28%
Employee Benefits	48,625	-	48,625	43,001	5,624	88.43%
Contracted Services	17,700	138	17,838	9,676	8,162	54.24%
Supplies and Materials	7,000	-	7,000	5,332	1,668	76.17%
<b>Property Assessor</b>						
Personal Services	2,209,706	-	2,209,706	1,528,509	681,197	69.17%
Employee Benefits	760,383	-	760,383	509,572	250,811	67.02%
Contracted Services	720,400	328	720,728	537,970	182,758	74.64%
Supplies and Materials	51,500	-	51,500	31,403	20,097	60.98%
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	38,858	20,446	65.52%
Supplies and Materials	10,250	-	10,250	8,789	1,461	85.75%
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	52,029	12,604	80.50%
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	297,270	464,359	39.03%
Supplies and Materials	80,600	-	80,600	141,252	(60,652)	175.25%
Other Charges	26,990	-	26,990	64,084	(37,094)	237.44%
<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	1,260,366	33,298,848	25,623,938	7,674,910	76.95%
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	2,432,512	-	2,432,512	1,622,883	809,629	66.72%
Employee Benefits	898,671	-	898,671	611,555	287,116	68.05%
Contracted Services	124,300	-	124,300	92,600	31,700	74.50%
Supplies and Materials	63,000	-	63,000	34,906	28,094	55.41%
Other Charges	681	-	681	50	631	7.34%
<b>Circuit Court Clerk</b>						
Contracted Services	70,200	-	70,200	33,241	36,959	47.35%
Supplies and Materials	8,500	20,000	28,500	6,288	22,212	22.06%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	8,150	8,150	37,898	(29,748)	465.01%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	36,750	-	36,750	17,039	19,711	46.36%
Supplies and Materials	6,750	35,000	41,750	14,729	27,021	35.28%
Other Charges	681	-	681	681	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	599,899	8,960	608,859	419,118	189,741	68.84%
Employee Benefits	245,113	-	245,113	159,753	85,360	65.18%
Contracted Services	35,000	2,436	37,436	20,394	17,042	54.48%
Supplies and Materials	10,250	15,000	25,250	7,799	17,451	30.89%
Other Charges	3,314	-	3,314	3,314	-	100.00%
<b>Probate Court</b>						
Contracted Services	37,940	-	37,940	24,294	13,646	64.03%
Supplies and Materials	6,000	-	6,000	2,311	3,689	38.52%
Other Charges	864	-	864	864	-	100.00%
<b>Chancery Court</b>						
Contracted Services	62,400	-	62,400	36,020	26,380	57.72%
Supplies and Materials	15,220	-	15,220	9,806	5,414	64.43%
Other Charges	681	-	681	681	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	80,540	-	80,540	70,255	10,285	87.23%
Supplies and Materials	74,234	4,106	78,340	24,541	53,799	31.33%
<b>4th Circuit Court Clerk</b>						
Contracted Services	45,100	-	45,100	26,605	18,495	58.99%
Supplies and Materials	10,000	-	10,000	6,954	3,046	69.54%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	71,300	40	71,340	54,554	16,786	76.47%
Supplies and Materials	9,800	-	9,800	5,160	4,640	52.65%
Other Charges	20,141	-	20,141	24,628	(4,487)	122.28%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	81,300	-	81,300	60,729	20,571	74.70%
Supplies and Materials	10,000	-	10,000	2,670	7,330	26.70%
Other Charges	19,224	-	19,224	19,224	-	100.00%
<b>Court Technology Upgrade</b>						
Supplies and Materials	-	-	-	56,643	(56,643)	N/A
<b>Victims Advocate Program</b>						
Contracted Services	69,976	-	69,976	44,045	25,931	62.94%
<b>Circuit Court Judges</b>						
Contracted Services	7,525	-	7,525	3,899	3,626	51.81%
Supplies and Materials	5,550	-	5,550	1,098	4,452	19.78%
Other Charges	681	-	681	681	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,240	-	7,240	3,504	3,736	48.40%
Supplies and Materials	3,500	-	3,500	1,554	1,946	44.40%
Other Charges	681	-	681	681	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	5,740	-	5,740	3,830	1,910	66.72%
Supplies and Materials	3,650	-	3,650	2,206	1,444	60.44%
Other Charges	115,681	-	115,681	84,560	31,121	73.10%
<b>Domestic Magistrate</b>						
Personal Services	128,281	-	128,281	96,704	31,577	75.38%
Employee Benefits	36,747	-	36,747	27,125	9,622	73.82%
Contracted Services	2,300	-	2,300	137	2,163	5.96%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended March 31, 2019

	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	1,115,327	469,202	70.39%
Employee Benefits	360,253	-	360,253	249,480	110,773	69.25%
Contracted Services	31,450	-	31,450	22,946	8,504	72.96%
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	109,560	66,073	62.38%
Employee Benefits	20,557	-	20,557	14,630	5,927	71.17%
Contracted Services	11,800	100	11,900	3,258	8,642	27.38%
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	1,600,533	715,845	69.10%
Employee Benefits	752,513	-	752,513	490,243	262,270	65.15%
Contracted Services	367,413	62,079	429,492	240,613	188,879	56.02%
Supplies and Materials	15,350	-	15,350	10,325	5,025	67.26%
Other Charges	105,074	-	105,074	105,231	(157)	100.15%
Capital Outlay	-	169,311	169,311	19,873	149,438	11.74%
<b>IV-D Referee Program</b>						
Personal Services	323,070	-	323,070	230,050	93,020	71.21%
Employee Benefits	83,186	-	83,186	59,818	23,368	71.91%
Contracted Services	12,300	-	12,300	5,511	6,789	44.80%
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	(8,960)	446,354	344,118	102,236	77.10%
Employee Benefits	171,758	-	171,758	119,100	52,658	69.34%
Contracted Services	58,750	-	58,750	23,799	34,951	40.51%
Supplies and Materials	7,500	-	7,500	(559)	8,059	-7.45%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,209,513	60,000	2,269,513	1,560,831	708,682	68.77%
Employee Benefits	903,114	-	903,114	590,776	312,338	65.42%
Contracted Services	166,630	-	166,630	85,271	81,359	51.17%
Supplies and Materials	161,203	-	161,203	107,717	53,486	66.82%
Other Charges	61,494	-	61,494	61,494	-	100.00%
<b>Behavior Health Urgent</b>						
Supplies and Materials	615,000	-	615,000	411,600	203,400	66.93%
<b>Probation/Pre-trial Release</b>						
Personal Services	521,868	-	521,868	371,698	150,170	71.22%
Employee Benefits	184,017	-	184,017	129,518	54,499	70.38%
Contracted Services	17,150	-	17,150	9,800	7,350	57.14%
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	343,893	156,107	68.78%
<b>Public Defender</b>						
Personal Services	1,414,020	-	1,414,020	1,029,423	384,597	72.80%
Employee Benefits	413,261	-	413,261	293,660	119,601	71.06%
Contracted Services	182,700	-	182,700	130,616	52,084	71.49%
Supplies and Materials	96,630	23,000	119,630	86,251	33,379	72.10%
Other Charges	15,059	-	15,059	2,183	12,876	14.50%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Court Officers</b>						
Contracted Services	16,068	-	16,068	6,142	9,926	38.23%
Supplies and Materials	12,250	-	12,250	10,678	1,572	87.17%
Other Charges	3,668	-	3,668	3,668	-	100.00%
<i>Total Administration of Justice</i>	19,853,855	476,222	20,330,077	13,802,209	6,527,868	67.89%
<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	101,524	68,476	59.72%
<b>Fire Prevention Bureau</b>						
Personal Services	417,110	-	417,110	300,094	117,016	71.95%
Employee Benefits	132,049	-	132,049	93,763	38,286	71.01%
Contracted Services	98,610	-	98,610	58,530	40,080	59.36%
Supplies and Materials	59,950	-	59,950	30,091	29,859	50.19%
Other Charges	911	-	911	911	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	185,935	-	185,935	104,114	81,821	55.99%
Supplies and Materials	275,150	27,890	303,040	56,325	246,715	18.59%
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	52,369	43,869	54.42%
Supplies and Materials	33,000	-	33,000	15,885	17,115	48.14%
<b>Training</b>						
Contracted Services	46,625	-	46,625	18,880	27,745	40.49%
Supplies and Materials	214,250	7,264	221,514	149,777	71,737	67.62%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	5,440	-	5,440	1,067	4,373	19.61%
Supplies and Materials	2,750	-	2,750	1,669	1,081	60.69%
<b>Stop Violence Against Women</b>						
Contracted Services	29,784	-	29,784	11,996	17,788	40.28%
Supplies and Materials	23,650	-	23,650	21,471	2,179	90.79%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	45,880,962	-	45,880,962	31,647,845	14,233,117	68.98%
Employee Benefits	20,064,705	-	20,064,705	13,920,196	6,144,509	69.38%
Contracted Services	863,374	10,763	874,137	772,382	101,755	88.36%
Supplies and Materials	1,260,000	25,851	1,285,851	824,001	461,850	64.08%
Other Charges	35,982	-	35,982	28,636	7,346	79.58%
<b>Warrants</b>						
Contracted Services	163,115	-	163,115	91,347	71,768	56.00%
Supplies and Materials	84,950	-	84,950	68,962	15,988	81.18%
<b>Detectives</b>						
Contracted Services	162,027	-	162,027	87,126	74,901	53.77%
Supplies and Materials	88,500	-	88,500	59,613	28,887	67.36%
<b>Forensic Services</b>						
Contracted Services	41,617	-	41,617	21,225	20,392	51.00%
Supplies and Materials	33,600	-	33,600	19,015	14,585	56.59%
<b>Juvenile Division</b>						
Contracted Services	18,384	-	18,384	7,495	10,889	40.77%
Supplies and Materials	11,500	-	11,500	7,214	4,286	62.73%
<b>Special Teams</b>						
Contracted Services	17,000	-	17,000	12,524	4,476	73.67%
Supplies and Materials	16,400	-	16,400	11,484	4,916	70.02%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Narcotics Division</b>						
Contracted Services	316,360	-	316,360	185,117	131,243	58.51%
Supplies and Materials	251,500	-	251,500	166,327	85,173	66.13%
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	12,842	(1,902)	117.39%
Supplies and Materials	5,500	-	5,500	4,070	1,430	74.00%
<b>Theft</b>						
Contracted Services	-	15,051	15,051	-	15,051	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	33,352	15,411	68.40%
Supplies and Materials	50,000	2,021	52,021	30,312	21,709	58.27%
<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	6,951	(3,051)	178.23%
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	112,255	191,239	36.99%
Employee Benefits	41,796	-	41,796	22,509	19,287	53.85%
Contracted Services	9,800	-	9,800	6,886	2,914	70.27%
Supplies and Materials	15,000	-	15,000	11,014	3,986	73.43%
<b>Correctional Facilities</b>						
Personal Services	-	-	-	74,290	(74,290)	N/A
Employee Benefits	-	-	-	47,356	(47,356)	N/A
Contracted Services	1,441,038	-	1,441,038	971,115	469,923	67.39%
Supplies and Materials	4,398,561	54,652	4,453,213	3,615,982	837,231	81.20%
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	162,176	70,130	69.81%
Employee Benefits	98,514	-	98,514	64,309	34,205	65.28%
Contracted Services	15,000	-	15,000	8,865	6,135	59.10%
Supplies and Materials	653,000	2,433	655,433	376,675	278,758	57.47%
Other Charges	140,000	-	140,000	83,488	56,512	59.63%



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Medical Examiner Operating</b>						
Personal Services	2,372,463	-	2,372,463	1,653,902	718,561	69.71%
Employee Benefits	551,725	-	551,725	359,854	191,871	65.22%
Contracted Services	554,800	10,723	565,523	354,430	211,093	62.67%
Supplies and Materials	107,200	-	107,200	74,423	32,777	69.42%
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	20,994	11,526	64.56%
Supplies and Materials	36,000	-	36,000	22,803	13,197	63.34%
<b>Juvenile Court Officers</b>						
Contracted Services	6,280	-	6,280	1,607	4,673	25.59%
Supplies and Materials	21,300	-	21,300	10,194	11,106	47.86%
<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>620,185</b>	<b>88,352,119</b>	<b>61,987,480</b>	<b>26,364,639</b>	<b>70.16%</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	(568,517)	679,171	790,751	(111,580)	116.43%
Employee Benefits	469,852	-	469,852	277,583	192,269	59.08%
Contracted Services	653,515	8,063	661,578	357,177	304,401	53.99%
Supplies and Materials	212,500	-	212,500	147,257	65,243	69.30%
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	(580,123)	1,105,681	1,122,105	(16,424)	101.49%
Employee Benefits	556,989	-	556,989	362,416	194,573	65.07%
Contracted Services	127,600	-	127,600	98,472	29,128	77.17%
Supplies and Materials	37,000	-	37,000	13,360	23,640	36.11%
<b>Dental Services</b>						
Personal Services	905,769	44,279	950,048	658,313	291,735	69.29%
Employee Benefits	274,411	-	274,411	199,072	75,339	72.55%
Contracted Services	23,550	-	23,550	18,855	4,695	80.06%
Supplies and Materials	60,750	-	60,750	57,238	3,512	94.22%
<b>Emergency Medical Services</b>						
Personal Services	51,844	-	51,844	36,746	15,098	70.88%
Employee Benefits	13,795	-	13,795	9,797	3,998	71.02%
Contracted Services	12,000	-	12,000	10,158	1,842	84.65%
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	472,630	201,714	70.09%
Employee Benefits	213,094	-	213,094	158,270	54,824	74.27%
Contracted Services	18,550	-	18,550	20,301	(1,751)	109.44%
Supplies and Materials	14,000	-	14,000	10,772	3,228	76.94%
<b>Health Administration</b>						
Personal Services	765,214	27,247	792,461	544,252	248,209	68.68%
Employee Benefits	216,054	-	216,054	140,027	76,027	64.81%
Contracted Services	49,125	-	49,125	18,970	30,155	38.62%
Supplies and Materials	6,400	226	6,626	4,752	1,874	71.72%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Community Development &amp; Planning</b>						
Personal Services	678,750	108,728	787,478	457,252	330,226	58.07%
Employee Benefits	220,743	-	220,743	133,229	87,514	60.35%
Contracted Services	14,150	-	14,150	4,858	9,292	34.33%
Supplies and Materials	7,600	-	7,600	4,416	3,184	58.11%
<b>Indigent Medical Care</b>						
Contracted Services	4,316,500	116,500	4,433,000	2,440,680	1,992,320	55.06%
<b>Pharmacy</b>						
Personal Services	36,886	-	36,886	26,390	10,496	71.54%
Employee Benefits	17,702	-	17,702	12,562	5,140	70.96%
Contracted Services	1,750	-	1,750	1,553	197	88.74%
Supplies and Materials	1,150,500	-	1,150,500	1,039,190	111,310	90.33%
<b>Primary Care</b>						
Contracted Services	306,989	-	306,989	204,675	102,314	66.67%
<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	23,929	19,252	55.42%
Employee Benefits	21,205	-	21,205	12,922	8,283	60.94%
Contracted Services	456,500	-	456,500	239,508	216,992	52.47%
<b>Social Services</b>						
Personal Services	165,606	(47,191)	118,415	68,375	50,040	57.74%
Employee Benefits	47,278	-	47,278	16,700	30,578	35.32%
Contracted Services	5,000	-	5,000	2,340	2,660	46.80%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	309,089	-	309,089	219,904	89,185	71.15%
Employee Benefits	147,690	-	147,690	101,367	46,323	68.63%
Contracted Services	30,050	-	30,050	15,484	14,566	51.53%
Supplies and Materials	6,900	-	6,900	8,274	(1,374)	119.91%
<b>Vector Control Services</b>						
Contracted Services	3,000	-	3,000	7,070	(4,070)	235.67%
Supplies and Materials	3,500	-	3,500	2,170	1,330	62.00%
<b>Disease Surveillance and Investigation</b>						
Personal Services	549,782	204,385	754,167	369,551	384,616	49.00%
Employee Benefits	169,330	-	169,330	111,636	57,694	65.93%
Contracted Services	58,500	75,600	134,100	71,536	62,564	53.35%
Supplies and Materials	9,000	-	9,000	3,432	5,568	38.13%
Other Charges	19,000	-	19,000	13,588	5,412	71.52%
<b>Vital Records</b>						
Personal Services	154,940	-	154,940	110,765	44,175	71.49%
Employee Benefits	57,425	-	57,425	40,921	16,504	71.26%
Contracted Services	118,000	-	118,000	92,006	25,994	77.97%
Supplies and Materials	150	-	150	820	(670)	546.67%
<b>Women's Health Services</b>						
Personal Services	182,690	83,936	266,626	167,045	99,581	62.65%
Employee Benefits	60,449	-	60,449	55,899	4,550	92.47%
Contracted Services	7,000	-	7,000	7,638	(638)	109.11%
Supplies and Materials	2,000	-	2,000	2,546	(546)	127.30%
<b>Community Health Services</b>						
Personal Services	321,059	55,064	376,123	190,098	186,025	50.54%
Employee Benefits	98,176	-	98,176	57,734	40,442	58.81%
Contracted Services	7,500	-	7,500	5,124	2,376	68.32%
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 March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Car Seat Program</b>						
Personal Services	-	390,287	390,287	56,704	333,583	14.53%
Employee Benefits	-	-	-	22,534	(22,534)	N/A
Contracted Services	-	-	-	811	(811)	N/A
Supplies and Materials	1,000	-	1,000	-	1,000	0.00%
<b>Teague Clinic</b>						
Personal Services	-	281,905	281,905	41,672	240,233	14.78%
Employee Benefits	-	-	-	14,048	(14,048)	N/A
Contracted Services	-	-	-	68	(68)	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	164,085	47,523	77.54%
Employee Benefits	100,284	-	100,284	67,676	32,608	67.48%
Contracted Services	4,750	-	4,750	6,373	(1,623)	134.17%
Supplies and Materials	4,250	-	4,250	9,713	(5,463)	228.54%
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>	23,157,864	600,389	23,758,253	15,572,442	8,185,811	65.55%
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,552,248	45	1,552,293	1,099,134	453,159	70.81%
Employee Benefits	593,795	-	593,795	411,362	182,433	69.28%
Contracted Services	380,700	-	380,700	264,494	116,206	69.48%
Supplies and Materials	370,500	-	370,500	229,141	141,359	61.85%
Other Charges	345,067	-	345,067	347,912	(2,845)	100.82%
<b>Recreation Administration</b>						
Personal Services	622,568	29,954	652,522	495,373	157,149	75.92%
Employee Benefits	164,623	-	164,623	126,822	37,801	77.04%
Contracted Services	263,575	-	263,575	162,473	101,102	61.64%
Supplies and Materials	33,000	-	33,000	22,459	10,541	68.06%
Other Charges	41,161	-	41,161	41,002	159	99.61%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	17,165	17,165	8,028	9,137	46.77%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	-	-	-	18,090	(18,090)	N/A
Supplies and Materials	-	-	-	47,214	(47,214)	N/A
Capital Outlay	-	150,898	150,898	26,615	124,283	17.64%
<b>Community Outreach</b>						
Personal Services	84,264	-	84,264	59,957	24,307	71.15%
Employee Benefits	14,895	-	14,895	10,513	4,382	70.58%
<b>Constituent Services</b>						
Personal Services	113,125	-	113,125	92,860	20,265	82.09%
Employee Benefits	37,059	-	37,059	26,117	10,942	70.47%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	111,831	-	111,831	79,267	32,564	70.88%
Employee Benefits	38,551	-	38,551	20,290	18,261	52.63%
Contracted Services	7,200	-	7,200	2,597	4,603	36.07%
Supplies and Materials	3,050	-	3,050	1,035	2,015	33.93%
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 March 31, 2019

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Frank Strang Senior Center</b>						
Personal Services	66,834	-	66,834	42,956	23,878	64.27%
Employee Benefits	16,499	-	16,499	17,322	(823)	104.99%
Contracted Services	9,650	-	9,650	4,613	5,037	47.80%
Supplies and Materials	3,200	-	3,200	2,005	1,195	62.66%
Other Charges	681	-	681	1,083	(402)	159.03%
<b>Senior Center-South Knox</b>						
Personal Services	67,717	-	67,717	48,183	19,534	71.15%
Employee Benefits	16,643	-	16,643	11,857	4,786	71.24%
Contracted Services	5,800	-	5,800	4,211	1,589	72.60%
Supplies and Materials	2,200	-	2,200	963	1,237	43.77%
Other Charges	681	-	681	1,083	(402)	159.03%
<b>Halls Senior Center</b>						
Personal Services	61,887	-	61,887	43,920	17,967	70.97%
Employee Benefits	36,190	-	36,190	25,750	10,440	71.15%
Contracted Services	6,950	-	6,950	4,782	2,168	68.81%
Supplies and Materials	2,500	-	2,500	1,247	1,253	49.88%
Other Charges	681	-	681	1,183	(502)	173.72%
<b>Corryton Senior Center</b>						
Personal Services	61,189	-	61,189	41,040	20,149	67.07%
Employee Benefits	23,632	-	23,632	12,486	11,146	52.84%
Contracted Services	4,550	-	4,550	3,274	1,276	71.96%
Supplies and Materials	1,850	-	1,850	1,138	712	61.51%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
<b>Senior Center-Carter</b>						
Personal Services	61,189	-	61,189	38,114	23,075	62.29%
Employee Benefits	35,633	-	35,633	27,178	8,455	76.27%
Contracted Services	6,100	-	6,100	3,895	2,205	63.85%
Supplies and Materials	3,600	-	3,600	699	2,901	19.42%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
<b>Karns Center-Carter</b>						
Personal Services	61,189	-	61,189	42,368	18,821	69.24%
Employee Benefits	17,528	-	17,528	6,195	11,333	35.34%
Contracted Services	7,450	-	7,450	5,501	1,949	73.84%
Supplies and Materials	2,850	-	2,850	1,393	1,457	48.88%
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>3,991,106</b>	<b>1,572,545</b>	<b>71.74%</b>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	322,168	-	322,168	129,548	192,620	40.21%
Employee Benefits	120,879	-	120,879	43,153	77,726	35.70%
Contracted Services	24,700	-	24,700	11,733	12,967	47.50%
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	61,078	24,768	71.15%
Employee Benefits	11,633	-	11,633	16,795	(5,162)	144.37%
Contracted Services	9,600	-	9,600	2,969	6,631	30.93%
Supplies and Materials	3,450	-	3,450	1,552	1,898	44.99%
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>269,829</b>	<b>316,628</b>	<b>46.01%</b>

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended March 31, 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	148,000	1,229,345	877,984	351,361	71.42%
<b>Veteran's Services</b>						
Personal Services	84,511	-	84,511	65,873	18,638	77.95%
Employee Benefits	25,968	-	25,968	18,150	7,818	69.89%
Contracted Services	7,950	-	7,950	4,282	3,668	53.86%
Supplies and Materials	1,400	-	1,400	1,211	189	86.50%
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	257,729	67,271	79.30%
<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	-	-	-	189,274	(189,274)	N/A
Other Charges	-	-	-	1,000	(1,000)	N/A
<b>Miscellaneous</b>						
Personal Services	(356,295)	-	(356,295)	25,956	(382,251)	-7.28%
Employee Benefits	(236,703)	-	(236,703)	7,460	(244,163)	-3.15%
Contracted Services	155,000	250	155,250	229,366	(74,116)	147.74%
Supplies and Materials	-	-	-	68,095	(68,095)	N/A
Other Charges	131,310	2,605,000	2,736,310	937,294	1,799,016	34.25%
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	2,532,096	467,904	84.40%
<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	70,280	64,720	52.06%
<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>2,753,250</b>	<b>16,107,850</b>	<b>14,184,484</b>	<b>1,923,366</b>	<b>88.06%</b>
Total Expenditures	182,088,781	5,908,474	187,997,255	135,431,488	52,565,767	72.04%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,342,439)	(5,781,667)	(15,124,106)	8,896,001	24,020,107	-58.82%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	11,835,000	-	11,835,000	4,031,745	(7,803,255)	34.07%
Operating Transfers Out - Other Funds	(4,660,314)	-	(4,660,314)	(2,261,931)	2,398,383	48.54%
Total Other Financing Sources (Uses)	7,174,686	-	7,174,686	1,769,814	(5,404,872)	24.67%
Net Change in Fund Balances	\$ (2,167,753)	\$ (5,781,667)	\$ (7,949,420)	\$ 10,665,815	\$ 18,615,235	-134.17%

## 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 March 31, 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	\$ 39,521	\$ (22,679)	63.54%
<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>42,873</b>	<b>(54,419)</b>	<b>44.07%</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	19,174	7,773	71.15%
Employee Benefits	3,681	-	3,681	2,626	1,055	71.34%
Contracted Services	7,250	-	7,250	4,740	2,510	65.38%
Supplies & Materials	72,514	-	72,514	51,108	21,406	70.48%
Other Charges	1,900	-	1,900	1,474	426	77.58%
<b>Total Social and Cultural Services</b>	<b>112,292</b>	<b>-</b>	<b>112,292</b>	<b>79,122</b>	<b>33,170</b>	<b>70.46%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	-	(15,000)	(36,249)	(21,249)	241.66%
<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>\$ (36,249)</b>	<b>\$ (36,249)</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 March 31, 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	\$ 7,707,814	\$ (3,692,186)	67.61%
<i>Charges for Current Services:</i>						
Fees	330,000	-	330,000	196,785	(133,215)	59.63%
<i>Other Local Revenues:</i>						
Other Local Revenue	167,000	-	167,000	130,755	(36,245)	78.30%
<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>8,103,770</b>	<b>(3,845,130)</b>	<b>67.82%</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	5,119,946	2,022,983	71.68%
Employee Benefits	2,324,208	-	2,324,208	1,630,398	693,810	70.15%
Contracted Services	698,941	-	698,941	515,493	183,448	73.75%
Supplies & Materials	1,849,200	-	1,849,200	1,332,208	516,992	72.04%
Other Charges	211,614	-	211,614	161,233	50,381	76.19%
Capital Outlay	-	163,300	163,300	44,442	118,858	27.21%
<b>Public Library Maintenance</b>						
Personal Services	225,664	-	225,664	147,530	78,134	65.38%
Employee Benefits	83,042	-	83,042	47,046	35,996	56.65%
Contracted Services	641,050	3,224	644,274	344,856	299,418	53.53%
Supplies & Materials	55,352	-	55,352	23,115	32,237	41.76%
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>	13,958,900	243,053	14,201,953	10,125,417	4,076,536	71.30%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,010,000)	(243,053)	(2,253,053)	(2,021,647)	231,406	89.73%
<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>\$ (1,396,647)</b>	<b>\$ (993,594)</b>	<b>346.52%</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 March 31, 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	429,762	(45,238)	90.48%
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>1,998,635</b>	<b>(1,556,365)</b>	<b>56.22%</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	(10,815)	187,479	109,280	78,199	58.29%
Employee Benefits	55,682	-	55,682	31,602	24,080	56.75%
Contracted Services	59,270	-	59,270	6,170	53,100	10.41%
Supplies & Materials	4,030	-	4,030	4,844	(814)	120.20%
Other Charges	225,409	-	225,409	207,640	17,769	92.12%
<b>Convenience Centers</b>						
Personal Services	690,364	47,351	737,715	538,918	198,797	73.05%
Employee Benefits	309,220	-	309,220	218,815	90,405	70.76%
Contracted Services	2,037,296	-	2,037,296	1,577,328	459,968	77.42%
Supplies & Materials	46,575	-	46,575	47,725	(1,150)	102.47%
Other Charges	69,000	-	69,000	69,000	-	100.00%
<b>Tire Storage Facility</b>						
Personal Services	37,776	-	37,776	26,879	10,897	71.15%
Employee Benefits	12,452	-	12,452	9,411	3,041	75.58%
Contracted Services	409,002	-	409,002	431,016	(22,014)	105.38%
Supplies & Materials	500	-	500	517	(17)	103.40%
<b>Litter Grant - County</b>						
Personal Services	110,107	(36,536)	73,571	16,746	56,825	22.76%
Employee Benefits	68,791	-	68,791	5,946	62,845	8.64%
Contracted Services	2,250	-	2,250	5,829	(3,579)	259.07%
Supplies & Materials	12,500	-	12,500	4,709	7,791	37.67%
<b>Household Hazardous Waste</b>						
Contracted Services	50,000	-	50,000	46,928	3,072	93.86%
<b>Total Public Health and Welfare</b>	<b>4,398,518</b>	<b>-</b>	<b>4,398,518</b>	<b>3,359,303</b>	<b>1,039,215</b>	<b>76.37%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(843,518)	-	(843,518)	(1,360,668)	(517,150)	161.31%
<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>\$ (1,360,668)</b>	<b>\$ (1,192,150)</b>	<b>807.43%</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 March 31, 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	\$ 333,919	\$ 173,919	208.70%
<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>460,781</b>	<b>170,504</b>	<b>158.74%</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	41,456	17,982	69.75%
Employee Benefits	-	11,913	11,913	16,292	(4,379)	136.76%
Contracted Services	-	18,173	18,173	15,358	2,815	84.51%
Supplies & Materials	-	18,542	18,542	4,488	14,054	24.20%
<b>Air Pollution FY 10</b>						
Personal Services	-	300,000	300,000	271,345	28,655	90.45%
Employee Benefits	-	90,000	90,000	98,752	(8,752)	109.72%
Contracted Services	-	80,000	80,000	32,937	47,210	41.17%
Supplies & Materials	-	42,824	42,824	26,386	16,438	61.61%
<b>Permit Fee</b>						
Personal Services	-	-	-	151,602	(151,602)	N/A
Employee Benefits	-	-	-	52,514	(52,514)	N/A
Contracted Services	145,334	-	145,334	2,320	143,014	1.60%
Supplies & Materials	-	-	-	282	(282)	N/A
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	33,732	(33,732)	N/A
Employee Benefits	-	-	-	11,949	(11,949)	N/A
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>620,890</b>	<b>780,890</b>	<b>774,080</b>	<b>6,958</b>	<b>99.13%</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(490,613)	(490,613)	(313,299)	177,462	63.86%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (490,613)</b>	<b>\$ (490,613)</b>	<b>\$ (313,299)</b>	<b>\$ 177,462</b>	<b>63.86%</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 March 31, 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	\$ 5,097,594	\$ (2,902,406)	63.72%
<b>Total Revenues</b>	<b>8,000,000</b>	<b>-</b>	<b>8,000,000</b>	<b>5,097,594</b>	<b>(2,902,406)</b>	<b>63.72%</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	504,662	1,795,338	21.94%
Women's Basketball of Fame	150,000	-	150,000	112,500	37,500	75.00%
Trustee Commission	80,000	-	80,000	44,940	35,060	56.18%
Tourism and Sports Development Corp.	3,200,000	75,000	3,275,000	2,597,000	678,000	79.30%
Contributions to agencies	1,670,000	55,000	1,725,000	1,540,061	184,939	89.28%
<i>Total Other General Government:</i>	<b>7,400,000</b>	<b>130,000</b>	<b>7,530,000</b>	<b>4,799,163</b>	<b>2,730,837</b>	<b>63.73%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,000	(130,000)	470,000	298,431	(171,569)	63.50%
<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>\$ 298,431</b>	<b>\$ 428,431</b>	<b>-229.56%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended March 31, 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	\$ 3,739,730	\$ (1,943,216)	65.81%
Statutory Local Taxes	2,050,000	-	2,050,000	1,184,943	(865,057)	57.80%
<i>Total Local Taxes</i>	<i>7,732,946</i>	<i>-</i>	<i>7,732,946</i>	<i>4,924,673</i>	<i>(2,808,273)</i>	<i>63.68%</i>
<i>Other Local Revenues</i>	<i>15,000</i>	<i>-</i>	<i>15,000</i>	<i>70,500</i>	<i>55,500</i>	<i>470.00%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	6,400,000	-	6,400,000	3,858,635	(2,541,365)	60.29%
Petroleum Special Tax	311,000	-	311,000	181,925	(129,075)	58.50%
<i>Total State of Tennessee</i>	<i>6,711,000</i>	<i>-</i>	<i>6,711,000</i>	<i>4,040,560</i>	<i>(2,670,440)</i>	<i>60.21%</i>
<b>Total Revenues</b>	<b>14,458,946</b>	<b>-</b>	<b>14,458,946</b>	<b>9,035,733</b>	<b>(5,423,213)</b>	<b>62.49%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	418,869	127,953	546,822	274,386	272,436	50.18%
Employee Benefits	118,472	-	118,472	76,287	42,185	64.39%
Contracted Services	23,750	-	23,750	13,676	10,074	57.58%
Supplies & Materials	4,500	-	4,500	7,926	(3,426)	176.13%
Other Charges	508,100	-	508,100	508,164	(64)	100.01%
<b>Construction Services</b>						
Personal Services	702,195	416,616	1,118,811	558,396	560,415	49.91%
Employee Benefits	248,562	-	248,562	201,270	47,292	80.97%
Contracted Services	21,461	-	21,461	19,956	1,505	92.99%
Supplies & Materials	16,500	-	16,500	23,536	(7,036)	142.64%
<b>Stormwater Management-ADM</b>						
Personal Services	853,377	-	853,377	591,340	262,037	69.29%
Employee Benefits	256,779	-	256,779	172,041	84,738	67.00%
Contracted Services	118,890	-	118,890	22,375	96,515	18.82%
Supplies & Materials	17,500	-	17,500	16,694	806	95.39%
Other Charges	5,400	-	5,400	5,348	52	99.04%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	3,881	(3,881)	N/A
Supplies & Materials	-	10,426	10,426	452	9,974	4.34%
<b>Highway and Bridge Maintenance</b>						
Personal Services	3,330,061	(482,690)	2,847,371	2,370,478	476,893	83.25%
Employee Benefits	1,403,702	-	1,403,702	946,835	456,867	67.45%
Contracted Services	1,075,650	26,003	1,101,653	731,284	370,369	66.38%
Supplies & Materials	5,151,900	361,900	5,513,800	2,440,438	3,073,362	44.26%
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 March 31, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	345,750	-	345,750	249,041	96,709	72.03%
Employee Benefits	150,660	-	150,660	99,468	51,192	66.02%
Contracted Services	179,114	12,500	191,614	115,408	76,206	60.23%
Supplies & Materials	95,125	-	95,125	103,199	(8,074)	108.49%
Other Charges	70,000	-	70,000	70,000	-	100.00%
<b>Engineering</b>						
Personal Services	154,975	(61,879)	93,096	52,774	40,322	56.69%
Employee Benefits	43,073	-	43,073	14,283	28,790	33.16%
Contracted Services	33,500	(12,500)	21,000	10,100	10,900	48.10%
Supplies & Materials	2,850	-	2,850	1,608	1,242	56.42%
Other Charges	9,687	-	9,687	9,687	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	135,000	-	135,000	78,819	56,181	58.38%
<b>Subdivision Foreclosures</b>						
Contracted Services	-	-	-	3,881	(3,881)	N/A
Supplies & Materials	-	825,563	825,563	66,029	759,534	8.00%
<i>Total Engineering and Public Works</i>	<i>16,033,652</i>	<i>1,443,892</i>	<i>17,477,544</i>	<i>10,397,492</i>	<i>7,080,052</i>	<i>59.49%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,574,706)	(1,443,892)	(3,018,598)	(1,361,759)	1,656,839	45.11%
<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%
Net Change in Fund Balances	\$ (149,706)	\$ (1,443,892)	\$ (1,593,598)	\$ (311,759)	\$ 1,281,839	19.56%

## 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 March 31, 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	\$ 54,128,721	\$ (392,279)	99.28%
Interest Earned	2,257,726	-	2,257,726	1,939,270	(318,456)	85.89%
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>56,102,991</b>	<b>(13,972,769)</b>	<b>80.06%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,095,670	4,330	99.61%
Principal	45,279,142	-	45,279,142	1,873,021	43,406,121	4.14%
Interest	28,123,858	-	28,123,858	14,190,228	13,933,630	50.46%
Debt Service	2,000,000	-	2,000,000	964,877	1,035,123	48.24%
<i>Total Debt Service</i>	<b>76,503,000</b>	<b>-</b>	<b>76,503,000</b>	<b>18,123,796</b>	<b>58,379,204</b>	<b>23.69%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,427,240)	-	(6,427,240)	37,979,195	44,406,435	-590.91%
<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>\$ 37,979,195</b>	<b>\$ 45,458,209</b>	<b>-507.81%</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 March 31, 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	\$ 100,701,503	(2,013,497)	98.04%
County Local Option Taxes	149,810,000	-	149,810,000	92,587,481	(57,222,519)	61.80%
Other Local Taxes	1,080,000	-	1,080,000	439,817	(640,183)	40.72%
Wheel Taxes	1,650,000	-	1,650,000	1,119,648	(530,352)	67.86%
<b>Total Local Taxes</b>	<b>255,255,000</b>	<b>-</b>	<b>255,255,000</b>	<b>194,848,449</b>	<b>(60,406,551)</b>	<b>76.33%</b>
<i>Licenses and Permits</i>	35,000	-	35,000	23,352	(11,648)	66.72%
<i>Charges for Current Services:</i>						
Education Charges	275,000	6,412	281,412	85,044	(196,368)	30.22%
Other Charges For Services	402,000	2,120	404,120	139,490	(264,630)	34.52%
<b>Total Charges/Current Services</b>	<b>677,000</b>	<b>8,532</b>	<b>685,532</b>	<b>224,534</b>	<b>(460,998)</b>	<b>32.75%</b>
<i>Other Local Revenues:</i>						
Recurring Items	440,000	6,207	446,207	442,572	(3,635)	99.19%
Nonrecurring Items	1,340,000	180,596	1,520,596	2,786,885	1,266,289	183.28%
<b>Total Other Local Revenues</b>	<b>1,780,000</b>	<b>186,803</b>	<b>1,966,803</b>	<b>3,229,457</b>	<b>1,262,654</b>	<b>164.20%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	220,275,000	538,000	220,813,000	178,445,665	(42,367,335)	80.81%
Other State Revenues	2,300,000	-	2,300,000	1,269,769	(1,030,231)	55.21%
<b>Total State of Tennessee</b>	<b>222,575,000</b>	<b>538,000</b>	<b>223,113,000</b>	<b>179,715,434</b>	<b>(43,397,566)</b>	<b>80.55%</b>
<b>Total Federal Government:</b>	<b>566,000</b>	<b>-</b>	<b>566,000</b>	<b>412,374</b>	<b>(153,626)</b>	<b>72.86%</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>380,552,175</b>	<b>(103,166,670)</b>	<b>78.67%</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	112,042,594	50,648,243	68.87%
Employee Benefits	46,038,127	343	46,038,470	34,976,170	11,062,300	75.97%
Contracted Services	918,289	-	918,289	852,345	65,944	92.82%
Supplies and Materials	3,125,980	4,337,577	7,463,557	6,779,869	683,688	90.84%
Other Charges	45,000	(5,000)	40,000	69,193	(29,193)	172.98%

**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 March 31, 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	294,511	100,489	74.56%
Other Charges	-	10,000	10,000	-	10,000	0.00%
<b>Reading</b>						
Personal Services	2,347,933	134,500	2,482,433	1,051,063	1,431,370	42.34%
Employee Benefits	558,109	20,443	578,552	269,718	308,834	46.62%
Supplies and Materials	75,000	-	75,000	20,326	54,674	27.10%
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	3,309,556	1,388,844	70.44%
Employee Benefits	1,323,355	-	1,323,355	966,115	357,240	73.00%
Contracted Services	14,000	-	14,000	7,748	6,252	55.34%
<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	1,113,807	320,393	77.66%
Employee Benefits	441,928	-	441,928	353,688	88,240	80.03%
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	21,259,210	11,146,650	65.60%
Employee Benefits	9,484,496	(21,659)	9,462,837	6,646,922	2,815,915	70.24%
Contracted Services	281,900	-	281,900	78,786	203,114	27.95%
Supplies and Materials	521,500	28,716	550,216	411,134	139,082	74.72%
<b>Career &amp; Technical Education</b>						
Personal Services	8,355,550	(5,673)	8,349,877	5,587,665	2,762,212	66.92%
Employee Benefits	2,310,379	(385)	2,309,994	1,828,998	480,996	79.18%
Contracted Services	156,592	252	156,844	176,181	(19,337)	112.33%
Supplies and Materials	472,165	(45,045)	427,120	271,861	155,259	63.65%
Other Charges	9,500	6,000	15,500	9,222	6,278	59.50%
<b>Athletics</b>						
Personal Services	1,150,000	-	1,150,000	1,144,668	5,332	99.54%
Employee Benefits	196,905	-	196,905	312,519	(115,614)	158.72%
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>199,969,021</b>	<b>84,948,862</b>	<b>70.18%</b>

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 March 31, 2019

	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	1,241,730	458,540	73.03%
Employee Benefits	476,894	(26,000)	450,894	372,870	78,024	82.70%
Contracted Services	1,600	-	1,600	350	1,250	21.88%
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	1,858,360	1,115,415	62.49%
Employee Benefits	840,653	(1,275)	839,378	581,823	257,555	69.32%
Contracted Services	43,950	(5,540)	38,410	18,354	20,056	47.78%
Supplies and Materials	149,210	21,050	170,260	110,809	59,451	65.08%
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	1,295,454	651,096	66.55%
Employee Benefits	552,076	(20,250)	531,826	387,037	144,789	72.78%
Contracted Services	492,000	-	492,000	300,232	191,768	61.02%
Supplies and Materials	1,300	-	1,300	1,158	142	89.08%
<b>Transfer Department</b>						
Personal Services	221,000	1,275	222,275	169,625	52,650	76.31%
Employee Benefits	51,088	(1,275)	49,813	37,727	12,086	75.74%
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	4,366,598	2,342,322	65.09%
Employee Benefits	1,840,930	-	1,840,930	1,304,442	536,488	70.86%
Supplies and Materials	28,960	-	28,960	23,521	5,439	81.22%
Other Charges	4,511	-	4,511	4,175	336	92.55%
<b>Math</b>						
Personal Services	205,250	62,725	267,975	205,624	62,351	76.73%
Employee Benefits	48,147	15,871	64,018	57,315	6,703	89.53%
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	4,687	1,313	78.12%
<b>Choral Music</b>						
Personal Services	108,500	6,265	114,765	60,372	54,393	52.60%
Employee Benefits	26,170	-	26,170	15,286	10,884	58.41%
Contracted Services	7,122	300	7,422	6,625	797	89.26%
Supplies and Materials	33,245	244	33,489	33,274	215	99.36%
Other Charges	5,207	(544)	4,663	3,950	713	84.71%
<b>Physical Education</b>						
Personal Services	145,500	-	145,500	114,049	31,451	78.38%
Employee Benefits	34,577	-	34,577	25,828	8,749	74.70%
Contracted Services	850	-	850	1,857	(1,007)	218.47%
Supplies and Materials	45,625	1,000	46,625	24,056	22,569	51.59%
Other Charges	7,000	-	7,000	1,519	5,481	21.70%
<b>Science</b>						
Personal Services	113,750	72,000	185,750	107,358	78,392	57.80%
Employee Benefits	26,960	17,214	44,174	35,736	8,438	80.90%
Contracted Services	5,300	353	5,653	615	5,038	10.88%
Supplies and Materials	154,019	(11,978)	142,041	97,155	44,886	68.40%
Other Charges	10,200	5,776	15,976	6,579	9,397	41.18%

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended March 31, 2019*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Social Studies</b>						
Personal Services	114,750	9,400	124,150	86,100	38,050	69.35%
Employee Benefits	27,132	-	27,132	23,675	3,457	87.26%
Contracted Services	600	-	600	548	52	91.33%
Supplies and Materials	31,800	21	31,821	25,263	6,558	79.39%
Other Charges	8,800	-	8,800	5,729	3,071	65.10%
<b>Talented and Gifted</b>						
Contracted Services	-	-	-	181	(181)	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	(7,866)	13,184	8,967	4,217	68.01%
Supplies and Materials	37,525	7,213	44,738	40,125	4,613	89.69%
Other Charges	2,425	(47)	2,378	715	1,663	30.07%
<b>Elementary School Reading Support</b>						
Personal Services	104,500	-	104,500	80,450	24,050	76.99%
Employee Benefits	17,893	-	17,893	17,649	244	98.64%
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	3,189,951	1,420,482	69.19%
Employee Benefits	1,172,511	(26,796)	1,145,715	950,247	195,468	82.94%
Contracted Services	21,270	4,010	25,280	5,623	19,657	22.24%
Other Charges	45,700	-	45,700	(8,377)	54,077	-18.33%
<b>System-Wide Screening</b>						
Supplies and Materials	15,837	-	15,837	5,387	10,450	34.02%
Other Charges	729	-	729	567	162	77.78%
<b>Section 504 Expense</b>						
Contracted Services	83,363	-	83,363	19,088	64,275	22.90%
Supplies and Materials	5,324	-	5,324	1,061	4,263	19.93%
<b>Alternative Schools</b>						
Personal Services	106,600	-	106,600	87,342	19,258	81.93%
Employee Benefits	29,292	-	29,292	20,817	8,475	71.07%
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	3,202,177	1,488,373	68.27%
Employee Benefits	1,289,859	-	1,289,859	975,688	314,171	75.64%
Contracted Services	36,960	-	36,960	36,960	-	100.00%
Supplies and Materials	507,722	13,180	520,902	462,745	58,157	88.84%
Other Charges	3,000	(290)	2,710	2,704	6	99.78%
Capital Outlay	-	910	910	-	910	0.00%
<b>Staff Development</b>						
Personal Services	231,500	88,775	320,275	215,547	104,728	67.30%
Employee Benefits	51,499	15,740	67,239	51,483	15,756	76.57%
Contracted Services	56,338	-	56,338	49,947	6,391	88.66%
Supplies and Materials	13,400	249	13,649	8,009	5,640	58.68%
Other Charges	302,457	75,000	377,457	262,224	115,233	69.47%
<b>Art</b>						
Personal Services	92,000	8,300	100,300	69,574	30,726	69.37%
Employee Benefits	23,344	-	23,344	21,500	1,844	92.10%
Contracted Services	8,990	3,000	11,990	8,592	3,398	71.66%
Supplies and Materials	216,041	(3,000)	213,041	196,826	16,215	92.39%
Other Charges	4,700	-	4,700	697	4,003	14.83%

**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 March 31, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Elementary</b>						
Personal Services	496,000	-	496,000	377,272	118,728	76.06%
Employee Benefits	115,137	-	115,137	99,521	15,616	86.44%
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	15,104	12,753	54.22%
<b>Special Education Program</b>						
Personal Services	5,927,400	55,100	5,982,500	4,093,381	1,889,119	68.42%
Employee Benefits	1,532,201	4,159	1,536,360	1,088,455	447,905	70.85%
Contracted Services	282,997	-	282,997	148,970	134,027	52.64%
Supplies and Materials	35,358	-	35,358	19,121	16,237	54.08%
Other Charges	53,000	5,000	58,000	39,022	18,978	67.28%
<b>Basic Secondary</b>						
Personal Services	383,500	-	383,500	288,568	94,932	75.25%
Employee Benefits	86,053	-	86,053	78,497	7,556	91.22%
Contracted Services	41,000	-	41,000	15,167	25,833	36.99%
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	104,730	59,770	63.67%
Employee Benefits	36,228	-	36,228	30,112	6,116	83.12%
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	102,411	24,126	80.93%
Employee Benefits	25,248	213	25,461	27,370	(1,909)	107.50%
Contracted Services	650	-	650	339	311	52.15%
Supplies and Materials	37,500	435	37,935	36,974	961	97.47%
Other Charges	28,000	(3,435)	24,565	16,564	8,001	67.43%
<b>Gifted and Talented Support</b>						
Personal Services	363,000	223,700	586,700	518,006	68,694	88.29%
Employee Benefits	95,274	49,500	144,774	146,543	(1,769)	101.22%
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	587,886	125,001	82.47%
Employee Benefits	158,602	(5,329)	153,273	171,191	(17,918)	111.69%
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	501,817	229,508	68.62%
Employee Benefits	144,426	(1,275)	143,151	130,090	13,061	90.88%
Contracted Services	6,600	-	6,600	1,923	4,677	29.14%
Supplies and Materials	20,300	5,000	25,300	4,582	20,718	18.11%
Other Charges	8,000	-	8,000	3,395	4,605	42.44%

**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 March 31, 2019**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Technology</b>						
Personal Services	3,727,006	6,375	3,733,381	2,526,000	1,207,381	67.66%
Employee Benefits	821,209	(6,375)	814,834	707,127	107,707	86.78%
Contracted Services	2,953,469	317,706	3,271,175	1,961,105	1,310,070	59.95%
Supplies and Materials	268,076	(53,722)	214,354	92,904	121,450	43.34%
Other Charges	20,354	-	20,354	7,706	12,648	37.86%
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	31,267	14,233	68.72%
Employee Benefits	11,522	-	11,522	11,505	17	99.85%
Supplies and Materials	21,500	-	21,500	15,864	5,636	73.79%
<b>Board of Education</b>						
Personal Services	268,100	36,400	304,500	249,798	54,702	82.04%
Employee Benefits	75,206	(36,400)	38,806	33,161	5,645	85.45%
Contracted Services	220,192	-	220,192	62,610	157,582	28.43%
Supplies and Materials	2,225	-	2,225	1,541	684	69.26%
Other Charges	34,000	-	34,000	2,899,989	(2,865,989)	8529.38%
<b>Districtwide Contracted Services</b>						
Contracted Services	2,282,300	-	2,282,300	1,595,829	686,471	69.92%
<b>Office of the Superintendent</b>						
Personal Services	581,300	10,875	592,175	356,496	235,679	60.20%
Employee Benefits	134,196	(10,875)	123,321	60,310	63,011	48.90%
Contracted Services	12,950	-	12,950	14,260	(1,310)	110.12%
Supplies and Materials	5,400	-	5,400	2,299	3,101	42.57%
Other Charges	2,500	-	2,500	430	2,070	17.20%
<b>District Wide Admin Support</b>						
Contracted Services	24,000	103	24,103	8,672	15,431	35.98%
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	18,652,880	6,162,430	75.17%
Employee Benefits	6,601,256	-	6,601,256	5,417,953	1,183,303	82.07%
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	190,336	53,464	78.07%
Employee Benefits	61,929	-	61,929	52,081	9,848	84.10%
Contracted Services	160	-	160	-	160	0.00%
<b>Office of the Principal - Special Ed</b>						
Personal Services	267,900	-	267,900	187,663	80,237	70.05%
Employee Benefits	70,628	-	70,628	51,911	18,717	73.50%
<b>Office of the Principal - Kelley</b>						
Personal Services	231,300	2,210	233,510	151,034	82,476	64.68%
Employee Benefits	63,105	(2,210)	60,895	39,518	21,377	64.90%
<b>Fiscal Services</b>						
Personal Services	1,504,640	12,155	1,516,795	1,119,191	397,604	73.79%
Employee Benefits	337,349	(12,155)	325,194	266,156	59,038	81.85%
Contracted Services	160,616	(700)	159,916	152,842	7,074	95.58%
Supplies and Materials	5,125	700	5,825	13,686	(7,861)	234.95%
Other Charges	6,400	-	6,400	6,794	(394)	106.16%



**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 March 31, 2019**

	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	2,470,808	899,217	73.32%
Employee Benefits	666,386	(5,525)	660,861	594,527	66,334	89.96%
Contracted Services	467,865	(131,665)	336,200	237,170	99,030	70.54%
Supplies and Materials	25,000	126,665	151,665	80,785	70,880	53.27%
Other Charges	30,000	-	30,000	13,680	16,320	45.60%
<b>Operation of Plant</b>						
Personal Services	9,192,580	-	9,192,580	6,566,177	2,626,403	71.43%
Employee Benefits	3,352,632	-	3,352,632	1,837,048	1,515,584	54.79%
Contracted Services	1,906,250	60,689	1,966,939	1,214,686	752,253	61.76%
Supplies and Materials	14,149,017	11,050	14,160,067	10,982,866	3,177,201	77.56%
Other Charges	403,214	-	403,214	423,333	(20,119)	104.99%
Capital Outlay	-	138,187	138,187	-	138,187	0.00%
<b>Security</b>						
Personal Services	3,789,145	-	3,789,145	2,713,337	1,075,808	71.61%
Employee Benefits	1,156,678	-	1,156,678	671,974	484,704	58.10%
Contracted Services	136,250	(36,000)	100,250	54,227	46,023	54.09%
Supplies and Materials	176,540	36,823	213,363	75,154	138,209	35.22%
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	4,551,644	2,228,903	67.13%
Employee Benefits	1,729,083	(1,275)	1,727,808	1,179,872	547,936	68.29%
Contracted Services	765,788	-	765,788	371,496	394,292	48.51%
Supplies and Materials	2,729,208	118,362	2,847,570	1,395,319	1,452,251	49.00%
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	196,479	71,046	73.44%
Employee Benefits	55,442	(3,825)	51,617	37,077	14,540	71.83%
Contracted Services	8,500	-	8,500	4,349	4,151	51.16%
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	1,097,989	621,756	63.85%
Employee Benefits	324,432	(3,825)	320,607	243,372	77,235	75.91%
Contracted Services	19,066,483	145,223	19,211,706	14,668,103	4,543,603	76.35%
Supplies and Materials	152,500	-	152,500	91,984	60,516	60.32%
Other Charges	8,100	-	8,100	606	7,494	7.48%
<b>Office of Chief Academic Officer</b>						
Personal Services	159,500	-	159,500	148,705	10,795	93.23%
Employee Benefits	36,659	-	36,659	40,970	(4,311)	111.76%
Contracted Services	1,000	69	1,069	69	1,000	6.45%
Supplies and Materials	10,000	-	10,000	586	9,414	5.86%
Other Charges	15,500	(69)	15,431	945	14,486	6.12%
<b>Publications</b>						
Personal Services	160,500	-	160,500	119,529	40,971	74.47%
Employee Benefits	37,730	-	37,730	28,781	8,949	76.28%
Contracted Services	13,000	-	13,000	2,356	10,644	18.12%
Supplies and Materials	75,000	22,000	97,000	56,365	40,635	58.11%
<b>Public Affairs</b>						
Personal Services	762,000	1,275	763,275	513,852	249,423	67.32%
Employee Benefits	157,075	(1,275)	155,800	125,529	30,271	80.57%
Contracted Services	123,000	460	123,460	97,689	25,771	79.13%
Supplies and Materials	24,100	(460)	23,640	6,156	17,484	26.04%
Other Charges	5,000	-	5,000	5,174	(174)	103.48%

**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 March 31, 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	402,450	104,825	79.34%
Employee Benefits	116,506	(3,825)	112,681	79,617	33,064	70.66%
Contracted Services	243,480	-	243,480	7,446	236,034	3.06%
Supplies and Materials	6,000	-	6,000	3,112	2,888	51.87%
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	211,475	72,525	74.46%
Employee Benefits	81,620	-	81,620	56,816	24,804	69.61%
Contracted Services	101,590	-	101,590	56,350	45,240	55.47%
Supplies and Materials	17,250	-	17,250	9,149	8,101	53.04%
<b>Office of the Chief Operating Officer</b>						
Personal Services	171,000	1,275	172,275	129,981	42,294	75.45%
Employee Benefits	34,962	(1,275)	33,687	26,243	7,444	77.90%
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	693,514	321,486	68.33%
Employee Benefits	327,081	-	327,081	231,681	95,400	70.83%
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	92,474	77,526	54.40%
<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	3,053,541	869,959	77.83%
<b>Other Charges</b>						
Personal Services	2,866,103	(160,800)	2,705,303	474,954	2,230,349	17.56%
Employee Benefits	2,857,983	-	2,857,983	3,013,553	(155,570)	105.44%
Contracted Services	107,193	-	107,193	33,393	73,800	31.15%
Other Charges	5,826,161	-	5,826,161	2,563,464	3,262,697	44.00%
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	2,310,757	59,510	97.49%
<b>Total Support Services</b>	<b>202,182,681</b>	<b>2,258,581</b>	<b>204,441,262</b>	<b>137,857,378</b>	<b>66,583,884</b>	<b>67.43%</b>
<b>Total Expenditures</b>	<b>482,808,000</b>	<b>6,551,145</b>	<b>489,359,145</b>	<b>337,826,399</b>	<b>151,532,746</b>	<b>69.03%</b>

**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 March 31, 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)	42,725,776	48,366,076	-757.51%
<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)	\$ 41,712,276	\$ 47,554,576	-713.97%

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

**BUDGET SUMMARY**

March 31, 2019

**Where It Comes From:**

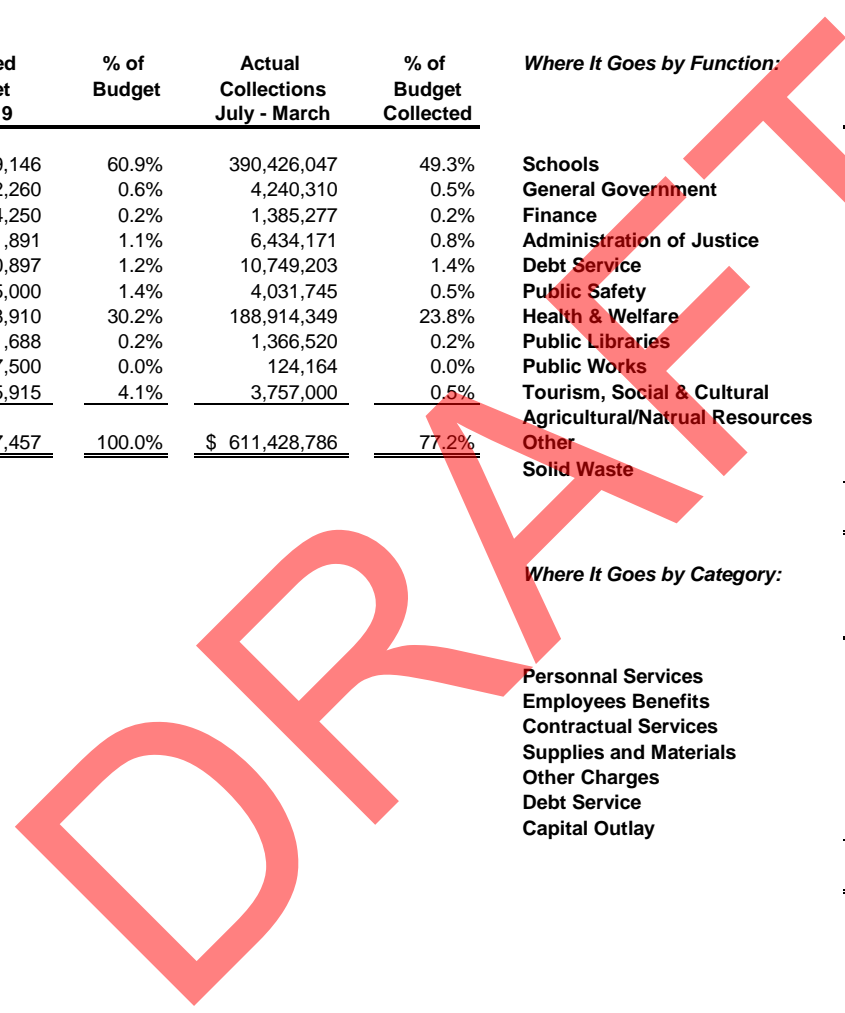
	<b>Adopted Budget 2018-19</b>	<b>% of Budget</b>	<b>Actual Collections July - March</b>	<b>% of Budget Collected</b>
Local Taxes	482,199,146	60.9%	390,426,047	49.3%
Licenses & Permits	4,982,260	0.6%	4,240,310	0.5%
Fines, Forfeitures, & Penalties	1,964,250	0.2%	1,385,277	0.2%
Charges for Current Services	8,711,891	1.1%	6,434,171	0.8%
Other Local Revenue	9,410,897	1.2%	10,749,203	1.4%
Official Fees	11,235,000	1.4%	4,031,745	0.5%
State of Tennessee	239,438,910	30.2%	188,914,349	23.8%
Federal Government	1,581,688	0.2%	1,366,520	0.2%
Govt & Citizens Groups	177,500	0.0%	124,164	0.0%
Other	32,665,915	4.1%	3,757,000	0.5%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 611,428,786</u>	<u>77.2%</u>

**Where It Goes by Function:**

	<b>Adopted Budget 2018-19</b>	<b>% of Budget</b>	<b>Actual Spending July - March</b>	<b>% of Budget Spent</b>
Schools	484,530,000	61.1%	338,839,993	42.8%
General Government	13,390,435	1.7%	10,813,043	1.4%
Finance	16,815,390	2.1%	12,553,342	1.6%
Administration of Justice	20,049,081	2.5%	13,802,209	1.7%
Debt Service	77,750,000	9.8%	18,123,796	2.3%
Public Safety	87,561,934	11.1%	61,885,956	7.8%
Health & Welfare	23,598,905	3.0%	15,688,533	2.0%
Public Libraries	13,958,900	1.8%	10,125,417	1.3%
Public Works	16,708,652	2.1%	10,397,492	1.3%
Tourism, Social & Cultural	13,227,538	1.7%	8,654,944	1.1%
Agricultural/Natrual Resources	586,457	0.1%	269,829	0.0%
Other	19,852,843	2.5%	19,692,347	2.5%
Solid Waste	4,337,322	0.5%	3,344,736	0.4%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 524,191,637</u>	<u>66.2%</u>

**Where It Goes by Category:**

	<b>Adopted Budget 2018-19</b>	<b>% of Budget</b>	<b>Actual Spending July - March</b>	<b>% of Budget Spent</b>
Personnal Services	412,176,280	52.0%	284,686,623	35.9%
Employees Benefits	127,914,217	16.1%	94,800,160	12.0%
Contractual Services	62,416,702	7.9%	44,521,243	5.6%
Supplies and Materials	42,568,100	5.4%	34,718,392	4.4%
Other Charges	69,169,937	8.7%	44,671,206	5.6%
Debt Service	77,779,667	9.8%	19,344,057	2.4%
Capital Outlay	342,554	0.0%	1,450,115	0.2%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 524,191,796</u>	<u>66.2%</u>



## Knox County, Tennessee Property Tax Collection Summary - March 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	109,784,350	112,077,581	2,293,231	2.09%	98.29%
141	General Purpose School Fund	98,710,133	100,769,952	2,059,819	2.09%	97.44%
151	General Debt Service Fund	53,059,998	54,165,506	1,105,508	2.08%	98.89%
<b>Totals</b>		<b>261,554,481</b>	<b>267,013,039</b>	<b>5,458,558</b>	<b>2.09%</b>	<b>98.09%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - March 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	5,442,692	5,797,878	355,186	6.5%	107.4%
131	Highway	4,099,207	4,198,464	99,257	2.4%	74.3%
141	School Operations	99,707,119	104,285,062	4,577,943	4.6%	69.6%
<b>Total</b>		<b>109,249,018</b>	<b>114,281,404</b>	<b>5,032,386</b>	<b>4.6%</b>	<b>69.9%</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**March 31, 2019**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	35,787.00	
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	550.00	
1010620 Chancery Court	909.00	
1010910 County Commission	17,089.00	
1010920 Internal Audit	1,910.00	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011505 Criminal/4th Court Clerk Administration	11,439.00	
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	9,552.00	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012133 Domestic Magistrate	-	
1012140 General Sessions Court Judges	10,092.00	
1012150 Jury Commission	-	
1012410 Juvenile Court Judges	12,512.00	
1012420 IV-D Referee Program	1,252.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	4,338.00	
1013210 Law Director's Office	17,310.00	
1013310 County Mayor	8,866.00	
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	2,213.00	
1014830 Recreation Administration	1,666.00	
1014845 Sport Operations	-	
1015141 Constituent Services	-	
1015142 Senior Citizens/Volunteer Svcs	363.00	
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	19.00	
1015160 Veteran's Services	-	
1015165 Neighborhood and Community Development	700.00	
1015400 Support Services	1,791.00	
1015403 Preventive Health Service	11,351.00	
1015406 Dental Services	2,332.00	
1015409 Emergency Medical Services	2,235.00	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**March 31, 2019**

Accounting Unit	Amount	Fund Subtotal
1015412 Food & Restaurant Inspect	(1,320.00)	
1015415 Health Administration	5,434.00	
1015421 Community Development and Planning	4,449.00	
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.	4,321.00	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	2,939.00	
1015465 West Clinic	785.00	
1015466 Teague Clinic	68.00	
1015710 Finance	13,638.00	
1016010 Purchasing	10,793.00	
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	5,606.00	
1017520 Soil Conservation Dist	-	
1017530 Codes Administration	101.00	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	12,555.00	
1017920 Records Management	-	
1018110 Sheriff's Merit System	2,180.00	
1018310 Property Assessor	9,343.00	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	44,236.00	
1018710 Register of Deeds' Office	6,319.00	
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	19,775.00	
1018924 Warrants	38,373.00	
1018927 Detectives	4,639.00	
1018930 Forensic Services	998.00	
1018933 Juvenile Division	199.00	
1018936 Special Teams	2,229.00	
1018942 Narcotics	5,744.00	
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	4,252.00	
1018956 Honor Guard Golf Tournament	-	



**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**March 31, 2019**

Accounting Unit	Amount	Fund Subtotal
1018957 Auxiliary Services	-	
1018960 Correctional Facility	33,156.00	
1018965 Explorer Post	-	
1018973 Medical Examiner	12,673.00	
1018993 Sheriff Animal Control	7,958.00	
1019710 County Trustee's Office	16,588.00	
1008972 Coronor	-	
<b>TOTAL GENERAL FUND</b>		<b>472,393</b>
<b>1150010 PUBLIC LIBRARY</b>	-	-
1160110 Solid Waste Administration	-	
1160120 Convenience Centers	569.00	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
<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	-	
<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	11,762.00	
1310135 Stormwater Ordinance Violation	3,014.00	
1310210 Highway/Bridge Maintenance	1,461.00	
1310220 Traffic Control	415.00	
1310410 Engineering	875.00	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>25,739</b>
171100 Regular Instruction	1,076.00	
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	7,748.00	
171147 District Stem	-	
171200 Special Education Instruction	-	
171300 Career & Technical Instruction	2,154.00	
172120 Health Services	14,374.00	
172130 Student Support Services	1,356.00	
172132 Curriculum	-	
172133 Transfer Department	-	
172134 Guidance	-	
172201 Math Support	-	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**March 31, 2019**

Accounting Unit	Amount	Fund Subtotal
172202 Choral Music Support	197.00	
172203 PE K12 Health Wellness Support	1,488.00	
172205 Social Studies Support	-	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	-	
172209 High School PE/Wellness	-	
172210 Regular Instruction Support	5,623.00	
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	65,899.00	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	467.00	
172223 World Languages Support	29.00	
172224 Language Arts Support	-	
172250 Instructional Technology	1,804.00	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	20,559.00	
172261 Humanities	21.00	
172310 Board of Education	-	
172320 Office of the Superintendent	3,583.00	
172410 Office of Principal	-	
172510 Fiscal Services	2,887.00	
172520 Human Resources	-	
172530 HR Employee Benefits	-	
172619 Security	2,854.00	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	2,206.00	
172710 Transportation	5,149.00	
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>141,728</b>	<b>141,728</b>
 <b>GRAND TOTAL</b>	<b>643,625</b>	<b>643,625</b>

ADOPTED BUDGETS FOR 2018-2019 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
<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)	
9-94	Estimating & Appropriating Theft Money	2,000.00	
9-1285	Victim Assistance	3,564.55	192,657,565.89
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1881	Approved by Board	112,292.00	112,292.00
<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	14,201,953.00
<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
1-1881	Approved by Board	4,398,518.00	4,398,518.00
<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	972,051.20

<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>		
1-1881	Approved by Board	8,000,000.00
2-1595	Designations	130,000.00
		<b>8,130,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>		
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>
<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>		
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>
<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>		
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>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>		
1-1881	Approved by Board	77,750,000.00
		<b>77,750,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>		
1-1881	Approved by Board	2,854,717.00
		<b>2,854,717.00</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>		
1-1881	Approved by Board	30,899,979.43
		<b>30,899,979.43</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>		
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>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>		
1-1881	Approved by Board	404,174.49
		<b>404,174.49</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>		
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>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>		
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	
9-1177	March Sales Tax	3,709,059.34	31,397,950.44

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	
9-1619	Reallocate Section 5310 Grant	(376,989.00)	
9-1620	Reallocate Section 5310 Grant	123,435.00	
9-1622	Reallocate Section 5310 Grant	120,354.00	
9-1623	Reallocate Section 5310 Grant	97,200.00	
9-1625	Reallocate Section 5310 Grant	36,000.00	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