

Budget Report to Citizenry



Knox County, Tennessee

**For the Period Ended
June 30, 2024**

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the period ended June 30, 2024

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OFFICE OF COUNTY MAYOR GLENN JACOBS

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

January 30, 2025,

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

The Knox County Budget Report to the Citizenry for the fiscal year ended June 30, 2024, is hereby submitted. This is a supplementary report to the Knox County Annual Comprehensive Financial Report (ACFR). The purpose of this report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission. This separately issued report is required by generally accepted accounting principles because the ACFR's budget and actual schedules are not intended to present compliance at that level.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentations rests with Knox County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the results of operations of the County's various funds for which an official annual budget is adopted by the County Commission. The report also details the results of operations for project length budgets adopted in the capital projects funds.

This report also details the results of operations of the Knox County Board of Education (the Board), a discretely presented component unit. Component Units are legally separate entities for which the County is considered to be financially accountable. The Board is presented separately to emphasize it is legally separate from the County.

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

Sincerely,

Chris Caldwell
Senior Director of Finance

GENERAL FUND

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

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 138,436,840	\$ 1,615,000,000	\$ 140,051,840	\$ 140,605,209	\$ 553,369	100.40%
County Local Option Taxes	27,142,000	53,647	27,195,647	30,695,938	3,500,291	112.87%
Wheel Taxes	575,000	-	575,000	607,980	32,980	105.74%
Total Local Taxes	166,153,840	1,668,647	167,822,487	171,909,127	4,086,640	102.44%
<i>Licenses and Permits:</i>						
Licenses	3,015,000	-	3,015,000	3,410,414	395,414	113.11%
Permits	56,000	-	56,000	70,184	14,184	125.33%
Total Licenses and Permits	3,071,000	-	3,071,000	3,480,598	409,598	113.34%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	8,000	-	8,000	16,744	8,744	209.30%
Circuit Court	-	-	-	302	302	N/A
Criminal Court	417,000	135,107	552,107	658,831	106,724	119.33%
Juvenile Court	534,300	-	534,300	1,195,527	661,227	223.76%
Other Fines, Forfeitures & Penalties	650,000	243,400	893,400	852,821	(40,579)	95.46%
Total Fines, Forfeitures and Penalties	1,609,300	378,507	1,987,807	2,724,225	736,418	137.05%
<i>Charges for Current Services:</i>	9,099,178	25,695	9,124,873	9,869,769	744,896	108.16%
<i>Other Local Revenues:</i>	8,413,771	14,126	8,427,897	10,577,319	2,149,422	125.50%
<i>State of Tennessee:</i>						
Prisoner Board	3,250,000	-	3,250,000	5,221,309	1,971,309	160.66%
Other State Revenues	8,483,664	183,392	8,667,056	9,707,670	1,040,614	112.01%
Total State of Tennessee	11,733,664	183,392	11,917,056	14,928,979	3,011,923	125.27%
<i>Federal Government:</i>						
Prisoner Board - Federal	2,271,900	-	2,271,900	1,995,125	(276,775)	87.82%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	799,750	2,708	802,458	824,455	21,997	102.74%
Citizen Groups	-	116,706	116,706	200,909	84,203	172.15%
Total Other Governments and Citizen Groups	799,750	119,414	919,164	1,025,364	106,200	111.55%
<i>Other Miscellaneous</i>						
Increase in Equity Interest in Joint Venture	-	-	-	1,096,823	1,096,823	N/A
Total Revenues	203,152,403	2,389,781	205,542,184	217,607,329	12,065,145	105.87%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	389,834	-	389,834	389,233	601	99.85%
Employee Benefits	167,794	-	167,794	165,728	2,066	98.77%
Contracted Services	70,981	15,100	86,081	86,006	75	99.91%
Supplies and Materials	10,225	5,800	16,025	15,934	91	99.43%
Other Charges	23,363	-	23,363	23,363	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	50,662	4,338	92.11%
Internal Audit						
Personal Services	575,967	(137,000)	438,967	438,948	19	100.00%
Employee Benefits	141,470	(46,000)	95,470	94,834	636	99.33%
Contracted Services	144,625	5,341	149,966	85,721	64,245	57.16%
Supplies and Materials	12,600	-	12,600	2,651	9,949	21.04%
Other Charges	681	-	681	681	-	100.00%
Ethics Committee						
Contracted Services	1,700	-	1,700	52	1,648	3.06%
Supplies and Materials	100	-	100	-	100	0.00%
Codes Commission						
Contracted Services	6,000	-	6,000	5,557	443	92.62%
County Clerk						
Contracted Services	466,582	3,293	469,875	442,568	27,307	94.19%
Supplies and Materials	131,132	-	131,132	107,500	23,632	81.98%
Other Charges	960	-	960	960	-	100.00%
Election Commission						
Personal Services	1,745,811	(59,000)	1,686,811	1,686,554	257	99.98%
Employee Benefits	293,978	(54,000)	239,978	239,391	587	99.76%
Contracted Services	611,700	112,275	723,975	723,524	451	99.94%
Supplies and Materials	45,250	7,700	52,950	41,785	11,165	78.91%
Other Charges	2,722	4,200	6,922	6,920	2	99.97%
Capital Outlay	-	19,520	19,520	13,115	6,405	67.19%
Law Department						
Personal Services	1,974,793	(27,800)	1,946,993	1,946,928	65	100.00%
Employee Benefits	516,383	(9,700)	506,683	492,767	13,916	97.25%
Contracted Services	116,975	8,500	125,475	116,455	9,020	92.81%
Supplies and Materials	30,550	(60)	30,490	21,786	8,704	71.45%
Other Charges	681	-	681	681	-	100.00%
Debt Service	-	60	60	60	-	100.00%
Law Dept-Outside Legal Fees						
Contracted Services	400,000	(309,000)	91,000	90,991	9	99.99%
County Mayor						
Personal Services	1,183,855	16,900	1,200,755	1,200,744	11	100.00%
Employee Benefits	256,732	(13,000)	243,732	243,356	376	99.85%
Contracted Services	120,950	(43,000)	77,950	77,528	422	99.46%
Supplies and Materials	13,150	(7,000)	6,150	5,524	626	89.82%
Other Charges	1,217	16,500	17,717	17,681	36	99.80%
School Mania						
Contracted Services	-	8	8	8	-	100.00%
Supplies and Materials	-	32,431	32,431	32,431	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Lobbying						
Contracted Services	75,000	1,205	76,205	76,204	1	100.00%
Family Justice Center						
Supplies and Materials	-	53,646	53,646	53,646	-	100.00%
Human Resources Department						
Personal Services	606,995	735	607,730	607,726	4	100.00%
Employee Benefits	147,255	2,200	149,455	149,446	9	99.99%
Contracted Services	99,325	(27,000)	72,325	72,324	1	100.00%
Supplies and Materials	13,500	-	13,500	11,934	1,566	88.40%
Other Charges	4,500	-	4,500	4,500	-	100.00%
Mentor Internship Program						
Personal Services	40,000	-	40,000	5,898	34,102	14.75%
Employee Benefits	10,000	-	10,000	451	9,549	4.51%
Benefits Administration						
Personal Services	347,219	10,400	357,619	357,605	14	100.00%
Employee Benefits	88,407	500	88,907	88,907	-	100.00%
Contracted Services	20,475	-	20,475	12,983	7,492	63.41%
Supplies and Materials	5,000	-	5,000	1,425	3,575	28.50%
Tuition Assitance Program						
Contractual Services	25,000	6,800	31,800	31,757	43	99.86%
Neighborhoods & Community Development						
Personal Services	387,428	49,100	436,528	436,513	15	100.00%
Employee Benefits	105,129	-	105,129	101,473	3,656	96.52%
Contracted Services	56,525	-	56,525	49,110	7,415	86.88%
Supplies and Materials	6,250	2,000	8,250	8,067	183	97.78%
Other Charges	10,425	-	10,425	10,425	-	100.00%
Finance Department						
Personal Services	1,994,530	-	1,994,530	1,987,858	6,672	99.67%
Employee Benefits	499,988	6,750	506,738	506,689	49	99.99%
Contracted Services	115,725	15,900	131,625	131,504	121	99.91%
Supplies and Materials	35,400	1,200	36,600	36,514	86	99.77%
Other Charges	1,681	-	1,681	681	1,000	40.51%
Capital Outlay	-	21,400	21,400	21,350	50	99.77%
Purchasing Department						
Personal Services	686,002	49,500	735,502	735,456	46	99.99%
Employee Benefits	191,939	-	191,939	178,365	13,574	92.93%
Contracted Services	137,275	-	137,275	132,891	4,384	96.81%
Supplies and Materials	16,800	-	16,800	7,715	9,085	45.92%
Other Charges	5,352	-	5,352	5,352	-	100.00%
Real Property Maintenance Division						
Personal Services	272,607	-	272,607	271,716	891	99.67%
Employee Benefits	69,745	700	70,445	70,402	43	99.94%
Contracted Services	35,250	10,594	45,844	45,819	25	99.95%
Supplies and Materials	4,000	-	4,000	2,345	1,655	58.63%
Other Charges	681	-	681	681	-	100.00%
Property Management						
Personal Services	213,026	-	213,026	210,127	2,899	98.64%
Employee Benefits	59,457	-	59,457	58,626	831	98.60%
Contracted Services	11,175	-	11,175	6,874	4,301	61.51%
Supplies and Materials	5,200	-	5,200	3,988	1,212	76.69%
Other Charges	681	-	681	681	-	100.00%
Inoperable Car Lot						
Contracted Services	3,000	2,100	5,100	5,039	61	98.80%
Supplies and Materials	750	-	750	537	213	71.60%
E-Government Purchasing						
Personal Services	146,220	-	146,220	145,462	758	99.48%
Employee Benefits	39,798	-	39,798	38,812	986	97.52%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Planning						
Contracted Services	843,413	38,840	882,253	882,253	-	100.00%
Geographic Information Systems						
Other Charges	487,540	-	487,540	487,540	-	100.00%
Information Technology						
Personal Services	5,266,204	(150,300)	5,115,904	5,115,891	13	100.00%
Employee Benefits	1,385,110	(33,475)	1,351,635	1,331,539	20,096	98.51%
Contracted Services	443,650	93,923	537,573	444,679	92,894	82.72%
Supplies and Materials	40,500	141,200	181,700	181,636	64	99.96%
Other Charges	6,547	275	6,822	6,808	14	99.79%
Records Management						
Personal Services	281,861	-	281,861	269,734	12,127	95.70%
Employee Benefits	97,755	-	97,755	91,756	5,999	93.86%
Contracted Services	22,617	-	22,617	21,271	1,346	94.05%
Supplies and Materials	9,900	-	9,900	7,565	2,335	76.41%
Other Charges	3,427	-	3,427	3,427	-	100.00%
County IT Software & Hardware						
Contracted Services	3,030,000	369,507	3,399,507	2,952,417	447,090	86.85%
Other Charges	-	89,107	89,107	89,052	55	99.94%
Sheriff's Merit System						
Personal Services	229,288	-	229,288	217,863	11,425	95.02%
Employee Benefits	63,342	-	63,342	46,464	16,878	73.35%
Contracted Services	18,825	(2,600)	16,225	11,788	4,437	72.65%
Supplies and Materials	7,000	2,600	9,600	9,595	5	99.95%
Property Assessor						
Personal Services	2,540,445	(147,400)	2,393,045	2,392,981	64	100.00%
Employee Benefits	737,541	(46,600)	690,941	688,718	2,223	99.68%
Contracted Services	1,233,760	194,000	1,427,760	1,402,038	25,722	98.20%
Supplies and Materials	47,800	-	47,800	36,323	11,477	75.99%
Other Charges	4,840	-	4,840	4,840	-	100.00%
Equalization Board						
Personal Services	23,502	-	23,502	15,500	8,002	65.95%
Employee Benefits	1,799	(300)	1,499	1,186	313	79.12%
Contracted Services	2,500	-	2,500	104	2,396	4.16%
Supplies and Materials	-	300	300	253	47	84.33%
Register of Deeds						
Contracted Services	56,000	-	56,000	41,925	14,075	74.87%
Supplies and Materials	10,000	-	10,000	9,413	587	94.13%
Other Charges	3,735	-	3,735	3,735	-	100.00%
Register of Deeds-Data Processing Fees						
Contracted Services	92,475	105,400	197,875	197,813	62	99.97%
Supplies and Materials	182,625	(105,400)	77,225	3,482	73,743	4.51%
County Trustee's Office						
Contracted Services	925,075	80,000	1,005,075	1,004,141	934	99.91%
Supplies and Materials	50,500	4,000	54,500	54,443	57	99.90%
Other Charges	93,624	-	93,624	93,624	-	100.00%
Payments to Component Units	2,400,000	100,000	2,500,000	2,500,000	-	100.00%
<i>Total Finance and Administration</i>	36,751,676	482,875	37,234,551	36,176,302	1,058,249	97.16%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	3,349,107	(135,000)	3,214,107	3,213,709	398	99.99%
Employee Benefits	902,603	26,100	928,703	928,625	78	99.99%
Contracted Services	148,250	(11,650)	136,600	122,157	14,443	89.43%
Supplies and Materials	57,400	-	57,400	42,676	14,724	74.35%
Other Charges	681	-	681	681	-	100.00%
Circuit Court Clerk						
Contracted Services	47,975	-	47,975	38,997	8,978	81.29%
Supplies and Materials	8,000	-	8,000	6,941	1,059	86.76%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Capital Outlay	-	23,939	23,939	23,939	-	100.00%
General Sessions Court Clerk - Civil						
Contracted Services	40,250	-	40,250	39,031	1,219	96.97%
Supplies and Materials	14,000	-	14,000	7,382	6,618	52.73%
Other Charges	681	-	681	681	-	100.00%
IV-D Child Support - Clerk						
Personal Services	689,425	11,438	700,863	700,842	21	100.00%
Employee Benefits	219,137	(600)	218,537	217,047	1,490	99.32%
Contracted Services	37,750	(8,000)	29,750	25,378	4,372	85.30%
Supplies and Materials	9,000	-	9,000	5,671	3,329	63.01%
Other Charges	3,314	-	3,314	3,314	-	100.00%
Probate Court						
Contracted Services	42,925	6,575	49,500	49,483	17	99.97%
Supplies and Materials	6,250	-	6,250	6,102	148	97.63%
Other Charges	864	3,373	4,237	4,237	-	100.00%
Chancery Court						
Personal Services	4,000	(4,000)	-	-	-	N/A
Contracted Services	160,775	(152)	160,623	160,607	16	99.99%
Supplies and Materials	16,070	6,600	22,670	22,655	15	99.93%
Other Charges	681	4,239	4,920	4,920	-	100.00%
CR/4th Circuit Court Clerk Administration						
Contracted Services	37,600	-	37,600	35,691	1,909	94.92%
Supplies and Materials	53,800	(3,400)	50,400	44,436	5,964	88.17%
Capital Outlay	-	200	200	98	102	49.00%
4th Circuit Court Clerk						
Contracted Services	46,288	(4,030)	42,258	42,214	44	99.90%
Supplies and Materials	11,000	-	11,000	10,883	117	98.94%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Criminal Court Clerk						
Contracted Services	74,625	5,450	80,075	71,495	8,580	89.29%
Supplies and Materials	11,500	15,000	26,500	21,255	5,245	80.21%
Other Charges	20,141	-	20,141	20,141	-	100.00%
Jury Related Expenses						
Employee Benefits	102,500	(15,000)	87,500	65,678	21,822	75.06%
Contracted Services	31,200	(1,555)	29,645	9,706	19,939	32.74%
Supplies and Materials	87,000	(1,500)	85,500	66,166	19,334	77.39%
General Sessions Court Clerk - Criminal						
Contracted Services	96,901	2,235	99,136	96,928	2,208	97.77%
Supplies and Materials	6,536	2,600	9,136	9,086	50	99.45%
Other Charges	19,224	-	19,224	19,224	-	100.00%
Court Technology Upgrade						
Supplies and Materials	-	135,107	135,107	135,107	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Victims Advocate Program						
Contracted Services	67,500	19,930	87,430	87,426	4	100.00%
Circuit Court Judges						
Contracted Services	12,545	-	12,545	10,193	2,352	81.25%
Supplies and Materials	9,450	-	9,450	4,386	5,064	46.41%
Other Charges	681	-	681	681	-	100.00%
4th Circuit Court Judges						
Contracted Services	9,325	(500)	8,825	6,935	1,890	78.58%
Supplies and Materials	3,500	500	4,000	3,947	53	98.68%
Other Charges	681	-	681	681	-	100.00%
Criminal Court Judges						
Contracted Services	13,400	(1,500)	11,900	7,865	4,035	66.09%
Supplies and Materials	6,550	1,500	8,050	7,570	480	94.04%
Other Charges	55,681	-	55,681	54,533	1,148	97.94%
Court Administration & Magistrate						
Personal Services	846,973	29,950	876,923	876,889	34	100.00%
Employee Benefits	278,121	5,300	283,421	283,378	43	99.98%
Contracted Services	27,793	-	27,793	25,447	2,346	91.56%
Supplies and Materials	13,100	-	13,100	9,772	3,328	74.60%
Other Charges	1,923	-	1,923	1,923	-	100.00%
General Sessions Court Judges						
Personal Services	1,785,218	3,300	1,788,518	1,788,501	17	100.00%
Employee Benefits	327,815	(6,750)	321,065	313,102	7,963	97.52%
Contracted Services	107,725	-	107,725	88,182	19,543	81.86%
Supplies and Materials	30,400	-	30,400	18,719	11,681	61.58%
Other Charges	681	-	681	681	-	100.00%
Jury Commission						
Personal Services	71,928	(44,861)	27,067	27,050	17	99.94%
Employee Benefits	21,879	(12,800)	9,079	9,019	60	99.34%
Contracted Services	5,475	-	5,475	3,583	1,892	65.44%
Supplies and Materials	2,500	-	2,500	1,728	772	69.12%
Other Charges	681	-	681	681	-	100.00%
Juvenile Court						
Personal Services	2,680,213	(37,800)	2,642,413	2,642,397	16	100.00%
Employee Benefits	723,526	(10,000)	713,526	713,128	398	99.94%
Contracted Services	389,218	54,500	443,718	391,021	52,697	88.12%
Supplies and Materials	45,500	-	45,500	19,427	26,073	42.70%
Other Charges	110,488	10,000	120,488	120,457	31	99.97%
Capital Outlay	-	416,638	416,638	327,938	88,700	78.71%
IV-D Referee Program						
Personal Services	376,780	-	376,780	375,847	933	99.75%
Employee Benefits	93,311	1,300	94,611	94,605	6	99.99%
Contracted Services	15,005	(7,500)	7,505	6,828	677	90.98%
Supplies and Materials	1,600	-	1,600	750	850	46.88%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Juvenile Court Clerk						
Personal Services	630,883	37,923	668,806	668,791	15	100.00%
Employee Benefits	202,717	-	202,717	199,794	2,923	98.56%
Contracted Services	63,200	(28,816)	34,384	33,108	1,276	96.29%
Supplies and Materials	7,500	2,200	9,700	9,563	137	98.59%
Other Charges	681	-	681	681	-	100.00%
Juvenile Service Center						
Personal Services	3,082,158	(41,000)	3,041,158	3,040,254	904	99.97%
Employee Benefits	937,541	(152,000)	785,541	784,830	711	99.91%
Contracted Services	130,575	(10,000)	120,575	119,818	757	99.37%
Supplies and Materials	165,000	58,000	223,000	222,635	365	99.84%
Other Charges	61,494	-	61,494	61,494	-	100.00%
Behavioral-Behavior Health Urgent Care Center						
Supplies and Materials	840,000	-	840,000	840,000	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Cost in Cases Charged						
Other Charges	500,000	226,700	726,700	726,608	92	99.99%
Public Defender						
Personal Services	2,099,964	(86,024)	2,013,940	1,990,534	23,406	98.84%
Employee Benefits	524,480	-	524,480	493,525	30,955	94.10%
Contracted Services	196,020	33,264	229,284	227,658	1,626	99.29%
Supplies and Materials	106,300	85,027	191,327	191,326	1	100.00%
Other Charges	82,181	(26,881)	55,300	55,300	-	100.00%
Court Officers						
Contracted Services	12,550	8,332	20,882	20,883	(1)	100.00%
Supplies and Materials	13,150	(8,333)	4,817	3,950	867	82.00%
Other Charges	3,668	-	3,668	3,668	-	100.00%
Victim's Rights						
Contracted Services	-	621	621	621	-	100.00%
Total Administration of Justice	24,159,130	578,189	24,737,319	24,297,943	439,376	98.22%
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	387,580	-	387,580	381,806	5,774	98.51%
Other Charges	3,342	-	3,342	3,342	-	100.00%
Community Mediation Center						
Contracted Services	170,000	-	170,000	129,073	40,927	75.93%
Sheriff's Administration						
Employee Benefits	-	25,748	25,748	25,749	(1)	100.00%
Contracted Services	172,950	69,425	242,375	242,295	80	99.97%
Supplies and Materials	279,050	(25,748)	253,302	248,786	4,516	98.22%
Other Charges	1,482,500	145,250	1,627,750	1,627,750	-	100.00%
Records and Communication						
Contracted Services	110,450	1,704	112,154	112,038	116	99.90%
Supplies and Materials	33,950	(1,704)	32,246	25,972	6,274	80.54%
Training						
Contracted Services	34,300	27,495	61,795	61,795	-	100.00%
Supplies and Materials	227,250	(13,576)	213,674	213,674	-	100.00%
Other Charges	13,000	-	13,000	13,000	-	100.00%
Capital Outlay	-	529,920	529,920	529,920	-	100.00%
Planning and Development						
Contracted Services	4,090	-	4,090	3,437	653	84.03%
Supplies and Materials	3,700	-	3,700	3,247	453	87.76%
Stop Violence Against Women						
Contracted Services	26,100	6,551	32,651	32,648	3	99.99%
Supplies and Materials	40,400	(9,982)	30,418	27,743	2,675	91.21%
Patrol & Cops Universal						
Personal Services	59,206,676	(4,949,755)	54,256,921	54,256,880	41	100.00%
Employee Benefits	26,954,719	(3,474,037)	23,480,682	23,479,952	730	100.00%
Contracted Services	1,402,000	754,026	2,156,026	2,150,672	5,354	99.75%
Supplies and Materials	1,306,500	(119,345)	1,187,155	1,082,308	104,847	91.17%
Other Charges	72,382	18,751	91,133	91,133	-	100.00%
Capital Outlay	-	229,791	229,791	219,300	10,491	95.43%
Warrants						
Contracted Services	149,700	23,369	173,069	172,979	90	99.95%
Supplies and Materials	111,500	-	111,500	108,664	2,836	97.46%
Detectives						
Contracted Services	137,500	30,852	168,352	168,268	84	99.95%
Supplies and Materials	98,750	30,044	128,794	128,796	(2)	100.00%
Other Charges	-	69	69	69	-	100.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Forensic Services						
Contracted Services	36,600	-	36,600	35,196	1,404	96.16%
Supplies and Materials	47,850	(19,677)	28,173	24,931	3,242	88.49%
Juvenile Division						
Contracted Services	11,550	1,973	13,523	13,523	-	100.00%
Supplies and Materials	12,500	3,149	15,649	15,649	-	100.00%
Special Teams						
Contracted Services	28,460	17,986	46,446	46,446	-	100.00%
Supplies and Materials	22,200	-	22,200	20,891	1,309	94.10%
Senior Citizen Awareness						
Supplies and Materials	-	179	179	179	-	100.00%
Narcotics Division						
Contracted Services	273,200	(82,790)	190,410	184,099	6,311	96.69%
Supplies and Materials	261,000	(34,983)	226,017	200,450	25,567	88.69%
Other Charges	16,500	-	16,500	16,500	-	100.00%
VICE						
Contracted Services	-	2,145	2,145	2,145	-	100.00%
Internal Affairs						
Contracted Services	13,400	4,583	17,983	17,975	8	99.96%
Supplies and Materials	12,250	268	12,518	12,518	-	100.00%
Theft						
Contracted Services	-	166,100	166,100	265	165,835	0.16%
Supplies and Materials	-	33,900	33,900	33,863	37	99.89%
Organized Retail Crime						
Contracted Services	-	10,848	10,848	10,848	-	100.00%
Supplies and Materials	-	1,001	1,001	1,001	-	100.00%
Special Services						
Contracted Services	57,250	(16,625)	40,625	32,928	7,697	81.05%
Supplies and Materials	51,250	(5,435)	45,815	38,810	7,005	84.71%
Life Skills Program						
Contracted Services	-	400	400	400	-	100.00%
Supplies and Materials	-	2,091	2,091	2,091	-	100.00%
Teen Academy - Sheriff						
Contracted Services	-	500	500	500	-	100.00%
Supplies and Materials	-	2,033	2,033	2,033	-	100.00%
Sexual Offender Registry						
Contracted Services	-	24,946	24,946	24,946	-	100.00%
Supplies and Materials	-	1,649	1,649	1,649	-	100.00%
Interest Earned - Inmates						
Supplies and Materials	-	5,626	5,626	5,626	-	100.00%
Auxiliary Services						
Personal Services	319,268	(13,919)	305,349	288,851	16,498	94.60%
Employee Benefits	58,148	-	58,148	55,596	2,552	95.61%
Contracted Services	14,750	5,535	20,285	20,186	99	99.51%
Supplies and Materials	35,750	16,626	52,376	49,930	2,446	95.33%
Project Lifesaver						
Supplies and Materials	-	2,708	2,708	2,708	-	100.00%
Correctional Facilities						
Contracted Services	1,489,850	(253,963)	1,235,887	1,221,763	14,124	98.86%
Supplies and Materials	6,222,000	1,039,545	7,261,545	7,252,422	9,123	99.87%
Other Charges	2,552,400	48,143	2,600,543	2,600,543	-	100.00%
Capital Outlay	-	1,229,037	1,229,037	1,229,037	-	100.00%
Video Courtroom						
Contracted Services	-	10,250	10,250	10,235	15	99.85%
Supplies and Materials	-	32	32	32	-	100.00%

KNOX COUNTY, TENNESSEE

**General Fund
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Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Helen McNabb Interchange						
Contracted Services	-	183,392	183,392	183,392	-	100.00%
Jail Commissary						
Personal Services	270,947	(21,100)	249,847	246,984	2,863	98.85%
Employee Benefits	91,470	-	91,470	75,911	15,559	82.99%
Contracted Services	8,000	-	8,000	7,856	144	98.20%
Supplies and Materials	644,000	182,578	826,578	801,751	24,827	97.00%
Other Charges	100,000	22,200	122,200	122,192	8	99.99%
Medical Examiner Operating						
Personal Services	3,513,076	(251,500)	3,261,576	3,261,319	257	99.99%
Employee Benefits	746,821	-	746,821	728,760	18,061	97.58%
Contracted Services	827,349	16,500	843,849	837,464	6,385	99.24%
Supplies and Materials	203,500	-	203,500	143,618	59,882	70.57%
Other Charges	193,783	-	193,783	190,243	3,540	98.17%
Capital Outlay	-	21,100	21,100	21,017	83	99.61%
Sheriff's Radio Rebanding						
Supplies and Materials	-	9,232	9,232	9,232	-	100.00%
Sheriff's K-9 Donations						
Personal Services	-	2,925	2,925	2,925	-	100.00%
Fallen Officers						
Contracted Services	-	52,478	52,478	52,478	-	100.00%
Supplies and Materials	-	450	450	450	-	100.00%
Animal Control						
Contracted Services	41,150	-	41,150	27,840	13,310	67.65%
Supplies and Materials	41,450	-	41,450	28,304	13,146	68.28%
Juvenile Court Officers						
Contracted Services	4,625	1,991	6,616	6,616	-	100.00%
Supplies and Materials	25,750	(1,991)	23,759	21,166	2,593	89.09%
Payments to Component Units	1,191,595	-	1,191,595	1,166,603	24,992	97.90%
Total Public Safety	111,868,081	(4,279,036)	107,589,045	106,954,182	634,863	99.41%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
John Tarleton Home						
Contracted Services	1,043,748	-	1,043,748	1,043,748	-	100.00%
Support Services						
Personal Services	320,696	(15,542)	305,154	305,108	46	99.98%
Employee Benefits	133,222	-	133,222	95,384	37,838	71.60%
Contracted Services	993,800	98,490	1,092,290	1,092,129	161	99.99%
Supplies and Materials	206,500	-	206,500	162,465	44,035	78.68%
Other Charges	124,100	(80,000)	44,100	44,100	-	100.00%
Preventive Health Service						
Personal Services	1,353,699	(237,522)	1,116,177	1,115,653	524	99.95%
Employee Benefits	407,784	(67,000)	340,784	340,482	302	99.91%
Contracted Services	164,575	-	164,575	124,426	40,149	75.60%
Supplies and Materials	18,500	5,700	24,200	24,183	17	99.93%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Dental Services						
Personal Services	1,092,695	(143,143)	949,552	949,495	57	99.99%
Employee Benefits	317,520	(40,427)	277,093	277,058	35	99.99%
Contracted Services	41,675	12,300	53,975	53,868	107	99.80%
Supplies and Materials	76,750	3,000	79,750	79,448	302	99.62%
Emergency Medical Services						
Personal Services	44,903	27,700	72,603	72,524	79	99.89%
Employee Benefits	13,284	3,600	16,884	16,850	34	99.80%
Contracted Services	18,850	18,100	36,950	36,853	97	99.74%
Supplies and Materials	150	-	150	-	150	0.00%
Other Charges	625,000	32	625,032	625,032	-	100.00%
Food & Restaurant Inspection						
Personal Services	778,971	(108,111)	670,860	670,848	12	100.00%
Employee Benefits	256,611	(65,760)	190,851	173,930	16,921	91.13%
Contracted Services	39,775	4,100	43,875	43,734	141	99.68%
Supplies and Materials	13,000	500	13,500	13,443	57	99.58%
Other Charges	24,755	-	24,755	24,755	-	100.00%
Health Administration						
Personal Services	968,369	(90,648)	877,721	877,332	389	99.96%
Employee Benefits	249,413	1,250	250,663	250,645	18	99.99%
Contracted Services	38,000	-	38,000	37,652	348	99.08%
Supplies and Materials	5,100	3,100	8,200	8,131	69	99.16%
Community Development & Planning						
Personal Services	1,098,468	(188,937)	909,531	898,570	10,961	98.79%
Employee Benefits	306,838	(19,440)	287,398	259,356	28,042	90.24%
Contracted Services	27,600	-	27,600	22,683	4,917	82.18%
Supplies and Materials	8,925	1,600	10,525	10,428	97	99.08%
Indigent Medical Care						
Contracted Services	2,995,000	(227,538)	2,767,462	2,762,251	5,211	99.81%
Pharmacy						
Personal Services	43,193	-	43,193	42,993	200	99.54%
Employee Benefits	11,008	-	11,008	10,837	171	98.45%
Contracted Services	3,225	-	3,225	2,801	424	86.85%
Supplies and Materials	1,276,500	(513,000)	763,500	763,204	296	99.96%
Primary Care						
Contracted Services	306,989	-	306,989	306,989	-	100.00%
School Health Program						
Personal Services	49,183	950	50,133	50,118	15	99.97%
Employee Benefits	12,979	60	13,039	13,038	1	99.99%
Contracted Services	543,000	-	543,000	508,151	34,849	93.58%
Ground Water Services						
Personal Services	323,687	5,850	329,537	326,552	2,985	99.09%
Employee Benefits	94,565	-	94,565	90,364	4,201	95.56%
Contracted Services	32,625	-	32,625	19,598	13,027	60.07%
Supplies and Materials	7,250	4,700	11,950	11,888	62	99.48%
Other Charges	17,538	-	17,538	17,538	-	100.00%
Vector Control Services						
Contracted Services	6,950	-	6,950	648	6,302	9.32%
Supplies and Materials	2,400	-	2,400	1,551	849	64.63%

KNOX COUNTY, TENNESSEE

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 For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Disease Surveillance and Investigation						
Personal Services	1,044,292	(104,698)	939,594	939,569	25	100.00%
Employee Benefits	311,656	(22,500)	289,156	253,701	35,455	87.74%
Contracted Services	132,375	1,600	133,975	133,939	36	99.97%
Supplies and Materials	9,500	-	9,500	2,335	7,165	24.58%
Other Charges	52,000	63,600	115,600	115,592	8	99.99%
Vital Records						
Personal Services	185,279	-	185,279	184,723	556	99.70%
Employee Benefits	56,500	-	56,500	55,492	1,008	98.22%
Contracted Services	426,000	27,300	453,300	453,193	107	99.98%
Supplies and Materials	1,500	-	1,500	1,251	249	83.40%
Women's Health Services						
Personal Services	319,755	(17,171)	302,584	302,502	82	99.97%
Employee Benefits	93,133	-	93,133	81,798	11,335	87.83%
Contracted Services	40,525	500	41,025	40,917	108	99.74%
Supplies and Materials	6,500	-	6,500	4,873	1,627	74.97%
Community Health Services						
Personal Services	121,292	360	121,652	121,651	1	100.00%
Employee Benefits	33,498	-	33,498	27,020	6,478	80.66%
Contracted Services	58,200	-	58,200	15,911	42,289	27.34%
Supplies and Materials	-	100	100	93	7	93.00%
West Clinic						
Personal Services	447,484	(22,387)	425,097	418,943	6,154	98.55%
Employee Benefits	163,425	-	163,425	144,024	19,401	88.13%
Contracted Services	14,300	-	14,300	12,903	1,397	90.23%
Supplies and Materials	3,000	-	3,000	1,203	1,797	40.10%
Animal Welfare						
Other Charges	1,075,000	415,725	1,490,725	1,490,725	-	100.00%
Community Action Committee						
Contracted Services	1,827,600	27,500	1,855,100	1,855,100	-	100.00%
Other Charges	227,500	(27,500)	200,000	200,000	-	100.00%
Housing Stability						
Contracted Services	340,000	(230,000)	110,000	110,000	-	100.00%
Payments to Component Units	166,628	-	166,628	166,628	-	100.00%
<i>Total Public Health and Welfare</i>	23,917,110	(1,493,607)	22,423,503	22,033,720	389,783	98.26%

KNOX COUNTY, TENNESSEE

**General Fund
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For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,500,008	(141,849)	1,358,159	1,358,116	43	100.00%
Employee Benefits	471,448	(49,580)	421,868	421,845	23	99.99%
Contracted Services	111,500	15,023	126,523	126,523	-	100.00%
Supplies and Materials	278,000	98,979	376,979	376,892	87	99.98%
Other Charges	257,023	(4,494)	252,529	252,529	-	100.00%
Capital Outlay	-	120,060	120,060	94,052	26,008	78.34%
Recreation Administration						
Personal Services	562,491	(54,609)	507,882	507,873	9	100.00%
Employee Benefits	79,200	6,854	86,054	80,412	5,642	93.44%
Contracted Services	129,475	1,519	130,994	130,994	-	100.00%
Supplies and Materials	16,750	4,143	20,893	20,893	-	100.00%
Other Charges	163,450	5,713	169,163	169,163	-	100.00%
Recreation Buildings						
Contracted Services	7,500	1,730	9,230	9,230	-	100.00%
Supplies and Materials	60,000	(48,434)	11,566	11,566	-	100.00%
Other Charges	28,000	(3,000)	25,000	25,000	-	100.00%
Sports & Recreation						
Personal Services	858,445	(131,162)	727,283	727,193	90	99.99%
Employee Benefits	226,795	11,348	238,143	226,997	11,146	95.32%
Contracted Services	49,000	(12,337)	36,663	36,663	-	100.00%
Supplies and Materials	23,250	(3,136)	20,114	20,114	-	100.00%
Other Charges	8,211	-	8,211	8,211	-	100.00%
Sports & Recreation B Fields						
Contracted Services	40,000	136,094	176,094	176,094	-	100.00%
Supplies and Materials	189,000	48,386	237,386	233,400	3,986	98.32%
SportsPark						
Contracted Services	23,800	4,812	28,612	28,612	-	100.00%
Supplies and Materials	79,700	62,355	142,055	138,255	3,800	97.32%
Shumpert Park						
Contracted Services	26,800	21,106	47,906	47,906	-	100.00%
Supplies and Materials	64,100	(8,206)	55,894	54,499	1,395	97.50%
John Tarleton Park						
Contracted Services	20,300	17,083	37,383	37,383	-	100.00%
Supplies and Materials	62,000	34,849	96,849	96,849	-	100.00%
Capital Outlay	-	66,736	66,736	66,736	-	100.00%
Youth Sports						
Contracted Services	180,000	(104,909)	75,091	75,091	-	100.00%
Supplies and Materials	275,000	(22,497)	252,503	236,801	15,702	93.78%
Adult Sports						
Contracted Services	8,000	(4,930)	3,070	3,070	-	100.00%
Supplies and Materials	61,400	14,009	75,409	75,409	-	100.00%
Tree/Bench Program						
Supplies and Materials	-	27,849	27,849	27,849	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Parks						
Contracted Services	204,000	(64,492)	139,508	139,508	-	100.00%
Supplies and materials	275,500	(79,043)	196,457	196,435	22	99.99%
Other Charges	2,000	(1,206)	794	794	-	100.00%
Blue Trail/Greenways						
Employee Benefits	63,917	(31,600)	32,317	32,260	57	99.82%
Supplies and materials	31,000	(6,279)	24,721	24,721	-	100.00%
Personal Services	154,961	(65,172)	89,789	89,772	17	99.98%
Contracted Services	-	19,500	19,500	19,500	-	100.00%
Senior Center & Volunteer Services						
Personal Services	240,741	2,725	243,466	243,448	18	99.99%
Employee Benefits	62,927	(5,700)	57,227	57,189	38	99.93%
Contracted Services	13,425	-	13,425	11,262	2,163	83.89%
Supplies and Materials	2,550	-	2,550	1,818	732	71.29%
Other Charges	681	-	681	681	-	100.00%
West Knox Senior Center						
Personal Services	83,319	65	83,384	83,384	-	100.00%
Employee Benefits	24,672	-	24,672	24,310	362	98.53%
Contracted Services	12,525	-	12,525	12,520	5	99.96%
Supplies and Materials	6,650	450	7,100	7,026	74	98.96%
Other Charges	1,581	3,100	4,681	4,613	68	98.55%
South Knox Senior Center						
Personal Services	113,185	-	113,185	105,495	7,690	93.21%
Employee Benefits	35,217	-	35,217	22,275	12,942	63.25%
Contracted Services	11,050	512	11,562	11,561	1	99.99%
Supplies and Materials	3,600	-	3,600	3,427	173	95.19%
Other Charges	1,281	45	1,326	1,324	2	99.85%
Halls Senior Center						
Personal Services	68,266	-	68,266	66,874	1,392	97.96%
Employee Benefits	10,530	9,570	20,100	20,087	13	99.94%
Contracted Services	7,650	2,000	9,650	9,457	193	98.00%
Supplies and Materials	7,959	-	7,959	3,097	4,862	38.91%
Other Charges	1,281	250	1,531	1,524	7	99.54%
Corryton Senior Center						
Personal Services	68,437	-	68,437	64,539	3,898	94.30%
Employee Benefits	36,410	(10,247)	26,163	24,362	1,801	93.12%
Contracted Services	8,100	900	9,000	8,961	39	99.57%
Supplies and Materials	2,700	-	2,700	1,521	1,179	56.33%
Other Charges	1,781	300	2,081	2,067	14	99.33%
Carter Senior Center						
Personal Services	70,163	2,825	72,988	72,967	21	99.97%
Employee Benefits	24,201	1,400	25,601	25,590	11	99.96%
Contracted Services	8,150	150	8,300	8,259	41	99.51%
Supplies and Materials	7,225	-	7,225	3,053	4,172	42.26%
Other Charges	681	1,960	2,641	2,634	7	99.73%
Karns Senior Center						
Personal Services	68,004	-	68,004	67,680	324	99.52%
Employee Benefits	9,420	615	10,035	10,033	2	99.98%
Contracted Services	12,050	-	12,050	11,439	611	94.93%
Supplies and Materials	5,400	-	5,400	1,866	3,534	34.56%
Other Charges	1,231	625	1,856	1,856	-	100.00%
Total Social and Cultural Services	7,625,067	(107,242)	7,517,825	7,403,409	114,416	98.48%

Agricultural and Natural Resources:

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Agricultural Extension Services	401,019	-	401,019	370,919	30,100	92.49%
Personal Services	155,447	-	155,447	151,376	4,071	97.38%
Employee Benefits	28,000	5,000	33,000	32,930	70	99.79%
Contracted Services	8,500	(5,000)	3,500	-	3,500	0.00%
<i>Total Agricultural and Natural Resources:</i>	<u>592,966</u>	<u>-</u>	<u>592,966</u>	<u>555,225</u>	<u>37,741</u>	<u>93.64%</u>
<i>Other General Government:</i>						
Economic and Community Development Grants	1,907,750	134,302	2,042,052	1,822,110	219,942	89.23%
Veteran's Services						
Personal Services	114,336	28,700	143,036	142,984	52	99.96%
Employee Benefits	29,187	-	29,187	26,870	2,317	92.06%
Contracted Services	9,035	2,200	11,235	11,196	39	99.65%
Supplies and Materials	1,000	-	1,000	666	334	66.60%
Other Charges	981	45	1,026	1,024	2	99.81%
Property and Liability Insurance						
Other Charges	67,433	14,550	81,983	81,967	16	99.98%
Payments to Cities						
Contracted Services	155,000	85,120	240,120	240,119	1	100.00%
Audit Services						
Employee Benefits	325,000	47,700	372,700	372,668	32	99.99%
Miscellaneous						
Personal Services	(2,246,500)	4,824,315	2,577,815	2,577,813	2	100.00%
Employee Benefits	(1,164,600)	1,783,000	618,400	618,127	273	99.96%
Contracted Services	187,600	43,200	230,800	86,138	144,662	37.32%
Supplies and Materials	-	131,000	131,000	16,624	114,376	12.69%
Other Charges	578,547	2,320,500	2,899,047	2,817,374	81,673	97.18%
Debt Service	-	112,550	112,550	106,648	5,902	94.76%
PBA Management & Operations						
Supplies and Materials	9,400,000	-	9,400,000	9,400,000	-	100.00%
Trustee's Commission						
Supplies and Materials	3,100,000	570,000	3,670,000	3,636,233	33,767	99.08%
Employee Benefits						
Personal Services	1,380,000	(75,500)	1,304,500	1,304,405	95	99.99%
Employee Benefits - MERP County Match						
Personal Services	135,000	50,000	185,000	184,958	42	99.98%
<i>Total Other General Government</i>	<u>13,979,769</u>	<u>10,071,682</u>	<u>24,051,451</u>	<u>23,447,924</u>	<u>603,527</u>	<u>97.49%</u>
Total Expenditures	<u>218,893,799</u>	<u>5,252,861</u>	<u>224,146,660</u>	<u>220,868,705</u>	<u>3,277,955</u>	<u>98.54%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,741,396)</u>	<u>(2,863,080)</u>	<u>(18,604,476)</u>	<u>(3,261,376)</u>	<u>15,343,100</u>	<u>17.53%</u>
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	13,160,000	-	13,160,000	15,853,757	2,693,757	120.47%
Operating Transfers Out - Other Funds	(3,459,221)	(5,611,328)	(9,070,549)	(8,944,752)	125,797	98.61%
Lease Financing Revenues	-	265,062	265,062	6,470	(258,592)	2.44%
Lease Financing Expenditures	-	(265,062)	(265,062)	(6,470)	258,592	2.44%
Total Other Financing Sources (Uses)	<u>9,700,779</u>	<u>(5,611,328)</u>	<u>4,089,451</u>	<u>6,909,005</u>	<u>2,819,554</u>	<u>168.95%</u>
Net Change in Fund Balances	<u>(6,040,617)</u>	<u>(8,474,408)</u>	<u>(14,515,025)</u>	<u>3,647,629</u>	<u>18,162,654</u>	<u>-25%</u>
Fund Balance, July 1, 2023	<u>110,252,382</u>	<u>-</u>	<u>110,252,382</u>	<u>110,252,382</u>	<u>-</u>	<u>0</u>
Fund Balance, June 30, 2024	<u>\$ 104,211,765</u>	<u>\$ (8,474,408)</u>	<u>\$ 95,737,357</u>	<u>\$ 113,900,011</u>	<u>\$ 18,162,654</u>	<u>118.97%</u>

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

KNOX COUNTY, TENNESSEE

**Governmental Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 40,750	\$ -	\$ 40,750	\$ 44,925	\$ 4,175	110.25%
<i>Charges for Current Services:</i>						
Fees	-	-	-	28	28	N/A
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
Total Revenues	70,750	-	70,750	74,953	4,203	105.94%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	19,746	(11,883)	7,863	-	7,863	-
Employee Benefits	18,755	-	18,755	-	18,755	-
Contracted Services	5,650	-	5,650	4,527	1,123	80.12%
Supplies & Materials	72,800	-	72,800	55,281	17,519	75.94%
Other Charges	1,650	1,425	2,425	1,950	475	80.41%
Debt Service	-	-	58	58	-	100.00%
Capital Outlay	-	-	11,050	11,036	14	99.87%
<i>Total Social and Cultural Services</i>	118,601	(10,458)	118,601	72,852	45,749	4
Excess (Deficiency) of Revenues Over (Under) Expenditures	(47,851)	10,458	(47,851)	2,101	49,952	-4.39%
Other Financing Sources						
Operating Transfers In - Other Funds	35,000	-	35,000	-	(35,000)	0.00%
Net Change in Fund Balances	(12,851)	10,458	(12,851)	2,101	14,952	-16%
Fund Balances, July 1, 2023	39,675	-	39,675	39,675	-	100.00%
Fund Balances, June 30, 2024	\$ 26,824	\$ 10,458	\$ 26,824	\$ 41,776	\$ 14,952	155.74%

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 12,500,000	\$ -	\$ 12,500,000	\$ 12,576,931	\$ 76,931	100.62%
<i>Charges for Current Services:</i>						
Fees	150,000	-	150,000	189,039	39,039	126.03%
<i>Other Local Revenues:</i>						
Other Local Revenue	139,000	-	139,000	118,358	(20,642)	85.15%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	10,000	-	10,000	10,000	-	100.00%
State of Tennessee	420,500	-	420,500	420,500	-	100.00%
Rothrock Estate	-	-	-	35,366	35,366	N/A
<i>Total Other Governments and Citizen Groups</i>	430,500	-	430,500	465,866	35,366	108.22%
Total Revenues	13,219,500	-	13,219,500	13,350,194	130,694	100.99%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Trustee's Commission						
Other Charges	125,000	25,000	150,000	131,899	18,101	87.93%
Public Library						
Personal Services	8,169,715	(79,830)	8,089,885	8,080,593	9,292	99.89%
Employee Benefits	2,360,157	-	2,360,157	2,284,647	75,510	96.80%
Contracted Services	742,135	2,119	744,254	665,683	78,571	89.44%
Supplies & Materials	1,723,800	1,500	1,725,300	1,725,143	157	99.99%
Other Charges	96,849	31,700	128,549	128,528	21	99.98%
Debt Service	-	630	630	630	-	100.00%
Capital Outlay	-	220,000	220,000	169,682	50,318	77.13%
Public Library Maintenance						
Personal Services	279,505	-	279,505	277,006	2,499	99.11%
Employee Benefits	87,089	-	87,089	84,520	2,569	97.05%
Contracted Services	518,050	662	518,712	490,517	28,195	94.56%
Supplies & Materials	61,500	-	61,500	57,963	3,537	94.25%
Other Charges	675,000	21,000	696,000	695,555	445	99.94%
Read City USA						
Contracted Services	20,000	-	20,000	19,478	522	97.39%
Supplies & Materials	14,000	-	14,000	13,380	620	95.57%
State General Library						
Supplies & Materials	430,500	-	430,500	430,500	-	100.00%
Rothrock Estate						
Supplies & Materials	-	33,035	33,035	17,525	15,510	53.05%
<i>Total Social and Cultural Services</i>	<i>15,303,300</i>	<i>255,816</i>	<i>15,559,116</i>	<i>15,273,249</i>	<i>285,867</i>	<i>98.16%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,083,800)	(255,816)	(2,339,616)	(1,923,055)	416,561	82.20%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,820,000	-	1,820,000	1,820,000	-	100.00%
Net Change in Fund Balances	(263,800)	(255,816)	(519,616)	(103,055)	416,561	20%
Fund Balances, July 1, 2023	2,664,906	-	2,664,906	2,664,906	-	100.00%
Fund Balances, June 30, 2024	\$ 2,401,106	\$ (255,816)	\$ 2,145,290	\$ 2,561,851	\$ 416,561	119.42%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,600,000	\$ -	\$ 2,600,000	\$ 2,600,000	\$ -	100.00%
Other Local Revenues	722,500	-	722,500	969,060	246,560	134.13%
State of Tennessee	500,000	-	500,000	549,576	49,576	109.92%
Total Revenues	3,822,500	-	3,822,500	4,118,636	296,136	107.75%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Trustee's Commission						
Other Charges	33,000	-	33,000	31,496	1,504	95.44%
Convenience Centers						
Personal Services	997,950	11,171	1,009,121	1,009,121	-	100.00%
Employee Benefits	311,971	-	311,971	313,207	(1,236)	100.40%
Contracted Services	2,475,204	183,962	2,659,166	2,659,166	-	100.00%
Supplies & Materials	92,800	4,896	97,696	97,696	-	100.00%
Other Charges	266,451	-	266,451	266,451	-	100.00%
Debt Service	0	5,669	5,669	5,669	-	100.00%
Tire Transfer Program						
Personal Services	50,300	20	50,320	50,320	-	100.00%
Employee Benefits	13,139	924	14,063	14,062	1	99.99%
Contracted Services	342,845	(83,700)	259,145	259,145	-	100.00%
Supplies & Materials	1,250	2,292	3,542	3,542	-	100.00%
Litter program						
Personal Services	43,375	(43,375)	0	-	-	N/A
Employee Benefits	19,627	(19,627)	0	-	-	N/A
Contracted Services	45,130	(5,015)	40,115	40,115	-	100.00%
Supplies & Materials	12,250	(4,781)	7,469	7,469	-	100.00%
Household Hazardous Waste						
Contracted Services	95,000	(16,706)	78,294	78,294	-	100.00%
Total Public Health and Welfare	4,802,792	35,730	4,838,522	4,835,753	2,769	99.94%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(980,292)	(35,730)	(1,016,022)	(717,117)	298,905	70.58%
Other Financing Sources (Uses)						
Transfers from Other Funds	675,000	35,729	710,729	701,500	(9,229)	98.70%
Total Other Financing Sources (Uses)	675,000	35,729	710,729	701,500	(9,229)	98.70%
Net Change in Fund Balances	(305,292)	(1)	(305,293)	(15,617)	289,676	5.12%
Fund Balances, July 1, 2023	1,267,001	-	1,267,001	1,267,001	-	100.00%
Fund Balances, June 30, 2024	\$ 961,709	(1)	\$ 961,708	\$ 1,251,384	\$ 289,676	130.12%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 95,729	\$ 255,729	\$ 425,153	\$ 169,424	166.25%
<i>Federal Government:</i>						
EPA Grant	-	369,454	369,454	350,791	(18,663)	94.95%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	68,177	68,177	68,177	-	100.00%
Total Revenues	160,000	533,360	693,360	844,121	150,761	121.74%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	88,945	88,945	88,495	450	99.49%
Employee Benefits	-	30,408	30,408	26,125	4,283	85.91%
Contracted Services	-	14,537	14,537	14,536	1	99.99%
Air Pollution FY 10						
Personal Services	-	322,041	322,041	314,307	7,734	97.60%
Employee Benefits	-	103,053	103,053	92,475	10,578	89.74%
Contracted Services	-	107,643	107,643	57,715	49,928	53.62%
Supplies & Materials	-	37,054	37,054	24,688	12,366	66.63%
Permit Fee						
Personal Services	-	216,416	216,416	216,416	-	100.00%
Employee Benefits	-	58,600	58,600	58,573	27	99.95%
Contracted Services	145,334	(142,000)	3,334	2,869	465	86.05%
Other Charges	14,666	27,499	42,165	42,165	-	100.00%
Air Pollution Title V						
Personal Services	-	102,029	102,029	102,000	29	99.97%
Employee Benefits	-	32,520	32,520	32,519	1	100.00%
Total Finance and Administration	160,000	1,045,923	1,205,923	1,117,104	88,819	92.63%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(512,563)	(512,563)	(272,983)	239,580	53.26%
Net Change in Fund Balances	-	(340,727)	(340,727)	27,017	367,744	-7.93%
Fund Balances, July 1, 2023	210,606	-	210,606	210,606	-	100.00%
Fund Balances, June 30, 2024	\$ 210,606	\$ (340,727)	\$ (130,121)	\$ 237,623	\$ 367,744	-182.62%

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 June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 10,500,000	\$ 2,175,900	\$ 12,675,900	\$ 14,677,619	\$ 2,001,719	115.79%
Total Revenues	<u>10,500,000</u>	<u>2,175,900</u>	<u>12,675,900</u>	<u>14,677,619</u>	<u>2,001,719</u>	<u>115.79%</u>
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,550,000	403,100	2,953,100	2,953,084	16	100.00%
Women's Basketball of Fame	175,000	-	175,000	188,212	(13,212)	107.55%
Trustee Commission	105,000	6,800	111,800	146,776	(34,976)	131.28%
Tourism and Sports Development Corp.	4,595,000	1,841,000	6,436,000	6,075,953	360,047	94.41%
Contributions to agencies	1,255,000	673,751	1,928,751	1,893,750	35,001	98.19%
<i>Total Other General Government:</i>	<u>8,680,000</u>	<u>2,924,651</u>	<u>11,604,651</u>	<u>11,257,775</u>	<u>346,876</u>	<u>97.01%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,820,000	(748,751)	1,071,249	3,419,844	2,348,595	319.24%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(1,820,000)	-	(1,820,000)	(1,820,000)	-	100.00%
Net Change in Fund Balances	<u>-</u>	<u>(748,751)</u>	<u>(748,751)</u>	<u>1,599,844</u>	<u>2,348,595</u>	<u>-213.67%</u>
Fund Balances, July 1, 2023	<u>5,382,352</u>	<u>-</u>	<u>5,382,352</u>	<u>5,382,352</u>	<u>-</u>	<u>100.00%</u>
Fund Balances, June 30, 2024	<u>\$ 5,382,352</u>	<u>\$ (748,751)</u>	<u>\$ 4,633,601</u>	<u>\$ 6,982,196</u>	<u>\$ 2,348,595</u>	<u>150.69%</u>

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 9,807,947	\$ -	\$ 9,807,947	\$ 10,110,533	\$ 302,586	103.09%
Wheel Tax	900,000	-	900,000	914,222	14,222	101.58%
Statutory Local Taxes	2,275,000	-	2,275,000	2,190,046	(84,954)	96.27%
Total Local Taxes	12,982,947	-	12,982,947	13,214,801	231,854	101.79%
<i>Fines, Forfeitures and Penalties</i>	-	-	-	2,750	2,750	#DIV/0!
<i>Charges for Current Services</i>	2,862,500	-	2,862,500	3,688,828	826,328	128.87%
<i>Other Local Revenues</i>	-	798,722	798,722	186,000	(612,722)	23.29%
<i>State of Tennessee:</i>						
Transportation	-	-	-	35,585	35,585	N/A
Gasoline Tax	7,100,000	-	7,100,000	7,177,965	77,965	101.10%
Mineral Severance Tax	400,000	-	400,000	482,752	82,752	120.69%
Petroleum Special Tax	316,900	-	316,900	317,358	458	100.14%
Total State of Tennessee	7,816,900	-	7,816,900	8,013,660	196,760	102.52%
Total Revenues	23,662,347	798,722	24,461,069	25,106,039	644,970	102.64%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Environment & Planning						
Personal Services	886,069	58,566	944,635	944,634	1	100.00%
Employee Benefits	283,954	(38,356)	245,598	245,532	66	99.97%
Contracted Services	178,257	(67,706)	110,551	110,547	4	100.00%
Supplies & Materials	39,425	(2,216)	37,209	17,133	20,076	46.05%
Debt Service	0	19,100	19,100	19,038	62	99.68%
Other Charges	510,800	1,531	512,331	512,331	-	100.00%
Land Development						
Personal Services	858,749	(19,311)	839,438	592,900	246,538	70.63%
Employee Benefits	296,949	-	296,949	183,241	113,708	61.71%
Contracted Services	120,970	855	121,825	106,594	15,231	87.50%
Supplies & Materials	36,600	1	36,601	25,042	11,559	68.42%
Stormwater Management-ADM						
Personal Services	270,347	17,655	288,002	275,703	12,299	95.73%
Employee Benefits	86,346	-	86,346	79,223	7,123	91.75%
Contracted Services	148,080	11,480	159,560	149,693	9,867	93.82%
Supplies & Materials	15,600	-	15,600	11,193	4,407	71.75%
Other Charges	5,000	-	5,000	5,000	-	100.00%
Highway and Bridge Maintenance						
Personal Services	4,478,298	11,325	4,489,623	4,435,850	53,773	98.80%
Employee Benefits	1,589,974	-	1,589,974	1,420,691	169,283	89.35%
Contracted Services	1,478,030	272,424	1,750,454	1,750,454	-	100.00%
Supplies & Materials	8,195,689	(273,279)	7,922,410	7,448,941	473,469	94.02%
Other Charges	563,826	-	563,826	563,826	-	100.00%
Capital Outlay	-	133,787	133,787	133,537	250	99.81%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	411,533	(1,854)	409,679	406,764	2,915	99.29%
Employee Benefits	153,558	-	153,558	143,496	10,062	93.45%
Contracted Services	377,720	-	377,720	335,365	42,355	88.79%
Supplies & Materials	129,600	(1)	129,599	81,137	48,462	62.61%
Other Charges	70,000	-	70,000	70,000	-	100.00%
Fire Prevention						
Personal Services	511,187	-	511,187	499,662	11,525	97.75%
Employee Benefits	127,433	-	127,433	99,193	28,240	77.84%
Contracted Services	107,756	-	107,756	71,096	36,660	65.98%
Supplies & Materials	43,038	-	43,038	26,696	16,342	62.03%
Other Charges	911	-	911	911	-	100.00%
Building Codes						
Personal Services	939,440	10,344	949,784	944,448	5,336	99.44%
Employee Benefits	269,734	-	269,734	260,773	8,961	96.68%
Contracted Services	84,500	-	84,500	53,107	31,393	62.85%
Supplies & Materials	58,675	-	58,675	40,491	18,184	69.01%
Other Charges	113,432	-	113,432	113,432	-	100.00%
Codes Enforcement						
Personal Services	389,545	8,521	398,066	398,066	-	100.00%
Employee Benefits	99,805	6,709	106,514	106,515	(1)	100.00%
Contracted Services	105,515	10,477	115,992	115,992	-	100.00%
Supplies & Materials	50,550	13,105	63,655	63,654	1	100.00%
Other Charges	8,069	-	8,069	8,069	-	100.00%
Soil Conservation						
Personal Services	103,863	-	103,863	103,719	144	99.86%
Employee Benefits	42,019	-	42,019	41,217	802	98.09%
Contracted Services	9,740	-	9,740	7,392	2,348	75.89%
Supplies & Materials	2,275	-	2,275	1,702	573	74.81%
Other Charges	681	-	681	681	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	225,000	26,200	251,200	251,128	72	99.97%
Subdivision Foreclosures						
Personal Services	-	3,159	3,159	3,159	-	100.00%
Employee Benefits	-	1,063	1,063	1,063	-	100.00%
Contracted Services	-	3,628	3,628	3,628	-	100.00%
Supplies & Materials	-	721,167	721,167	68,669	652,498	9.52%
Capital Outlay	-	69,705	69,705	69,705	-	100.00%
<i>Total Engineering and Public Works</i>	<u>24,487,347</u>	<u>1,006,179</u>	<u>25,493,526</u>	<u>23,438,928</u>	<u>2,054,598</u>	<u>91.94%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(825,000)	(207,457)	(1,032,457)	1,667,111	2,699,568	-161.47%
Other Financing Sources(Uses)						
Operating Transfers In - Other Funds	1,500,000	-	1,500,000	1,500,000	-	100.00%
Operating Transfers Out - Other Funds	(675,000)	62,186	(612,814)	(575,000)	37,814	93.83%
Total Other Financing Sources (Uses)	<u>825,000</u>	<u>62,186</u>	<u>887,186</u>	<u>925,000</u>	<u>37,814</u>	<u>104.26%</u>
Net Change in Fund Balances	-	(145,271)	(145,271)	2,592,111	2,737,382	-1784%
Fund Balances, July 1, 2023	<u>10,197,977</u>	-	<u>10,197,977</u>	<u>10,197,977</u>	-	<u>100.00%</u>
Fund Balances, June 30, 2024	<u>\$ 10,197,977</u>	<u>\$ (145,271)</u>	<u>\$ 10,052,706</u>	<u>\$ 12,790,088</u>	<u>\$ 2,737,382</u>	<u>127.23%</u>

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 68,362,320	\$ 113,000	\$ 68,475,320	\$ 69,809,272	\$ 1,333,952	101.95%
Interest Earned	1,651,964	-	1,651,964	7,343,483	5,691,519	444.53%
Payments from Component Units	9,071,724	-	9,071,724	9,071,724	-	100.00%
Total Revenues	79,086,008	113,000	79,199,008	86,224,479	7,025,471	108.87%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,300,000	113,000	1,413,000	1,412,930	70	100.00%
Principal	47,426,395	-	47,426,395	46,875,133	551,262	98.84%
Interest	29,573,605	-	29,573,605	26,883,538	2,690,067	90.90%
Debt Service	1,700,000	-	1,700,000	1,299,215	400,785	76.42%
<i>Total Debt Service</i>	80,000,000	113,000	80,113,000	76,470,816	3,642,184	95.45%
Net Change in Fund Balances	(913,992)	-	(913,992)	9,753,663	10,667,655	-1067%
Fund Balances, July 1, 2022	20,703,080	-	20,703,080	20,703,080	-	100.00%
Fund Balances, December 31, 2022	\$ 19,789,088	\$ -	\$ 19,789,088	\$ 30,456,743	\$ 10,667,655	153.91%

CAPITAL PROJECTS FUNDS

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

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

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)
 Schedule of Construction Project Expenditures-
 Budget And Actual

For the period ended June 30, 2024

	Project Budget	Expenditures			Available	
		Prior Years	Current	Total		
Expenditures						
<i>Capital Projects:</i>						
<i>Road Construction:</i>						
1710910	Gibbs Pedestrian Bridge	\$ 1,224,242	\$ 62,718	\$ 56,174	\$ 118,892	\$ 1,105,349
1710921	Maritta Church Roundabout	1,060,653	38,348	281,709	320,056	740,596
1710923	Church Mill Roundabout	415,244	15,244	79,619	94,862	320,381
1710925	Bridge Replacement	10,781,783	9,272,157	549,355	9,821,512	960,271
1710927	Belltown-Smithbuilt	35,517	-	35,517	35,517	-
1711050	Everett/Watt LIC	3,000,000	900,000	5,000	905,000	2,095,000
1711062	Murphy Road Improvements	445,520	117,758	327,761	445,520	-
1711064	Solway/H. Valley Improvements	1,491,972	9,269	350,935	360,204	1,131,768
1711070	Beaver Ridge/Emory Road	633,000	-	113,455	113,455	519,545
1711100	General Road Improvements	15,167,300	2,575,235	37,641	2,612,876	12,554,424
1711110	State Road Projects	12,650,027	11,533,051	-	11,533,051	1,116,976
1711172	Traffic Equip. Modernization	550,000	41,574	129,206	170,779	379,221
1711175	Rutledge Pike & Roberts Road Sign	250,000	56,157	-	56,157	193,843
1711231	Gibbs Middle School - New Road/Drives	2,458,444	2,439,606	-	2,439,606	18,838
1711232	Hardin Valley Middle School - New Road/Drive	1,336,276	929,950	-	929,950	406,327
1711345	General Culvert Maintenance	1,119,884	1,026,168	83,784	1,109,952	9,932
1711357	West Beaver Creek Relocation	1,917,600	172,530	938,384	1,110,914	806,686
1711365	Schaad Road Phase II	57,101,582	35,661,309	12,012,124	47,673,432	9,428,150
1711440	Brickyard w/Beaver Creek	3,969,678	958,162	3,011,516	3,969,678	-
1711460	TDOT Partnerships	4,121,976	1,406,395	284,408	1,690,803	2,431,172
1711490	Cherahala Extension	2,800,000	2,104,829	490,496	2,595,325	204,675
1711565	Campbell Station Rd Realignment	532,893	30,800	98,409	129,209	403,684
1711570	Harrell/Carpenter Intersection	1,642,205	886,857	755,348	1,642,205	-
1711580	Coward Mill Project	7,366,383	1,971,244	2,595,953	4,567,196	2,799,186
1711581	School Zone Crossing Enhancement	250,000	-	27,590	27,590	222,410
1711582	Bluegrass Elem Sidewalk Improv	600,000	17,490	96,612	114,102	485,898
1711583	Wescott BLVD RR Crossing	356,256	51,595	-	51,595	304,661
1711584	Middlebrook Pike Sidewalk Improv	183,636	33,635	-	33,635	150,001
1711585	Hickory Creek Roundabout	1,007,069	1,087,301	(80,232)	1,007,069	-
1711595	Ledgerwood Intersection Improvement	651,168	564,989	86,179	651,168	-
1711600	Midway Road	800,000	-	-	-	800,000
<i>Total Road Construction</i>		<u>135,920,306</u>	<u>73,964,370</u>	<u>22,366,944</u>	<u>96,331,314</u>	<u>39,588,993</u>
<i>Building Renovations:</i>						
1710100	TVA East Tower	25,780,719	24,221,623	1,521,222	25,742,845	37,874
1710105	TVA - Summerplace	17,910,099	15,436,957	1,499,212	16,936,169	973,931
1710115	County Clerk East Office	300,000	211,416	-	211,416	88,584
1710120	Teague Buildings-Homelessness	222,694	160,254	62,440	222,694	-
1710130	Juvenile Court/ Detention	16,586,665	15,932,257	91,614	16,023,871	562,794
1710565	Knox Central	3,136,465	2,940,963	44,544	2,985,507	150,958
1710570	Fairview Technical Center	240,500	204,086	-	204,086	36,414
1710575	EPW -New Facility	7,088,500	391,430	661,089	1,052,519	6,035,981
1710580	Medical Examiner Facility	10,000,000	-	284,894	284,894	9,715,106
1710605	City/County Improvement	22,572,039	21,113,954	1,426,000	22,539,954	32,085
1710610	Knox County Health Renovations	12,030,466	11,961,866	-	11,961,866	68,601
1710620	Old Courthouse Renovation	4,724,540	4,167,592	35,273	4,202,864	521,675
1711165	Jail Improvements	1,311,550	1,273,833	7,384	1,281,217	30,333
1711255	Family Justice Center	405,802	405,802	7,590	413,392	(7,590)
1711260	E-911 Center	332,018	257,018	-	257,018	75,000
<i>Total Building Renovations</i>		<u>122,642,059</u>	<u>98,679,052</u>	<u>5,641,262</u>	<u>104,320,314</u>	<u>18,321,746</u>
<i>Building Construction:</i>						
1710460	Burlington Branch Library	176,700	141,727	-	141,727	34,973
1710465	Lawson McGhee Library	1,782,242	1,776,707	-	1,776,707	5,535
1710485	Carter Branch Library	40,000	31,225	-	31,225	8,775
1710514	Senior Centers	341,800	148,733	10,862	159,595	182,205
<i>Total Building Construction:</i>		<u>2,340,742</u>	<u>2,098,393</u>	<u>10,862</u>	<u>2,109,254</u>	<u>231,488</u>

<i>Other:</i>						
1710212	Park Concessions Renovations	106,055	10,113	46,682	56,795	49,260
1710240	Halls Greenway	178,959	15,063	91,778	106,841	72,118
1710250	Melton Hill Park	87,500	-	73,740	73,740	13,760
1710282	John Tarleton Fencing	82,500	71,651	10,849	82,500	-
1710310	Jim Luttrell	98,037	51,891	46,146	98,037	-
1710320	Mill Run Wetland	150,000	5,781	-	5,781	144,219
1710330	Plumb Creek Streambank	150,000	-	127,239	127,239	22,761
1710340	Permanent Stormwtr Comp Asst	250,000	-	74,239	74,239	175,761
1710350	Neighborhood Drainage	250,000	8,760	183,232	191,992	58,008
1710445	East TN Historical Renovations	542,300	521,248	-	521,248	21,052
1710450	Major Equipment - Three Ridges	305,500	204,036	98,871	302,907	2,593
1710487	Technology Upgrade - Libraries	1,250,000	832,303	11,920	844,223	405,777
1710615	PBA Project Management	6,528,799	6,470,029	41,477	6,511,506	17,293
1710622	Public Defender	391,000	123,150	-	123,150	267,850
1710624	Forensic Center Major Upgrade	20,000	15,300	-	15,300	4,700
1710643	Energy Management Project- Phase IIIC	15,000,000	3,617,808	10,396,730	14,014,538	985,462
1710700	Major Equipment - Engineering & Public Works	4,621,312	3,883,878	686,550	4,570,429	50,883
1710701	Major Equipment - Information Technology	3,138,812	2,440,838	422,137	2,862,975	275,837
1710702	Major Equipment - Sheriff's Department	25,713,203	20,642,949	4,539,156	25,182,105	531,098
1710703	Major Equipment - Parks & Recreation	1,420,696	1,220,664	69,529	1,290,193	130,503
1710705	Major Equipment - Public Library	633,641	578,204	-	578,204	55,437
1710707	Major Equipment - Solid Waste	865,512	749,833	4,685	754,518	110,994
1710709	Major Equipment - Juvenile Court	151,000	129,084	-	129,084	21,916
1710820	Bluegrass Lake Flood Mitigation	874,190	-	82,297	82,297	791,893
1710825	Adv. Knox Infrastructure	300,000	-	3,898	3,898	296,102
1710835	Sanitary Retrofit For Conv Center	50,000	38,793	11,207	50,000	-
1710840	Stormwater Management	15,855,734	15,427,244	73,171	15,500,415	355,319
1710850	Cedar Bluff Flood Mitigation	2,495,430	1,374,181	123,602	1,497,783	997,647
1710900	Tazewell Pike Convenience Center	1,343,493	1,112,576	93,019	1,205,595	137,898
1710985	Karns Convenience Center	3,988,170	3,687,000	17,149	3,704,149	284,021
1711185	Sidewalk Construction	1,819,509	850,773	249,968	1,100,741	718,768
1711200	Video Court - Sheriff	1,599,215	1,314,969	-	1,314,969	284,246
1711351	Facility Improvements	1,161,541	1,101,546	46,973	1,148,520	13,021
1711395	Major Equipment - Juvenile Service Ctr.	334,730	70,912	-	70,912	263,818
1711410	Major Equipment - Health Dept.	186,866	178,540	-	178,540	8,326
1711430	Public Access to Beaver Creek	50,000	12,466	-	12,466	37,534
1711465	Interagency Partnerships	2,327,326	931,440	885,641	1,817,082	510,244
1711510	Major Equipment - Property Assess	193,000	187,752	-	187,752	5,248
1711511	Major Equipment- Attorney General	45,000	43,789	-	43,789	1,211
1711515	Major Equipment - Attourney General	131,750	33,958	26,056	60,013	71,737
1711535	IT Dept Upgrades	801,218	801,113	-	801,113	105
1711545	Norwood Parking Lot Resurface	104,000	103,826	-	103,826	174
1711555	Corryton Branch Roof	15,000	14,605	-	14,605	395
1711590	Carter School Sidewalk Improvements	1,500,000	209,354	821,387	1,030,740	469,260
1711593	Tipton Station Sidewalk Connection	200,000	29,069	11,725	40,794	159,206
1711594	Hardin Valley Sidewalk Connect	383,089	80,601	302,487	383,089	-
1711605	COV CTRS - Waste Container	1,053,242	653,242	400,000	1,053,242	-
<i>Total Other</i>		<u>104,448,263</u>	<u>69,889,789</u>	<u>21,505,581</u>	<u>91,395,371</u>	<u>13,052,892</u>
1711701	Water/Sewer KUB MBW	10,378,840	-	8,881,340	8,881,340	1,497,500
1711704	Wat/Sewer FirstUD Turkey Creek	4,260,000	-	1,846,530	1,846,530	2,413,470
1711707	Wat/sewer FirstUD Pumps	5,800,000	-	101,050	101,050	5,698,950
1711710	Wat/Sewer KCUD Kimberlin Hts	1,983,500	-	1,983,500	1,983,500	-
1711713	Wat/Sewer KCUD J Sevier	500,000	-	-	-	500,000
1711716	Wat/Sewer KCUD Martinmill	1,261,500	-	136,000	136,000	1,125,500
1711719	Wat/Sewer KCUD Burnett	1,400,000	-	281,684	281,684	1,118,316
1711722	Wat/Sewer WKUD Beaver RDG	2,060,000	-	-	-	2,060,000
1711725	Wat/Sewer WKUD Schaad RD	5,000,000	-	55,325	55,325	4,944,675
1711728	Wat/Sewer WKUD Pellissippi	2,000,000	-	-	-	2,000,000
1711731	Wat/Sewer WKUD Schaad RD	1,000,000	-	15,555	15,555	984,445
1711734	Wat/Sewer HPUD Red/Brushy	666,900	-	663,138	663,138	3,762
1711737	Wat/Sewer HPUD Dry Gap	891,078	-	687,629	687,629	203,449
1711740	Wat/Sewer HPUD MH Basinupgrade	2,621,022	-	1,840,500	1,840,500	780,522
1711743	Wat/Sewer HPUD MH Pump	3,100,000	-	-	-	3,100,000
1711746	Wat/Sewer HPUD Rehab	2,781,000	-	212,030	212,030	2,568,970
1711749	Wat/Sewer NKUD Raw Water Int	1,400,000	-	-	-	1,400,000
1711752	Wat/Sewer NKUD Edmonson Lane	200,000	-	119,287	119,287	80,713
1711755	Wat/Sewer NKUD Emory RD	1,290,000	-	423,882	423,882	866,118
1711758	Wat/Sewer LCUD Foster RD	97,500	-	-	-	97,500
1711761	Wat/Sewer LCUD Emory RD	273,000	-	-	-	273,000
1711764	Wat/Sewer LCUD Water Meters	130,000	-	-	-	130,000
1711767	Wat/Sewer LCUD AC Line Replace	1,384,500	-	1,358,475	1,358,475	26,025
1711768	Water/Sewer Bluegrass Pump Stat	8,166,000	21,334	82,930	104,264	8,061,736
<i>Total Grant Expenditures</i>		<u>58,644,840</u>	<u>21,334</u>	<u>18,688,856</u>	<u>18,710,190</u>	<u>39,934,650</u>
<i>Total Capital Projects</i>		<u>\$ 423,996,209</u>	<u>\$ 244,652,939</u>	<u>\$ 68,213,504</u>	<u>\$ 312,866,442</u>	<u>\$ 111,129,768</u>

DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 105,457,240	\$ -	\$ 105,457,240	\$ 107,924,551	\$ 2,467,311	102.34%
County Local Option Taxes	225,736,930	-	225,736,930	239,437,493	13,700,563	106.07%
Other Local Taxes	750,000	-	750,000	797,157	47,157	106.29%
Wheel Taxes	900,000	-	900,000	912,721	12,721	101.41%
<i>Total Local Taxes</i>	<i>332,844,170</i>	<i>-</i>	<i>332,844,170</i>	<i>349,071,922</i>	<i>16,227,752</i>	<i>104.88%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>27,312</i>	<i>(8,688)</i>	<i>75.87%</i>
<i>Charges for Current Services:</i>						
Education Charges	-	-	-	89,177	89,177	0.00%
Other Charges For Services	275,000	-	275,000	361,386	86,386	131.41%
<i>Total Charges/Current Services</i>	<i>275,000</i>	<i>-</i>	<i>275,000</i>	<i>450,563</i>	<i>175,563</i>	<i>163.84%</i>
<i>Other Local Revenues:</i>						
Recurring Items	500,000	-	500,000	774,043	274,043	154.81%
Nonrecurring Items	10,350,000	-	10,350,000	14,147,375	3,797,375	136.69%
<i>Total Other Local Revenues</i>	<i>10,850,000</i>	<i>-</i>	<i>10,850,000</i>	<i>14,921,418</i>	<i>4,071,418</i>	<i>137.52%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	312,580,830	-	312,580,830	318,991,940	6,411,110	102.05%
Other State Revenues	3,500,000	-	3,500,000	4,140,806	640,806	118.31%
<i>Total State of Tennessee</i>	<i>316,080,830</i>	<i>-</i>	<i>316,080,830</i>	<i>323,132,746</i>	<i>7,051,916</i>	<i>102.23%</i>
<i>Federal Government:</i>						
Direct Federal Revenue	600,000	-	600,000	599,346	(654)	99.89%
<i>Other Government and Citizen Group:</i>						
Donations	-	-	-	15,037	15,037	N/A
Total Revenues	660,686,000	-	660,686,000	688,218,344	27,532,344	104.17%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	206,220,468	(2,819,330)	203,401,138	206,347,660	(2,946,522)	101.45%
Employee Benefits	54,549,867	(1,451,825)	53,098,042	53,135,217	(37,175)	100.07%
Contracted Services	1,338,577	(305,618)	1,032,959	1,040,773	(7,814)	100.76%
Supplies and Materials	2,649,371	8,240,597	10,889,968	10,466,782	423,186	96.11%
Other Charges	73,000	109,526	182,526	66,628	115,898	36.50%
Debt Service	-	-	-	6,603	(6,603)	N/A
Capital Outlay	-	9,716	9,716	42,757	(33,041)	440.07%
Excellence Thru Literacy						
Personal Services	15,000	-	15,000	4,904	10,096	32.69%
Employee Benefits	1,125	-	1,125	559	566	49.69%
Supplies and Materials	200,000	-	200,000	92,711	107,289	46.36%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Reading						
Personal Services	3,447,333	17,086	3,464,419	2,760,696	703,723	79.69%
Employee Benefits	664,503	-	664,503	682,369	(17,866)	102.69%
Supplies and Materials	83,000	(31,656)	51,344	25,046	26,298	48.78%
Other Charges	-	-	-	38	(38)	N/A
Summer School						
Personal Services	184,000	-	184,000	-	184,000	0.00%
Employee Benefits	28,980	-	28,980	-	28,980	0.00%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
ELL Instruction						
Personal Services	8,434,328	-	8,434,328	8,596,568	(162,240)	101.92%
Employee Benefits	2,261,059	-	2,261,059	2,252,342	8,717	99.61%
Contracted Services	28,900	-	28,900	59,428	(30,528)	205.63%
Supplies and Materials	10,000	-	10,000	4,914	5,086	49.14%
Other Charges	18,000	-	18,000	9,486	8,514	52.70%
Alternative Schools						
Personal Services	2,520,000	-	2,520,000	2,085,290	434,710	82.75%
Employee Benefits	680,861	-	680,861	544,039	136,822	79.90%
Kelly Volunteer Academy						
Personal Services	627,520	-	627,520	733,274	(105,754)	116.85%
Employee Benefits	166,032	-	166,032	173,062	(7,030)	104.23%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
Special Education Program						
Personal Services	51,178,832	(216,300)	50,962,532	48,039,472	2,923,060	94.26%
Employee Benefits	14,418,206	(52,806)	14,365,400	12,139,888	2,225,512	84.51%
Contracted Services	89,000	-	89,000	50,780	38,220	57.06%
Supplies and Materials	508,500	-	508,500	505,837	2,663	99.48%
Career & Technical Education						
Personal Services	10,846,400	-	10,846,400	9,884,308	962,092	91.13%
Employee Benefits	2,822,477	-	2,822,477	2,678,936	143,541	94.91%
Contracted Services	18,748	14,620	33,368	28,981	4,387	86.85%
Supplies and Materials	462,240	(10,225)	452,015	422,150	29,865	93.39%
Other Charges	17,500	(2,000)	15,500	6,462	9,038	41.69%
Athletics						
Personal Services	1,898,000	-	1,898,000	1,952,728	(54,728)	102.88%
Employee Benefits	298,935	-	298,935	415,993	(117,058)	139.16%
Contracted Services	10,000	-	10,000	8,594	1,406	85.94%
Supplies and Materials	112,000	5,000	117,000	75,585	41,415	64.60%
Other Charges	17,000	(5,000)	12,000	9,476	2,524	78.97%
Total Instruction	366,979,262	3,501,785	370,481,047	365,350,336	5,130,711	98.62%
Support Services:						
Attendance						
Personal Services	3,122,558	-	3,122,558	3,000,590	121,968	96.09%
Employee Benefits	761,192	-	761,192	728,650	32,542	95.72%
Supplies and Materials	34,500	9,335	43,835	43,679	156	99.64%
Other Charges	11,500	(9,335)	2,165	2,164	1	99.95%
Health Services						
Personal Services	4,284,730	-	4,284,730	4,522,281	(237,551)	105.54%
Employee Benefits	1,202,606	-	1,202,606	1,233,758	(31,152)	102.59%
Contracted Services	36,350	-	36,350	20,494	15,856	56.38%
Supplies and Materials	198,500	4,092	202,592	187,820	14,772	92.71%
Other Charges	22,500	-	22,500	20,565	1,935	91.40%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Student Support						
Personal Services	2,130,611	423,307	2,553,918	1,195,505	1,358,413	46.81%
Employee Benefits	505,231	91,670	596,901	290,447	306,454	48.66%
Contracted Services	176,500	-	176,500	151,640	24,860	85.92%
Supplies and Materials	9,235	-	9,235	2,280	6,955	24.69%
Other Charges	5,000	-	5,000	755	4,245	15.10%
Transfer Department						
Personal Services	323,560	-	323,560	328,785	(5,225)	101.61%
Employee Benefits	72,882	-	72,882	68,595	4,287	94.12%
Contracted Services	10,300	-	10,300	-	10,300	0.00%
Supplies and Materials	6,700	-	6,700	5,061	1,639	75.54%
Other Charges	4,600	-	4,600	3,222	1,378	70.04%
Guidance						
Personal Services	4,093,515	-	4,093,515	3,182,468	911,047	77.74%
Employee Benefits	1,051,087	-	1,051,087	847,825	203,262	80.66%
Contracted Services	11,650	(10,650)	1,000	-	1,000	0.00%
Supplies and Materials	36,150	12,020	48,170	48,088	82	99.83%
Other Charges	12,500	(1,370)	11,130	11,462	(332)	102.98%
Secondary School Counseling						
Personal Services	6,378,951	-	6,378,951	6,321,052	57,899	99.09%
Employee Benefits	1,638,628	-	1,638,628	1,645,045	(6,417)	100.39%
Contracted Services	36,000	-	36,000	24,999	11,001	69.44%
Supplies and Materials	42,500	-	42,500	39,748	2,752	93.52%
Other Charges	30,000	-	30,000	34,256	(4,256)	114.19%
Math						
Personal Services	324,031	-	324,031	312,395	11,636	96.41%
Employee Benefits	72,696	-	72,696	84,774	(12,078)	116.61%
Contracted Services	1,200	-	1,200	7,134	(5,934)	594.50%
Supplies and Materials	137,000	-	137,000	143,984	(6,984)	105.10%
Other Charges	15,000	44,000	59,000	58,126	874	98.52%
Choral Music						
Personal Services	131,201	2,472	133,673	135,251	(1,578)	101.18%
Employee Benefits	26,658	-	26,658	33,648	(6,990)	126.22%
Contracted Services	27,472	(11,706)	15,766	10,939	4,827	69.38%
Supplies and Materials	229,320	44,538	273,858	274,357	(499)	100.18%
Other Charges	7,635	2,774	10,409	10,174	235	97.74%
Physical Education						
Personal Services	139,862	5,570	145,432	283,714	(138,282)	195.08%
Employee Benefits	27,956	-	27,956	52,494	(24,538)	187.77%
Contracted Services	2,550	(1,011)	1,539	1,121	418	72.84%
Supplies and Materials	65,325	22,394	87,719	88,509	(790)	100.90%
Other Charges	5,500	(2,738)	2,762	2,561	201	92.72%
Science						
Personal Services	320,731	(4,000)	316,731	314,495	2,236	99.29%
Employee Benefits	72,053	-	72,053	81,937	(9,884)	113.72%
Contracted Services	4,335	(3,495)	840	261	579	31.07%
Supplies and Materials	171,930	7,495	179,425	179,785	(360)	100.20%
Other Charges	63,475	-	63,475	53,766	9,709	84.70%
Social Studies						
Personal Services	132,549	1,076	133,625	129,263	4,362	96.74%
Employee Benefits	26,721	-	26,721	25,314	1,407	94.73%
Contracted Services	800	-	800	764	36	95.50%
Supplies and Materials	60,000	(5,801)	54,199	57,910	(3,711)	106.85%
Other Charges	30,000	4,725	34,725	34,134	591	98.30%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
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For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Elementary School Reading Support						
Other Charges	15,000	14,570	29,570	29,569	1	100.00%
School Culture						
Personal Services	3,796,715	-	3,796,715	3,513,480	283,235	92.54%
Employee Benefits	952,698	-	952,698	899,201	53,497	94.38%
Contracted Services	7,000	-	7,000	-	7,000	0.00%
Supplies and Materials	54,400	-	54,400	7,439	46,961	13.67%
Excellance through Literacy Support						
Other Charges	12,500	-	12,500	200	12,300	1.60%
Regular Instruction						
Personal Services	5,391,218	71,862	5,463,080	6,908,454	(1,445,374)	126.46%
Employee Benefits	1,236,617	9,891	1,246,508	1,582,284	(335,776)	126.94%
Contracted Services	34,933	53	34,986	22	34,964	0.06%
Supplies and Materials	-	-	-	1,162	(1,162)	N/A
Other Charges	22,850	133,504	156,354	62,849	93,505	40.20%
Driver Education						
Supplies and Materials	-	-	-	181	(181)	N/A
System-Wide Screening						
Personal Services	1,696,200	-	1,696,200	2,801,604	(1,105,404)	165.17%
Employee Benefits	406,619	-	406,619	605,757	(199,138)	148.97%
Contracted Services	42,000	-	42,000	38,745	3,255	92.25%
Supplies and Materials	20,535	-	20,535	2,312	18,223	11.26%
Other Charges	14,700	-	14,700	-	14,700	0.00%
Section 504 Expense						
Personal Services	116,800	-	116,800	24,784	92,016	21.22%
Employee Benefits	41,790	-	41,790	9,682	32,108	23.17%
Contracted Services	91,000	7,762	98,762	58,495	40,267	59.23%
Supplies and Materials	5,054	2,000	7,054	7,374	(320)	104.54%
Alternative Schools						
Personal Services	126,800	-	126,800	145,300	(18,500)	114.59%
Employee Benefits	32,650	-	32,650	34,312	(1,662)	105.09%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
Libraries/Audio/Visual						
Personal Services	5,963,355	9,312	5,972,667	5,660,925	311,742	94.78%
Employee Benefits	1,521,972	-	1,521,972	1,439,146	82,826	94.56%
Contracted Services	58,800	(5,301)	53,499	53,617	(118)	100.22%
Supplies and Materials	891,515	9,213	900,728	898,048	2,680	99.70%
Other Charges	3,000	1,181	4,181	4,181	-	100.00%
Art						
Personal Services	131,038	7,475	138,513	112,899	25,614	81.51%
Employee Benefits	26,789	-	26,789	17,353	9,436	64.78%
Contracted Services	17,990	400	18,390	13,159	5,231	71.56%
Supplies and Materials	252,900	7,259	260,159	255,768	4,391	98.31%
Other Charges	6,700	125	6,825	6,336	489	92.84%
Special Education Program						
Personal Services	4,403,847	-	4,403,847	4,022,717	381,130	91.35%
Employee Benefits	1,082,850	-	1,082,850	975,068	107,782	90.05%
Contracted Services	391,205	14,393	405,598	392,491	13,107	96.77%
Supplies and Materials	43,000	-	43,000	34,530	8,470	80.30%
Other Charges	50,000	-	50,000	50,763	(763)	101.53%
Basic Secondary						
Employee Benefits	120,193	-	120,193	-	120,193	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
World Language						
Personal Services	99,143	16,000	115,143	114,374	769	99.33%
Employee Benefits	21,856	-	21,856	31,797	(9,941)	145.48%
Contracted Services	177,100	12,879	189,979	149,775	40,204	78.84%
Supplies and Materials	12,075	(5,000)	7,075	5,712	1,363	80.73%
Other Charges	7,000	(3,000)	4,000	3,682	318	92.05%
Language Arts						
Personal Services	126,704	-	126,704	119,179	7,525	94.06%
Employee Benefits	25,554	-	25,554	24,184	1,370	94.64%
Contracted Services	650	(114)	536	443	93	82.65%
Supplies and Materials	30,600	(1,387)	29,213	29,212	1	100.00%
Other Charges	15,000	1,501	16,501	16,500	1	99.99%
Gifted and Talented Support						
Personal Services	1,103,600	18,758	1,122,358	1,093,074	29,284	97.39%
Employee Benefits	261,294	-	261,294	279,571	(18,277)	106.99%
Contracted Services	500	-	500	298	202	59.60%
Supplies and Materials	20,000	(10,065)	9,935	9,934	1	99.99%
Other Charges	10,000	(8,693)	1,307	1,306	1	99.92%
Response Instruction						
Personal Services	512,789	-	512,789	383,369	129,420	74.76%
Employee Benefits	8,683	-	8,683	92,554	(83,871)	1065.92%
Contracted Services	540,000	(217,000)	323,000	220,947	102,053	68.40%
Supplies and Materials	811,000	1,600	812,600	948,525	(135,925)	116.73%
Other Charges	9,300	217,000	226,300	9,984	216,316	4.41%
Career & Technical Education						
Personal Services	681,369	-	681,369	647,729	33,640	95.06%
Employee Benefits	142,154	-	142,154	166,150	(23,996)	116.88%
Contracted Services	33,500	(1,800)	31,700	1,699	30,001	5.36%
Supplies and Materials	13,000	1,800	14,800	13,250	1,550	89.53%
Other Charges	-	-	-	484	(484)	N/A
Capital Outlay	60,000	-	60,000	-	60,000	0.00%
Magnet Schools Support						
Personal Services	383,600	-	383,600	-	383,600	0.00%
Employee Benefits	109,660	-	109,660	-	109,660	0.00%
Supplies and Materials	240,000	-	240,000	235,865	4,135	98.28%
Other Charges	3,425	-	3,425	-	3,425	0.00%
Academic Support						
Personal Services	357,044	-	357,044	351,691	5,353	98.50%
Employee Benefits	78,394	-	78,394	86,927	(8,533)	110.88%
Contracted Services	63,300	-	63,300	61,396	1,904	96.99%
Supplies and Materials	118,000	200	118,200	47,948	70,252	40.57%
Other Charges	34,875	-	34,875	2,152	32,723	6.17%
College & Career Readiness						
Personal Services	247,262	-	247,262	257,661	(10,399)	104.21%
Employee Benefits	55,318	-	55,318	50,517	4,801	91.32%
Contracted Services	930	-	930	1,252	(322)	134.62%
Supplies and Materials	134,800	-	134,800	127,712	7,088	94.74%
Other Charges	231,000	-	231,000	158,740	72,260	68.72%
Literacy & Learning						
Personal Services	171,407	-	171,407	178,197	(6,790)	103.96%
Employee Benefits	38,784	-	38,784	45,139	(6,355)	116.39%
Contracted Services	500	(121)	379	239	140	63.06%
Supplies and Materials	6,100	(2,105)	3,995	253	3,742	6.33%
Other Charges	13,500	2,226	15,726	15,743	(17)	100.11%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
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For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Region One						
Personal Services	285,705	-	285,705	290,128	(4,423)	101.55%
Employee Benefits	60,376	-	60,376	67,251	(6,875)	111.39%
Supplies and Materials	58,111	-	58,111	55,623	2,488	95.72%
Other Charges	34,800	-	34,800	29,775	5,025	85.56%
Region Two						
Personal Services	276,216	-	276,216	272,878	3,338	98.79%
Employee Benefits	58,881	-	58,881	64,240	(5,359)	109.10%
Supplies and Materials	55,179	-	55,179	52,734	2,445	95.57%
Other Charges	33,100	-	33,100	29,221	3,879	88.28%
Region Three						
Personal Services	279,260	-	279,260	276,788	2,472	99.11%
Employee Benefits	59,406	-	59,406	60,447	(1,041)	101.75%
Contracted Services	-	-	-	118	(118)	N/A
Supplies and Materials	30,280	-	30,280	25,014	5,266	82.61%
Other Charges	19,000	-	19,000	13,450	5,550	70.79%
Region Four						
Personal Services	278,394	-	278,394	274,769	3,625	98.70%
Employee Benefits	59,271	-	59,271	67,439	(8,168)	113.78%
Contracted Services	-	-	-	118	(118)	N/A
Supplies and Materials	40,638	-	40,638	38,100	2,538	93.75%
Other Charges	24,900	-	24,900	21,060	3,840	84.58%
Region Five						
Personal Services	278,956	-	278,956	273,153	5,803	97.92%
Employee Benefits	59,279	-	59,279	51,370	7,909	86.66%
Supplies and Materials	26,988	-	26,988	28,726	(1,738)	106.44%
Other Charges	17,300	-	17,300	10,998	6,302	63.57%
Early Childhood Education						
Personal Services	-	-	-	8,382	(8,382)	N/A
Employee Benefits	-	-	-	2,504	(2,504)	N/A
Contracted Services	-	-	-	7,840	(7,840)	N/A
Instructional Technology						
Personal Services	655,457	(6,000)	649,457	518,428	131,029	79.82%
Employee Benefits	139,103	-	139,103	120,455	18,648	86.59%
Contracted Services	6,600	-	6,600	654	5,946	9.91%
Supplies and Materials	20,350	-	20,350	2,697	17,653	13.25%
Other Charges	9,000	6,000	15,000	16,496	(1,496)	109.97%
Technology						
Personal Services	4,561,982	-	4,561,982	4,712,732	(150,750)	103.30%
Employee Benefits	1,045,029	-	1,045,029	1,205,483	(160,454)	115.35%
Contracted Services	4,670,242	-	4,670,242	4,491,069	179,173	96.16%
Supplies and Materials	268,076	-	268,076	235,601	32,475	87.89%
Other Charges	90,354	-	90,354	78,560	11,794	86.95%
Capital Outlay	160,000	-	160,000	150,642	9,358	94.15%
Humanities						
Contracted Services	250	-	250	195	55	78.00%
Supplies and Materials	2,500	-	2,500	2,242	258	89.68%
Other Charges	1,390	-	1,390	937	453	67.41%
Instructional Staff Support						
Personal Services	46,537	-	46,537	46,914	(377)	100.81%
Employee Benefits	12,888	-	12,888	17,665	(4,777)	137.07%
Supplies and Materials	21,500	-	21,500	31,971	(10,471)	148.70%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Board of Education						
Personal Services	344,525	-	344,525	354,357	(9,832)	102.85%
Employee Benefits	47,008	-	47,008	47,750	(742)	101.58%
Contracted Services	180,493	98	180,591	73,676	106,915	40.80%
Supplies and Materials	17,000	-	17,000	5,712	11,288	33.60%
Other Charges	35,000	-	35,000	22,243	12,757	63.55%
Districtwide Contracted Services						
Contracted Services	2,575,476	(177,040)	2,398,436	2,259,875	138,561	94.22%
Supplies and Materials	-	200,000	200,000	200,000	-	100.00%
Debt Service	-	-	-	49,698	(49,698)	N/A
Office of the Superintendent						
Personal Services	416,285	-	416,285	409,385	6,900	98.34%
Employee Benefits	81,076	-	81,076	83,187	(2,111)	102.60%
Contracted Services	16,500	(1,257)	15,243	15,243	-	100.00%
Supplies and Materials	6,500	1,257	7,757	2,697	5,060	34.77%
Other Charges	4,500	-	4,500	4,233	267	94.07%
District Wide Admin Support						
Contracted Services	45,500	-	45,500	38,193	7,307	83.94%
Supplies and Materials	10,700	-	10,700	-	10,700	0.00%
Capital Outlay	90,250	-	90,250	-	90,250	0.00%
Office of the Principal						
Personal Services	35,628,550	-	35,628,550	34,278,863	1,349,687	96.21%
Employee Benefits	8,682,877	-	8,682,877	8,593,004	89,873	98.96%
Supplies and Materials	6,000	-	6,000	1,724	4,276	28.73%
Other Charges	4,000	-	4,000	-	4,000	0.00%
Office of the Principal - ALT						
Personal Services	383,900	-	383,900	339,320	44,580	88.39%
Employee Benefits	90,946	-	90,946	63,432	27,514	69.75%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	-	-	-	1,780	(1,780)	N/A
Office of the Principal - Special Ed						
Personal Services	336,360	-	336,360	344,540	(8,180)	102.43%
Employee Benefits	81,704	-	81,704	92,285	(10,581)	112.95%
Office of the Principal - Kelley						
Personal Services	365,600	-	365,600	361,852	3,748	98.97%
Employee Benefits	88,671	-	88,671	93,056	(4,385)	104.95%
Fiscal Services						
Personal Services	2,170,547	-	2,170,547	2,226,225	(55,678)	102.57%
Employee Benefits	465,780	-	465,780	506,902	(41,122)	108.83%
Contracted Services	708,300	213,614	921,914	757,116	164,798	82.12%
Supplies and Materials	12,000	-	12,000	10,813	1,187	90.11%
Other Charges	10,000	-	10,000	20,575	(10,575)	205.75%
Human Resources						
Personal Services	4,614,041	(106,395)	4,507,646	4,513,863	(6,217)	100.14%
Employee Benefits	885,051	(17,019)	868,032	1,012,058	(144,026)	116.59%
Contracted Services	539,700	71,400	611,100	962,568	(351,468)	157.51%
Supplies and Materials	20,000	-	20,000	10,566	9,434	52.83%
Other Charges	25,000	-	25,000	22,677	2,323	90.71%
Capital Outlay	-	35,000	35,000	27,468	7,532	78.48%

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 June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
HR Employee Benefits Div						
Personal Services	521,251	-	521,251	517,052	4,199	99.19%
Employee Benefits	105,037	-	105,037	115,354	(10,317)	109.82%
Contracted Services	47,000	(3,500)	43,500	6,241	37,259	14.35%
Supplies and Materials	11,000	3,500	14,500	13,460	1,040	92.83%
Other Charges	10,000	-	10,000	11,825	(1,825)	118.25%
Operation of Plant						
Personal Services	13,364,811	-	13,364,811	12,501,812	862,999	93.54%
Employee Benefits	4,388,946	-	4,388,946	2,956,706	1,432,240	67.37%
Contracted Services	1,556,000	131,232	1,687,232	1,484,860	202,372	88.01%
Supplies and Materials	15,562,500	-	15,562,500	16,707,713	(1,145,213)	107.36%
Other Charges	750,000	-	750,000	1,192,095	(442,095)	158.95%
Security						
Personal Services	5,717,422	-	5,717,422	6,455,662	(738,240)	112.91%
Employee Benefits	1,698,304	-	1,698,304	1,561,537	136,767	91.95%
Contracted Services	349,200	48,754	397,954	514,800	(116,846)	129.36%
Supplies and Materials	189,700	23,438	213,138	188,467	24,671	88.42%
Other Charges	7,600	-	7,600	2,368	5,232	31.16%
General Maintenance of Plant						
Personal Services	9,787,040	-	9,787,040	8,828,166	958,874	90.20%
Employee Benefits	2,486,439	-	2,486,439	2,238,595	247,844	90.03%
Contracted Services	825,000	44,778	869,778	577,689	292,089	66.42%
Supplies and Materials	5,345,000	756,643	6,101,643	4,841,605	1,260,038	79.35%
Other Charges	3,000	250,000	253,000	251,215	1,785	99.29%
Capital Outlay	1,135,200	25,150	1,160,350	1,131,749	28,601	97.54%
Facilities						
Personal Services	351,785	-	351,785	340,379	11,406	96.76%
Employee Benefits	68,516	-	68,516	51,703	16,813	75.46%
Contracted Services	14,000	-	14,000	7,392	6,608	52.80%
Supplies and Materials	6,250	-	6,250	2,200	4,050	35.20%
Other Charges	1,000	-	1,000	822	178	82.20%
Student Transportation						
Personal Services	2,510,974	-	2,510,974	2,226,931	284,043	88.69%
Employee Benefits	499,101	-	499,101	488,043	11,058	97.78%
Contracted Services	22,787,137	3,529,936	26,317,073	24,619,115	1,697,958	93.55%
Supplies and Materials	397,000	3,116	400,116	313,963	86,153	78.47%
Other Charges	29,525	-	29,525	27,582	1,943	93.42%
Central and Other						
Personal Services	388,533	-	388,533	229,834	158,699	59.15%
Employee Benefits	63,877	-	63,877	52,515	11,362	82.21%
Contracted Services	149,600	-	149,600	78,007	71,593	52.14%
Supplies and Materials	6,500	-	6,500	1,448	5,052	22.28%
Other Charges	3,800	-	3,800	6,668	(2,868)	175.47%
Office of Chief Academic Officer						
Contracted Services	-	-	-	12,000	(12,000)	N/A
Other Charges	-	-	-	595	(595)	N/A
Office of Asst. Super.						
Personal Services	207,565	-	207,565	203,798	3,767	98.19%
Employee Benefits	44,327	-	44,327	54,114	(9,787)	122.08%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	4,000	-	4,000	-	4,000	0.00%
Other Charges	3,800	-	3,800	1,979	1,821	52.08%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Office of Asst. Super. Operating						
Personal Services	211,613	-	211,613	210,762	851	99.60%
Employee Benefits	44,897	-	44,897	39,266	5,631	87.46%
Contracted Services	1,600	-	1,600	-	1,600	0.00%
Supplies and Materials	4,000	-	4,000	1,246	2,754	31.15%
Other Charges	503,800	-	503,800	526,632	(22,832)	104.53%
Office of Asst. Super. Strat						
Personal Services	211,158	167,395	378,553	383,003	(4,450)	101.18%
Employee Benefits	44,833	31,500	76,333	68,240	8,093	89.40%
Contracted Services	1,000	(797)	203	-	203	0.00%
Supplies and Materials	2,000	3,497	5,497	5,496	1	99.98%
Other Charges	6,000	(2,700)	3,300	3,266	34	98.97%
Office of Asst. Super. Stusucc						
Personal Services	175,540	-	175,540	177,197	(1,657)	100.94%
Employee Benefits	36,652	-	36,652	36,875	(223)	100.61%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	4,000	-	4,000	2,400	1,600	60.00%
Other Charges	3,800	-	3,800	1,666	2,134	43.84%
Publications						
Personal Services	131,915	-	131,915	127,224	4,691	96.44%
Employee Benefits	31,240	-	31,240	36,861	(5,621)	117.99%
Contracted Services	91,000	4,823	95,823	152,201	(56,378)	158.84%
Supplies and Materials	105,000	(1,400)	103,600	116,176	(12,576)	112.14%
Public Affairs						
Personal Services	770,322	-	770,322	726,369	43,953	94.29%
Employee Benefits	159,100	-	159,100	165,826	(6,726)	104.23%
Contracted Services	234,500	(4,052)	230,448	274,303	(43,855)	119.03%
Supplies and Materials	26,000	7,336	33,336	36,374	(3,038)	109.11%
Other Charges	7,000	(1,700)	5,300	302	4,998	5.70%
Office of Accountability						
Personal Services	696,435	-	696,435	719,031	(22,596)	103.24%
Employee Benefits	149,043	-	149,043	158,440	(9,397)	106.30%
Contracted Services	354,100	-	354,100	141,811	212,289	40.05%
Supplies and Materials	6,000	-	6,000	4,607	1,393	76.78%
Other Charges	10,000	-	10,000	3,214	6,786	32.14%
Warehouse and School Mail						
Personal Services	434,054	-	434,054	418,672	15,382	96.46%
Employee Benefits	118,126	-	118,126	126,822	(8,696)	107.36%
Contracted Services	97,000	-	97,000	72,997	24,003	75.25%
Supplies and Materials	26,000	-	26,000	10,549	15,451	40.57%
Dispartities in Education Outcomes						
Personal Services	1,285,327	-	1,285,327	1,270,368	14,959	98.84%
Employee Benefits	402,726	-	402,726	389,519	13,207	96.72%
Contracted Services	20,000	-	20,000	10,890	9,110	54.45%
Supplies and Materials	10,500	-	10,500	2,254	8,246	21.47%
Other Charges	14,250	-	14,250	250	14,000	1.75%
Regular Capital Outlay						
Capital Outlay	80,000	200,573	280,573	248,468	32,105	88.56%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Emerald Charter						
Contracted Services	3,000	-	3,000	500	2,500	16.67%
Other Charges	6,725,000	-	6,725,000	5,643,878	1,081,122	83.92%
Other Charges						
Personal Services	2,116,101	-	2,116,101	1,198,289	917,812	56.63%
Employee Benefits	4,321,208	-	4,321,208	4,374,279	(53,071)	101.23%
Contracted Services	100,000	150,000	250,000	378,515	(128,515)	151.41%
Other Charges	6,736,100	(150,000)	6,586,100	6,423,264	162,836	97.53%
Payments to Primary Governments	35,151,000	(26,023,600)	9,127,400	9,071,724	55,676	99.39%
Debt Service						
Debt Service	-	-	-	284,543	(284,543)	N/A
<i>Total Support Services</i>	<u>290,249,177</u>	<u>(19,654,680)</u>	<u>270,594,497</u>	<u>259,317,846</u>	<u>11,276,651</u>	<u>95.83%</u>
Total Expenditures	<u>657,228,439</u>	<u>(16,152,895)</u>	<u>641,075,544</u>	<u>624,668,182</u>	<u>16,407,362</u>	<u>97.44%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,457,561	16,152,895	19,610,456	63,550,162	43,939,706	324.06%
Other Financing Sources (Uses)						
Transfers To Other Funds	(3,457,561)	(37,915,600)	(41,373,161)	(41,229,667)	143,494	99.65%
Lease Financing Revenue	-	-	-	976,463	976,463	N/A
Lease Financing Expenditure	-	(1,500,000)	(1,500,000)	(976,463)	523,537	65.10%
Total Other Financing Sources (Uses)	<u>(3,457,561)</u>	<u>(39,415,600)</u>	<u>(42,873,161)</u>	<u>(41,229,667)</u>	<u>143,494</u>	<u>96.17%</u>
Net Change in Fund Balances	-	(23,262,705.00)	(23,262,705.00)	22,320,495.00	44,083,200.00	-96%
Fund Balances, July 1, 2023	<u>113,832,669</u>	<u>-</u>	<u>113,832,669</u>	<u>113,832,669</u>	<u>-</u>	<u>100.00%</u>
Fund Balances, June 30, 2024	<u>\$ 113,832,669</u>	<u>\$ (23,262,705)</u>	<u>\$ 90,569,964</u>	<u>\$ 136,153,164</u>	<u>\$ 44,083,200</u>	<u>150.33%</u>

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
Central Cafeteria Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended June 30, 2024**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services	\$ 6,575,000	6,180	6,581,180	5,207,097	(1,374,083)	79.12%
Other Local Revenues	450,000	-	450,000	584,054	134,054	130%
Investment Revenue	100,000	-	100,000	309,257	209,257	309.26%
National School Lunch Program	225,000	-	225,000	240,081	15,081	106.70%
Federal Government	23,750,000	1,467,214	25,217,214	24,299,191	(918,023)	96.36%
Total Revenues	31,100,000	1,473,394	32,573,394	30,639,680	(1,933,714)	94.06%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	11,625,000	(867,100)	10,757,900	10,158,045	599,855	94.42%
Employee Benefits	3,087,000	-	3,087,000	2,795,216	291,784	90.55%
Contractual Services	1,706,103	585,700	2,291,803	2,291,751	52	100.00%
Supplies & Materials	13,542,000	1,754,794	15,296,794	15,296,698	96	100.00%
Other Charges	1,089,897	-	1,089,897	1,085,882	4,015	99.63%
Capital Outlay	50,000	2,950,000	3,000,000	2,270,363	729,637	75.68%
<i>Total Food Service</i>	31,100,000	4,423,394	35,523,394	33,897,955	1,625,439	95.42%
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(2,950,000)	(2,950,000)	(3,258,275)	(308,275)	110.45%
Net Change in Fund Balances	-	(2,950,000)	(2,950,000)	(3,258,275)	(308,275)	110.45%
Fund Balances, July 1, 2023	22,651,278	-	22,651,278	22,651,278	-	100%
Fund Balances, June 30, 2024	\$ 22,651,278	\$ (2,950,000)	\$ 19,701,278	\$ 19,393,003	\$ (308,275)	98.44%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
School Construction Capital Projects Fund
Schedule of Construction Project Expenditures -
Budget and Actual
For the period ended June 30, 2024*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 18,811,779	\$ 14,276,148	\$ 3,078,924	\$ 17,355,072	\$ 1,456,707
Foundation Stabilization	1,750,000	645,749	542,109	1,187,858	562,142
Security Upgrades	20,975,000	15,517,952	1,897,830	17,415,782	3,559,218
Tech Upgrades Systemwide	2,646,876	1,602,509	229,212	1,831,721	815,155
School Accessibility	800,000	349,116	58,595	407,711	392,289
HVAC Upgrades	23,433,137	12,818,053	3,415,077	16,233,130	7,200,007
Roofing Upgrades	17,174,655	9,885,563	4,659,120	14,544,683	2,629,972
Land Acquisition	6,325,561	3,220,099	3,105,462	6,325,561	-
BEP Growth Mod Class Relocation	6,112,391	4,555,821	73,346	4,629,168	1,483,223
Drive Parking Upgrades	6,300,000	3,126,477	2,873,350	5,999,826	300,174
Env. Testing & Rem.	1,450,000	793,512	146,957	940,469	509,531
Cafeteria Upgrades - Powell High School	3,177,260	3,175,872	-	3,175,872	1,388
Adrian Burnett Elementary	23,247,532	21,131,122	1,465,141	22,596,264	651,269
Lonsdale Construction	23,800,000	21,676,893	-	21,676,893	2,123,107
South Knox Elem Vestibule	66,006	-	44,851	44,851	21,155
Bearden Elementary Playground	187,130	-	187,130	187,130	-
Western Heights Solution	3,400,000	-	-	-	3,400,000
Facilities Condition Assessment	1,000,000	-	622,367	622,367	377,633
Richard Yoakley Renovations	-	199,525	(199,525)	-	-
Playground Improvements	50,000	-	49,511	49,511	489
Gibbs Softball Outfield Wall	10,000	9,844	-	9,844	156
Halls High Renovation	2,743,052	2,509,884	135,893	2,645,776	97,276
Gibbs High Stadium Upgrade	1,394,860	1,282,821	30,000	1,312,821	82,039
Bearden Middle Seating	127,371	-	124,743	124,743	2,628
Farragut Elementary	10,088,199	47,897	3,225,124	3,273,021	6,815,178
Title IX Solutions	17,395,000	7,196,054	1,520,508	8,716,561	8,678,439
Fire Alarm System Upgrades	4,000,000	2,289,611	1,096,498	3,386,108	613,892
Northwest Elementary	33,513,274	25,453,126	6,953,001	32,406,127	1,107,147
Sterchi 250 Student Addition	20,000,000	687,113	321,111	1,008,225	18,991,775
Harden Valley ACAD Classroom Addition	12,972,000	614,032	1,426,660	2,040,692	10,931,308
<i>Total Capital Projects:</i>	\$ 262,951,083	\$ 153,064,793	\$ 37,082,994	\$ 190,147,787	\$ 72,803,296