

Budget Report to Citizenry



Knox County, Tennessee

For the Period Ended
September 30, 2018

DRAFT

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the period ended September 30, 2018

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KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For the period ended September 30, 2018 and 2017**

	2018-2019			2018-2019			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
Revenues and Operating Transfers In:							
General Fund	\$ 184,581,342	\$ 6,469,796	3.51%	\$ 179,547,116	\$ 7,058,966	3.93%	\$ (589,170)
Governmental Library Fund	112,292	9,750	8.68%	107,892	12,880	11.94%	(3,130)
Public Library Fund	13,798,900	2,304,455	16.70%	13,403,900	2,105,187	15.71%	199,268
Solid Waste Fund	4,230,000	184,018	4.35%	4,054,563	168,966	4.17%	15,052
Hotel/Motel Fund	8,000,000	758,878	9.49%	8,000,000	713,911	8.92%	44,967
Engineering and Public Works Fund	16,558,946	1,300,537	7.85%	15,382,946	1,213,019	7.89%	87,518
Debt Service Fund	70,270,986	1,495,913	2.13%	70,570,882	1,085,049	1.54%	410,864
General Purpose School Fund	484,530,000	35,442,113	7.31%	471,196,000	54,618,991	11.59%	(19,176,878)
Total Revenues and Operating Transfers In	\$ 782,082,466	\$ 47,965,460	6.13%	\$ 762,263,299	\$ 66,976,969	8.79%	\$ (19,011,509)
Expenditures and Operating Transfers Out:							
General Fund	\$ 186,749,095	\$ 50,036,026	26.79%	\$ 184,366,352	\$ 35,845,071	19.44%	\$ 14,190,955
Governmental Library Fund	112,292	21,622	19.26%	107,892	20,647	19.14%	975
Public Library Fund	13,958,900	3,670,347	26.29%	13,754,539	2,906,502	21.13%	763,845
Solid Waste Fund	4,398,518	923,338	20.99%	4,201,772	788,509	18.77%	134,829
Hotel/Motel Fund	8,000,000	1,034,500	12.93%	8,650,000	945,677	10.93%	88,823
Engineering and Public Works Fund	16,708,652	3,498,678	20.94%	16,340,577	2,202,599	13.48%	1,296,079
Debt Service Fund	76,503,000	745,752	0.97%	75,500,000	2,730,899	3.62%	(1,985,147)
General Purpose School Fund	484,530,000	95,899,176	19.79%	471,546,268	71,242,203	15.11%	24,656,973
Total Expenditures and Operating Transfers Out	\$ 790,960,457	\$ 155,829,439	19.70%	\$ 774,467,400	\$ 116,682,107	15.07%	\$ 39,147,332

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for three months ended September 30, 2018. This report gives a "snapshot" in time and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of \$2,947,492 equal 1.08% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$12,334,851 equal 7.5% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first three months of the fiscal year 2019 were \$6,188,120 this was a decrease of \$834,523 over the first three months of the fiscal year 2018. This variance is mainly due to a timing difference in collections. Our revenue and expenses are not necessarily level throughout the year. For instance, Property taxes are due in February which is by far the most significant collection month. The expenses for the same period were \$50,032,994, an increase of \$14,193,313 over the fiscal year 2018. Some expenditure, like Workers' Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units and PBA Building Operations were expensed earlier this fiscal year. We have collected 3.58% of our adopted budget and spent 26.68%. These results are consistent with our expectations for this time within the fiscal year.

Special Revenue Funds

Governmental Library Fund – This fund accounts for the operation of the law library which is available to the public but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first three months of the fiscal year 2019 are \$9,750 a decrease of \$3,130 over the fiscal year 2018. The expenses for the same period are \$21,622 an increase of \$975 from the fiscal year 2018.

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

Revenue collections for the first three months of the fiscal year 2019 are \$2,304,455 versus expenses for the same period of \$3,670,347.

Solid Waste Fund – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from the sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first three months of the fiscal year 2019 are \$184,018 versus expenses of \$923,338. The expenses represent 20.99% of the annual budget.

Hotel-Motel Tax Fund – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first three months of the fiscal year 2019 are \$758,878 versus expenses of \$1,034,500. Through this fund, Knox County supports the Knoxville Convention Center, Women’s Basketball Hall of Fame and Tourism and Sports Development Corporation.

Engineering and Public Works Fund – This fund accounts for the County’s share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first three months of the fiscal year 2019 are \$1,300,537 an increase of \$87,518 over the first three months of the fiscal year 2018. The expenses for the same period were \$3,498,678 for the fiscal year 2019 an increase of \$1,296,079 from the fiscal year 2018. These amounts are consistent with our expectations for this time of the year.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on the general long-term debt for the County and the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first three months of the fiscal year 2019 are \$1,495,913 versus expenses for the same period of \$745,752. The expenses are only 0.97% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our most significant month of collections will be in February, but our principal and interest payments are paid according to our debt schedule.

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

General Purpose School Fund – This fund is used to account for general operations of the Board. Significant funding is provided through local tax levies and state education funds. Revenue collections for the first three months of the fiscal year 2019 are \$35,153,853 versus expenses of \$94,912,676. The Basic Education Funding from the State is paid monthly, and we have only received one month. These results are consistent with our expectations for this time of the year.

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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 September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 124,332,000	\$ -	\$ 124,332,000	\$ 1,286,911	\$ (123,045,089)	1.04%
County Local Option Taxes	17,746,000	-	17,746,000	1,604,766	(16,141,234)	9.04%
Wheel Taxes	550,000	-	550,000	108,280	(441,720)	19.69%
Total Local Taxes	142,628,000	-	142,628,000	2,999,957	(139,628,043)	2.10%
<i>Licenses and Permits:</i>						
Licenses	3,240,000	-	3,240,000	-	(3,240,000)	0.00%
Permits	1,707,260	-	1,707,260	373,980	(1,333,280)	21.91%
Total Licenses and Permits	4,947,260	-	4,947,260	373,980	(4,573,280)	7.56%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	10,000	-	10,000	-	(10,000)	0.00%
Circuit Court	150	-	150	5	(145)	3.33%
Criminal Court	665,250	-	665,250	120,298	(544,952)	18.08%
Juvenile Court	1,115,350	-	1,115,350	44,848	(1,070,502)	4.02%
Other Fines, Forfeitures & Penalties	158,500	2,226	160,726	66,291	(94,435)	41.24%
Total Fines, Forfeitures and Penalties	1,949,250	2,226	1,951,476	231,442	(1,720,034)	11.86%
<i>Charges for Current Services:</i>	7,540,141	450	7,540,591	1,262,638	(6,277,953)	16.74%
<i>Other Local Revenues:</i>	4,730,829	1,129	4,731,958	1,084,884	(3,647,074)	22.93%
<i>State of Tennessee:</i>						
Prisoner Board	2,067,856	-	2,067,856	-	(2,067,856)	0.00%
Other State Revenues	7,559,554	-	7,559,554	205,458	(7,354,096)	2.72%
Total State of Tennessee	9,627,410	-	9,627,410	205,458	(9,421,952)	2.13%
Total Federal Government	1,009,288	-	1,009,288	-	(1,009,288)	0.00%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	147,500	-	147,500	1,046	(146,454)	0.71%
Citizen Groups	-	300	300	28,715	28,415	9571.67%
CAC Debt Payment	166,664	-	166,664	-	(166,664)	0.00%
Total Other Governments and Citizen Groups	314,164	300	314,464	29,761	(284,703)	9.46%
Total Revenues	172,746,342	4,105	172,750,447	6,188,120	(166,562,327)	3.58%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	329,814	-	329,814	69,769	260,045	21.15%
Employee Benefits	175,817	-	175,817	34,713	141,104	19.74%
Contracted Services	47,225	-	47,225	14,561	32,664	30.83%
Supplies and Materials	6,500	-	6,500	1,116	5,384	17.17%
Other Charges	23,363	-	23,363	23,363	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
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 For the period ended September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Commission Discretionary						
Other Charges	55,000	-	55,000	5,775	49,225	10.50%
Internal Audit						
Personal Services	401,033	-	401,033	57,046	343,987	14.22%
Employee Benefits	112,730	-	112,730	13,867	98,863	12.30%
Contracted Services	26,050	-	26,050	10,725	15,325	41.17%
Supplies and Materials	10,500	-	10,500	682	9,818	6.50%
Other Charges	681	-	681	681	-	100.00%
Audit Committee						
Personal Services	5,875	-	5,875	-	5,875	0.00%
Employee Benefits	449	-	449	-	449	0.00%
Ethics Committee						
Contracted Services	250	-	250	39	211	15.60%
Supplies and Materials	50	-	50	-	50	0.00%
Codes Commission						
Contracted Services	5,000	-	5,000	1	4,999	0.02%
County Clerk						
Contracted Services	501,965	17,000	518,965	124,869	394,096	24.06%
Supplies and Materials	124,259	-	124,259	28,468	95,791	22.91%
Other Charges	960	-	960	960	-	100.00%
Election Commission						
Personal Services	1,226,407	-	1,226,407	453,600	772,807	36.99%
Employee Benefits	210,964	-	210,964	57,925	153,039	27.46%
Contracted Services	435,300	7,575	442,875	199,481	243,394	45.04%
Supplies and Materials	33,250	181	33,431	6,421	27,010	19.21%
Other Charges	2,722	-	2,722	3,701	(979)	135.97%
Law Department						
Personal Services	1,623,785	-	1,623,785	348,602	1,275,183	21.47%
Employee Benefits	400,212	-	400,212	86,181	314,031	21.53%
Contracted Services	110,555	-	110,555	18,875	91,680	17.07%
Supplies and Materials	33,000	15,250	48,250	3,606	44,644	7.47%
Other Charges	681	-	681	681	-	100.00%
Delinquent Tax Attorney						
Capital Outlay	-	10,000	10,000	-	10,000	0.00%
County Mayor						
Personal Services	670,816	-	670,816	131,858	538,958	19.66%
Employee Benefits	155,668	-	155,668	29,668	126,000	19.06%
Contracted Services	47,950	-	47,950	17,296	30,654	36.07%
Supplies and Materials	8,000	192	8,192	1,093	7,099	13.34%
Other Charges	3,817	145	3,962	1,217	2,745	30.72%
ADA, FMLA & Title VI Office						
Personal Services	65,461	-	65,461	13,763	51,698	21.02%
Employee Benefits	19,993	-	19,993	4,240	15,753	21.21%
Contracted Services	13,700	-	13,700	2,925	10,775	21.35%
Supplies and Materials	1,500	-	1,500	-	1,500	0.00%
Other Charges	681	-	681	681	-	100.00%
Human Resources Department						
Personal Services	584,477	-	584,477	129,521	454,956	22.16%
Employee Benefits	177,851	-	177,851	38,778	139,073	21.80%
Contracted Services	49,270	-	49,270	26,553	22,717	53.89%
Supplies and Materials	4,000	-	4,000	1,563	2,437	39.08%
Other Charges	3,427	-	3,427	3,427	-	100.00%
Neighborhoods & Community Development						
Personal Services	224,995	-	224,995	33,714	191,281	14.98%
Employee Benefits	68,847	-	68,847	8,379	60,468	12.17%
Contracted Services	12,000	125	12,125	1,267	10,858	10.45%
Supplies and Materials	2,150	-	2,150	189	1,961	8.79%
Other Charges	10,425	-	10,425	10,425	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
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 For the period ended September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Finance Department						
Personal Services	1,680,323	-	1,680,323	352,345	1,327,978	20.97%
Employee Benefits	480,040	-	480,040	104,294	375,746	21.73%
Contracted Services	95,350	-	95,350	13,725	81,625	14.39%
Supplies and Materials	38,250	-	38,250	5,707	32,543	14.92%
Other Charges	1,181	-	1,181	691	490	58.51%
Capital Outlay	-	-	-	5,009	(5,009)	N/A
Purchasing Department						
Personal Services	662,267	-	662,267	114,527	547,740	17.29%
Employee Benefits	206,478	-	206,478	37,613	168,865	18.22%
Contracted Services	46,550	-	46,550	10,031	36,519	21.55%
Supplies and Materials	11,650	-	11,650	1,030	10,620	8.84%
Other Charges	5,352	-	5,352	5,352	-	100.00%
Real Property Maintenance Division						
Personal Services	363,679	-	363,679	75,927	287,752	20.88%
Employee Benefits	112,199	-	112,199	23,563	88,636	21.00%
Contracted Services	58,000	3,610	61,610	8,459	53,151	13.73%
Supplies and Materials	5,500	-	5,500	268	5,232	4.87%
Other Charges	261	-	261	261	-	100.00%
Property Management						
Personal Services	144,558	-	144,558	30,474	114,084	21.08%
Employee Benefits	48,522	-	48,522	10,082	38,440	20.78%
Contracted Services	11,050	-	11,050	134	10,916	1.21%
Supplies and Materials	6,750	-	6,750	375	6,375	5.56%
Other Charges	681	-	681	681	-	100.00%
Inoperable Car Lot						
Contracted Services	3,000	-	3,000	2,238	762	74.60%
Supplies and Materials	750	-	750	-	750	0.00%
County Buildings Maintenance						
Personal Services	445,409	-	445,409	91,910	353,499	20.63%
Employee Benefits	137,432	-	137,432	27,594	109,838	20.08%
Contracted Services	14,900	-	14,900	2,554	12,346	17.14%
Supplies and Materials	39,150	-	39,150	11,532	27,618	29.46%
Other Charges	58,956	-	58,956	58,956	-	100.00%
E-Government Purchasing						
Personal Services	116,456	-	116,456	23,833	92,623	20.47%
Employee Benefits	38,705	-	38,705	8,033	30,672	20.75%
Planning						
Contracted Services	764,260	-	764,260	191,065	573,195	25.00%
Geographic Information Systems						
Other Charges	410,089	-	410,089	406,643	3,446	99.16%
Codes Administration						
Personal Services	1,077,248	-	1,077,248	220,473	856,775	20.47%
Employee Benefits	348,209	-	348,209	69,277	278,932	19.90%
Contracted Services	65,963	-	65,963	13,866	52,097	21.02%
Supplies and Materials	51,500	-	51,500	7,042	44,458	13.67%
Other Charges	97,802	-	97,802	97,802	-	100.00%
Information Technology						
Personal Services	3,500,530	-	3,500,530	738,039	2,762,491	21.08%
Employee Benefits	980,148	-	980,148	199,421	780,727	20.35%
Contracted Services	1,667,450	711,865	2,379,315	794,706	1,584,609	33.40%
Supplies and Materials	35,300	-	35,300	11,249	24,051	31.87%
Other Charges	6,546	-	6,546	6,209	337	94.85%

KNOX COUNTY, TENNESSEE

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Records Management						
Personal Services	278,151	-	278,151	58,438	219,713	21.01%
Employee Benefits	123,958	-	123,958	25,866	98,092	20.87%
Contracted Services	14,500	-	14,500	2,389	12,111	16.48%
Supplies and Materials	5,600	-	5,600	391	5,209	6.98%
Other Charges	3,427	-	3,427	3,427	-	100.00%
Sheriff's Merit System						
Personal Services	197,816	-	197,816	41,655	156,161	21.06%
Employee Benefits	48,625	-	48,625	12,224	36,401	25.14%
Contracted Services	17,700	138	17,838	2,224	15,614	12.47%
Supplies and Materials	7,000	-	7,000	2,258	4,742	32.26%
Property Assessor						
Personal Services	2,209,706	-	2,209,706	452,083	1,757,623	20.46%
Employee Benefits	760,383	-	760,383	153,525	606,858	20.19%
Contracted Services	720,400	328	720,728	141,704	579,024	19.66%
Supplies and Materials	51,500	-	51,500	6,383	45,117	12.39%
Other Charges	4,840	-	4,840	4,840	-	100.00%
Equalization Board						
Personal Services	26,155	-	26,155	6,955	19,200	26.59%
Employee Benefits	2,003	-	2,003	532	1,471	26.56%
Contracted Services	2,500	-	2,500	209	2,291	8.36%
Register of Deeds						
Contracted Services	59,300	4	59,304	14,375	44,929	24.24%
Supplies and Materials	10,250	-	10,250	761	9,489	7.42%
Other Charges	3,735	-	3,735	3,843	(108)	102.89%
Register of Deeds-Data Processing Fees						
Contracted Services	64,633	-	64,633	34,088	30,545	52.74%
Supplies and Materials	105,367	-	105,367	-	105,367	0.00%
County Trustee's Office						
Contracted Services	761,600	29	761,629	88,180	673,449	11.58%
Supplies and Materials	80,600	-	80,600	64,644	15,956	80.20%
Other Charges	26,990	-	26,990	63,504	(36,514)	235.29%
Payments to Component Units	4,583,874	465,000	5,048,874	2,501,874	2,547,000	49.55%
Total Finance and Administration	32,038,482	1,231,442	33,269,924	9,491,627	23,778,297	28.53%
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	2,432,512	-	2,432,512	474,517	1,957,995	19.51%
Employee Benefits	898,671	-	898,671	180,144	718,527	20.05%
Contracted Services	124,300	-	124,300	26,053	98,247	20.96%
Supplies and Materials	63,000	-	63,000	6,377	56,623	10.12%
Other Charges	681	-	681	470	211	69.02%
Circuit Court Clerk						
Contracted Services	70,200	-	70,200	7,391	62,809	10.53%
Supplies and Materials	8,500	20,000	28,500	1,273	27,227	4.47%
Other Charges	1,263	-	1,263	1,263	-	100.00%
General Sessions Court Clerk - Civil						
Contracted Services	36,750	-	36,750	1,903	34,847	5.18%
Supplies and Materials	6,750	35,000	41,750	2,151	39,599	5.15%
Other Charges	681	-	681	681	-	100.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
IV-D Child Support - Clerk						
Personal Services	599,899	-	599,899	118,565	481,334	19.76%
Employee Benefits	245,113	-	245,113	46,863	198,250	19.12%
Contracted Services	35,000	2,436	37,436	3,697	33,739	9.88%
Supplies and Materials	10,250	15,000	25,250	532	24,718	2.11%
Other Charges	3,314	-	3,314	3,314	-	100.00%
Probate Court						
Contracted Services	37,940	-	37,940	5,517	32,423	14.54%
Supplies and Materials	6,000	-	6,000	216	5,784	3.60%
Other Charges	864	-	864	864	-	100.00%
Chancery Court						
Contracted Services	62,400	-	62,400	11,737	50,663	18.81%
Supplies and Materials	15,220	-	15,220	1,535	13,685	10.09%
Other Charges	681	-	681	681	-	100.00%
CR/4th Circuit Court Clerk Administration						
Contracted Services	80,540	-	80,540	46,456	34,084	57.68%
Supplies and Materials	74,234	4,106	78,340	4,196	74,144	5.36%
Capital Outlay	-	-	-	360	(360)	N/A
4th Circuit Court Clerk						
Contracted Services	45,100	-	45,100	7,124	37,976	15.80%
Supplies and Materials	10,000	-	10,000	259	9,741	2.59%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Criminal Court Clerk						
Contracted Services	71,300	40	71,340	10,488	60,852	14.70%
Supplies and Materials	9,800	-	9,800	803	8,997	8.19%
Other Charges	20,141	-	20,141	20,219	(78)	100.39%
General Sessions Court Clerk - Criminal						
Contracted Services	81,300	-	81,300	13,171	68,129	16.20%
Supplies and Materials	10,000	-	10,000	93	9,907	0.93%
Other Charges	19,224	-	19,224	19,224	-	100.00%
Court Technology Upgrade						
Supplies and Materials	-	-	-	1,559	(1,559)	N/A
Victims Advocate Program						
Contracted Services	69,976	-	69,976	10,368	59,608	14.82%
Circuit Court Judges						
Contracted Services	7,525	-	7,525	526	6,999	6.99%
Supplies and Materials	5,550	-	5,550	348	5,202	6.27%
Other Charges	681	-	681	681	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,240	-	7,240	643	6,597	8.88%
Supplies and Materials	3,500	-	3,500	255	3,245	7.29%
Other Charges	681	-	681	681	-	100.00%
Criminal Court Judges						
Contracted Services	5,740	-	5,740	401	5,339	6.99%
Supplies and Materials	3,650	-	3,650	670	2,980	18.36%
Other Charges	115,681	-	115,681	19,544	96,137	16.89%
Domestic Magistrate						
Personal Services	128,281	-	128,281	28,750	99,531	22.41%
Employee Benefits	36,747	-	36,747	8,062	28,685	21.94%
Contracted Services	2,300	-	2,300	-	2,300	0.00%
General Sessions Court Judges						
Personal Services	1,584,529	-	1,584,529	330,471	1,254,058	20.86%
Employee Benefits	360,253	-	360,253	78,157	282,096	21.70%
Contracted Services	31,450	-	31,450	7,269	24,181	23.11%
Supplies and Materials	17,900	-	17,900	8,189	9,711	45.75%
Other Charges	681	-	681	681	-	100.00%
Capital Outlay	-	77,000	77,000	-	77,000	0.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Jury Commission						
Personal Services	175,633	-	175,633	38,593	137,040	21.97%
Employee Benefits	20,557	-	20,557	4,347	16,210	21.15%
Contracted Services	11,800	100	11,900	978	10,922	8.22%
Supplies and Materials	3,250	-	3,250	-	3,250	0.00%
Other Charges	681	-	681	681	-	100.00%
Juvenile Court						
Personal Services	2,316,378	-	2,316,378	462,426	1,853,952	19.96%
Employee Benefits	752,513	-	752,513	147,383	605,130	19.59%
Contracted Services	367,413	10,079	377,492	47,174	330,318	12.50%
Supplies and Materials	15,350	-	15,350	5,117	10,233	33.34%
Other Charges	105,074	-	105,074	103,258	1,816	98.27%
Capital Outlay	-	169,311	169,311	-	169,311	0.00%
IV-D Referee Program						
Personal Services	323,070	-	323,070	68,215	254,855	21.11%
Employee Benefits	83,186	-	83,186	17,613	65,573	21.17%
Contracted Services	12,300	-	12,300	1,324	10,976	10.76%
Supplies and Materials	1,200	-	1,200	137	1,063	11.42%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Juvenile Court Clerk						
Personal Services	455,314	-	455,314	99,992	355,322	21.96%
Employee Benefits	171,758	-	171,758	33,921	137,837	19.75%
Contracted Services	58,750	-	58,750	2,860	55,890	4.87%
Supplies and Materials	7,500	-	7,500	(950)	8,450	-12.67%
Other Charges	681	-	681	681	-	100.00%
Juvenile Service Center						
Personal Services	2,209,513	60,000	2,269,513	432,104	1,837,409	19.04%
Employee Benefits	903,114	-	903,114	167,846	735,268	18.59%
Contracted Services	166,630	-	166,630	30,426	136,204	18.26%
Supplies and Materials	161,203	-	161,203	27,403	133,800	17.00%
Other Charges	61,494	-	61,494	61,494	-	100.00%
Behavior Health Urgent						
Supplies and Materials	615,000	-	615,000	100,000	515,000	16.26%
Probation/Pre-trial Release						
Personal Services	521,868	-	521,868	109,857	412,011	21.05%
Employee Benefits	184,017	-	184,017	38,844	145,173	21.11%
Contracted Services	17,150	-	17,150	1,860	15,290	10.85%
Supplies and Materials	8,700	-	8,700	386	8,314	4.44%
Other Charges	1,923	-	1,923	1,923	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	21,600	478,400	4.32%
Public Defender						
Personal Services	1,414,020	-	1,414,020	301,270	1,112,750	21.31%
Employee Benefits	413,261	-	413,261	85,305	327,956	20.64%
Contracted Services	182,700	-	182,700	32,949	149,751	18.03%
Supplies and Materials	96,630	23,000	119,630	43,863	75,767	36.67%
Other Charges	15,059	-	15,059	2,133	12,926	14.16%
Court Officers						
Contracted Services	16,068	-	16,068	717	15,351	4.46%
Supplies and Materials	12,250	-	12,250	2,389	9,861	19.50%
Other Charges	3,668	-	3,668	3,668	-	100.00%
Total Administration of Justice	19,853,855	416,072	20,269,927	4,018,365	16,251,562	19.82%

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	125,000	-	125,000	-	125,000	0.00%
Other Charges	3,342	-	3,342	3,342	-	100.00%
Community Mediation Center						
Contracted Services	170,000	-	170,000	-	170,000	0.00%
Fire Prevention Bureau						
Personal Services	417,110	-	417,110	87,917	329,193	21.08%
Employee Benefits	132,049	-	132,049	27,392	104,657	20.74%
Contracted Services	98,610	-	98,610	15,402	83,208	15.62%
Supplies and Materials	59,950	-	59,950	5,951	53,999	9.93%
Other Charges	911	-	911	911	-	100.00%
Sheriff's Administration						
Contracted Services	185,935	-	185,935	28,290	157,645	15.21%
Supplies and Materials	275,150	27,890	303,040	7,754	295,286	2.56%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
Records and Communication						
Contracted Services	87,385	8,853	96,238	13,976	82,262	14.52%
Supplies and Materials	33,000	-	33,000	5,385	27,615	16.32%
Training						
Contracted Services	46,625	-	46,625	3,261	43,364	6.99%
Supplies and Materials	214,250	7,264	221,514	48,613	172,901	21.95%
Other Charges	13,000	-	13,000	13,000	-	100.00%
Planning and Development						
Contracted Services	5,440	-	5,440	163	5,277	3.00%
Supplies and Materials	2,750	-	2,750	370	2,380	13.45%
Stop Violence Against Women						
Contracted Services	29,784	-	29,784	2,076	27,708	6.97%
Supplies and Materials	23,650	-	23,650	7,472	16,178	31.59%
Patrol & Cops Universal						
Personal Services	45,880,962	-	45,880,962	9,437,230	36,443,732	20.57%
Employee Benefits	20,064,705	-	20,064,705	3,995,647	16,069,058	19.91%
Contracted Services	863,374	10,763	874,137	191,509	682,628	21.91%
Supplies and Materials	1,260,000	25,851	1,285,851	250,587	1,035,264	19.49%
Other Charges	35,982	-	35,982	28,758	7,224	79.92%
Warrants						
Contracted Services	163,115	-	163,115	22,388	140,727	13.73%
Supplies and Materials	84,950	-	84,950	27,611	57,339	32.50%
Detectives						
Contracted Services	162,027	-	162,027	16,886	145,141	10.42%
Supplies and Materials	88,500	-	88,500	17,484	71,016	19.76%
Forensic Services						
Contracted Services	41,617	-	41,617	5,490	36,127	13.19%
Supplies and Materials	33,600	-	33,600	6,389	27,211	19.01%
Juvenile Division						
Contracted Services	18,384	-	18,384	1,594	16,790	8.67%
Supplies and Materials	11,500	-	11,500	2,413	9,087	20.98%
Special Teams						
Contracted Services	17,000	-	17,000	4,985	12,015	29.32%
Supplies and Materials	16,400	-	16,400	1,301	15,099	7.93%
Narcotics Division						
Contracted Services	316,360	-	316,360	48,198	268,162	15.24%
Supplies and Materials	251,500	-	251,500	69,832	181,668	27.77%
Other Charges	16,500	-	16,500	16,500	-	100.00%
VICE						
Contracted Services	-	-	-	500	(500)	N/A
Internal Affairs						
Contracted Services	10,940	-	10,940	1,378	9,562	12.60%
Supplies and Materials	5,500	-	5,500	933	4,567	16.96%

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Organized Retail Crime						
Contracted Services	-	2,226	2,226	7,062	(4,836)	317.25%
Supplies and Materials	-	-	-	160	(160)	N/A
Special Services						
Contracted Services	48,763	-	48,763	4,305	44,458	8.83%
Supplies and Materials	50,000	2,021	52,021	7,069	44,952	13.59%
Life Skills Program						
Supplies and Materials	-	-	-	2,640	(2,640)	N/A
Teen Academy - Sheriff						
Contracted Services	-	-	-	572	(572)	N/A
Supplies and Materials	-	300	300	311	(11)	103.67%
Sexual Offender Registry						
Supplies and Materials	-	450	450	-	450	0.00%
Interest Earned - Inmates						
Supplies and Materials	-	1,129	1,129	-	1,129	0.00%
Honor Guard Golf Tournament						
Supplies and Materials	-	-	-	274	(274)	N/A
Auxiliary Services						
Personal Services	303,494	-	303,494	34,348	269,146	11.32%
Employee Benefits	41,796	-	41,796	7,245	34,551	17.33%
Contracted Services	9,800	-	9,800	3,095	6,705	31.58%
Supplies and Materials	15,000	-	15,000	3,668	11,332	24.45%
Correctional Facilities						
Employee Benefits	-	-	-	26,599	(26,599)	N/A
Contracted Services	1,441,038	-	1,441,038	196,598	1,244,440	13.64%
Supplies and Materials	4,398,561	54,652	4,453,213	1,121,648	3,331,565	25.19%
Other Charges	2,531,900	-	2,531,900	2,529,176	2,724	99.89%
Jail Commissary						
Personal Services	232,306	-	232,306	48,813	183,493	21.01%
Employee Benefits	98,514	-	98,514	19,271	79,243	19.56%
Contracted Services	15,000	-	15,000	2,890	12,110	19.27%
Supplies and Materials	653,000	2,433	655,433	104,879	550,554	16.00%
Other Charges	140,000	-	140,000	22,328	117,672	15.95%
Medical Examiner Operating						
Personal Services	2,372,463	-	2,372,463	472,464	1,899,999	19.91%
Employee Benefits	551,725	-	551,725	99,252	452,473	17.99%
Contracted Services	554,800	10,723	565,523	105,040	460,483	18.57%
Supplies and Materials	107,200	-	107,200	21,330	85,870	19.90%
Other Charges	129,522	-	129,522	108,648	20,874	83.88%
Capital Outlay	-	380,000	380,000	-	380,000	0.00%
Sherrif's K-9 Donations						
Supplies and Materials	-	-	-	1,529	(1,529)	N/A
Animal Control						
Contracted Services	32,520	-	32,520	2,194	30,326	6.75%
Supplies and Materials	36,000	-	36,000	8,113	27,887	22.54%
Juvenile Court Officers						
Contracted Services	6,280	-	6,280	77	6,203	1.23%
Supplies and Materials	21,300	-	21,300	3,904	17,396	18.33%
Payments to Component Units	1,191,595	-	1,191,595	291,651	899,944	24.48%
Total Public Safety	87,731,934	534,555	88,266,489	21,158,541	67,107,948	23.97%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	-	220,800	55,200	165,600	25.00%
John Tarleton Home						
Contracted Services	900,347	-	900,347	-	900,347	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Support Services						
Personal Services	1,247,688	-	1,247,688	270,751	976,937	21.70%
Employee Benefits	469,852	-	469,852	94,669	375,183	20.15%
Contracted Services	653,515	8,063	661,578	84,269	577,309	12.74%
Supplies and Materials	212,500	-	212,500	46,922	165,578	22.08%
Other Charges	144,100	-	144,100	60,543	83,557	42.01%
Capital Outlay	-	100,000	100,000	10,867	89,133	10.87%
Preventive Health Service						
Personal Services	1,685,804	-	1,685,804	355,042	1,330,762	21.06%
Employee Benefits	556,989	-	556,989	114,085	442,904	20.48%
Contracted Services	127,600	-	127,600	9,272	118,328	7.27%
Supplies and Materials	37,000	-	37,000	5,298	31,702	14.32%
Dental Services						
Personal Services	905,769	2,532	908,301	191,296	717,005	21.06%
Employee Benefits	274,411	-	274,411	58,515	215,896	21.32%
Contracted Services	23,550	-	23,550	4,247	19,303	18.03%
Supplies and Materials	60,750	-	60,750	16,183	44,567	26.64%
Emergency Medical Services						
Personal Services	51,844	-	51,844	10,925	40,919	21.07%
Employee Benefits	13,795	-	13,795	2,912	10,883	21.11%
Contracted Services	12,000	-	12,000	2,962	9,038	24.68%
Other Charges	570,000	300,000	870,000	125,000	745,000	14.37%
Food & Restaurant Inspection						
Personal Services	674,344	-	674,344	136,838	537,506	20.29%
Employee Benefits	213,094	-	213,094	44,981	168,113	21.11%
Contracted Services	18,550	-	18,550	7,799	10,751	42.04%
Supplies and Materials	14,000	-	14,000	2,975	11,025	21.25%
Health Administration						
Personal Services	765,214	-	765,214	171,065	594,149	22.36%
Employee Benefits	216,054	-	216,054	43,939	172,115	20.34%
Contracted Services	49,125	-	49,125	7,831	41,294	15.94%
Supplies and Materials	6,400	226	6,626	1,238	5,388	18.68%
Community Development & Planning						
Personal Services	678,750	(2,532)	676,218	135,624	540,594	20.06%
Employee Benefits	220,743	-	220,743	39,356	181,387	17.83%
Contracted Services	14,150	-	14,150	1,628	12,522	11.51%
Supplies and Materials	7,600	-	7,600	97	7,503	1.28%
Indigent Medical Care						
Contracted Services	4,316,500	116,500	4,433,000	431,788	4,001,212	9.74%
Pharmacy						
Personal Services	36,886	-	36,886	7,697	29,189	20.87%
Employee Benefits	17,702	-	17,702	3,730	13,972	21.07%
Contracted Services	1,750	-	1,750	383	1,367	21.89%
Supplies and Materials	1,150,500	-	1,150,500	306,541	843,959	26.64%
Primary Care						
Contracted Services	306,989	-	306,989	76,752	230,237	25.00%
Rabies & Animal Control						
Personal Services	9,110	-	9,110	-	9,110	0.00%
Employee Benefits	697	-	697	-	697	0.00%
School Health Program						
Personal Services	43,181	-	43,181	9,050	34,131	20.96%
Employee Benefits	21,205	-	21,205	4,465	16,740	21.06%
Contracted Services	456,500	-	456,500	-	456,500	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Social Services						
Personal Services	165,606	(45,651)	119,955	20,040	99,915	16.71%
Employee Benefits	47,278	-	47,278	4,471	42,807	9.46%
Contracted Services	5,000	-	5,000	479	4,521	9.58%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	309,089	-	309,089	64,782	244,307	20.96%
Employee Benefits	147,690	-	147,690	29,771	117,919	20.16%
Contracted Services	30,050	-	30,050	7,090	22,960	23.59%
Supplies and Materials	6,900	-	6,900	3,015	3,885	43.70%
Vector Control Services						
Contracted Services	3,000	-	3,000	1,889	1,111	62.97%
Supplies and Materials	3,500	-	3,500	828	2,672	23.66%
Disease Surveillance and Investigation						
Personal Services	549,782	-	549,782	99,479	450,303	18.09%
Employee Benefits	169,330	-	169,330	30,984	138,346	18.30%
Contracted Services	58,500	75,600	134,100	3,193	130,907	2.38%
Supplies and Materials	9,000	-	9,000	234	8,766	2.60%
Other Charges	19,000	-	19,000	13,588	5,412	71.52%
Vital Records						
Personal Services	154,940	-	154,940	32,395	122,545	20.91%
Employee Benefits	57,425	-	57,425	12,083	45,342	21.04%
Contracted Services	118,000	-	118,000	28,861	89,139	24.46%
Supplies and Materials	150	-	150	-	150	0.00%
Women's Health Services						
Personal Services	182,690	45,651	228,341	47,108	181,233	20.63%
Employee Benefits	60,449	-	60,449	15,852	44,597	26.22%
Contracted Services	7,000	-	7,000	2,651	4,349	37.87%
Supplies and Materials	2,000	-	2,000	42	1,958	2.10%
Community Health Services						
Personal Services	321,059	-	321,059	62,640	258,419	19.51%
Employee Benefits	98,176	-	98,176	19,305	78,871	19.66%
Contracted Services	7,500	-	7,500	2,332	5,168	31.09%
Supplies and Materials	2,500	-	2,500	163	2,337	6.52%
Car Seat Program						
Supplies and Materials	1,000	-	1,000	-	1,000	0.00%
Animal Welfare						
Other Charges	843,190	-	843,190	843,190	-	100.00%
Community Action Committee						
Contracted Services	1,681,419	-	1,681,419	420,355	1,261,064	25.00%
Other Charges	200,000	-	200,000	50,000	150,000	25.00%
Dirty Lot Ordinance						
Personal Services	211,608	-	211,608	48,702	162,906	23.02%
Employee Benefits	100,284	-	100,284	20,323	79,961	20.27%
Contracted Services	4,750	-	4,750	1,166	3,584	24.55%
Supplies and Materials	4,250	-	4,250	2,120	2,130	49.88%
Other Charges	1,263	-	1,263	1,263	-	100.00%
Payments to Component Units	166,628	-	166,628	41,657	124,971	25.00%
Total Public Health and Welfare	23,157,864	600,389	23,758,253	4,884,786	18,873,467	20.56%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,552,248	45	1,552,293	329,569	1,222,724	21.23%
Employee Benefits	593,795	-	593,795	123,159	470,636	20.74%
Contracted Services	380,700	-	380,700	134,682	246,018	35.38%
Supplies and Materials	370,500	-	370,500	115,276	255,224	31.11%
Other Charges	345,067	-	345,067	346,951	(1,884)	100.55%
Recreation Administration						
Personal Services	622,568	29,955	652,523	190,083	462,440	29.13%
Employee Benefits	164,623	-	164,623	44,484	120,139	27.02%
Contracted Services	263,575	-	263,575	120,203	143,372	45.60%
Supplies and Materials	33,000	-	33,000	8,168	24,832	24.75%
Other Charges	41,161	-	41,161	41,002	159	99.61%
Tree/Bench Program						
Supplies and Materials	-	1,507	1,507	383	1,124	25.41%
Park Improvements Amusement Tax						
Contracted Services	-	-	-	401	(401)	N/A
Supplies and Materials	-	-	-	17,023	(17,023)	N/A
Capital Outlay	-	150,898	150,898	1,765	149,133	1.17%
Community Outreach						
Personal Services	84,264	-	84,264	17,825	66,439	21.15%
Employee Benefits	14,895	-	14,895	3,124	11,771	20.97%
Constituent Services						
Personal Services	113,125	-	113,125	24,406	88,719	21.57%
Employee Benefits	37,059	-	37,059	7,875	29,184	21.25%
Senior Center & Volunteer Services						
Personal Services	111,831	-	111,831	23,409	88,422	20.93%
Employee Benefits	38,551	-	38,551	5,040	33,511	13.07%
Contracted Services	7,200	-	7,200	1,291	5,909	17.93%
Supplies and Materials	3,050	-	3,050	324	2,726	10.62%
Other Charges	681	-	681	1,083	(402)	159.03%
Frank Strang Senior Center						
Personal Services	66,834	-	66,834	12,796	54,038	19.15%
Employee Benefits	16,499	-	16,499	5,150	11,349	31.21%
Contracted Services	9,650	-	9,650	1,375	8,275	14.25%
Supplies and Materials	3,200	-	3,200	657	2,543	20.53%
Other Charges	681	-	681	1,083	(402)	159.03%
Senior Center-South Knox						
Personal Services	67,717	-	67,717	14,325	53,392	21.15%
Employee Benefits	16,643	-	16,643	3,522	13,121	21.16%
Contracted Services	5,800	-	5,800	640	5,160	11.03%
Supplies and Materials	2,200	-	2,200	101	2,099	4.59%
Other Charges	681	-	681	1,083	(402)	159.03%
Halls Senior Center						
Personal Services	61,887	-	61,887	13,091	48,796	21.15%
Employee Benefits	36,190	-	36,190	7,656	28,534	21.16%
Contracted Services	6,950	-	6,950	1,029	5,921	14.81%
Supplies and Materials	2,500	-	2,500	308	2,192	12.32%
Other Charges	681	-	681	1,083	(402)	159.03%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Corryton Senior Center						
Personal Services	61,189	-	61,189	12,044	49,145	19.68%
Employee Benefits	23,632	-	23,632	3,200	20,432	13.54%
Contracted Services	4,550	-	4,550	305	4,245	6.70%
Supplies and Materials	1,850	-	1,850	322	1,528	17.41%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
Senior Center-Carter						
Personal Services	61,189	-	61,189	8,727	52,462	14.26%
Employee Benefits	35,633	-	35,633	8,948	26,685	25.11%
Contracted Services	6,100	-	6,100	547	5,553	8.97%
Supplies and Materials	3,600	-	3,600	291	3,309	8.08%
Other Charges	1,081	-	1,081	1,083	(2)	100.19%
Karns Center-Carter						
Personal Services	61,189	-	61,189	12,596	48,593	20.59%
Employee Benefits	17,528	-	17,528	1,840	15,688	10.50%
Contracted Services	7,450	-	7,450	1,132	6,318	15.19%
Supplies and Materials	2,850	-	2,850	376	2,474	13.19%
Other Charges	661	-	661	663	(2)	100.30%
Total Social and Cultural Services	5,365,589	182,405	5,547,994	1,674,582	3,873,412	30.18%
<i>Agricultural and Natural Resources:</i>						
Agricultural Extension Services						
Personal Services	322,168	-	322,168	-	322,168	0.00%
Employee Benefits	120,879	-	120,879	-	120,879	0.00%
Contracted Services	24,700	-	24,700	3,601	21,099	14.58%
Supplies and Materials	7,500	-	7,500	417	7,083	5.56%
New Harvest Farmer's Market						
Contracted Services	-	-	-	1,241	(1,241)	N/A
Soil Conservation District						
Personal Services	85,846	-	85,846	18,158	67,688	21.15%
Employee Benefits	11,633	-	11,633	4,473	7,160	38.45%
Contracted Services	9,600	-	9,600	415	9,185	4.32%
Supplies and Materials	3,450	-	3,450	753	2,697	21.83%
Other Charges	681	-	681	681	-	100.00%
Total Agricultural and Natural Resources:	586,457	-	586,457	29,739	556,718	5.07%
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	1,081,345	230,000	1,311,345	1,576	1,309,769	0.12%
Veteran's Services						
Personal Services	84,511	-	84,511	18,642	65,869	22.06%
Employee Benefits	25,968	-	25,968	5,244	20,724	20.19%
Contracted Services	7,950	-	7,950	646	7,304	8.13%
Supplies and Materials	1,400	-	1,400	236	1,164	16.86%
Other Charges	681	-	681	681	-	100.00%
Property and Liability Insurance						
Other Charges	39,433	-	39,433	36,125	3,308	91.61%
Payments to Cities						
Contracted Services	155,000	-	155,000	-	155,000	0.00%
Official's Expense						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Equipment						
Capital Outlay	-	-	-	5,565	(5,565)	N/A
Audit Services						
Contracted Services	325,000	-	325,000	-	325,000	0.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the period ended September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Transition Period						
Personal Services	-	-	-	48,454	(48,454)	N/A
Employee Benefits	-	-	-	12,378	(12,378)	N/A
Contracted Services	-	-	-	421	(421)	N/A
Supplies and Materials	-	-	-	3,583	(3,583)	N/A
Other Charges	-	-	-	1,000	(1,000)	N/A
Miscellaneous						
Personal Services	(356,295)	-	(356,295)	4,355	(360,650)	-1.22%
Employee Benefits	(236,703)	-	(236,703)	1,476	(238,179)	-0.62%
Contracted Services	155,000	250	155,250	128,650	26,600	82.87%
Supplies and Materials	-	-	-	49,107	(49,107)	N/A
Other Charges	131,310	2,605,000	2,736,310	363,340	2,372,970	13.28%
PBA Management & Operations						
Other Charges	6,950,000	-	6,950,000	6,950,000	-	100.00%
Trustee's Commission						
Other Charges	3,000,000	-	3,000,000	24,697	2,975,303	0.82%
Employee Benefits						
Employee Benefits	1,100,000	-	1,100,000	1,096,843	3,157	99.71%
Employee Benefits - MERP County Match						
Employee Benefits	135,000	-	135,000	22,335	112,665	16.54%
Payments to Component Units						
	750,000	-	750,000	-	750,000	0.00%
<i>Total Other General Government</i>	<u>13,354,600</u>	<u>2,835,250</u>	<u>16,189,850</u>	<u>8,775,354</u>	<u>7,414,496</u>	<u>54.20%</u>
Total Expenditures	<u>182,088,781</u>	<u>5,800,113</u>	<u>187,888,894</u>	<u>50,032,994</u>	<u>137,855,900</u>	<u>26.63%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,342,439)</u>	<u>(5,796,008)</u>	<u>(15,138,447)</u>	<u>(43,844,874)</u>	<u>(28,706,427)</u>	<u>289.63%</u>
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	11,835,000	-	11,835,000	281,676	(11,553,324)	2.38%
Operating Transfers Out - Other Funds	(4,660,314)	-	(4,660,314)	(3,032)	4,657,282	0.07%
Total Other Financing Sources (Uses)	<u>7,174,686</u>	<u>-</u>	<u>7,174,686</u>	<u>278,644</u>	<u>(6,896,042)</u>	<u>3.88%</u>
Net Change in Fund Balances	<u>\$ (2,167,753)</u>	<u>\$ (5,796,008)</u>	<u>\$ (7,963,761)</u>	<u>\$ (43,566,230)</u>	<u>\$ (35,602,469)</u>	<u>547.06%</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 September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 62,200	\$ -	\$ 62,200	\$ 9,750	\$ (52,450)	15.68%
<i>Charges for Current Services:</i>						
Fees	4,750	-	4,750	-	(4,750)	0.00%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	342	-	342	-	(342)	0.00%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	97,292	-	97,292	9,750	(87,542)	10.02%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	26,947	-	26,947	5,700	21,247	21.15%
Employee Benefits	3,681	-	3,681	779	2,902	21.16%
Contracted Services	7,250	-	7,250	927	6,323	12.79%
Supplies & Materials	72,514	-	72,514	13,171	59,343	18.16%
Other Charges	1,900	-	1,900	1,045	855	55.00%
Total Social and Cultural Services	112,292	-	112,292	21,622	90,670	19.26%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,000)	-	(15,000)	(11,872)	3,128	79.15%
Other Financing Sources						
Operating Transfers In - Other Funds	15,000	-	15,000	-	(15,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (11,872)	\$ (11,872)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,400,000	\$ -	\$ 11,400,000	\$ 2,239,925	\$ (9,160,075)	19.65%
<i>Charges for Current Services:</i>						
Fees	330,000	-	330,000	57,516	(272,484)	17.43%
<i>Other Local Revenues:</i>						
Other Local Revenue	167,000	-	167,000	1,228	(165,772)	0.74%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	-	(6,400)	0.00%
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	5,786	5,786	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	5,786	(46,114)	11.15%
Total Revenues	11,948,900	-	11,948,900	2,304,455	(9,644,445)	19.29%
Expenditures						
<i>Current:</i>						
<i> General Government:</i>						
<i> Social and Cultural Services:</i>						
Public Library						
Personal Services	7,142,929	-	7,142,929	1,511,416	5,631,513	21.16%
Employee Benefits	2,324,208	-	2,324,208	483,513	1,840,695	20.80%
Contracted Services	698,941	-	698,941	150,352	548,589	21.51%
Supplies & Materials	1,849,200	-	1,849,200	425,416	1,423,784	23.01%
Other Charges	211,614	-	211,614	89,890	121,724	42.48%
Capital Outlay	-	163,300	163,300	-	163,300	0.00%
Public Library Maintenance						
Personal Services	225,664	-	225,664	43,860	181,804	19.44%
Employee Benefits	83,042	-	83,042	13,978	69,064	16.83%
Contracted Services	641,050	3,224	644,274	257,393	386,881	39.95%
Supplies & Materials	55,352	-	55,352	5,957	49,395	10.76%
Other Charges	675,000	-	675,000	675,000	-	100.00%
State General Library						
Supplies & Materials	51,900	-	51,900	-	51,900	0.00%
Rothrock Estate						
Supplies & Materials	-	76,529	76,529	13,572	62,957	17.73%
<i>Total Social and Cultural Services</i>	13,958,900	243,053	14,201,953	3,670,347	10,531,606	25.84%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,010,000)	(243,053)	(2,253,053)	(1,365,892)	887,161	60.62%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,850,000	-	1,850,000	-	(1,850,000)	0.00%
Net Change in Fund Balances	\$ (160,000)	\$ (243,053)	\$ (403,053)	\$ (1,365,892)	\$ (962,839)	338.89%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended September 30, 2018**

	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)	0.00%
Other Local Revenues	475,000	-	475,000	134,615	(340,385)	28.34%
State of Tennessee	480,000	-	480,000	49,403	(430,597)	10.29%
Total Revenues	3,555,000	-	3,555,000	184,018	(3,370,982)	5.18%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	198,294	-	198,294	37,971	160,323	19.15%
Employee Benefits	55,682	-	55,682	9,522	46,160	17.10%
Contracted Services	59,270	-	59,270	1,301	57,969	2.20%
Supplies & Materials	4,030	-	4,030	1,259	2,771	31.24%
Other Charges	225,409	-	225,409	187,909	37,500	83.36%
Convenience Centers						
Personal Services	690,364	-	690,364	152,157	538,207	22.04%
Employee Benefits	309,220	-	309,220	65,951	243,269	21.33%
Contracted Services	2,037,296	-	2,037,296	266,205	1,771,091	13.07%
Supplies & Materials	46,575	-	46,575	15,514	31,061	33.31%
Other Charges	69,000	-	69,000	69,000	-	100.00%
Tire Storage Facility						
Personal Services	37,776	-	37,776	7,991	29,785	21.15%
Employee Benefits	12,452	-	12,452	2,794	9,658	22.44%
Contracted Services	409,002	-	409,002	87,497	321,505	21.39%
Supplies & Materials	500	-	500	-	500	0.00%
Litter Grant - County						
Personal Services	110,107	-	110,107	10,797	99,310	9.81%
Employee Benefits	68,791	-	68,791	4,032	64,759	5.86%
Contracted Services	2,250	-	2,250	2,276	(26)	101.16%
Supplies & Materials	12,500	-	12,500	1,162	11,338	9.30%
Household Hazardous Waste						
Contracted Services	50,000	-	50,000	-	50,000	0.00%
Total Public Health and Welfare	4,398,518	-	4,398,518	923,338	3,475,180	20.99%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(843,518)	-	(843,518)	(739,320)	104,198	87.65%
Other Financing Sources (Uses)						
Transfers from Other Funds	675,000	-	675,000	-	(675,000)	0.00%
Total Other Financing Sources (Uses)	675,000	-	675,000	-	(675,000)	0.00%
Net Change in Fund Balances	\$ (168,518)	\$ -	\$ (168,518)	\$ (739,320)	\$ (570,802)	438.72%

KNOX COUNTY, TENNESSEE

*Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended September 30, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 104,891	\$ (55,109)	65.56%
Total Revenues	160,000	-	160,000	104,891	(55,109)	65.56%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	-	-	12,469	(12,469)	N/A
Employee Benefits	-	-	-	4,926	(4,926)	N/A
Contracted Services	-	-	-	3,720	(3,720)	N/A
Supplies & Materials	-	850	850	3,251	(2,401)	382.47%
Air Pollution FY 10						
Personal Services	-	-	-	80,793	(80,793)	N/A
Employee Benefits	-	-	-	29,572	(29,572)	N/A
Contracted Services	-	-	-	13,475	(13,475)	N/A
Supplies & Materials	-	-	-	9,793	(9,793)	N/A
Permit Fee						
Personal Services	-	-	-	45,082	(45,082)	N/A
Employee Benefits	-	-	-	15,627	(15,627)	N/A
Contracted Services	145,334	-	145,334	272	145,062	0.19%
Other Charges	14,666	-	14,666	14,666	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	10,028	(10,028)	N/A
Employee Benefits	-	-	-	3,557	(3,557)	N/A
<i>Total Finance and Administration</i>	160,000	850	160,850	247,231	(86,381)	153.70%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(850)	(850)	(142,340)	(141,490)	16745.88%
Net Change in Fund Balances	\$ -	\$ (850)	\$ (850)	\$ (142,340)	\$ (141,490)	16745.88%

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 September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 8,000,000	\$ -	\$ 8,000,000	\$ 758,878	\$ (7,241,122)	9.49%
Total Revenues	8,000,000	-	8,000,000	758,878	(7,241,122)	9.49%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,300,000	-	2,300,000	-	2,300,000	0.00%
Women's Basketball of Fame	150,000	-	150,000	37,500	112,500	25.00%
Trustee Commission	80,000	-	80,000	-	80,000	0.00%
Tourism and Sports Development Corp.	3,200,000	75,000	3,275,000	997,000	2,278,000	30.44%
Contributions to agencies	1,670,000	55,000	1,725,000	-	1,725,000	0.00%
<i>Total Other General Government:</i>	7,400,000	130,000	7,530,000	1,034,500	6,495,500	13.74%
Excess (Deficiency) of Revenues Over (Under) Expenditures	600,000	(130,000)	470,000	(275,622)	(745,622)	-58.64%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(600,000)	-	(600,000)	-	600,000	0.00%
Net Change in Fund Balances	\$ -	\$ (130,000)	\$ (130,000)	\$ (275,622)	\$ (145,622)	212.02%

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 September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,682,946	\$ -	\$ 5,682,946	\$ 515,939	\$ (5,167,007)	9.08%
Statutory Local Taxes	2,050,000	-	2,050,000	182,199	(1,867,801)	8.89%
<i>Total Local Taxes</i>	<i>7,732,946</i>	<i>-</i>	<i>7,732,946</i>	<i>698,138</i>	<i>(7,034,808)</i>	<i>9.03%</i>
<i>Other Local Revenues</i>	<i>15,000</i>	<i>-</i>	<i>15,000</i>	<i>1,350</i>	<i>(13,650)</i>	<i>9.00%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	6,400,000	-	6,400,000	575,060	(5,824,940)	8.99%
Petroleum Special Tax	311,000	-	311,000	25,989	(285,011)	8.36%
<i>Total State of Tennessee</i>	<i>6,711,000</i>	<i>-</i>	<i>6,711,000</i>	<i>601,049</i>	<i>(6,109,951)</i>	<i>8.96%</i>
Total Revenues	14,458,946	-	14,458,946	1,300,537	(13,158,409)	8.99%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	418,869	-	418,869	78,557	340,312	18.75%
Employee Benefits	118,472	-	118,472	22,035	96,437	18.60%
Contracted Services	23,750	-	23,750	7,043	16,707	29.65%
Supplies & Materials	4,500	-	4,500	3,113	1,387	69.18%
Other Charges	508,100	-	508,100	508,164	(64)	100.01%
Construction Services						
Personal Services	702,195	-	702,195	142,296	559,899	20.26%
Employee Benefits	248,562	-	248,562	49,175	199,387	19.78%
Contracted Services	21,461	-	21,461	5,994	15,467	27.93%
Supplies & Materials	16,500	-	16,500	6,069	10,431	36.78%
Stormwater Management-ADM						
Personal Services	853,377	-	853,377	173,112	680,265	20.29%
Employee Benefits	256,779	-	256,779	50,658	206,121	19.73%
Contracted Services	118,890	-	118,890	9,787	109,103	8.23%
Supplies & Materials	17,500	-	17,500	5,455	12,045	31.17%
Other Charges	5,400	-	5,400	5,348	52	99.04%
Stormwater Management-Violation						
Contracted Services	-	-	-	695	(695)	N/A
Supplies & Materials	-	10,426	10,426	50	10,376	0.48%
Highway and Bridge Maintenance						
Personal Services	3,330,061	-	3,330,061	722,266	2,607,795	21.69%
Employee Benefits	1,403,702	-	1,403,702	289,332	1,114,370	20.61%
Contracted Services	1,075,650	26,003	1,101,653	187,596	914,057	17.03%
Supplies & Materials	5,151,900	361,900	5,513,800	427,675	5,086,125	7.76%
Other Charges	538,250	-	538,250	538,432	(182)	100.03%
Capital Outlay	-	220,000	220,000	-	220,000	0.00%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	345,750	-	345,750	73,914	271,836	21.38%
Employee Benefits	150,660	-	150,660	31,875	118,785	21.16%
Contracted Services	179,114	-	179,114	15,505	163,609	8.66%
Supplies & Materials	95,125	-	95,125	15,388	79,737	16.18%
Other Charges	70,000	-	70,000	70,000	-	100.00%
Engineering						
Personal Services	154,975	-	154,975	33,883	121,092	21.86%
Employee Benefits	43,073	-	43,073	9,147	33,926	21.24%
Contracted Services	33,500	2,745	36,245	1,508	34,737	4.16%
Supplies & Materials	2,850	-	2,850	1,038	1,812	36.42%
Other Charges	9,687	-	9,687	9,687	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	135,000	-	135,000	-	135,000	0.00%
Subdivision Foreclosures						
Contracted Services	-	-	-	3,881	(3,881)	N/A
Supplies & Materials	-	825,563	825,563	-	825,563	0.00%
Total Engineering and Public Works	16,033,652	1,446,637	17,480,289	3,498,678	13,981,611	20.01%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,574,706)	(1,446,637)	(3,021,343)	(2,198,141)	823,202	72.75%
Other Financing Sources(Uses)						
Operating Transfers In - Other Funds	2,100,000	-	2,100,000	-	(2,100,000)	0.00%
Operating Transfers Out - Other Funds	(675,000)	-	(675,000)	-	675,000	0.00%
Net Change in Fund Balances	\$ (149,706)	\$ (1,446,637)	\$ (1,596,343)	\$ (2,198,141)	\$ (601,798)	137.70%

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 September 30, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 54,521,000	\$ -	\$ 54,521,000	\$ 591,327	\$ (53,929,673)	1.08%
Interest Earned	2,257,726	-	2,257,726	869,586	(1,388,140)	38.52%
Other Local Revenues	-	-	-	35,000	35,000	N/A
Payments from Component Units	13,297,034	-	13,297,034	-	(13,297,034)	0.00%
Total Revenues	70,075,760	-	70,075,760	1,495,913	(68,579,847)	2.13%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	11,980	1,088,020	1.09%
Principal	45,279,142	-	45,279,142	373,567	44,905,575	0.83%
Interest	28,123,858	-	28,123,858	353,242	27,770,616	1.26%
Debt Service	2,000,000	-	2,000,000	6,963	1,993,037	0.35%
<i>Total Debt Service</i>	76,503,000	-	76,503,000	745,752	75,757,248	0.97%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,427,240)	-	(6,427,240)	750,161	7,177,401	-11.67%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	195,226	-	195,226	-	(195,226)	0.00%
Operating Transfers Out - Other Funds	(1,247,000)	-	(1,247,000)	-	1,247,000	0.00%
<i>Total Other Financial Sources (Uses)</i>	(1,051,774)	-	(1,051,774)	-	1,051,774	0.00%
Net Change in Fund Balances	\$ (7,479,014)	\$ -	\$ (7,479,014)	\$ 750,161	\$ 8,229,175	-10.03%

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 September 30, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 102,715,000	\$ -	\$ 102,715,000	\$ 1,099,432	(101,615,568)	1.07%
County Local Option Taxes	149,810,000	-	149,810,000	11,106,425	(138,703,575)	7.41%
Other Local Taxes	1,080,000	-	1,080,000	-	(1,080,000)	0.00%
Wheel Taxes	1,650,000	-	1,650,000	325,375	(1,324,625)	19.72%
Total Local Taxes	255,255,000	-	255,255,000	12,531,232	(242,723,768)	4.91%
<i>Licenses and Permits</i>	35,000	-	35,000	6,179	(28,821)	17.65%
<i>Charges for Current Services:</i>						
Education Charges	275,000	-	275,000	3,744	(271,256)	1.36%
Other Charges For Services	402,000	1,300	403,300	21,378	(381,922)	5.30%
Total Charges/Current Services	677,000	1,300	678,300	25,122	(653,178)	3.70%
<i>Other Local Revenues:</i>						
Recurring Items	440,000	1,752	441,752	40,593	(401,159)	9.19%
Nonrecurring Items	1,340,000	2,167	1,342,167	145,947	(1,196,220)	10.87%
Total Other Local Revenues	1,780,000	3,919	1,783,919	186,540	(1,597,379)	10.46%
<i>State of Tennessee:</i>						
Regular Education Funds	220,275,000	538,000	220,813,000	22,202,075	(198,610,925)	10.05%
Other State Revenues	2,300,000	-	2,300,000	194,408	(2,105,592)	8.45%
Total State of Tennessee	222,575,000	538,000	223,113,000	22,396,483	(200,716,517)	10.04%
Total Federal Government:	566,000	-	566,000	8,297	(557,703)	1.47%
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	2,082,000	-	2,082,000	-	(2,082,000)	0.00%
Total Other Government and Citizen Groups:	2,082,000	-	2,082,000	-	(2,082,000)	0.00%
Total Revenues	482,970,000	543,219	483,513,219	35,153,853	(448,359,366)	7.27%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,712,377	(182,340)	162,530,037	27,598,990	134,931,047	16.98%
Employee Benefits	46,038,127	343	46,038,470	11,808,897	34,229,573	25.65%
Contracted Services	918,289	-	918,289	175,000	743,289	19.06%
Supplies and Materials	3,125,980	4,337,577	7,463,557	5,389,574	2,073,983	72.21%
Other Charges	45,000	(5,000)	40,000	-	40,000	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the period ended September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excellence Thru Literacy						
Personal Services	-	21,000	21,000	936	20,064	4.46%
Employee Benefits	-	-	-	169	(169)	N/A
Supplies and Materials	405,000	-	405,000	167,582	237,418	41.38%
Reading						
Personal Services	2,347,933	134,500	2,482,433	257,889	2,224,544	10.39%
Employee Benefits	558,109	20,443	578,552	58,423	520,129	10.10%
Supplies and Materials	75,000	-	75,000	3,540	71,460	4.72%
Summer School						
Personal Services	183,976	-	183,976	42,432	141,544	23.06%
Employee Benefits	31,501	-	31,501	23,947	7,554	76.02%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
ELL Instruction						
Personal Services	4,698,400	-	4,698,400	780,973	3,917,427	16.62%
Employee Benefits	1,323,355	-	1,323,355	302,626	1,020,729	22.87%
Contracted Services	14,000	-	14,000	940	13,060	6.71%
District Stem						
Personal Services	57,500	(57,500)	-	-	-	N/A
Employee Benefits	15,365	(15,365)	-	-	-	N/A
Contracted Services	24,024	(24,024)	-	-	-	N/A
Supplies and Materials	3,500	(3,500)	-	-	-	N/A
Other Charges	6,976	(6,976)	-	-	-	N/A
Alternative Schools						
Personal Services	1,434,200	-	1,434,200	263,210	1,170,990	18.35%
Employee Benefits	441,928	-	441,928	109,799	332,129	24.85%
Supplies and Materials	55,239	-	55,239	-	55,239	0.00%
Kelly Volunteer Academy						
Personal Services	397,600	-	397,600	-	397,600	0.00%
Employee Benefits	112,238	-	112,238	-	112,238	0.00%
Contracted Services	234	-	234	-	234	0.00%
Supplies and Materials	11,766	-	11,766	-	11,766	0.00%
Other Charges	5,000	-	5,000	-	5,000	0.00%
Special Education Program						
Personal Services	32,448,460	(42,600)	32,405,860	5,143,226	27,262,634	15.87%
Employee Benefits	9,484,496	(21,659)	9,462,837	2,184,359	7,278,478	23.08%
Contracted Services	281,900	-	281,900	-	281,900	0.00%
Supplies and Materials	521,500	28,716	550,216	44,737	505,479	8.13%
Career & Technical Education						
Personal Services	8,355,550	(5,673)	8,349,877	1,345,846	7,004,031	16.12%
Employee Benefits	2,310,379	(385)	2,309,994	606,354	1,703,640	26.25%
Contracted Services	156,592	252	156,844	6,942	149,902	4.43%
Supplies and Materials	472,165	500	472,665	203,102	269,563	42.97%
Other Charges	9,500	6,000	15,500	4,347	11,153	28.05%
Athletics						
Personal Services	1,150,000	-	1,150,000	166,705	983,295	14.50%
Employee Benefits	196,905	-	196,905	87,518	109,387	44.45%
Contracted Services	4,000	-	4,000	-	4,000	0.00%
Supplies and Materials	110,555	-	110,555	30,448	80,107	27.54%
Other Charges	3,200	-	3,200	-	3,200	0.00%
Total Instruction	280,625,319	4,184,309	284,809,628	56,808,511	228,001,117	19.95%

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 September 30, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Support Services:</i>						
Attendance						
Personal Services	1,674,270	26,000	1,700,270	305,594	1,394,676	17.97%
Employee Benefits	476,894	(26,000)	450,894	120,554	330,340	26.74%
Contracted Services	1,600	-	1,600	50	1,550	3.13%
Supplies and Materials	3,000	-	3,000	334	2,666	11.13%
Other Charges	2,200	-	2,200	560	1,640	25.45%
Health Services						
Personal Services	2,972,500	1,275	2,973,775	466,557	2,507,218	15.69%
Employee Benefits	840,653	(1,275)	839,378	183,434	655,944	21.85%
Contracted Services	43,950	-	43,950	3,725	40,225	8.48%
Supplies and Materials	149,210	-	149,210	43,362	105,848	29.06%
Other Charges	16,388	-	16,388	-	16,388	0.00%
Other Student Support						
Personal Services	1,926,300	20,250	1,946,550	322,337	1,624,213	16.56%
Employee Benefits	552,076	(20,250)	531,826	132,540	399,286	24.92%
Contracted Services	492,000	-	492,000	81,559	410,441	16.58%
Supplies and Materials	1,300	-	1,300	-	1,300	0.00%
Transfer Department						
Personal Services	221,000	1,275	222,275	60,227	162,048	27.10%
Employee Benefits	51,088	(1,275)	49,813	13,460	36,353	27.02%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	1,500	-	1,500	-	1,500	0.00%
Other Charges	4,600	-	4,600	-	4,600	0.00%
Guidance						
Personal Services	6,708,920	-	6,708,920	1,077,015	5,631,905	16.05%
Employee Benefits	1,840,930	-	1,840,930	440,634	1,400,296	23.94%
Supplies and Materials	28,960	-	28,960	16,950	12,010	58.53%
Other Charges	4,511	-	4,511	-	4,511	0.00%
Math						
Personal Services	205,250	61,600	266,850	60,438	206,412	22.65%
Employee Benefits	48,147	15,871	64,018	17,678	46,340	27.61%
Contracted Services	200	-	200	-	200	0.00%
Supplies and Materials	81,829	-	81,829	37,405	44,424	45.71%
Other Charges	5,500	-	5,500	2,257	3,243	41.04%
Choral Music						
Personal Services	108,500	6,265	114,765	14,443	100,322	12.58%
Employee Benefits	26,170	-	26,170	3,450	22,720	13.18%
Contracted Services	7,122	300	7,422	1,100	6,322	14.82%
Supplies and Materials	33,245	-	33,245	28,242	5,003	84.95%
Other Charges	5,207	(300)	4,907	-	4,907	0.00%
Physical Education						
Personal Services	145,500	-	145,500	37,626	107,874	25.86%
Employee Benefits	34,577	-	34,577	8,553	26,024	24.74%
Contracted Services	850	-	850	285	565	33.53%
Supplies and Materials	45,625	1,000	46,625	8,826	37,799	18.93%
Other Charges	7,000	-	7,000	-	7,000	0.00%
Science						
Personal Services	113,750	70,800	184,550	32,503	152,047	17.61%
Employee Benefits	26,960	17,214	44,174	10,071	34,103	22.80%
Contracted Services	5,300	24	5,324	326	4,998	6.12%
Supplies and Materials	154,019	(11,649)	142,370	80,774	61,596	56.74%
Other Charges	10,200	6,976	17,176	1,782	15,394	10.37%

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 September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Social Studies						
Personal Services	114,750	9,400	124,150	28,694	95,456	23.11%
Employee Benefits	27,132	-	27,132	8,273	18,859	30.49%
Contracted Services	600	-	600	439	161	73.17%
Supplies and Materials	31,800	21	31,821	2,608	29,213	8.20%
Other Charges	8,800	-	8,800	2,916	5,884	33.14%
Instrumental Music						
Personal Services	-	4,000	4,000	-	4,000	0.00%
Contracted Services	21,050	-	21,050	1,931	19,119	9.17%
Supplies and Materials	37,525	-	37,525	23,800	13,725	63.42%
Other Charges	2,425	-	2,425	-	2,425	0.00%
Elementary School Reading Support						
Personal Services	104,500	-	104,500	26,817	77,683	25.66%
Employee Benefits	17,893	-	17,893	5,723	12,170	31.98%
Other Charges	14,000	-	14,000	2,679	11,321	19.14%
Regular Instruction						
Personal Services	4,675,002	(64,569)	4,610,433	725,085	3,885,348	15.73%
Employee Benefits	1,172,511	(26,796)	1,145,715	311,679	834,036	27.20%
Contracted Services	21,270	8,010	29,280	591	28,689	2.02%
Other Charges	45,700	-	45,700	-	45,700	0.00%
System-Wide Screening						
Supplies and Materials	15,837	-	15,837	1,496	14,341	9.45%
Other Charges	729	-	729	300	429	41.15%
Section 504 Expense						
Contracted Services	83,363	-	83,363	-	83,363	0.00%
Supplies and Materials	5,324	-	5,324	-	5,324	0.00%
Alternative Schools						
Personal Services	106,600	-	106,600	21,818	84,782	20.47%
Employee Benefits	29,292	-	29,292	6,860	22,432	23.42%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
Libraries/Audio/Visual						
Personal Services	4,687,050	3,500	4,690,550	795,037	3,895,513	16.95%
Employee Benefits	1,289,859	-	1,289,859	321,454	968,405	24.92%
Contracted Services	36,960	-	36,960	-	36,960	0.00%
Supplies and Materials	507,722	-	507,722	107,326	400,396	21.14%
Other Charges	3,000	300	3,300	297	3,003	9.00%
Staff Development						
Personal Services	231,500	88,775	320,275	52,077	268,198	16.26%
Employee Benefits	51,499	15,740	67,239	13,452	53,787	20.01%
Contracted Services	56,338	-	56,338	49,560	6,778	87.97%
Supplies and Materials	13,400	249	13,649	3,809	9,840	27.91%
Other Charges	302,457	75,000	377,457	84,667	292,790	22.43%

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 September 30, 2018

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Art						
Personal Services	92,000	8,300	100,300	17,382	82,918	17.33%
Employee Benefits	23,344	-	23,344	6,291	17,053	26.95%
Contracted Services	8,990	-	8,990	1,732	7,258	19.27%
Supplies and Materials	216,041	-	216,041	95,068	120,973	44.00%
Other Charges	4,700	-	4,700	-	4,700	0.00%
Basic Elementary						
Personal Services	496,000	-	496,000	126,624	369,376	25.53%
Employee Benefits	115,137	-	115,137	33,307	81,830	28.93%
Contracted Services	1,600	-	1,600	89	1,511	5.56%
Supplies and Materials	112,030	2,167	114,197	1,771	112,426	1.55%
Other Charges	30,200	(2,343)	27,857	11,957	15,900	42.92%
Special Education Program						
Personal Services	5,927,400	55,100	5,982,500	1,126,138	4,856,362	18.82%
Employee Benefits	1,532,201	4,159	1,536,360	357,374	1,178,986	23.26%
Contracted Services	282,997	-	282,997	29,790	253,207	10.53%
Supplies and Materials	35,358	-	35,358	3,303	32,055	9.34%
Other Charges	53,000	5,000	58,000	4,465	53,535	7.70%
Basic Secondary						
Personal Services	383,500	-	383,500	97,086	286,414	25.32%
Employee Benefits	86,053	-	86,053	26,763	59,290	31.10%
Contracted Services	41,000	-	41,000	14,433	26,567	35.20%
Supplies and Materials	107,900	-	107,900	907	106,993	0.84%
Other Charges	50,211	-	50,211	-	50,211	0.00%
World Language						
Personal Services	161,000	3,500	164,500	28,099	136,401	17.08%
Employee Benefits	36,228	-	36,228	7,412	28,816	20.46%
Supplies and Materials	12,337	-	12,337	267	12,070	2.16%
Other Charges	6,800	-	6,800	2,120	4,680	31.18%
Language Arts						
Personal Services	103,750	22,787	126,537	32,922	93,615	26.02%
Employee Benefits	25,248	213	25,461	9,371	16,090	36.81%
Contracted Services	650	-	650	-	650	0.00%
Supplies and Materials	37,500	435	37,935	36,025	1,910	94.97%
Other Charges	28,000	(3,435)	24,565	2,091	22,474	8.51%
Gifted and Talented Support						
Personal Services	363,000	223,700	586,700	129,596	457,104	22.09%
Employee Benefits	95,274	49,500	144,774	37,766	107,008	26.09%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	21,000	-	21,000	82	20,918	0.39%
Other Charges	8,000	35,000	43,000	4,670	38,330	10.86%
Career & Technical Education						
Personal Services	701,500	11,387	712,887	189,575	523,312	26.59%
Employee Benefits	158,602	(5,329)	153,273	53,447	99,826	34.87%
Contracted Services	46,825	-	46,825	412	46,413	0.88%
Supplies and Materials	13,000	-	13,000	100	12,900	0.77%
Magnet Schools Support						
Personal Services	163,300	149,100	312,400	-	312,400	0.00%
Employee Benefits	53,087	42,900	95,987	530	95,457	0.55%
Contracted Services	8,010	(8,010)	-	-	-	N/A
Supplies and Materials	162,600	77,300	239,900	161	239,739	0.07%
Other Charges	3,425	-	3,425	-	3,425	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 September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instructional Technology						
Personal Services	634,800	101,525	736,325	136,949	599,376	18.60%
Employee Benefits	144,426	(1,275)	143,151	40,512	102,639	28.30%
Contracted Services	6,600	-	6,600	546	6,054	8.27%
Supplies and Materials	20,300	-	20,300	2,294	18,006	11.30%
Other Charges	8,000	-	8,000	2,471	5,529	30.89%
Technology						
Personal Services	3,727,006	6,375	3,733,381	813,364	2,920,017	21.79%
Employee Benefits	821,209	(6,375)	814,834	230,963	583,871	28.34%
Contracted Services	2,953,469	317,706	3,271,175	992,139	2,279,036	30.33%
Supplies and Materials	268,076	-	268,076	15,684	252,392	5.85%
Other Charges	20,354	-	20,354	3,274	17,080	16.09%
Capital Outlay	160,000	661,160	821,160	383,435	437,725	46.69%
Humanities						
Personal Services	-	1,500	1,500	300	1,200	20.00%
Employee Benefits	-	-	-	70	(70)	N/A
Contracted Services	250	-	250	-	250	0.00%
Supplies and Materials	2,500	-	2,500	1,345	1,155	53.80%
Other Charges	1,390	-	1,390	184	1,206	13.24%
Instructional Staff Support						
Personal Services	45,500	-	45,500	7,817	37,683	17.18%
Employee Benefits	11,522	-	11,522	2,518	9,004	21.85%
Supplies and Materials	21,500	-	21,500	2,269	19,231	10.55%
Board of Education						
Personal Services	268,100	36,400	304,500	96,066	208,434	31.55%
Employee Benefits	75,206	(36,400)	38,806	11,919	26,887	30.71%
Contracted Services	220,192	-	220,192	12,309	207,883	5.59%
Supplies and Materials	2,225	-	2,225	393	1,832	17.66%
Other Charges	34,000	-	34,000	22,573	11,427	66.39%
Districtwide Contracted Services						
Contracted Services	2,282,300	-	2,282,300	624,978	1,657,322	27.38%
Supplies and Materials	-	-	-	1,936	(1,936)	N/A
Office of the Superintendent						
Personal Services	581,300	10,875	592,175	114,302	477,873	19.30%
Employee Benefits	134,196	(10,875)	123,321	19,889	103,432	16.13%
Contracted Services	12,950	-	12,950	11,657	1,293	90.02%
Supplies and Materials	5,400	-	5,400	306	5,094	5.67%
Other Charges	2,500	-	2,500	116	2,384	4.64%
District Wide Admin Support						
Contracted Services	24,000	103	24,103	3,634	20,469	15.08%
Supplies and Materials	10,607	-	10,607	-	10,607	0.00%
Capital Outlay	20,000	-	20,000	-	20,000	0.00%
Office of the Principal						
Personal Services	24,815,310	-	24,815,310	5,163,353	19,651,957	20.81%
Employee Benefits	6,601,256	-	6,601,256	1,707,824	4,893,432	25.87%
Supplies and Materials	-	3,134	3,134	3,371	(237)	107.56%
Office of the Principal - ALT						
Personal Services	243,800	-	243,800	60,310	183,490	24.74%
Employee Benefits	61,929	-	61,929	17,084	44,845	27.59%
Contracted Services	160	-	160	-	160	0.00%
Office of the Principal - Special Ed						
Personal Services	267,900	-	267,900	54,499	213,401	20.34%
Employee Benefits	70,628	-	70,628	15,798	54,830	22.37%

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 September 30, 2018*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Office of the Principal - Kelley						
Personal Services	231,300	2,210	233,510	44,125	189,385	18.90%
Employee Benefits	63,105	(2,210)	60,895	12,413	48,482	20.38%
Fiscal Services						
Personal Services	1,504,640	12,155	1,516,795	381,882	1,134,913	25.18%
Employee Benefits	337,349	(12,155)	325,194	91,633	233,561	28.18%
Contracted Services	160,616	-	160,616	70,620	89,996	43.97%
Supplies and Materials	5,125	-	5,125	3,646	1,479	71.14%
Other Charges	6,400	-	6,400	4,956	1,444	77.44%
Human Resources						
Personal Services	3,364,500	5,525	3,370,025	588,926	2,781,099	17.48%
Employee Benefits	666,386	(5,525)	660,861	164,662	496,199	24.92%
Contracted Services	467,865	(131,665)	336,200	51,006	285,194	15.17%
Supplies and Materials	25,000	131,665	156,665	73,654	83,011	47.01%
Other Charges	30,000	-	30,000	2,272	27,728	7.57%
Operation of Plant						
Personal Services	9,192,580	-	9,192,580	1,823,477	7,369,103	19.84%
Employee Benefits	3,352,632	-	3,352,632	565,597	2,787,035	16.87%
Contracted Services	1,906,250	60,688	1,966,938	433,811	1,533,127	22.06%
Supplies and Materials	14,149,017	11,050	14,160,067	1,218,517	12,941,550	8.61%
Other Charges	403,214	-	403,214	426,938	(23,724)	105.88%
Capital Outlay	-	138,187	138,187	-	138,187	0.00%
Security						
Personal Services	3,789,145	-	3,789,145	775,256	3,013,889	20.46%
Employee Benefits	1,156,678	-	1,156,678	184,763	971,915	15.97%
Contracted Services	136,250	-	136,250	9,661	126,589	7.09%
Supplies and Materials	176,540	823	177,363	17,376	159,987	9.80%
Other Charges	14,850	-	14,850	4,650	10,200	31.31%
General Maintenance of Plant						
Personal Services	6,779,272	1,275	6,780,547	1,328,885	5,451,662	19.60%
Employee Benefits	1,729,083	(1,275)	1,727,808	372,498	1,355,310	21.56%
Contracted Services	765,788	-	765,788	47,650	718,138	6.22%
Supplies and Materials	2,729,208	118,362	2,847,570	398,388	2,449,182	13.99%
Other Charges	-	-	-	885	(885)	N/A
Capital Outlay	162,554	-	162,554	17,922	144,632	11.03%
Facilities						
Personal Services	263,700	3,825	267,525	65,384	202,141	24.44%
Employee Benefits	55,442	(3,825)	51,617	12,314	39,303	23.86%
Contracted Services	8,500	-	8,500	1,394	7,106	16.40%
Supplies and Materials	1,000	-	1,000	-	1,000	0.00%
Other Charges	3,000	-	3,000	-	3,000	0.00%
Student Transportation						
Personal Services	1,715,920	3,825	1,719,745	299,723	1,420,022	17.43%
Employee Benefits	324,432	(3,825)	320,607	67,380	253,227	21.02%
Contracted Services	19,066,483	145,223	19,211,706	3,413,038	15,798,668	17.77%
Supplies and Materials	152,500	-	152,500	38,623	113,877	25.33%
Other Charges	8,100	-	8,100	-	8,100	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 September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Office of Chief Academic Officer						
Personal Services	159,500	-	159,500	66,662	92,838	41.79%
Employee Benefits	36,659	-	36,659	18,756	17,903	51.16%
Contracted Services	1,000	69	1,069	69	1,000	6.45%
Supplies and Materials	10,000	-	10,000	277	9,723	2.77%
Other Charges	15,500	(69)	15,431	778	14,653	5.04%
Publications						
Personal Services	160,500	-	160,500	39,843	120,657	24.82%
Employee Benefits	37,730	-	37,730	9,543	28,187	25.29%
Contracted Services	13,000	-	13,000	516	12,484	3.97%
Supplies and Materials	75,000	22,000	97,000	22,209	74,791	22.90%
Public Affairs						
Personal Services	762,000	1,275	763,275	173,127	590,148	22.68%
Employee Benefits	157,075	(1,275)	155,800	41,026	114,774	26.33%
Contracted Services	123,000	460	123,460	93,842	29,618	76.01%
Supplies and Materials	24,100	(460)	23,640	80	23,560	0.34%
Other Charges	5,000	-	5,000	3,063	1,937	61.26%
Office of Accountability						
Personal Services	490,200	17,075	507,275	142,280	364,995	28.05%
Employee Benefits	116,506	(3,825)	112,681	29,513	83,168	26.19%
Contracted Services	243,480	-	243,480	608	242,872	0.25%
Supplies and Materials	6,000	-	6,000	116	5,884	1.93%
Other Charges	13,700	-	13,700	1,893	11,807	13.82%
Office of Innovation						
Personal Services	237,110	(237,110)	-	6,228	(6,228)	N/A
Employee Benefits	53,329	(53,329)	-	3,985	(3,985)	N/A
Contracted Services	2,250	(2,250)	-	-	-	N/A
Supplies and Materials	33,315	(11,750)	21,565	737	20,828	3.42%
Other Charges	92,450	(92,450)	-	-	-	N/A
Warehouse and School Mail						
Personal Services	284,000	-	284,000	60,673	223,327	21.36%
Employee Benefits	81,620	-	81,620	17,786	63,834	21.79%
Contracted Services	101,590	-	101,590	31,868	69,722	31.37%
Supplies and Materials	17,250	-	17,250	2,553	14,697	14.80%
Office of the Chief Operating Officer						
Personal Services	171,000	1,275	172,275	43,327	128,948	25.15%
Employee Benefits	34,962	(1,275)	33,687	8,714	24,973	25.87%
Contracted Services	600	-	600	-	600	0.00%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	1,185,000	-	1,185,000	867,297	317,703	73.19%
Dispartities in Education Outcomes						
Personal Services	1,015,000	-	1,015,000	178,783	836,217	17.61%
Employee Benefits	327,081	-	327,081	74,466	252,615	22.77%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	20,000	-	20,000	-	20,000	0.00%
Other Charges	170,000	-	170,000	-	170,000	0.00%
Project Graduation						
Contracted Services	500,000	-	500,000	125,000	375,000	25.00%
Regular Capital Outlay						
Capital Outlay	-	-	-	-	-	N/A
Emerald Charter						
Contracted Services	-	3,000	3,000	1,000	2,000	33.33%
Other Charges	3,921,000	-	3,921,000	772,252	3,148,748	19.70%

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 September 30, 2018**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Charges						
Personal Services	2,866,103	-	2,866,103	8,090	2,858,013	0.28%
Employee Benefits	2,857,983	-	2,857,983	2,878,708	(20,725)	100.73%
Contracted Services	107,193	-	107,193	-	107,193	0.00%
Other Charges	5,826,161	-	5,826,161	1,125	5,825,036	0.02%
Payments to Primary Governments	13,357,035	-	13,357,035	-	13,357,035	0.00%
Debt Service						
Debt Service	2,370,267	-	2,370,267	81,831	2,288,436	3.45%
<i>Total Support Services</i>	<i>202,182,681</i>	<i>2,152,709</i>	<i>204,335,390</i>	<i>38,104,165</i>	<i>166,231,225</i>	<i>18.65%</i>
Total Expenditures	482,808,000	6,337,018	489,145,018	94,912,676	394,232,342	19.40%
Excess (Deficiency) of Revenues Over (Under) Expenditures	162,000	(5,793,799)	(5,631,799)	(59,758,823)	(54,127,024)	1061.10%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,560,000	-	1,560,000	288,260	(1,271,740)	18.48%
Transfers To Other Funds	(1,722,000)	(48,500)	(1,770,500)	(986,500)	784,000	55.72%
Total Other Financing Sources (Uses)	(162,000)	(48,500)	(210,500)	(698,240)	(487,740)	331.71%
Net Change in Fund Balances	\$ -	\$ (5,842,299)	\$ (5,842,299)	\$ (60,457,063)	\$ (54,614,764)	1034.82%

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

BUDGET SUMMARY

September 30, 2018

Where It Comes From:

	Adopted Budget 2017-18	% of Budget	Actual Collections July - May	% of Budget Collected
Local Taxes	482,199,146	60.9%	19,829,206	2.5%
Licenses & Permits	4,982,260	0.6%	380,159	0.0%
Fines, Forfeitures, & Penalties	1,964,250	0.2%	242,027	0.0%
Charges for Current Services	8,711,891	1.1%	1,440,933	0.2%
Other Local Revenue	9,410,897	1.2%	2,311,853	0.3%
Official Fees	11,235,000	1.4%	281,676	0.0%
State of Tennessee	239,438,910	30.2%	23,252,395	2.9%
Federal Government	1,581,688	0.2%	8,297	0.0%
Govt & Citizens Groups	177,500	0.0%	35,547	0.0%
Other	32,665,915	4.1%	288,260	0.0%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 48,070,353</u>	<u>6.1%</u>

Where It Goes by Function:

	Adopted Budget 2017-18	% of Budget	Actual Spending July - May	% of Budget Spent
Schools	484,530,000	61.1%	95,899,169	12.1%
General Government	13,390,435	1.7%	5,541,066	0.7%
Finance	16,815,390	2.1%	4,003,789	0.5%
Administration of Justice	20,049,081	2.5%	4,018,364	0.5%
Debt Service	77,750,000	9.8%	745,751	0.1%
Public Safety	87,561,934	11.1%	21,158,540	2.7%
Health & Welfare	23,598,905	3.0%	4,887,557	0.6%
Public Libraries	13,958,900	1.8%	3,670,347	0.5%
Public Works	16,708,652	2.1%	3,498,677	0.4%
Tourism, Social & Cultural	13,227,538	1.7%	2,677,393	0.3%
Agricultural/Natrual Resources	586,457	0.1%	29,738	0.0%
Other	19,852,843	2.5%	9,025,617	1.1%
Solid Waste	4,337,322	0.5%	920,565	0.1%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 156,076,573</u>	<u>19.7%</u>

Where It Goes by Category:

	Adopted Budget 2017-18	% of Budget	Actual Spending July - May	% of Budget Spent
Personnal Services	412,176,280	52.0%	75,391,794	9.5%
Employees Benefits	127,914,217	16.1%	32,824,824	4.1%
Contractual Services	62,416,702	7.9%	14,143,693	1.8%
Supplies and Materials	42,568,100	5.4%	11,655,434	1.5%
Other Charges	69,169,937	8.7%	20,817,599	2.6%
Debt Service	77,779,667	9.8%	818,666	0.1%
Capital Outlay	342,554	0.0%	424,563	0.1%
	<u>\$ 792,367,457</u>	<u>100.0%</u>	<u>\$ 156,076,573</u>	<u>19.7%</u>

Knox County, Tennessee Property Tax Collection Summary - September 2018

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

Fund #	Fund Name	Actual YTD 17-18	Actual YTD 18-19	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	965,835	1,234,858	269,023	27.85%	1.08%
141	General Purpose School Fund	870,813	1,113,651	242,838	27.89%	1.08%
151	General Debt Service Fund	468,339	598,983	130,644	27.90%	1.09%
Totals		2,304,987	2,947,492	642,505	27.87%	1.08%

Knox County, Tennessee
Sales Tax Collection Summary - September 2018

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

Fund #	Fund Name	Actual YTD 17-18	Actual YTD 18-19	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	1,446,885	712,487	(734,398)	-50.8%	13.2%
131	Highway	1,047,744	515,939	(531,805)	-50.8%	9.1%
141	School Operations	23,190,785	11,106,425	(12,084,360)	-52.1%	7.4%
Total		25,685,414	12,334,851	(13,350,563)	-52.0%	7.5%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
September 30, 2018

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	12,360.25	
1010020 Bad Check Unit	-	
1010030 Bad Check Unit	-	
1010310 Circuit Court Clerk's Office	745.09	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	21.80	
1010620 Chancery Court	379.20	
1010910 County Commission	6,818.06	
1010920 Internal Audit	154.99	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011505 Criminal/4th Court Clerk Administration	2,551.53	
1011510 4th Circuit Court Clerk's Office	-	
1011520 Criminal Court Clerk's Office	-	
1011530 Criminal Sessions Clerk's Office	-	
1011531 Criminal Court Technology Upgrade	-	
1011810 Election Office	2,558.05	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012133 Domestic Magistrate	-	
1012140 General Sessions Court Judges	5,638.46	
1012150 Jury Commission	-	
1012410 Juvenile Court Judges	6,030.00	
1012420 IV-D Referee Program	650.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	3,018.19	
1013210 Law Director's Office	7,104.93	
1013310 County Mayor	1,521.47	
1013320 ADA Office	-	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	-	
1013610 Human Resources	1,000.00	
1003910 Mail Room	-	
1014210 Probation Officers	-	
1014810 Park Maintenance	-	
1014830 Recreation Administration	-	
1014845 Sport Operations	-	
1015141 Constituent Services	-	
1015142 Senior Citizens/Volunteer Svcs	552.84	
1015145 Frank Strang Senior Center	-	
1015146 Senior Center-South Knox	-	
1015147 Senior Center-Halls	-	
1015148 Senior Center-Corryton	-	
1015149 Senior Center-Carter	-	
1015150 Karns Senior Center	-	
1015160 Veteran's Services	-	
1015165 Neighborhood and Community Development	-	
1015400 Support Services	1,178.28	
1015403 Preventive Health Service	1,321.73	
1015406 Dental Services	405.55	
1015409 Emergency Medical Services	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
September 30, 2018

Accounting Unit	Amount	Fund Subtotal
1015412 Food & Restaurant Inspect	156.59	
1015415 Health Administration	4,942.57	
1015421 Community Development and Planning	1,617.08	
1015424 Indigent Care	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1005442 School Health Program	-	
1015445 Social Services	-	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	555.40	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	1,448.03	
1015710 Finance	4,115.81	
1016010 Purchasing	8,279.79	
1016015 Real Property Maint. Division	327.64	
1016020 Property Management	-	
1016030 County Building Maint.	-	
1016910 Official's Expense	-	
1016935 Transition Period	210.38	
1016950 Miscellaneous	-	
1017510 Fire Prevention Control	2,000.00	
1017520 Soil Conservation Dist	-	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	82.31	
1017920 Records Management	-	
1018110 Sheriff's Merit System	803.83	
1018310 Property Assessor	7,913.80	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	12,432.68	
1018710 Register of Deeds' Office	2,495.74	
1018720 Register of Deeds-Data Processing	1,055.82	
1018900 Court Officer	-	
1018903 Sheriff's Administration	2,614.78	
1018906 Records & Communication	-	
1018912 Training	1,278.73	
1018915 Planning & Development	-	
1018918 Stop Violence Against Women	375.00	
1018921 Patrol Division	4,873.67	
1018924 Warrants	12,598.41	
1018927 Detectives	1,209.32	
1018930 Forensic Services	998.00	
1018933 Juvenile Division	-	
1018936 Special Teams	575.00	
1018942 Narcotics	4,718.63	
1018943 VICE	-	
1018945 Internal Affairs	1,110.00	
1018947 Organized Retail Crime	5,871.74	
1018948 Special Services	500.00	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
September 30, 2018

Accounting Unit	Amount	Fund Subtotal
1018957 Auxiliary Services	-	
1018960 Correctional Facility	12,380.66	
1018965 Explorer Post	-	
1018973 Medical Examiner	3,991.62	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	5,463.46	
1008972 Coronor	-	
TOTAL GENERAL FUND		161,007
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	-	
1160120 Convenience Centers	559.31	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
TOTAL SOLID WASTE FUND		559
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	2,339.29	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		2,339
1310110 Highway Administration	5,450.00	
1310120 Project Manager	292.28	
1310130 Stormwater Management	3,409.35	
1310135 Stormwater Ordinance Violation	-	
1310210 Highway/Bridge Maintenance	1,461.00	
1310220 Traffic Control	100.00	
1310410 Engineering	150.00	
TOTAL ENGINEERING & PUBLIC WORKS FUND		10,863
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171107 Excellence thru Literacy	-	
171114 PE K-12 Health Wellness Instruction	-	
171115 Elementary School Reading	-	
171118 Talented & Gifted Instruction	-	
171121 General School	-	
171124 Urban Schools	-	
171125 Athletics	-	
171134 Student Assistance Service	-	
171139 Magnet Department	-	
171144 ELL Instruction	939.60	
171147 District Stem	-	
171200 Special Education Instruction	-	
171300 Career & Technical Instruction	182.03	
172120 Health Services	2,397.99	
172130 Student Support Services	278.55	
172132 Curriculum	-	
172133 Transfer Department	-	
172134 Guidance	-	
172201 Math Support	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
September 30, 2018

Accounting Unit	Amount	Fund Subtotal
172202 Choral Music Support	27.90	
172203 PE K12 Health Wellness Support	33.26	
172205 Social Studies Support	-	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	-	
172209 High School PE/Wellness	-	
172210 Regular Instruction Support	590.62	
172213 Section 504 Support	-	
172214 Instruction Program	-	
172216 Libraries/Audiovisual	-	
172217 Instructional Staff Development	-	
172218 Art Support	-	
172219 Basic Elementary Support	-	
172220 Special Education Support	12,162.05	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	32.76	
172223 World Languages Support	-	
172224 Language Arts Support	-	
172250 Instructional Technology	546.12	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	5,628.94	
172261 Humanities	-	
172310 Board of Education	-	
172320 Office of the Superintendent	1,040.18	
172410 Office of Principal	-	
172510 Fiscal Services	142.24	
172520 Human Resources	-	
172530 HR Employee Benefits	-	
172619 Security	1,384.03	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	675.86	
172710 Transportation	1,593.06	
172711 Regular Contracts	-	
172812 Technology	-	
172813 Instructional Technology	-	
172823 Public Affairs	625.41	
172824 Minority Recruiting	-	
172825 Office of Accountability	-	
172826 Office of Innovation	-	
172835 Warehouse and School Mailroom	-	
TOTAL SCHOOL FUND	28,281	28,281
 GRAND TOTAL	203,049	203,049

ADOPTED BUDGETS FOR 2018-2019 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1881	Approved by Board	186,749,095.00	
1-1879	Reappropriating Encumbrances from FY18	921,525.02	
1-1805	Teen Academy	300.00	
1-1806	Sexual Offender Registration	150.00	
3-6	Designations	4,874,481.00	
3-266	Inmate Money	1,128.52	
3-268	Sexual Offender Registration	300.00	
3-477	Retail Crime	2,226.00	
			192,549,205.54
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1881	Approved by Board	112,292.00	
			112,292.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1881	Approved by Board	13,958,900.00	
1-1879	Reappropriating Encumbrances from FY18	3,224.00	
1-1873	Estimate & Appropriate Rothrock Estates	76,529.00	
2-1604	Designations	163,300.00	
			14,201,953.00
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1881	Approved by Board	4,398,518.00	
			4,398,518.00
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1881	Approved by Board	862,500.00	
1-1879	Reappropriating Encumbrances from FY18	109,551.20	
			972,051.20
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1881	Approved by Board	8,000,000.00	
2-1595	Designations	130,000.00	
			8,130,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1881	Approved by Board	160,000.00	
1-1879	Reappropriating Encumbrances from FY18	850.00	
			160,850.00
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1881	Approved by Board	16,708,652.00	
1-1879	Reappropriating Encumbrances from FY18	190,647.73	
10-1641	Designations	1,255,989.26	
			18,155,288.99
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1881	Approved by Board	484,530,000.00	
1-1879	Reappropriating Encumbrances from FY18	1,566,416.08	
1-328	Estimate & Appropriate CTE	1,752.00	
1-383	Designations	4,275,881.00	
1-385	Estimate & Appropriate BEP	538,000.00	
2-448	Estimate & Appropriate Library & Media Services	300.00	
2-1240	Estimate & Appropriate Health & Wellness	1,000.00	
3-938	Estimate & Appropriate Elementary Support	2,167.00	
			490,915,516.08
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1881	Approved by Board	77,750,000.00	
			77,750,000.00

261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1881	Approved by Board	2,854,717.00	2,854,717.00
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1881	Approved by Board	30,899,979.43	30,899,979.43
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1881	Approved by Board	6,655,358.62	
2-677	Budget Revision - Extraordinary Claims account	67,381.00	6,722,739.62
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1881	Approved by Board	404,174.49	404,174.49
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1881	Approved by Board	35,044,641.04	35,044,641.04
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1881	Approved by Board	10,730,359.33	
1-1879	Reappropriating Encumbrances from FY18	48,705.00	10,779,064.33
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1881	Approved by Board	962,418.22	962,418.22
351 --- ADOPTED BUDGET FOR SALES TAX FUND 351			
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1881	Approved by Board	1,095,000.00	
1-1879	Reappropriating Encumbrances from FY18	10,119.54	1,105,119.54
950 --- ADOPTED BUDGET FOR MPC FUND 950			
1-1881	Approved by Board	6,155,028.00	
1-1879	Reappropriating Encumbrances from FY18	460,692.74	6,615,720.74
952 --- ADOPTED BUDGET FOR E-911 FUND 952			
1-1881	Approved by Board	11,215,407.34	
1-1879	Reappropriating Encumbrances from FY18	2,965,072.90	
3-1220	Budget Amendments passed by Finance Committee	153,226.10	14,333,706.34
954 --- ADOPTED BUDGET FOR GIS FUND 954			
1-1881	Approved by Board	1,467,335.74	
1-1879	Reappropriating Encumbrances from FY18	14,817.10	1,482,152.84

Knox County Mayor

Knox County Senior Director of Finance