

# **Budget Report to Citizenry**



## **Knox County, Tennessee**

**For the Period Ended  
June 30, 2020**

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the period ended June 30, 2020*

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## OFFICE OF COUNTY MAYOR GLENN JACOBS

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

December 16, 2020

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

The Knox County Budget Report to the Citizenry for the fiscal year ended June 30, 2020, is hereby submitted. This is a supplementary report to the Knox County Comprehensive Annual Financial Report (CAFR). The purpose of this report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission. This separately issued report is required by generally accepted accounting principles because the CAFR's budget and actual schedules are not intended to present compliance at that level.

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

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

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

Sincerely,

Chris Caldwell  
Senior Director of Finance

## **GENERAL FUND**

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

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 127,210,500	\$ -	\$ 127,210,500	\$ 126,640,655	\$ (569,845)	99.55%
County Local Option Taxes	19,380,750	64,719	19,445,469	20,518,500	1,073,031	105.52%
Wheel Taxes	567,000	-	567,000	564,983	(2,017)	99.64%
<b>Total Local Taxes</b>	<b>147,158,250</b>	<b>64,719</b>	<b>147,222,969</b>	<b>147,724,138</b>	<b>501,169</b>	<b>100.34%</b>
<i>Licenses and Permits:</i>						
Licenses	3,150,000	-	3,150,000	3,113,624	(36,376)	98.85%
Permits	1,803,223	-	1,803,223	2,226,574	423,351	123.48%
<b>Total Licenses and Permits</b>	<b>4,953,223</b>	<b>-</b>	<b>4,953,223</b>	<b>5,340,198</b>	<b>386,975</b>	<b>107.81%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	13,000	-	13,000	475	(12,525)	3.65%
Circuit Court	0	-	0	81	81	N/A
Criminal Court	554,900	227,481	782,381	697,351	(85,030)	89.13%
Juvenile Court	1,090,400	-	1,090,400	1,226,369	135,969	112.47%
Other Fines, Forfeitures & Penalties	155,000	40,259	195,259	389,145	193,886	199.30%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,813,300</b>	<b>267,740</b>	<b>2,081,040</b>	<b>2,313,421</b>	<b>232,381</b>	<b>111.17%</b>
<i>Charges for Current Services:</i>	8,166,146	62,340	8,228,486	7,829,148	(399,338)	95.15%
<i>Other Local Revenues:</i>	6,018,668	8,830	6,027,498	6,231,325	203,827	103.38%
<i>State of Tennessee:</i>						
Prisoner Board	2,653,827	-	2,653,827	4,056,961	1,403,134	152.87%
Health and Welfare Grants	-	-	-	-	-	N/A
Other State Revenues	8,166,631	217,076	8,383,707	12,552,089	4,168,382	149.72%
<b>Total State of Tennessee</b>	<b>10,820,458</b>	<b>217,076</b>	<b>11,037,534</b>	<b>16,609,050</b>	<b>5,571,516</b>	<b>150.48%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,386,919	-	1,386,919	2,080,003	693,084	149.97%
<b>Total Federal Government</b>	<b>1,386,919</b>	<b>-</b>	<b>1,386,919</b>	<b>2,080,003</b>	<b>693,084</b>	<b>149.97%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	508,000	-	508,000	588,405	80,405	115.83%
Citizen Groups	-	15,369	15,369	41,778	26,409	271.83%
CAC Debt Payment	166,758	-	166,758	166,758	-	100.00%
<b>Total Other Governments and Citizen Groups</b>	<b>674,758</b>	<b>15,369</b>	<b>690,127</b>	<b>796,941</b>	<b>106,814</b>	<b>115.48%</b>
<i>Other Miscellaneous</i>						
Increase in Equity Interest in Joint Venture	-	-	-	408,316	408,316	N/A
<b>Total Revenues</b>	<b>180,991,722</b>	<b>636,074</b>	<b>181,627,796</b>	<b>189,332,540</b>	<b>7,704,744</b>	<b>104.24%</b>

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	344,000	2,650	346,650	346,647	3	100.00%
Employee Benefits	164,372	(2,650)	161,722	160,897	825	99.49%
Contracted Services	54,345	4,409	58,754	46,388	12,366	78.95%
Supplies and Materials	6,625	333	6,958	4,449	2,509	63.94%
Other Charges	23,363	-	23,363	23,363	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	55,000	(4,300)	50,700	41,600	9,100	82.05%
<b>Internal Audit</b>						
Personal Services	507,449	(100,000)	407,449	407,067	382	99.91%
Employee Benefits	126,647	(34,000)	92,647	92,074	573	99.38%
Contracted Services	56,820	-	56,820	26,002	30,818	45.76%
Supplies and Materials	13,700	-	13,700	1,767	11,933	12.90%
Other Charges	681	-	681	681	-	100.00%
<b>Audit Committee</b>						
Personal Services	5,875	-	5,875	-	5,875	0.00%
Employee Benefits	449	-	449	-	449	0.00%
<b>Ethics Committee</b>						
Contracted Services	250	-	250	58	192	23.20%
Supplies and Materials	50	-	50	12	38	24.00%
<b>Codes Commission</b>						
Contracted Services	6,000	880	6,880	6,879	1	99.99%
<b>County Clerk</b>						
Contracted Services	477,398	(25,255)	452,143	436,043	16,100	96.44%
Supplies and Materials	106,105	35,000	141,105	116,373	24,732	82.47%
Other Charges	960	-	960	960	-	100.00%
Capital Outlay	-	25,260	25,260	25,254	6	99.98%
<b>Election Commission</b>						
Personal Services	1,317,185	135,305	1,452,490	1,452,491	(1)	100.00%
Employee Benefits	260,905	(42,300)	218,605	218,564	41	99.98%
Contracted Services	477,900	(12,700)	465,200	461,891	3,309	99.29%
Supplies and Materials	40,250	13,650	53,900	53,760	140	99.74%
Other Charges	2,722	1,030	3,752	3,748	4	99.89%
<b>Law Department</b>						
Personal Services	1,718,962	-	1,718,962	1,662,454	56,508	96.71%
Employee Benefits	434,690	-	434,690	396,101	38,589	91.12%
Contracted Services	113,870	-	113,870	77,932	35,938	68.44%
Supplies and Materials	31,000	-	31,000	21,704	9,296	70.01%
Other Charges	681	-	681	681	-	100.00%
<b>Law Dept-Outside Legal Fees</b>						
Contracted Services	650,000	(500,000)	150,000	108,545	41,455	72.36%
<b>County Mayor</b>						
Personal Services	1,070,458	(1,203)	1,069,255	1,044,936	24,319	97.73%
Employee Benefits	274,223	(39,700)	234,523	231,938	2,585	98.90%
Contracted Services	58,350	24,500	82,850	81,938	912	98.90%
Supplies and Materials	10,250	-	10,250	10,236	14	99.86%
Other Charges	1,217	103	1,320	1,320	-	100.00%
<b>County Lobbying</b>						
Contracted Services	25,000	16,300	41,300	41,297	3	99.99%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	127,194	-	127,194	125,464	1,730	98.64%
Employee Benefits	33,781	6,185	39,966	39,964	2	99.99%
Contracted Services	13,350	47,990	61,340	61,335	5	99.99%
Supplies and Materials	1,000	-	1,000	38	962	3.80%
Other Charges	681	-	681	681	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended June 30, 2020

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Family Justice Center</b>						
Supplies and Materials	-	64,719	64,719	64,719	-	100.00%
<b>Human Resources Department</b>						
Personal Services	735,124	(304,902)	430,222	405,989	24,233	94.37%
Employee Benefits	210,202	(54,175)	156,027	98,628	57,399	63.21%
Contracted Services	88,500	10,000	98,500	97,864	636	99.35%
Supplies and Materials	4,000	-	4,000	3,826	174	95.65%
Other Charges	3,427	-	3,427	3,427	-	100.00%
<b>Benefits Administration</b>						
Personal Services	-	209,750	209,750	209,717	33	99.98%
Employee Benefits	-	49,050	49,050	49,034	16	99.97%
Contracted Services	-	5,804	5,804	5,442	362	93.76%
Supplies and Materials	-	741	741	741	-	100.00%
<b>Community Development</b>						
<b>Constituent Services</b>						
Contracted Services	-	20	20	20	-	100.00%
Supplies and Materials	-	3,287	3,287	3,287	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	239,629	-	239,629	184,206	55,423	76.87%
Employee Benefits	66,952	-	66,952	42,019	24,933	62.76%
Contracted Services	17,200	-	17,200	12,268	4,932	71.33%
Supplies and Materials	2,550	-	2,550	1,535	1,015	60.20%
Other Charges	10,425	-	10,425	10,425	-	100.00%
<b>Finance Department</b>						
Personal Services	1,836,564	(95,600)	1,740,964	1,740,746	218	99.99%
Employee Benefits	528,726	(27,781)	500,945	486,648	14,297	97.15%
Contracted Services	122,800	(15,400)	107,400	82,056	25,344	76.40%
Supplies and Materials	35,250	13,000	48,250	45,774	2,476	94.87%
Other Charges	1,181	-	1,181	681	500	57.66%
Capital Outlay	5,100	6,600	11,700	11,699	1	99.99%
<b>Purchasing Department</b>						
Personal Services	596,677	-	596,677	554,665	42,012	92.96%
Employee Benefits	196,666	-	196,666	177,753	18,913	90.38%
Contracted Services	40,300	-	40,300	17,640	22,660	43.77%
Supplies and Materials	12,750	-	12,750	6,398	6,352	50.18%
Other Charges	5,352	-	5,352	5,352	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	374,555	-	374,555	317,317	57,238	84.72%
Employee Benefits	113,883	-	113,883	92,540	21,343	81.26%
Contracted Services	58,000	7,700	65,700	37,321	28,379	56.81%
Supplies and Materials	5,500	-	5,500	706	4,794	12.84%
Other Charges	261	-	261	261	-	100.00%
<b>Property Management</b>						
Personal Services	148,800	-	148,800	131,826	16,974	88.59%
Employee Benefits	49,130	-	49,130	42,967	6,163	87.46%
Contracted Services	11,075	-	11,075	4,340	6,735	39.19%
Supplies and Materials	6,000	-	6,000	1,066	4,934	17.77%
Other Charges	681	-	681	681	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	3,000	150	3,150	3,145	5	99.84%
Supplies and Materials	750	(150)	600	448	152	74.67%
<b>E-Government Purchasing</b>						
Personal Services	121,954	-	121,954	115,841	6,113	94.99%
Employee Benefits	39,366	-	39,366	35,595	3,771	90.42%
<b>Planning</b>						
Contracted Services	787,500	-	787,500	787,500	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	424,504	1	424,505	424,504	1	100.00%
<b>Codes Administration</b>						

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the period ended June 30, 2020

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Personal Services	1,152,042	(267,995)	884,047	883,947	100	99.99%
Employee Benefits	340,319	(82,990)	257,329	256,856	473	99.82%
Contracted Services	76,100	(5,018)	71,082	63,710	7,372	89.63%
Supplies and Materials	46,500	-	46,500	41,844	4,656	89.99%
Other Charges	97,802	-	97,802	97,802	-	100.00%
<b>Information Technology</b>						
Personal Services	3,423,337	45,900	3,469,237	3,455,863	13,374	99.61%
Employee Benefits	957,915	-	957,915	898,703	59,212	93.82%
Contracted Services	429,200	(131,213)	297,987	278,777	19,210	93.55%
Supplies and Materials	36,250	250,271	286,521	281,699	4,822	98.32%
Other Charges	6,546	-	6,546	6,241	305	95.34%
Capital Outlay	-	15,428	15,428	-	15,428	0.00%
<b>Records Management</b>						
Personal Services	286,014	-	286,014	273,115	12,899	95.49%
Employee Benefits	125,723	-	125,723	115,553	10,170	91.91%
Contracted Services	14,000	-	14,000	9,559	4,441	68.28%
Supplies and Materials	5,600	-	5,600	5,420	180	96.79%
Other Charges	3,427	-	3,427	3,427	-	100.00%
<b>County IT Software &amp; Hardware</b>						
Contracted Services	1,740,000	-	1,740,000	1,731,931	8,069	99.54%
<b>Sheriff's Merit System</b>						
Personal Services	207,067	-	207,067	194,871	12,196	94.11%
Employee Benefits	62,744	-	62,744	51,617	11,127	82.27%
Contracted Services	19,000	188	19,188	12,965	6,223	67.57%
Supplies and Materials	7,250	-	7,250	6,204	1,046	85.57%
<b>Property Assessor</b>						
Personal Services	2,296,973	(195,700)	2,101,273	2,101,165	108	99.99%
Employee Benefits	758,784	(111,000)	647,784	646,818	966	99.85%
Contracted Services	800,700	21,200	821,900	817,234	4,666	99.43%
Supplies and Materials	51,500	-	51,500	35,226	16,274	68.40%
Other Charges	4,840	-	4,840	4,840	-	100.00%
<b>Equalization Board</b>						
Personal Services	26,795	-	26,795	23,589	3,206	88.04%
Employee Benefits	2,052	-	2,052	1,805	247	87.96%
Contracted Services	2,500	-	2,500	1,635	865	65.40%
<b>Register of Deeds</b>						
Contracted Services	59,300	(108)	59,192	42,066	17,126	71.07%
Supplies and Materials	30,250	-	30,250	13,405	16,845	44.31%
Other Charges	3,735	108	3,843	3,843	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Contracted Services	84,633	114,290	198,923	189,899	9,024	95.46%
Supplies and Materials	87,367	(76,400)	10,967	10,943	24	99.78%
<b>County Trustee's Office</b>						
Contracted Services	823,600	(199,030)	624,570	622,456	2,114	99.66%
Supplies and Materials	80,600	(58,000)	22,600	13,438	9,162	59.46%
Other Charges	26,990	-	26,990	15,390	11,600	57.02%
<b>Payments to Component Units</b>	4,433,874	100,000	4,533,874	5,333,874	(800,000)	117.64%
<i>Total Finance and Administration</i>	34,129,421	(1,155,768)	32,973,653	32,699,879	273,774	99.17%



KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the period ended June 30, 2020

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	2,535,571	-	2,535,571	2,468,153	67,418	97.34%
Employee Benefits	943,720	(110,010)	833,710	808,965	24,745	97.03%
Contracted Services	124,100	-	124,100	93,659	30,441	75.47%
Supplies and Materials	62,000	-	62,000	57,754	4,246	93.15%
Other Charges	681	-	681	(31)	712	-4.55%
<b>Circuit Court Clerk</b>						
Contracted Services	49,600	-	49,600	32,388	17,212	65.30%
Supplies and Materials	8,700	20,000	28,700	19,591	9,109	68.26%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	36,000	-	36,000	23,009	12,991	63.91%
Supplies and Materials	14,000	35,000	49,000	18,746	30,254	38.26%
Other Charges	681	-	681	681	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	628,174	15,071	643,245	643,242	3	100.00%
Employee Benefits	233,192	(10,400)	222,792	211,809	10,983	95.07%
Contracted Services	34,950	3,312	38,262	29,475	8,787	77.03%
Supplies and Materials	10,000	15,000	25,000	18,035	6,965	72.14%
Other Charges	3,314	-	3,314	3,314	-	100.00%
<b>Probate Court</b>						
Contracted Services	37,290	-	37,290	29,662	7,628	79.54%
Supplies and Materials	6,000	-	6,000	5,648	352	94.13%
Other Charges	864	-	864	864	-	100.00%
<b>Chancery Court</b>						
Contracted Services	61,300	(1,400)	59,900	47,215	12,685	78.82%
Supplies and Materials	14,220	1,400	15,620	15,610	10	99.94%
Other Charges	681	-	681	681	-	100.00%
<b>CR/4th Circuit Court Clerk Administration</b>						
Contracted Services	32,526	4,314	36,840	30,332	6,508	82.33%
Supplies and Materials	70,365	(4,314)	66,051	54,215	11,836	82.08%
<b>4th Circuit Court Clerk</b>						
Contracted Services	43,380	(700)	42,680	38,457	4,223	90.11%
Supplies and Materials	8,920	700	9,620	9,619	1	99.99%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	67,350	119	67,469	54,212	13,257	80.35%
Supplies and Materials	9,000	-	9,000	7,500	1,500	83.33%
Other Charges	20,141	-	20,141	20,141	-	100.00%
<b>Jury Related Expenses</b>						
Employee Benefits	97,000	-	97,000	69,345	27,655	71.49%
Contracted Services	33,126	-	33,126	27,786	5,340	83.88%
Supplies and Materials	76,000	-	76,000	52,895	23,105	69.60%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,380	40	85,420	62,943	22,477	73.69%
Supplies and Materials	8,920	-	8,920	1,875	7,045	21.02%
Other Charges	19,224	-	19,224	19,224	-	100.00%
<b>Court Technology Upgrade</b>						
Contracted Services	-	12,277	12,277	12,277	-	100.00%
Supplies and Materials	-	132,779	132,779	80,788	51,991	60.84%
<b>Victims Advocate Program</b>						
Contracted Services	69,976	-	69,976	45,154	24,822	64.53%
<b>Circuit Court Judges</b>						
Contracted Services	6,775	-	6,775	3,993	2,782	58.94%
Supplies and Materials	5,550	-	5,550	2,324	3,226	41.87%
Other Charges	681	-	681	681	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	5,640	28	5,668	3,858	1,810	68.07%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Supplies and Materials	3,500	-	3,500	1,119	2,381	31.97%
Other Charges	681	-	681	681	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	5,150	-	5,150	2,780	2,370	53.98%
Supplies and Materials	3,650	4,000	7,650	5,625	2,025	73.53%
Other Charges	35,681	4,692	40,373	17,277	23,096	42.79%
<b>Domestic Magistrate</b>						
Personal Services	138,626	21,450	160,076	160,068	8	100.00%
Employee Benefits	38,519	-	38,519	38,277	242	99.37%
Contracted Services	3,700	(1,800)	1,900	1,808	92	95.16%
Supplies and Materials	4,900	(4,600)	300	261	39	87.00%
<b>General Sessions Court Judges</b>						
Personal Services	1,612,591	15,745	1,628,336	1,628,331	5	100.00%
Employee Benefits	360,454	(16,626)	343,828	342,490	1,338	99.61%
Contracted Services	30,050	-	30,050	18,259	11,791	60.76%
Supplies and Materials	17,900	855	18,755	18,753	2	99.99%
Other Charges	681	26	707	706	1	99.86%
<b>Jury Commission</b>						
Personal Services	79,936	-	79,936	63,797	16,139	79.81%
Employee Benefits	20,753	-	20,753	18,864	1,889	90.90%
Contracted Services	9,500	(1,000)	8,500	3,685	4,815	43.35%
Supplies and Materials	3,250	1,000	4,250	3,450	800	81.18%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,399,960	-	2,399,960	2,345,131	54,829	97.72%
Employee Benefits	707,111	-	707,111	652,672	54,439	92.30%
Contracted Services	372,253	54,500	426,753	383,841	42,912	89.94%
Supplies and Materials	15,350	6,685	22,035	20,912	1,123	94.90%
Other Charges	105,074	815	105,889	105,885	4	100.00%
Capital Outlay	-	149,438	149,438	43,089	106,349	28.83%
<b>IV-D Referee Program</b>						
Personal Services	331,845	2,550	334,395	334,392	3	100.00%
Employee Benefits	86,777	(2,550)	84,227	82,390	1,837	97.82%
Contracted Services	16,430	-	16,430	9,069	7,361	55.20%
Supplies and Materials	1,000	-	1,000	496	504	49.60%
Other Charges	1,923	-	1,923	1,923	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	520,558	(4,671)	515,887	511,736	4,151	99.20%
Employee Benefits	204,036	-	204,036	157,750	46,286	77.31%
Contracted Services	62,100	225	62,325	35,085	27,240	56.29%
Supplies and Materials	7,500	-	7,500	(4,807)	12,307	-64.09%
Other Charges	681	-	681	681	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,610,764	(110,000)	2,500,764	2,498,802	1,962	99.92%
Employee Benefits	993,375	(172,545)	820,830	805,652	15,178	98.15%
Contracted Services	153,980	-	153,980	124,128	29,852	80.61%
Supplies and Materials	161,200	42,140	203,340	203,336	4	100.00%
Other Charges	61,494	-	61,494	61,494	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials	-	775	775	771	4	99.48%
<b>Behavior Health Urgent</b>						
Supplies and Materials	840,000	-	840,000	840,000	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	537,105	23,600	560,705	560,664	41	99.99%
Employee Benefits	179,776	5,650	185,426	185,400	26	99.99%
Contracted Services	17,450	-	17,450	10,896	6,554	62.44%
Supplies and Materials	8,600	-	8,600	5,431	3,169	63.15%
Other Charges	1,923	-	1,923	1,923	-	100.00%
<b>Cost in Cases Charged</b>						

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Charges	500,000	-	500,000	371,934	128,066	74.39%
<b>Public Defender</b>						
Personal Services	1,540,182	(67,800)	1,472,382	1,470,508	1,874	99.87%
Employee Benefits	447,974	(33,000)	414,974	414,479	495	99.88%
Contracted Services	200,045	-	200,045	176,118	23,927	88.04%
Supplies and Materials	108,035	18,100	126,135	123,011	3,124	97.52%
Other Charges	(61,167)	82,481	21,314	2,667	18,647	12.51%
<b>Court Officers</b>						
Contracted Services	14,350	-	14,350	12,824	1,526	89.37%
Supplies and Materials	12,550	-	12,550	6,145	6,405	48.96%
Other Charges	3,668	-	3,668	3,668	-	100.00%
<b>Total Administration of Justice</b>	<b>21,001,623</b>	<b>133,351</b>	<b>21,134,974</b>	<b>20,015,623</b>	<b>1,119,351</b>	<b>94.70%</b>
<b>Public Safety:</b>						
<b>Emergency Management</b>						
Contracted Services	125,000	7,300	132,300	132,300	-	100.00%
Other Charges	3,342	-	3,342	3,342	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	170,000	-	170,000	126,184	43,816	74.23%
<b>Fire Prevention Bureau</b>						
Personal Services	474,239	(28,853)	445,386	441,910	3,476	99.22%
Employee Benefits	154,287	(21,000)	133,287	129,411	3,876	97.09%
Contracted Services	106,950	124	107,074	96,404	10,670	90.03%
Supplies and Materials	59,500	(17,646)	41,854	31,586	10,268	75.47%
Other Charges	911	-	911	911	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	185,840	(44,813)	141,027	110,841	30,186	78.60%
Supplies and Materials	318,100	65,261	383,361	377,623	5,738	98.50%
Other Charges	1,482,500	-	1,482,500	1,482,500	-	100.00%
<b>Records and Communication</b>						
Contracted Services	86,250	-	86,250	58,216	28,034	67.50%
Supplies and Materials	33,500	-	33,500	28,158	5,342	84.05%
<b>Training</b>						
Contracted Services	45,580	24,477	70,057	22,593	47,464	32.25%
Supplies and Materials	220,000	(24,477)	195,523	130,906	64,617	66.95%
Other Charges	13,000	-	13,000	13,000	-	100.00%
<b>Planning and Development</b>						
Contracted Services	5,440	-	5,440	828	4,612	15.22%
Supplies and Materials	3,000	-	3,000	2,013	987	67.10%
<b>Stop Violence Against Women</b>						
Contracted Services	29,450	(4,385)	25,065	16,639	8,426	66.38%
Supplies and Materials	30,900	4,385	35,285	35,285	-	100.00%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	48,254,706	(2,857,775)	45,396,931	45,396,548	383	100.00%
Employee Benefits	21,680,760	(1,475,000)	20,205,760	20,204,927	833	100.00%
Contracted Services	955,050	269,276	1,224,326	1,197,677	26,649	97.82%
Supplies and Materials	1,257,000	(43,197)	1,213,803	1,130,483	83,320	93.14%
Other Charges	35,982	-	35,982	28,617	7,365	79.53%
Capital Outlay	-	370,755	370,755	370,182	573	99.85%
<b>Warrants</b>						
Contracted Services	166,600	(55,039)	111,561	111,560	1	100.00%
Supplies and Materials	97,700	(90)	97,610	91,011	6,599	93.24%
<b>Detectives</b>						
Contracted Services	138,250	(8,876)	129,374	117,030	12,344	90.46%
Supplies and Materials	86,000	(21,458)	64,542	64,540	2	100.00%
<b>Forensic Services</b>						
Contracted Services	39,600	(1,618)	37,982	34,002	3,980	89.52%
Supplies and Materials	33,900	1,618	35,518	35,519	(1)	100.00%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Division</b>						
Contracted Services	16,100	(3,614)	12,486	8,708	3,778	69.74%
Supplies and Materials	12,500	-	12,500	8,642	3,858	69.14%
<b>Special Teams</b>						
Contracted Services	17,000	2,978	19,978	19,979	(1)	100.01%
Supplies and Materials	17,900	636	18,536	18,537	(1)	100.01%
<b>Narcotics Division</b>						
Contracted Services	340,500	(129,784)	210,716	160,330	50,386	76.09%
Supplies and Materials	274,300	(86,382)	187,918	185,009	2,909	98.45%
Other Charges	16,500	-	16,500	16,500	-	100.00%
<b>VICE</b>						
Contracted Services	-	77,580	77,580	643	76,937	0.83%
<b>Internal Affairs</b>						
Contracted Services	11,415	-	11,415	11,218	197	98.27%
Supplies and Materials	6,250	5,448	11,698	11,698	-	100.00%
<b>Theft</b>						
Contracted Services	-	34,028	34,028	1,109	32,919	3.26%
Supplies and Materials	-	3,500	3,500	3,478	22	99.37%
<b>Organized Retail Crime</b>						
Contracted Services	-	30,667	30,667	12,144	18,523	39.60%
Supplies and Materials	-	11,100	11,100	2,765	8,335	24.91%
<b>Special Services</b>						
Contracted Services	53,750	-	53,750	44,312	9,438	82.44%
Supplies and Materials	52,750	-	52,750	32,947	19,803	62.46%
<b>Life Skills Program</b>						
Contracted Services	-	3,000	3,000	2,136	864	71.20%
Supplies and Materials	-	15,173	15,173	12,482	2,691	82.26%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	175	175	172	3	98.29%
Supplies and Materials	-	1,025	1,025	512	513	49.95%
<b>Sexual Offender Registry</b>						
Contracted Services	-	31,221	31,221	22,083	9,138	70.73%
Supplies and Materials	-	2,248	2,248	2,248	-	100.00%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	8,830	8,830	317	8,513	3.59%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	1,661	1,661	1,661	-	100.00%
<b>Auxiliary Services</b>						
Personal Services	303,494	(151,268)	152,226	152,225	1	100.00%
Employee Benefits	41,944	-	41,944	41,294	650	98.45%
Contracted Services	12,000	-	12,000	10,037	1,963	83.64%
Supplies and Materials	18,500	1,958	20,458	20,458	-	100.00%
<b>Correctional Facilities</b>						
Employee Benefits	-	-	-	(2,415)	2,415	N/A
Contracted Services	1,572,420	(246,711)	1,325,709	1,281,389	44,320	96.66%
Supplies and Materials	5,200,000	649,176	5,849,176	5,716,409	132,767	97.73%
Other Charges	2,531,900	19,641	2,551,541	2,551,542	(1)	100.00%
Capital Outlay	-	50,000	50,000	50,000	-	100.00%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	217,076	217,076	183,392	33,684	84.48%
<b>Jail Commissary</b>						
Personal Services	238,643	-	238,643	209,829	28,814	87.93%
Employee Benefits	92,498	-	92,498	77,045	15,453	83.29%
Contracted Services	15,000	1,517	16,517	16,517	-	100.00%
Supplies and Materials	679,500	(1,094)	678,406	543,899	134,507	80.17%
Other Charges	140,000	-	140,000	115,580	24,420	82.56%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Medical Examiner Operating</b>						
Personal Services	2,531,634	(216,700)	2,314,934	2,314,853	81	100.00%
Employee Benefits	555,137	(87,000)	468,137	468,068	69	99.99%
Contracted Services	807,966	(8,677)	799,289	675,042	124,247	84.46%
Supplies and Materials	133,650	9,750	143,400	143,382	18	99.99%
Other Charges	176,072	(350)	175,722	170,771	4,951	97.18%
Capital Outlay	-	10,000	10,000	1,700	8,300	17.00%
<b>Sheriff's Radio Rebanding</b>						
Supplies and Materials	-	11,178	11,178	290	10,888	2.59%
<b>Fallen Officers</b>						
Contracted Services	-	1,880	1,880	-	1,880	0.00%
Supplies and Materials	-	205	205	201	4	98.05%
<b>Sherrif's K-9 Donations</b>						
Supplies and Materials	-	13,510	13,510	9,969	3,541	73.79%
<b>Animal Control</b>						
Contracted Services	30,700	-	30,700	28,783	1,917	93.76%
Supplies and Materials	37,650	-	37,650	31,069	6,581	82.52%
<b>Juvenile Court Officers</b>						
Contracted Services	5,450	-	5,450	3,715	1,735	68.17%
Supplies and Materials	24,300	-	24,300	12,993	11,307	53.47%
<b>Payments to Component Units</b>	1,191,595	-	1,191,595	1,191,595	-	100.00%
<b>Total Public Safety</b>	93,452,355	(3,577,450)	89,874,905	88,622,008	1,252,897	98.61%
<i>Public Health and Welfare:</i>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
<b>John Tarleton Home</b>						
Contracted Services	927,357	-	927,357	927,357	-	100.00%
<b>Support Services</b>						
Personal Services	683,116	(209,287)	473,829	385,807	88,022	81.42%
Employee Benefits	238,181	-	238,181	133,038	105,143	55.86%
Contracted Services	577,350	-	577,350	496,223	81,127	85.95%
Supplies and Materials	192,500	16,000	208,500	183,143	25,357	87.84%
Other Charges	144,100	-	144,100	84,508	59,592	58.65%
<b>Preventive Health Service</b>						
Personal Services	1,179,211	(294,104)	885,107	781,441	103,666	88.29%
Employee Benefits	370,315	-	370,315	256,151	114,164	69.17%
Contracted Services	146,775	-	146,775	98,229	48,546	66.92%
Supplies and Materials	20,900	-	20,900	14,312	6,588	68.48%
<b>Dental Services</b>						
Personal Services	973,137	(125,443)	847,694	682,905	164,789	80.56%
Employee Benefits	298,153	(7,400)	290,753	207,456	83,297	71.35%
Contracted Services	29,550	7,400	36,950	36,706	244	99.34%
Supplies and Materials	60,750	-	60,750	50,883	9,867	83.76%
<b>Emergency Medical Services</b>						
Personal Services	53,290	410	53,700	35,321	18,379	65.77%
Employee Benefits	14,103	(410)	13,693	10,485	3,208	76.57%
Contracted Services	12,150	(160)	11,990	10,080	1,910	84.07%
Supplies and Materials	-	160	160	141	19	88.13%
Other Charges	570,000	125,000	695,000	691,480	3,520	99.49%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	693,853	(124,310)	569,543	492,707	76,836	86.51%
Employee Benefits	236,316	(8,790)	227,526	163,442	64,084	71.83%
Contracted Services	22,800	4,100	26,900	26,716	184	99.32%
Supplies and Materials	13,000	-	13,000	11,278	1,722	86.75%
<b>Health Administration</b>						
Personal Services	814,768	(148,598)	666,170	599,953	66,217	90.06%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Employee Benefits	227,736	-	227,736	144,959	82,777	63.65%
Contracted Services	25,100	(2,200)	22,900	20,888	2,012	91.21%
Supplies and Materials	6,100	2,200	8,300	8,289	11	99.87%
<b>Community Development &amp; Planning</b>						
Personal Services	851,711	(273,156)	578,555	479,066	99,489	82.80%
Employee Benefits	264,597	-	264,597	148,278	116,319	56.04%
Contracted Services	19,300	(550)	18,750	6,970	11,780	37.17%
Supplies and Materials	6,800	550	7,350	7,325	25	99.66%
<b>Indigent Medical Care</b>						
Contracted Services	2,995,000	-	2,995,000	2,892,442	102,558	96.58%
<b>Pharmacy</b>						
Personal Services	37,936	290	38,226	26,418	11,808	69.11%
Employee Benefits	17,616	(340)	17,276	11,822	5,454	68.43%
Contracted Services	2,150	-	2,150	1,870	280	86.98%
Supplies and Materials	1,245,500	(160,050)	1,085,450	1,004,828	80,622	92.57%
<b>Primary Care</b>						
Contracted Services	306,989	50	307,039	307,029	10	100.00%
<b>Rabies &amp; Animal Control</b>						
Personal Services	9,110	-	9,110	-	9,110	0.00%
Employee Benefits	697	-	697	12	685	1.72%
<b>School Health Program</b>						
Personal Services	44,402	340	44,742	31,935	12,807	71.38%
Employee Benefits	20,557	-	20,557	14,669	5,888	71.36%
Contracted Services	479,725	14,900	494,625	494,582	43	99.99%
<b>Social Services</b>						
Personal Services	121,211	(15,240)	105,971	62,937	43,034	59.39%
Employee Benefits	36,719	-	36,719	22,041	14,678	60.03%
Contracted Services	4,900	32	4,932	2,722	2,210	55.19%
Supplies and Materials	500	-	500	303	197	60.60%
<b>Ground Water Services</b>						
Personal Services	317,145	-	317,145	186,996	130,149	58.96%
Employee Benefits	142,578	-	142,578	92,578	50,000	64.93%
Contracted Services	29,250	-	29,250	16,949	12,301	57.95%
Supplies and Materials	9,000	-	9,000	7,757	1,243	86.19%
<b>Vector Control Services</b>						
Contracted Services	3,000	(50)	2,950	2,840	110	96.27%
Supplies and Materials	3,150	50	3,200	3,198	2	99.94%
<b>Disease Surveillance and Investigation</b>						
Personal Services	760,447	(189,692)	570,755	499,291	71,464	87.48%
Employee Benefits	245,622	(6,800)	238,822	165,245	73,577	69.19%
Contracted Services	84,400	-	84,400	49,212	35,188	58.31%
Supplies and Materials	7,500	-	7,500	5,296	2,204	70.61%
Other Charges	16,000	6,800	22,800	22,764	36	99.84%
<b>Vital Records</b>						
Personal Services	159,396	3,509	162,905	114,872	48,033	70.51%
Employee Benefits	58,108	-	58,108	40,954	17,154	70.48%
Contracted Services	119,600	146,500	266,100	265,734	366	99.86%
Supplies and Materials	200	350	550	536	14	97.45%
<b>Women's Health Services</b>						
Personal Services	274,682	2,200	276,882	188,719	88,163	68.16%
Employee Benefits	90,539	-	90,539	61,921	28,618	68.39%
Contracted Services	10,700	9,600	20,300	20,139	161	99.21%
Supplies and Materials	1,000	1,400	2,400	2,388	12	99.50%
<b>Community Health Services</b>						
Personal Services	377,288	(67,293)	309,995	200,994	109,001	64.84%
Employee Benefits	98,952	-	98,952	64,664	34,288	65.35%
Contracted Services	40,500	-	40,500	1,666	38,834	4.11%
Supplies and Materials	2,500	-	2,500	1,424	1,076	56.96%

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<b>West Clinic</b>						
Personal Services	401,018	(1,200)	399,818	282,931	116,887	70.76%
Employee Benefits	162,920	-	162,920	113,233	49,687	69.50%
Contracted Services	6,400	1,200	7,600	7,371	229	96.99%
Supplies and Materials	15,000	-	15,000	465	14,535	3.10%
<b>Teague Clinic</b>						
Personal Services	279,903	2,200	282,103	193,925	88,178	68.74%
Employee Benefits	92,798	(2,200)	90,598	62,359	28,239	68.83%
Contracted Services	5,300	-	5,300	4,231	1,069	79.83%
Supplies and Materials	7,500	-	7,500	317	7,183	4.23%
<b>Animal Welfare</b>						
Other Charges	893,190	-	893,190	893,190	-	100.00%
<b>Community Action Committee</b>						
Contracted Services	1,742,919	52,500	1,795,419	1,795,419	-	100.00%
Other Charges	200,000	-	200,000	200,000	-	100.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	196,055	81,998	278,053	278,037	16	99.99%
Employee Benefits	85,963	1,309	87,272	87,209	63	99.93%
Contracted Services	5,250	3,516	8,766	8,763	3	99.97%
Supplies and Materials	6,500	4,130	10,630	10,626	4	99.96%
Other Charges	1,263	-	1,263	1,263	-	100.00%
<b>Payments to Component Units</b>	166,628	-	166,628	166,628	-	100.00%
<b>Total Public Health and Welfare</b>	<b>22,336,995</b>	<b>(1,148,579)</b>	<b>21,188,416</b>	<b>18,412,051</b>	<b>2,776,365</b>	<b>86.90%</b>
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	2,088,745	(179,000)	1,909,745	1,909,116	629	99.97%
Employee Benefits	698,790	(99,700)	599,090	599,039	51	99.99%
Contracted Services	447,600	(24,000)	423,600	401,068	22,532	94.68%
Supplies and Materials	421,200	-	421,200	404,065	17,135	95.93%
Other Charges	408,023	-	408,023	407,007	1,016	99.75%
<b>Recreation Administration</b>						
Personal Services	747,096	-	747,096	707,933	39,163	94.76%
Employee Benefits	183,172	-	183,172	166,405	16,767	90.85%
Contracted Services	281,354	-	281,354	207,176	74,178	73.64%
Supplies and Materials	33,500	(25)	33,475	33,132	343	98.98%
Other Charges	41,161	25	41,186	41,186	-	100.00%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	3,081	3,081	3,081	-	100.00%
<b>Park Improvements</b>						
Contracted Services	-	7,700	7,700	7,669	31	99.60%
Supplies and Materials	-	101,800	101,800	101,784	16	99.98%
Capital Outlay	100,000	29,754	129,754	122,499	7,255	94.41%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	213,598	-	213,598	188,100	25,498	88.06%
Employee Benefits	55,666	-	55,666	48,544	7,122	87.21%
Contracted Services	8,200	-	8,200	6,981	1,219	85.13%
Supplies and Materials	2,950	-	2,950	481	2,469	16.31%
Other Charges	681	-	681	681	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the period ended June 30, 2020

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Knox Senior Center</b>						
Personal Services	74,157	(2,395)	71,762	61,014	10,748	85.02%
Employee Benefits	26,355	760	27,115	27,114	1	100.00%
Contracted Services	9,240	-	9,240	6,510	2,730	70.45%
Supplies and Materials	3,740	1,200	4,940	4,903	37	99.25%
Other Charges	681	435	1,116	1,113	3	99.73%
<b>Senior Center-South Knox</b>						
Personal Services	69,737	300	70,037	70,033	4	99.99%
Employee Benefits	16,970	(730)	16,240	16,046	194	98.81%
Contracted Services	7,200	-	7,200	6,832	368	94.89%
Supplies and Materials	2,100	-	2,100	1,351	749	64.33%
Other Charges	681	430	1,111	1,109	2	99.82%
<b>Halls Senior Center</b>						
Personal Services	63,698	-	63,698	55,083	8,615	86.48%
Employee Benefits	36,542	-	36,542	31,591	4,951	86.45%
Contracted Services	7,025	-	7,025	4,308	2,717	61.32%
Supplies and Materials	2,450	(430)	2,020	1,247	773	61.73%
Other Charges	681	430	1,111	1,109	2	99.82%
<b>Corryton Senior Center</b>						
Personal Services	60,851	-	60,851	48,039	12,812	78.95%
Employee Benefits	22,808	(430)	22,378	20,690	1,688	92.46%
Contracted Services	5,150	-	5,150	4,895	255	95.05%
Supplies and Materials	2,500	-	2,500	2,495	5	99.80%
Other Charges	681	430	1,111	1,109	2	99.82%
<b>Senior Center-Carter</b>						
Personal Services	62,986	-	62,986	55,755	7,231	88.52%
Employee Benefits	37,457	-	37,457	27,209	10,248	72.64%
Contracted Services	8,050	-	8,050	6,302	1,748	78.29%
Supplies and Materials	3,450	(194)	3,256	2,422	834	74.39%
Other Charges	1,081	200	1,281	1,254	27	97.89%
<b>Karns Center-Carter</b>						
Personal Services	61,334	(3,905)	57,429	53,077	4,352	92.42%
Employee Benefits	9,058	955	10,013	10,009	4	99.96%
Contracted Services	10,100	1,500	11,600	10,340	1,260	89.14%
Supplies and Materials	2,850	250	3,100	3,086	14	99.55%
Other Charges	261	1,200	1,461	1,421	40	97.26%
<b>Total Social and Cultural Services</b>	<b>6,341,610</b>	<b>(160,359)</b>	<b>6,181,251</b>	<b>5,893,413</b>	<b>287,838</b>	<b>95.34%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	322,086	-	322,086	261,377	60,709	81.15%
Employee Benefits	145,368	-	145,368	83,347	62,021	57.34%
Contracted Services	26,500	-	26,500	9,277	17,223	35.01%
Supplies and Materials	8,000	-	8,000	256	7,744	3.20%
<b>Soil Conservation District</b>						
Personal Services	88,360	6,223	94,583	94,580	3	100.00%
Employee Benefits	25,019	(1,599)	23,420	23,403	17	99.93%
Contracted Services	20,700	(1,704)	18,996	12,857	6,139	67.68%
Supplies and Materials	4,200	-	4,200	3,163	1,037	75.31%
Other Charges	681	-	681	681	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>640,914</b>	<b>2,920</b>	<b>643,834</b>	<b>488,941</b>	<b>154,893</b>	<b>75.94%</b>



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the period ended June 30, 2020

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	877,250	274,700	1,151,950	1,002,785	149,165	87.05%
<b>Veteran's Services</b>						
Personal Services	97,109	750	97,859	97,856	3	100.00%
Employee Benefits	26,206	(1,180)	25,026	24,571	455	98.18%
Contracted Services	9,400	-	9,400	6,488	2,912	69.02%
Supplies and Materials	1,400	-	1,400	891	509	63.64%
Other Charges	681	430	1,111	1,109	2	99.82%
<b>Property and Liability Insurance</b>						
Other Charges	39,433	-	39,433	37,877	1,556	96.05%
<b>Payments to Cities</b>						
Contracted Services	155,000	54,325	209,325	209,317	8	100.00%
<b>Official's Expense</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
<b>Audit Services</b>						
Contracted Services	325,000	-	325,000	297,801	27,199	91.63%
<b>Miscellaneous</b>						
Personal Services	(400,000)	375,000	(25,000)	(25,152)	152	100.61%
Employee Benefits	(250,000)	227,300	(22,700)	(22,790)	90	100.40%
Contracted Services	155,000	(78,661)	76,339	76,307	32	99.96%
Supplies and Materials	-	37,400	37,400	37,302	98	99.74%
Other Charges	131,310	2,018,085	2,149,395	2,149,254	141	99.99%
Capital Outlay	-	15,520	15,520	-	15,520	0.00%
<b>PBA Management &amp; Operations</b>						
Other Charges	7,100,000	-	7,100,000	7,100,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	3,025,000	144,000	3,169,000	3,137,861	31,139	99.02%
<b>Employee Benefits</b>						
Employee Benefits	1,100,000	354,645	1,454,645	1,454,642	3	100.00%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	135,000	-	135,000	85,645	49,355	63.44%
<b>Payments to Component Units</b>						
	730,500	-	730,500	730,500	-	100.00%
<b>Total Other General Government</b>	<b>13,263,289</b>	<b>3,422,314</b>	<b>16,685,603</b>	<b>16,402,264</b>	<b>283,339</b>	<b>98.30%</b>
<i>Other Miscellaneous</i>						
Total Expenditures	191,166,207	(2,483,571)	188,682,636	182,534,179	6,148,457	96.74%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,174,485)	3,119,645	(7,054,840)	6,798,361	13,853,201	-96.36%
<b>Other Financing Sources (Uses)</b>						
Note Proceeds	-	-	-	-	-	N/A
Operating Transfers In - Other Funds	12,985,000	-	12,985,000	11,647,080	(1,337,920)	89.70%
Operating Transfers Out - Other Funds	(5,132,980)	(7,498,535)	(12,631,515)	(11,826,319)	805,196	93.63%
<b>Total Other Financing Sources (Uses)</b>	<b>7,852,020</b>	<b>(7,498,535)</b>	<b>353,485</b>	<b>(179,239)</b>	<b>(532,724)</b>	<b>-50.71%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (2,322,465)</b>	<b>\$ (4,378,890)</b>	<b>\$ (6,701,355)</b>	<b>\$ 6,619,122</b>	<b>\$ 13,320,477</b>	<b>-98.77%</b>
Fund Balance, July 1, 2019	81,620,336	-	81,620,336	81,620,336	-	0
Fund Balance, June 30, 2020	<b>\$ 79,297,871</b>	<b>\$ (4,378,890)</b>	<b>\$ 74,918,981</b>	<b>\$ 88,239,458</b>	<b>\$ 13,320,477</b>	<b>117.78%</b>

## SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 60,000	\$ -	\$ 60,000	\$ 44,454	\$ (15,546)	74.09%
<i>Charges for Current Services:</i>						
Fees	5,179	-	5,179	1,550	(3,629)	29.93%
<i>Other Local Revenue and Citizens Groups:</i>						
Recurring Items	300	-	300	200	(100)	66.67%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
<b>Total Revenues</b>	<b>95,479</b>	<b>-</b>	<b>95,479</b>	<b>76,204</b>	<b>(19,275)</b>	<b>79.81%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>County Commission</b>						
Other Charges	975	-	975	760	215	77.95%
<b>Governmental Law Library</b>						
Personal Services	27,762	215,000	27,977	27,975	2	99.99%
Employee Benefits	3,817	25,000	3,842	3,840	2	99.95%
Contracted Services	7,850	(356,000)	7,494	5,208	2,286	69.50%
Supplies & Materials	76,650	154,000	76,804	75,381	1,423	98.15%
Other Charges	925	116,000	1,041	1,040	1	99.90%
<b>Total Social and Cultural Services</b>	<b>117,979</b>	<b>154</b>	<b>118,133</b>	<b>114,204</b>	<b>3,929</b>	<b>96.67%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(22,500)	(154)	(22,654)	(38,000)	(15,346)	167.74%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	22,500	-	22,500	37,500	15,000	166.67%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (154,000)</b>	<b>\$ (154,000)</b>	<b>\$ (500)</b>	<b>\$ (346)</b>	<b>324.68%</b>

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 11,729,200	\$ -	\$ 11,729,200	\$ 11,687,477	\$ (41,723)	99.64%
<i>Charges for Current Services:</i>						
Fees	315,000	-	315,000	226,711	(88,289)	71.97%
<i>Other Local Revenues:</i>						
Other Local Revenue	134,000	-	134,000	120,549	(13,451)	89.96%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	18,102	18,102	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	70,002	18,102	134.88%
<b>Total Revenues</b>	<b>12,230,100</b>	<b>-</b>	<b>12,230,100</b>	<b>12,104,739</b>	<b>(125,361)</b>	<b>98.97%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>County Commission</b>						
Other Charges	120,000	16,000	136,000	119,623	16,377	87.96%
<b>Public Library</b>						
Personal Services	7,433,997	(37,905)	7,396,092	6,801,207	594,885	91.96%
Employee Benefits	2,425,346	-	2,425,346	2,053,142	372,204	84.65%
Contracted Services	775,316	(38,535)	736,781	669,339	67,442	90.85%
Supplies & Materials	1,904,200	-	1,904,200	1,639,392	264,808	86.09%
Other Charges	91,614	175	91,789	91,785	4	100.00%
Capital Outlay	-	240,000	240,000	44,030	195,970	18.35%
<b>Public Library Maintenance</b>						
Personal Services	251,556	2,310	253,866	253,861	5	100.00%
Employee Benefits	86,934	-	86,934	76,632	10,302	88.15%
Contracted Services	641,050	-	641,050	380,705	260,345	59.39%
Supplies & Materials	55,352	-	55,352	41,640	13,712	75.23%
Other Charges	675,000	-	675,000	675,000	-	100.00%
<b>Read City USA</b>						
Contracted Services	0	17,800	17,800	17,792	8	99.96%
Supplies & Materials	0	1,620	1,620	1,619	1	99.94%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	53,818	53,818	15,963	37,855	29.66%
<i>Total Social and Cultural Services</i>	14,512,265	255,283	14,767,548	12,933,630	1,833,918	87.58%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,282,165)	(255,283)	(2,537,448)	(828,891)	1,708,557	32.67%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	2,040,000	-	2,040,000	540,000	(1,500,000)	26.47%
<b>Net Change in Fund Balances</b>	<b>\$ (242,165)</b>	<b>\$ (255,283)</b>	<b>\$ (497,448)</b>	<b>\$ (288,891)</b>	<b>\$ 208,557</b>	<b>58.07%</b>

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,500,000	\$ -	\$ 2,500,000	\$ 2,500,000	\$ -	100.00%
Other Local Revenues	620,000	-	620,000	357,222	(262,778)	57.62%
State of Tennessee	509,000	-	509,000	499,006	(9,994)	98.04%
<b>Total Revenues</b>	<b>3,629,000</b>	<b>-</b>	<b>3,629,000</b>	<b>3,356,228</b>	<b>(272,772)</b>	<b>92.48%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>County Commission</b>						
Other Charges	37,500	-	37,500	29,990	7,510	79.97%
<b>Solid Waste Administration</b>						
Personal Services	188,972	(26,705)	162,267	162,267	-	100.00%
Employee Benefits	48,867	5,754	54,621	54,621	-	100.00%
Contracted Services	69,200	6,004	75,204	75,203	1	100.00%
Supplies & Materials	5,747	(412)	5,335	5,332	3	99.94%
Other Charges	187,909	-	187,909	187,909	-	100.00%
<b>Convenience Centers</b>						
Personal Services	762,719	(23,978)	738,741	738,741	-	100.00%
Employee Benefits	326,417	(34,472)	291,945	291,945	-	100.00%
Contracted Services	2,056,000	332,010	2,388,010	2,387,604	406	99.98%
Supplies & Materials	61,250	4,870	66,120	66,110	10	99.98%
Other Charges	69,000	-	69,000	69,000	-	100.00%
<b>Tire Storage Facility</b>						
Personal Services	38,922	299	39,221	39,221	-	100.00%
Employee Benefits	13,653	(1,162)	12,491	12,491	-	100.00%
Contracted Services	409,002	51,869	460,871	460,807	64	99.99%
Supplies & Materials	500	130	630	629	1	99.84%
<b>Litter Grant - County</b>						
Personal Services	70,265	(13,886)	56,379	56,379	-	100.00%
Employee Benefits	23,277	(3,876)	19,401	19,402	(1)	100.01%
Contracted Services	6,250	7,618	13,868	13,866	2	99.99%
Supplies & Materials	12,550	860	13,410	13,403	7	99.95%
<b>Household Hazardous Waste</b>						
Contracted Services	52,000	6,963	58,963	58,963	-	100.00%
<b>Total Public Health and Welfare</b>	<b>4,440,000</b>	<b>311,886</b>	<b>4,751,886</b>	<b>4,743,883</b>	<b>8,003</b>	<b>99.83%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(811,000)	(311,886)	(1,122,886)	(1,387,655)	(264,769)	123.58%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	575,000	267,765	842,765	1,400,000	557,235	166.12%
<b>Total Other Financing Sources (Uses)</b>	<b>575,000</b>	<b>267,765</b>	<b>842,765</b>	<b>1,400,000</b>	<b>557,235</b>	<b>166.12%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (236,000)</b>	<b>\$ (44,121)</b>	<b>\$ (280,121)</b>	<b>\$ 12,345</b>	<b>\$ 292,466</b>	<b>-4.41%</b>

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 193,133	\$ 353,133	\$ 353,533	\$ 400	100.11%
<i>Federal Government:</i>						
EPA Grant	-	1,008,158	1,008,158	291,103	(717,055)	28.87%
<b>Total Revenues</b>	<b>160,000</b>	<b>1,341,789</b>	<b>1,501,789</b>	<b>644,636</b>	<b>(857,153)</b>	<b>42.92%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	121,363	121,363	56,650	64,713	46.68%
Employee Benefits	-	39,291	39,291	20,892	18,399	53.17%
Contracted Services	-	65,589	65,589	41,144	24,445	62.73%
Supplies & Materials	-	34,765	34,765	32,129	2,636	92.42%
<b>Air Pollution FY 10</b>						
Personal Services	-	1,033,072	1,033,072	340,975	692,097	33.01%
Employee Benefits	-	371,906	371,906	117,590	254,316	31.62%
Contracted Services	-	112,628	112,628	45,583	67,045	40.47%
Supplies & Materials	-	131,272	131,272	16,986	114,286	12.94%
Other Charges	-	140,498	140,498	-	140,498	0.00%
Capital Outlays	-	130,332	130,332	-	130,332	0.00%
<b>Permit Fee</b>						
Personal Services	-	153,888	153,888	153,888	-	100.00%
Employee Benefits	-	59,860	59,860	59,860	-	100.00%
Contracted Services	145,334	(123,497)	21,837	21,837	-	100.00%
Supplies & Materials	-	-	-	-	-	N/A
Other Charges	14,666	-	14,666	14,666	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	98,745	98,745	98,745	-	100.00%
Employee Benefits	-	13,769	13,769	13,770	(1)	100.01%
<i>Total Finance and Administration</i>	<b>160,000</b>	<b>2,388,068</b>	<b>2,548,068</b>	<b>1,039,302</b>	<b>1,508,766</b>	<b>40.79%</b>
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(1,046,279)	(1,046,279)	(394,666)	651,613	37.72%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	-	14,219	14,219	400,000	385,781	2813.14%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (1,032,060)</b>	<b>\$ (1,032,060)</b>	<b>\$ 5,334</b>	<b>\$ 1,037,394</b>	<b>-0.52%</b>
Fund Balances, July 1, 2019	99,023	-	99,023	99,023	-	100.00%
Fund Balances, June 30, 2020	\$ 99,023	\$ (1,032,060)	\$ (933,037)	\$ 104,357	\$ 1,037,394	-11.18%

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

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 8,600,000	\$ -	\$ 8,600,000	\$ 8,145,209	\$ (454,791)	94.71%
Total Revenues	8,600,000	-	8,600,000	8,145,209	(454,791)	94.71%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,360,000	-	2,360,000	2,202,426	157,574	93.32%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	86,000	-	86,000	70,952	15,048	82.50%
Tourism and Sports Development Corp.	3,440,000	135,001	3,575,001	3,575,000	1	100.00%
Contributions to agencies	1,564,000	650,000	2,214,000	2,214,000	-	100.00%
<i>Total Other General Government:</i>	7,600,000	785,001	8,385,001	8,212,378	172,623	97.94%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,000,000	(785,001)	214,999	(67,169)	(282,168)	-31.24%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(1,000,000)	500,001	(499,999)	-	499,999	0.00%
Net Change in Fund Balances	\$ -	\$ (285,000)	\$ (285,000)	\$ (67,169)	\$ 217,831	23.57%
Fund Balances, July 1, 2019	1,863,388	-	1,863,388	1,863,388	-	100.00%
Fund Balances, June 30, 2020	\$ 1,863,388	\$ (285,000)	\$ 1,578,388	\$ 1,796,219	\$ 217,831	113.80%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 6,307,946	\$ -	\$ 6,307,946	\$ 6,828,349	\$ 520,403	108.25%
Statutory Local Taxes	2,050,000	-	2,050,000	2,207,645	157,645	107.69%
<i>Total Local Taxes</i>	<i>8,357,946</i>	<i>-</i>	<i>8,357,946</i>	<i>9,035,994</i>	<i>678,048</i>	<i>108.11%</i>
<i>Other Local Revenues</i>	<i>0</i>	<i>-</i>	<i>-</i>	<i>184,268</i>	<i>184,268</i>	<i>N/A</i>
<i>State of Tennessee:</i>						
Gasoline Tax	6,800,000	-	6,800,000	6,647,133	(152,867)	97.75%
Petroleum Special Tax	311,000	-	311,000	311,870	870	100.28%
<i>Total State of Tennessee</i>	<i>7,111,000</i>	<i>-</i>	<i>7,111,000</i>	<i>6,959,003</i>	<i>(151,997)</i>	<i>97.86%</i>
<b>Total Revenues</b>	<b>15,468,946</b>	<b>-</b>	<b>15,468,946</b>	<b>16,179,265</b>	<b>710,319</b>	<b>104.59%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	631,115	93,765	724,880	719,954	4,926	99.32%
Employee Benefits	183,778	11,342	195,120	195,120	-	100.00%
Contracted Services	24,250	-	24,250	18,906	5,344	77.96%
Supplies & Materials	6,500	-	6,500	5,681	819	87.40%
Other Charges	508,100	-	508,100	508,042	58	99.99%
<b>Construction Services</b>						
Personal Services	1,114,935	(308,258)	806,677	804,823	1,854	99.77%
Employee Benefits	440,239	(130,500)	309,739	302,556	7,183	97.68%
Contracted Services	86,650	346	86,996	31,994	55,002	36.78%
Supplies & Materials	66,500	-	66,500	22,131	44,369	33.28%
<b>Stormwater Management-ADM</b>						
Personal Services	881,288	(214,115)	667,173	535,705	131,468	80.29%
Employee Benefits	244,108	-	244,108	150,371	93,737	61.60%
Contracted Services	227,800	(21)	227,779	117,956	109,823	51.79%
Supplies & Materials	17,500	(265)	17,235	8,492	8,743	49.27%
Other Charges	5,350	42	5,392	5,371	21	99.61%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	7	7	7	-	100.00%
Supplies & Materials	-	42	42	42	-	100.00%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,986,976	131,651	3,118,627	3,118,626	1	100.00%
Employee Benefits	1,227,674	(126,125)	1,101,549	1,101,549	-	100.00%
Contracted Services	986,250	483,904	1,470,154	1,469,722	432	99.97%
Supplies & Materials	6,132,500	(273,658)	5,858,842	4,658,454	1,200,388	79.51%
Other Charges	538,250	371	538,621	538,621	-	100.00%
Capital Outlay	-	705,520	705,520	448,215	257,305	63.53%



**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	365,865	(23,835)	342,030	342,030	-	100.00%
Employee Benefits	130,312	(3,134)	127,178	127,178	-	100.00%
Contracted Services	222,214	28,367	250,581	250,378	203	99.92%
Supplies & Materials	107,125	326	107,451	107,451	-	100.00%
Other Charges	70,000	-	70,000	70,000	-	100.00%
<b>Engineering</b>						
Contracted Services	0	219	219	-	219	0.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	160,000	500	160,500	161,990	(1,490)	100.93%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	867,563	867,563	16,239	851,324	1.87%
<i>Total Engineering and Public Works</i>	<i>17,365,279</i>	<i>1,244,054</i>	<i>18,609,333</i>	<i>15,837,604</i>	<i>2,771,729</i>	<i>85.11%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,896,333)	(1,244,054)	(3,140,387)	341,661	3,482,048	-10.88%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers In - Other Funds	2,300,000	-	2,300,000	1,650,000	(650,000)	71.74%
Operating Transfers Out - Other Funds	(575,000)	(350,000)	(925,000)	(925,000)	-	100.00%
Net Change in Fund Balances	\$ (171,333)	\$ (1,594,054)	\$ (1,765,387)	\$ 1,066,661	\$ 2,832,048	-60.42%

## DEBT SERVICE FUND

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

**KNOX COUNTY, TENNESSEE**

**Debt Service Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the period ended June 30, 2020

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 55,532,000	\$ -	\$ 55,532,000	\$ 55,802,383	\$ 270,383	100.49%
Interest Earned	2,247,565	-	2,247,565	3,911,308	1,663,743	174.02%
Other Local Revenues	-	-	0	0	-	N/A
Payments from Component Units	12,872,673	-	12,872,673	11,072,668	(1,800,005)	86.02%
<b>Total Revenues</b>	<b>70,652,238</b>	<b>-</b>	<b>70,652,238</b>	<b>70,786,359</b>	<b>134,121</b>	<b>100.19%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,155,161	(55,161)	105.01%
Principal	44,977,211	-	44,977,211	44,738,834	238,377	99.47%
Interest	27,775,789	-	27,775,789	25,284,411	2,491,378	91.03%
Debt Service	2,000,000	-	2,000,000	1,716,689	283,311	85.83%
Payments to Component Units	0	350,374	350,374	350,374	-	100.00%
<i>Total Debt Service</i>	<b>75,853,000</b>	<b>350,374</b>	<b>76,203,374</b>	<b>73,245,469</b>	<b>2,957,905</b>	<b>96.12%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,200,762)	(350,374)	(5,551,136)	(2,459,110)	3,092,026	44.30%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	195,480	-	195,480	1,695,480	1,500,000	867.34%
Operating Transfers Out - Other Funds	(1,247,000)	-	(1,247,000)	-	1,247,000	0.00%
Refunding Bonds Issued	0	55,510,000	55,510,000	55,510,000	-	N/A
Premium on Refunding Bonds	0	6,293,281	6,293,281	6,293,281	-	N/A
Payment to Holders of Refunded Debt	0	(61,452,907)	(61,452,907)	(61,452,907)	-	N/A
<i>Total Other Financial Sources (Uses)</i>	<b>(1,051,520)</b>	<b>350,374</b>	<b>(701,146)</b>	<b>2,045,854</b>	<b>2,747,000</b>	<b>-291.79%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (6,252,282)</b>	<b>\$ -</b>	<b>\$ (6,252,282)</b>	<b>\$ (413,256)</b>	<b>\$ 5,839,026</b>	<b>6.61%</b>

KNOX COUNTY, TENNESSEE

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

For the Year Ended June 30, 2020

	Project Budget	Expenditures and Transfers			Available	
		Prior Years	Current	Total		
<b>Expenditures</b>						
<i>Capital Projects:</i>						
<i>Road Construction:</i>						
1710925	Bridge Replacement	9,131,782	8,669,990	(6,910)	8,663,080	468,702
1710995	Parkside Drive Extension	15,765,070	15,661,320	103,750	15,765,070	-
1711020	Karns Connector	6,248,330	6,243,704	4,626	6,248,330	-
1711100	General Road Improvements	8,167,300	2,121,495	401,877	2,523,372	5,643,928
1711110	State Road Projects	9,712,000	8,760,725	-	8,760,725	951,275
1711175	Rutledge Pike & Roberts Road Sign	250,000	-	10,579	10,579	239,421
1711180	Emory Rd & Bishop/Taggart	1,135,201	-	130,170	130,170	1,005,031
1711231	Gibbs Middle School - New Road/Drives	2,458,444	2,439,606	-	2,439,606	18,838
1711232	Hardin Valley Middle School - New Road/Drive	1,336,276	929,950	-	929,950	406,326
1711345	General Culvert Maintenance	869,884	564,274	132,033	696,307	173,577
1711357	West Beaver Creek Relocation	1,167,600	-	-	-	1,167,600
1711365	Schaad Road Phase II	27,601,582	2,236,714	1,196,023	3,432,737	24,168,845
1711435	Buttermilk Road Realignment	50,000	3,632	-	3,632	46,368
1711440	Brickyard w/Beaver Creek	1,600,000	97,268	123,400	220,668	1,379,332
1711450	Hardin Valley Transportation	172,175	146,540	25,635	172,175	-
1711455	Westland/Emory Church	434,209	429,998	4,211	434,209	-
1711460	TDOT Partnerships	1,426,732	373,669	59,015	432,684	994,048
1711490	Cherahala Extension	4,000,000	183,379	80,537	263,916	3,736,084
1711580	Coward Mill Project	-	-	5,630	5,630	(5,630)
<i>Total Road Construction</i>		<u>91,526,585</u>	<u>48,862,264</u>	<u>2,270,576</u>	<u>51,132,840</u>	<u>40,393,745</u>
<i>Building Renovations:</i>						
1710100	TVA East Tower	-	-	196,938	196,938	(196,938)
1710130	Juvenile Court/ Detention	14,768,828	14,822,571	394,321	15,216,892	(448,064)
1710565	Knox Central	2,832,548	2,864,591	-	2,864,591	(32,043)
1710570	Fairview Technical Center	215,500	188,278	5,356	193,634	21,866
1710600	AJ/ Dwight Kessel Garage	3,139,371	2,176,070	140,770	2,316,840	822,531
1710605	City/County Improvement	16,835,954	16,122,954	713,000	16,835,954	-
1710610	Knox County Health Renovations	11,945,466	11,673,685	246,810	11,920,495	24,971
1710620	Old Courthouse Renovation	4,254,540	3,734,598	49,583	3,784,181	470,359
1711165	Jail Improvements	1,261,550	1,227,115	12,647	1,239,762	21,788
1711250	ADA Improvements	1,420,000	1,092,278	-	1,092,278	327,722
1711255	Family Justice Center	371,200	280,114	43,643	323,757	47,443
1711260	E-911 Center	1,314,855	257,018	-	257,018	1,057,837
<i>Total Building Renovations</i>		<u>58,359,812</u>	<u>54,439,272</u>	<u>1,803,068</u>	<u>56,242,340</u>	<u>2,117,472</u>
<i>Building Construction:</i>						
1710465	Lawson McGhee Library	1,776,286	1,702,895	73,391	1,776,286	-
1710485	Carter Branch Library	40,000	31,225	-	31,225	8,775
1710514	Senior Centers	151,800	105,682	9,377	115,059	36,741
1710516	Corryton Senior Center	-	-	953	953	(953)
1710517	South Knox Senior Center	-	-	1,310	1,310	(1,310)
1710518	Carter Senior Center	1,296,359	1,296,359	1,124	1,297,483	(1,124)
1710520	Frank Strang Center	1,560,256	279,635	2,394,936	2,674,571	(1,114,315)
1710535	Halls Senior Center	-	-	667	667	(667)
1711290	Safety Center (See Note on page 163)	680,000	324,484	-	324,484	355,516
1711285	Karns Senior Center	1,500,000	1,433,516	-	1,433,516	66,484
<i>Total Building Construction:</i>		<u>7,004,701</u>	<u>5,173,796</u>	<u>2,481,758</u>	<u>7,655,554</u>	<u>(650,853)</u>

KNOX COUNTY, TENNESSEE

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

For the Year Ended June 30, 2020

	Project Budget	Expenditures and Transfers			Available	
		Prior Years	Current	Total		
<b>Expenditures</b>						
<i>Other:</i>						
1710225	BMX	\$ 1,020,000	\$ 224,675	\$ 768,892	\$ 993,567	\$ 26,433
1710241	Knox-Blount Greenway-Phase II	456,148	163,219	425,172	588,391	(132,243)
1710242	Halls Park - School Link Phase II	394,294	394,717	-	394,717	(423)
1710248	Northshore Connectivity Project	100,071	45,729	50,516	96,245	3,826
1710275	Park Facility Improvement	1,290,803	1,288,623	-	1,288,623	2,180
1710281	Playground Safety Upgrades	115,320	-	111,504	111,504	3,816
1710282	John Tarleton Fencing	82,500	-	71,651	71,651	10,849
1710450	Major Equipment - Three Ridges	107,500	107,126	-	107,126	374
1710487	Technology Upgrade - Libraries	1,250,000	668,903	4,200	673,103	576,897
1710489	Criminal Court Imaging System	400,000	339,576	-	339,576	60,424
1710615	PBA Project Management	5,215,740	5,385,982	406,135	5,792,117	(576,377)
1710622	Public Defender	87,000	76,301	-	76,301	10,699
1710624	Forensic Center Major Upgrade	20,000	15,300	-	15,300	4,700
1710640	Energy Management Project - County	16,176,571	14,004,728	-	14,004,728	2,171,843
1710641	Energy Management Project - Phase II	10,514,141	10,461,710	-	10,461,710	52,431
1710700	Major Equipment - Engineering & Public Works	2,951,328	1,987,608	860,862	2,848,470	102,858
1710701	Major Equipment - Information Technology	1,424,338	1,059,338	257,902	1,317,240	107,098
1710702	Major Equipment - Sheriff's Department	11,874,234	9,057,994	2,059,352	11,117,346	756,888
1710703	Major Equipment - Parks & Recreation	936,396	688,650	90,374	779,024	157,372
1710704	Major Equipment - Fire Prevention	137,269	105,428	31,841	137,269	-
1710705	Major Equipment - Public Library	587,641	425,004	151,067	576,071	11,570
1710706	Major Equipment - Codes Administration	219,071	139,295	57,113	196,408	22,663
1710707	Major Equipment - Solid Waste	880,742	238,246	199,834	438,080	442,662
1710708	Major Equipment - Circuit Court	136,044	132,708	250	132,958	3,086
1710709	Major Equipment - Juvenile Court	151,000	107,138	12,948	120,086	30,914
1710710	Major Equipment - Criminal Court	158,000	95,016	-	95,016	62,984
1710711	Major Equipment - Medical Examiner	96,000	91,616	-	91,616	4,384
1710714	Major Equipment - John Tarleton	500,000	505,320	-	505,320	(5,320)
1710716	Major Equipment - County Clerk	25,000	18,947	-	18,947	6,053
1710718	General Sessions Office Renovation	95,000	142,388	-	142,388	(47,388)
1710719	Div. Court Jury & Restroom Renovation	164,000	214,000	-	214,000	(50,000)
1710840	Stormwater Management	18,912,720	14,889,387	406,214	15,295,601	3,617,119
1710985	Geometric Improvements	4,528,687	3,556,651	165,141	3,721,792	806,895
1711030	County Sidewalk	1,737,767	1,689,167	48,600	1,737,767	-
1711185	Sidewalk Construction	332,643	-	16,159	16,159	316,484
1711190	Dutchtown Conv. Center Expansion	20,000	-	-	-	20,000
1711195	Sewer Infrastructure Assessment	20,000	-	-	-	20,000
1711251	ADA Transition Plan	1,100,000	1,195,420	9,580	1,205,000	(105,000)
1711320	Info Tech Equipment	1,244,305	1,222,896	-	1,222,896	21,409
1711351	Facility Improvements	1,031,541	903,510	63,423	966,933	64,608
1711390	Major Equipment - Election Comm.	2,875,598	78,970	487,454	566,424	2,309,174
1711395	Major Equipment - Juvenile Service Ctr.	91,000	48,512	22,400	70,912	20,088
1711410	Major Equipment - Health Dept.	94,250	95,245	-	95,245	(995)
1711415	Major Equipment - Animal Center	400,000	509,584	67,417	577,001	(177,001)
1711425	I.C. King Park Expansion	1,332,557	1,763,134	190,865	1,953,999	(621,442)
1711430	Public Access to Beaver Creek	50,000	-	7,966	7,966	42,034
1711465	Interagency Partnerships	582,332	202,087	350,971	553,058	29,274
1711470	I.C. King Park Turn Land	544,126	269,797	274,329	544,126	-
1711495	Trustee Tax Software	500,000	339,175	(339,175)	-	500,000
1711497	Execytime Implementation	-	-	63,390	63,390	(63,390)
1711500	Property Tax Software	2,000,000	160,539	878,488	1,039,027	960,973
1711505	Play Structure Upgrades	250,000	132,469	106,097	238,566	11,434
1711510	Major Equipment - Property Assess	99,500	32,000	54,938	86,938	12,562
1711515	Major Equipment - Attorney General	30,000	28,343	-	28,343	1,657
<i>Total Other</i>		<u>95,343,177</u>	<u>75,302,171</u>	<u>8,433,870</u>	<u>83,736,041</u>	<u>11,607,136</u>
<i>Total Capital Projects</i>		<u>\$ 252,234,275</u>	<u>\$ 183,777,503</u>	<u>\$ 14,989,272</u>	<u>\$ 198,766,775</u>	<u>\$ 53,467,500</u>

## DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 104,570,000	\$ -	\$ 104,570,000	\$ 103,802,639	(767,361)	99.27%
County Local Option Taxes	159,049,000	1,900,000	160,949,000	163,255,052	2,306,052	101.43%
Other Local Taxes	1,000,000	-	1,000,000	787,312	(212,688)	78.73%
Wheel Taxes	1,704,000	-	1,704,000	1,697,739	(6,261)	99.63%
<b>Total Local Taxes</b>	<b>266,323,000</b>	<b>1,900,000</b>	<b>268,223,000</b>	<b>269,542,742</b>	<b>1,319,742</b>	<b>100.49%</b>
<i>Licenses and Permits</i>	35,000	-	35,000	31,132	(3,868)	88.95%
<i>Charges for Current Services:</i>						
Education Charges	250,000	-	250,000	94,259	(155,741)	37.70%
Other Charges For Services	377,000	-	377,000	306,701	(70,299)	81.35%
<b>Total Charges/Current Services</b>	<b>627,000</b>	<b>-</b>	<b>627,000</b>	<b>400,960</b>	<b>(226,040)</b>	<b>63.95%</b>
<i>Other Local Revenues:</i>						
Recurring Items	500,000	340	500,340	458,638	(41,702)	91.67%
Nonrecurring Items	1,820,000	-	1,820,000	4,404,163	2,584,163	241.99%
<b>Total Other Local Revenues</b>	<b>2,320,000</b>	<b>340</b>	<b>2,320,340</b>	<b>4,862,801</b>	<b>2,542,461</b>	<b>209.57%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	230,875,000	-	230,875,000	231,085,450	210,450	100.09%
Other State Revenues	2,300,000	-	2,300,000	2,269,013	(30,987)	98.65%
<b>Total State of Tennessee</b>	<b>233,175,000</b>	<b>-</b>	<b>233,175,000</b>	<b>233,354,463</b>	<b>179,463</b>	<b>100.08%</b>
<i>Federal Government:</i>						
Federal Revenue Through State	-	-	-	68,233	68,233	N/A
Direct Federal Revenue	600,000	-	600,000	605,446	5,446	100.91%
<b>Total Federal Government:</b>	<b>600,000</b>	<b>-</b>	<b>600,000</b>	<b>673,679</b>	<b>73,679</b>	<b>112.28%</b>
<i>Other Government and Citizen Group:</i>						
Donations	-	10,000	10,000	14,143	4,143	N/A
Payments from Primary Government	1,932,000	-	1,932,000	1,932,000	-	100.00%
<b>Total Other Government and Citizen Groups:</b>	<b>1,932,000</b>	<b>10,000</b>	<b>1,942,000</b>	<b>1,946,143</b>	<b>4,143</b>	<b>100.21%</b>
<b>Total Revenues</b>	<b>505,012,000</b>	<b>1,900,340</b>	<b>506,922,340</b>	<b>510,811,920</b>	<b>3,889,580</b>	<b>100.77%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	169,174,999	(210,825)	168,964,174	172,958,216	(3,994,042)	102.36%
Employee Benefits	46,740,478	1,200,000	47,940,478	48,038,805	(98,327)	100.21%
Contracted Services	926,208	-	926,208	1,143,101	(216,893)	123.42%
Supplies and Materials	3,195,862	4,605,781	7,801,643	7,582,294	(219,349)	97.19%
Other Charges	73,000	-	73,000	70,552	(2,448)	96.65%
Capital Outlay	-	700,000	700,000	727,881	(27,881)	103.98%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Excellence Thru Literacy</b>						
Personal Services	-	25,000	25,000	17,153	7,847	68.61%
Employee Benefits	-	-	-	922	(922)	N/A
Supplies and Materials	405,000	(201,004)	203,996	203,996	-	100.00%
<b>Physical Education</b>						
Supplies and Materials	-	-	-	250	(250)	N/A
<b>Reading</b>						
Personal Services	2,054,133	35,900	2,090,033	1,634,229	455,804	78.19%
Employee Benefits	450,868	-	450,868	436,677	14,191	96.85%
Supplies and Materials	75,000	3,413	78,413	78,411	2	100.00%
Other Charges	5,000	(5,000)	-	-	-	N/A
<b>Summer School</b>						
Personal Services	183,976	-	183,976	210,333	(26,357)	114.33%
Employee Benefits	31,424	-	31,424	39,484	(8,060)	125.65%
Contracted Services	72,500	-	72,500	-	72,500	0.00%
<b>Magnet Department</b>						
Employee Benefits	-	-	-	1,760	(1,760)	N/A
<b>ELL Instruction</b>						
Personal Services	6,004,000	-	6,004,000	5,592,039	411,961	93.14%
Employee Benefits	1,663,407	-	1,663,407	1,501,776	161,631	90.28%
Contracted Services	14,000	-	14,000	9,940	4,060	71.00%
<b>Alternative Schools</b>						
Personal Services	1,448,000	-	1,448,000	1,446,275	1,725	99.88%
Employee Benefits	429,339	-	429,339	407,538	21,801	94.92%
Supplies and Materials	54,429	-	54,429	28,472	25,957	52.31%
<b>Kelly Volunteer Academy</b>						
Personal Services	412,000	-	412,000	221,027	190,973	53.65%
Employee Benefits	113,619	-	113,619	45,127	68,492	39.72%
Contracted Services	234	-	234	-	234	0.00%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
<b>Special Education Program</b>						
Personal Services	36,669,122	-	36,669,122	35,743,387	925,735	97.48%
Employee Benefits	10,500,255	-	10,500,255	9,710,477	789,778	92.48%
Contracted Services	82,000	-	82,000	78,555	3,445	95.80%
Supplies and Materials	517,500	6,725	524,225	457,912	66,313	87.35%
<b>Career &amp; Technical Education</b>						
Personal Services	8,649,850	-	8,649,850	9,024,870	(375,020)	104.34%
Employee Benefits	2,338,336	-	2,338,336	2,551,030	(212,694)	109.10%
Contracted Services	156,592	(53,600)	102,992	27,727	75,265	26.92%
Supplies and Materials	407,165	14,827	421,992	356,303	65,689	84.43%
Other Charges	17,500	-	17,500	18,399	(899)	105.14%
Capital Outlay	65,000	(65,000)	-	-	-	N/A
<b>Athletics</b>						
Personal Services	1,150,000	-	1,150,000	1,812,892	(662,892)	157.64%
Employee Benefits	196,420	-	196,420	415,989	(219,569)	211.79%
Contracted Services	10,000	-	10,000	7,500	2,500	75.00%
Supplies and Materials	112,000	-	112,000	74,658	37,342	66.66%
Other Charges	3,200	-	3,200	-	3,200	0.00%
<b>Total Instruction</b>	<b>294,409,416</b>	<b>6,056,217</b>	<b>300,465,633</b>	<b>302,675,957</b>	<b>(2,210,324)</b>	<b>100.74%</b>



**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Support Services:</i>						
<b>Attendance</b>						
Personal Services	1,778,470	-	1,778,470	1,796,330	(17,860)	101.00%
Employee Benefits	492,322	-	492,322	469,274	23,048	95.32%
Contracted Services	1,300	-	1,300	500	800	38.46%
Supplies and Materials	2,960	-	2,960	3,027	(67)	102.26%
Other Charges	2,200	-	2,200	1,473	727	66.95%
<b>Health Services</b>						
Personal Services	2,917,785	-	2,917,785	3,089,156	(171,371)	105.87%
Employee Benefits	865,646	-	865,646	873,337	(7,691)	100.89%
Contracted Services	36,350	-	36,350	18,874	17,476	51.92%
Supplies and Materials	154,500	-	154,500	122,169	32,331	79.07%
Other Charges	17,500	-	17,500	13,521	3,979	77.26%
<b>Other Student Support</b>						
Personal Services	2,521,960	-	2,521,960	2,294,437	227,523	90.98%
Employee Benefits	674,925	-	674,925	604,971	69,954	89.64%
Contracted Services	639,900	-	639,900	375,808	264,092	58.73%
Supplies and Materials	1,235	-	1,235	209	1,026	16.92%
<b>Transfer Department</b>						
Personal Services	220,132	-	220,132	210,607	9,525	95.67%
Employee Benefits	50,579	-	50,579	45,290	5,289	89.54%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	1,500	-	1,500	226	1,274	15.07%
Other Charges	4,600	-	4,600	3,266	1,334	71.00%
<b>Guidance</b>						
Personal Services	7,215,544	-	7,215,544	6,766,495	449,049	93.78%
Employee Benefits	1,918,248	-	1,918,248	1,758,056	160,192	91.65%
Supplies and Materials	27,285	-	27,285	22,031	5,254	80.74%
Other Charges	4,511	-	4,511	2,505	2,006	55.53%
<b>Math</b>						
Personal Services	276,515	2,225	278,740	299,103	(20,363)	107.31%
Employee Benefits	65,302	-	65,302	81,990	(16,688)	125.56%
Contracted Services	200	-	200	36	164	18.00%
Supplies and Materials	94,555	(35,693)	58,862	58,859	3	99.99%
Other Charges	11,500	1,386	12,886	12,849	37	99.71%
<b>Choral Music</b>						
Personal Services	68,376	6,279	74,655	57,495	17,160	77.01%
Employee Benefits	16,326	-	16,326	16,642	(316)	101.94%
Contracted Services	7,122	200	7,322	4,062	3,260	55.48%
Supplies and Materials	33,245	4,851	38,096	35,448	2,648	93.05%
Other Charges	5,207	(5,065)	142	142	-	100.00%
<b>Physical Education</b>						
Personal Services	151,694	1,855	153,549	160,331	(6,782)	104.42%
Employee Benefits	35,203	-	35,203	36,195	(992)	102.82%
Contracted Services	850	700	1,550	805	745	51.94%
Supplies and Materials	45,625	(1,855)	43,770	45,754	(1,984)	104.53%
Other Charges	7,000	(700)	6,300	3,458	2,842	54.89%
<b>Science</b>						
Personal Services	247,491	15,700	263,191	168,606	94,585	64.06%
Employee Benefits	60,345	-	60,345	51,750	8,595	85.76%
Contracted Services	4,135	(4,947)	(812)	240	(1,052)	-29.56%
Supplies and Materials	128,866	(37,352)	91,514	92,639	(1,125)	101.23%
Other Charges	13,976	(4,611)	9,365	9,365	-	100.00%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Social Studies</b>						
Personal Services	117,295	9,400	126,695	126,556	139	99.89%
Employee Benefits	27,295	-	27,295	29,843	(2,548)	109.34%
Contracted Services	600	(32)	568	568	-	100.00%
Supplies and Materials	31,800	(8,275)	23,525	23,530	(5)	100.02%
Other Charges	8,800	(292)	8,508	8,408	100	98.82%
<b>Instrumental Music</b>						
Personal Services	-	7,800	7,800	7,960	(160)	102.05%
Employee Benefits	-	-	-	1,370	(1,370)	N/A
Contracted Services	21,050	(3,800)	17,250	4,919	12,331	28.52%
Supplies and Materials	37,525	-	37,525	30,705	6,820	81.83%
Other Charges	2,425	-	2,425	1,809	616	74.60%
<b>Elementary School Reading Support</b>						
Other Charges	14,000	(1,749)	12,251	12,251	-	100.00%
<b>Regular Instruction</b>						
Personal Services	5,299,765	(68,315)	5,231,450	4,947,155	284,295	94.57%
Employee Benefits	1,308,415	-	1,308,415	1,203,597	104,818	91.99%
Contracted Services	29,280	-	29,280	12,735	16,545	43.49%
Other Charges	45,700	-	45,700	44,715	985	97.84%
<b>System-Wide Screening</b>						
Supplies and Materials	15,035	-	15,035	5,411	9,624	35.99%
Other Charges	700	-	700	-	700	0.00%
<b>Section 504 Expense</b>						
Personal Services	-	-	-	15	(15)	N/A
Employee Benefits	-	-	-	5	(5)	N/A
Contracted Services	79,193	-	79,193	38,360	40,833	48.44%
Supplies and Materials	5,054	-	5,054	2,279	2,775	45.09%
<b>Alternative Schools</b>						
Personal Services	112,600	-	112,600	142,137	(29,537)	126.23%
Employee Benefits	30,045	-	30,045	32,917	(2,872)	109.56%
Contracted Services	160	-	160	-	160	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Personal Services	5,024,576	8,390	5,032,966	4,862,454	170,512	96.61%
Employee Benefits	1,339,803	78	1,339,881	1,325,283	14,598	98.91%
Contracted Services	37,960	-	37,960	37,884	76	99.80%
Supplies and Materials	526,087	(5,468)	520,619	495,630	24,989	95.20%
Other Charges	3,000	1,500	4,500	2,427	2,073	53.93%
<b>Staff Development</b>						
Personal Services	326,466	10,000	336,466	369,847	(33,381)	109.92%
Employee Benefits	70,294	-	70,294	84,610	(14,316)	120.37%
Contracted Services	56,338	(3,857)	52,481	52,481	-	100.00%
Supplies and Materials	13,400	(4,000)	9,400	9,399	1	99.99%
Other Charges	282,560	(40,391)	242,169	242,751	(582)	100.24%
<b>Art</b>						
Personal Services	68,376	9,500	77,876	80,881	(3,005)	103.86%
Employee Benefits	16,326	-	16,326	24,036	(7,710)	147.23%
Contracted Services	8,990	8,325	17,315	13,491	3,824	77.92%
Supplies and Materials	216,041	(14,612)	201,429	199,409	2,020	99.00%
Other Charges	4,700	5,087	9,787	9,578	209	97.86%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
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For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Elementary</b>						
Personal Services	513,592	2,100	515,692	528,824	(13,132)	102.55%
Employee Benefits	117,026	-	117,026	140,501	(23,475)	120.06%
Contracted Services	1,100	-	1,100	473	627	43.00%
Supplies and Materials	33,897	10,000	43,897	16,994	26,903	38.71%
Other Charges	108,657	(2,100)	106,557	84,155	22,402	78.98%
<b>Special Education Program</b>						
Personal Services	5,924,275	-	5,924,275	6,033,087	(108,812)	101.84%
Employee Benefits	1,505,124	-	1,505,124	1,494,824	10,300	99.32%
Contracted Services	335,397	-	335,397	208,090	127,307	62.04%
Supplies and Materials	35,359	-	35,359	24,996	10,363	70.69%
Other Charges	53,000	-	53,000	52,402	598	98.87%
<b>Basic Secondary</b>						
Personal Services	395,476	-	395,476	374,191	21,285	94.62%
Employee Benefits	87,376	-	87,376	101,552	(14,176)	116.22%
Contracted Services	40,000	155,460	195,460	108,405	87,055	55.46%
Supplies and Materials	107,900	-	107,900	118,781	(10,881)	110.08%
Other Charges	50,211	(2,000)	48,211	3,618	44,593	7.50%
<b>World Language</b>						
Personal Services	171,664	4,630	176,294	200,680	(24,386)	113.83%
Employee Benefits	37,469	102	37,571	53,790	(16,219)	143.17%
Contracted Services	1,300	(1,300)	-	-	-	N/A
Supplies and Materials	12,927	(8,688)	4,239	4,174	65	98.47%
Other Charges	7,000	1,302	8,302	8,302	-	100.00%
<b>Language Arts</b>						
Personal Services	109,112	21,724	130,836	145,047	(14,211)	110.86%
Employee Benefits	25,898	-	25,898	37,504	(11,606)	144.81%
Contracted Services	650	(550)	100	100	-	100.00%
Supplies and Materials	39,000	(2,325)	36,675	36,673	2	99.99%
Other Charges	27,000	(1,131)	25,869	25,570	299	98.84%
<b>Gifted and Talented Support</b>						
Personal Services	830,700	15,450	846,150	827,893	18,257	97.84%
Employee Benefits	212,165	-	212,165	234,246	(22,081)	110.41%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	20,000	(4,000)	16,000	5,267	10,733	32.92%
Other Charges	10,000	4,000	14,000	11,918	2,082	85.13%
<b>Career &amp; Technical Education</b>						
Personal Services	682,342	-	682,342	731,668	(49,326)	107.23%
Employee Benefits	148,970	-	148,970	198,518	(49,548)	133.26%
Contracted Services	46,825	-	46,825	4,114	42,711	8.79%
Supplies and Materials	13,000	-	13,000	11,250	1,750	86.54%
Capital Outlay	-	147,112	147,112	90,275	56,837	61.36%
<b>Magnet Schools Support</b>						
Personal Services	325,000	-	325,000	-	325,000	0.00%
Employee Benefits	96,059	-	96,059	-	96,059	0.00%
Supplies and Materials	240,000	-	240,000	226,869	13,131	94.53%
Other Charges	3,425	-	3,425	607	2,818	17.72%
<b>Instructional Technology</b>						
Personal Services	672,652	40,717	713,369	746,432	(33,063)	104.63%
Employee Benefits	147,790	-	147,790	178,813	(31,023)	120.99%
Contracted Services	6,600	(1,711)	4,889	3,836	1,053	78.46%
Supplies and Materials	20,300	(2,469)	17,831	12,846	4,985	72.04%
Other Charges	8,000	(2,800)	5,200	5,124	76	98.54%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
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For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Technology</b>						
Personal Services	3,991,769	-	3,991,769	3,572,571	419,198	89.50%
Employee Benefits	851,032	-	851,032	962,236	(111,204)	113.07%
Contracted Services	2,997,242	595,876	3,593,118	3,606,374	(13,256)	100.37%
Supplies and Materials	268,076	(28,722)	239,354	254,280	(14,926)	106.24%
Other Charges	60,354	(26,000)	34,354	32,457	1,897	94.48%
Capital Outlay	160,000	(160,000)	-	-	-	N/A
<b>Humanities</b>						
Personal Services	-	1,500	1,500	158	1,342	10.53%
Employee Benefits	-	-	-	12	(12)	N/A
Contracted Services	250	-	250	65	185	26.00%
Supplies and Materials	2,500	-	2,500	331	2,169	13.24%
Other Charges	1,390	-	1,390	220	1,170	15.83%
<b>Instructional Staff Support</b>						
Personal Services	49,509	-	49,509	50,588	(1,079)	102.18%
Employee Benefits	11,883	-	11,883	18,680	(6,797)	157.20%
Supplies and Materials	21,500	(3,855)	17,645	17,607	38	99.78%
<b>Board of Education</b>						
Personal Services	270,900	36,400	307,300	319,482	(12,182)	103.96%
Employee Benefits	75,217	(36,400)	38,817	44,229	(5,412)	113.94%
Contracted Services	220,193	-	220,193	95,606	124,587	43.42%
Supplies and Materials	2,225	-	2,225	859	1,366	38.61%
Other Charges	34,000	-	34,000	21,986	12,014	64.66%
<b>Districtwide Contracted Services</b>						
Contracted Services	2,204,300	(16,190)	2,188,110	2,060,566	127,544	94.17%
<b>Office of the Superintendent</b>						
Personal Services	589,159	-	589,159	622,246	(33,087)	105.62%
Employee Benefits	134,146	-	134,146	110,542	23,604	82.40%
Contracted Services	12,950	-	12,950	17,180	(4,230)	132.66%
Supplies and Materials	5,400	-	5,400	4,255	1,145	78.80%
Other Charges	2,500	-	2,500	2,809	(309)	112.36%
<b>District Wide Admin Support</b>						
Contracted Services	24,000	-	24,000	11,210	12,790	46.71%
Supplies and Materials	10,607	-	10,607	2,720	7,887	25.64%
Capital Outlay	20,000	-	20,000	-	20,000	0.00%
<b>Office of the Principal</b>						
Personal Services	25,990,548	-	25,990,548	26,604,233	(613,685)	102.36%
Employee Benefits	6,715,976	-	6,715,976	7,302,299	(586,323)	108.73%
Supplies and Materials	6,000	-	6,000	-	6,000	0.00%
Other Charges	8,000	-	8,000	-	8,000	0.00%
<b>Office of the Principal - ALT</b>						
Personal Services	252,800	-	252,800	254,207	(1,407)	100.56%
Employee Benefits	62,770	-	62,770	52,441	10,329	83.54%
Contracted Services	160	-	160	-	160	0.00%
<b>Office of the Principal - Special Ed</b>						
Personal Services	278,200	-	278,200	284,262	(6,062)	102.18%
Employee Benefits	71,500	-	71,500	75,880	(4,380)	106.13%
<b>Office of the Principal - Kelley</b>						
Personal Services	305,800	-	305,800	263,968	41,832	86.32%
Employee Benefits	80,612	-	80,612	60,487	20,125	75.03%
<b>Fiscal Services</b>						
Personal Services	1,568,006	-	1,568,006	1,588,372	(20,366)	101.30%
Employee Benefits	338,663	-	338,663	363,212	(24,549)	107.25%
Contracted Services	415,050	18,000	433,050	195,116	237,934	45.06%
Supplies and Materials	12,000	5,000	17,000	36,618	(19,618)	215.40%
Other Charges	7,400	-	7,400	73,143	(65,743)	988.42%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Human Resources</b>						
Personal Services	3,513,610	-	3,513,610	3,249,627	263,983	92.49%
Employee Benefits	679,781	-	679,781	775,801	(96,020)	114.13%
Contracted Services	466,200	-	466,200	625,593	(159,393)	134.19%
Supplies and Materials	25,000	(5,000)	20,000	15,172	4,828	75.86%
Other Charges	30,000	-	30,000	12,724	17,276	42.41%
<b>HR Employee Benefits Div</b>						
Other Charges	-	-	-	785	(785)	N/A
<b>Operation of Plant</b>						
Personal Services	9,698,385	-	9,698,385	9,647,203	51,182	99.47%
Employee Benefits	3,364,505	-	3,364,505	2,530,483	834,022	75.21%
Contracted Services	1,136,400	189,587	1,325,987	1,754,081	(428,094)	132.28%
Supplies and Materials	15,045,517	1,975	15,047,492	14,542,399	505,093	96.64%
Other Charges	435,000	-	435,000	454,102	(19,102)	104.39%
<b>Security</b>						
Personal Services	3,953,750	-	3,953,750	3,914,557	39,193	99.01%
Employee Benefits	1,155,075	-	1,155,075	950,271	204,804	82.27%
Contracted Services	134,250	-	134,250	69,755	64,495	51.96%
Supplies and Materials	176,541	9,104	185,645	78,105	107,540	42.07%
Other Charges	14,850	-	14,850	4,384	10,466	29.52%
Capital Outlay	-	26,615	26,615	-	26,615	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	7,863,601	-	7,863,601	7,495,497	368,104	95.32%
Employee Benefits	1,938,154	-	1,938,154	2,110,727	(172,573)	108.90%
Contracted Services	775,396	166,328	941,724	899,799	41,925	95.55%
Supplies and Materials	2,788,000	44,131	2,832,131	2,460,703	371,428	86.89%
Other Charges	6,000	-	6,000	3,089	2,911	51.48%
Capital Outlay	162,554	239,592	402,146	321,395	80,751	79.92%
<b>Facilities</b>						
Personal Services	274,329	-	274,329	273,607	722	99.74%
Employee Benefits	56,196	-	56,196	47,823	8,373	85.10%
Contracted Services	8,500	-	8,500	5,576	2,924	65.60%
Supplies and Materials	1,000	-	1,000	114	886	11.40%
Other Charges	3,000	-	3,000	-	3,000	0.00%
<b>Student Transportation</b>						
Personal Services	2,110,156	-	2,110,156	1,719,118	391,038	81.47%
Employee Benefits	372,009	-	372,009	377,625	(5,616)	101.51%
Contracted Services	19,023,518	19,784	19,043,302	18,520,148	523,154	97.25%
Supplies and Materials	157,000	-	157,000	86,142	70,858	54.87%
Other Charges	5,600	-	5,600	2,724	2,876	48.64%
<b>Office of Chief Academic Officer</b>						
Personal Services	167,642	-	167,642	176,571	(8,929)	105.33%
Employee Benefits	37,650	-	37,650	47,002	(9,352)	124.84%
Contracted Services	1,000	-	1,000	79	921	7.90%
Supplies and Materials	6,500	-	6,500	1,142	5,358	17.57%
Other Charges	19,000	-	19,000	5,218	13,782	27.46%
<b>Publications</b>						
Personal Services	168,233	-	168,233	160,769	7,464	95.56%
Employee Benefits	38,223	-	38,223	37,511	712	98.14%
Contracted Services	13,000	-	13,000	6,759	6,241	51.99%
Supplies and Materials	75,000	-	75,000	74,697	303	99.60%
<b>Public Affairs</b>						
Personal Services	715,832	-	715,832	739,787	(23,955)	103.35%
Employee Benefits	143,651	-	143,651	180,570	(36,919)	125.70%
Contracted Services	115,000	5,550	120,550	105,016	15,534	87.11%
Supplies and Materials	28,000	(5,550)	22,450	18,407	4,043	81.99%
Other Charges	7,000	-	7,000	3,445	3,555	49.21%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Office of Accountability</b>						
Personal Services	506,725	13,250	519,975	572,605	(52,630)	110.12%
Employee Benefits	120,404	-	120,404	120,416	(12)	100.01%
Contracted Services	344,200	(100,000)	244,200	10,267	233,933	4.20%
Supplies and Materials	6,000	-	6,000	989	5,011	16.48%
Other Charges	12,980	-	12,980	750	12,230	5.78%
<b>Office of Innovation</b>						
Personal Services	-	-	-	2,200	(2,200)	N/A
Employee Benefits	-	-	-	559	(559)	N/A
<b>Warehouse and School Mail</b>						
Personal Services	302,957	-	302,957	322,687	(19,730)	106.51%
Employee Benefits	82,875	-	82,875	79,586	3,289	96.03%
Contracted Services	101,590	-	101,590	50,979	50,611	50.18%
Supplies and Materials	17,250	-	17,250	10,899	6,351	63.18%
<b>Office of the Chief Operating Officer</b>						
Personal Services	178,619	-	178,619	180,929	(2,310)	101.29%
Employee Benefits	35,541	-	35,541	36,215	(674)	101.90%
Contracted Services	600	-	600	-	600	0.00%
Supplies and Materials	500	-	500	-	500	0.00%
Other Charges	1,185,000	-	1,185,000	969,574	215,426	81.82%
<b>Dispartities in Education Outcomes</b>						
Personal Services	1,057,900	-	1,057,900	1,061,572	(3,672)	100.35%
Employee Benefits	316,775	-	316,775	305,732	11,043	96.51%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	16,000	-	16,000	10,763	5,237	67.27%
Other Charges	170,000	-	170,000	25,941	144,059	15.26%
<b>Project Graduation</b>						
Contracted Services	699,777	-	699,777	700,000	(223)	100.03%
<b>Regular Capital Outlay</b>						
Capital Outlay	-	36,190	36,190	49,026	(12,836)	135.47%
<b>Emerald Charter</b>						
Contracted Services	3,000	-	3,000	500	2,500	16.67%
Other Charges	4,446,000	-	4,446,000	3,772,071	673,929	84.84%
<b>Other Charges</b>						
Personal Services	2,866,103	-	2,866,103	1,537,292	1,328,811	53.64%
Employee Benefits	3,696,040	(20,000)	3,676,040	4,272,863	(596,823)	116.24%
Contracted Services	107,193	127,000	234,193	261,896	(27,703)	111.83%
Other Charges	6,730,866	(150,000)	6,580,866	6,188,424	392,442	94.04%
Payments to Primary Governments	11,072,668	-	11,072,668	11,072,668	-	100.00%
<b>Debt Service</b>						
Debt Service	2,408,449	-	2,408,449	2,408,450	(1)	100.00%
<b>Total Support Services</b>	<b>210,770,084</b>	<b>1,209,950</b>	<b>211,980,034</b>	<b>204,702,608</b>	<b>7,277,426</b>	<b>96.57%</b>
<b>Total Expenditures</b>	<b>505,179,500</b>	<b>7,266,167</b>	<b>512,445,667</b>	<b>507,378,565</b>	<b>5,067,102</b>	<b>99.01%</b>

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the period ended June 30, 2020*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(167,500)	(5,365,827)	(5,523,327)	3,433,347	8,956,674	-62.16%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,640,000	-	1,640,000	87,000	(1,553,000)	5.30%
Transfers To Other Funds	(1,472,500)	(27,627)	(1,500,127)	(1,751,708)	(251,581)	116.77%
Total Other Financing Sources (Uses)	167,500	(27,627)	139,873	(1,664,708)	(1,804,581)	-1190.16%
Net Change in Fund Balances	\$ -	\$ (5,393,454)	\$ (5,383,454)	\$ 1,768,639	\$ 7,152,093	-32.85%
Fund Balances, July 1, 2019	26,495,801	-	26,495,801	26,495,801	-	100.00%
Fund Balances, June 30, 2020	\$ 26,495,801	\$ (5,393,454)	\$ 21,112,347	28,264,440	7,152,093	133.88%

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
Central Cafeteria Fund  
Comparative Schedules of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the Years Ended June 30, 2020 and 2019**

	2020				2019		
	Original Budget	Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>							
Charges for Current Services	\$ 5,850,000	\$ 5,850,000	\$ 4,422,730	\$ (1,427,270)	\$ 6,015,000	\$ 5,743,587	\$ (271,413)
Other Local Revenues	400,000	400,000	545,142	145,142	310,000	309,503	(497)
State of Tennessee	250,000	250,000	243,098	(6,902)	250,000	253,094	3,094
Federal Government	20,810,000	20,810,000	18,588,073	(2,221,927)	20,110,000	20,082,823	(27,177)
<b>Total Revenues</b>	<b>27,310,000</b>	<b>27,310,000</b>	<b>23,799,043</b>	<b>(3,510,957)</b>	<b>26,685,000</b>	<b>26,389,007</b>	<b>(295,993)</b>
<b>Expenditures</b>							
Current:							
Education:							
Food Service:							
Personal Services	9,085,000	9,085,000	9,084,147	853	8,600,000	8,539,637	60,363
Employee Benefits	2,709,000	2,709,000	2,683,788	25,212	2,600,000	2,581,189	18,811
Contracted Services	1,470,000	1,495,000	1,130,900	364,100	1,787,000	1,490,846	296,154
Supplies & Materials	12,181,000	12,199,800	10,421,733	1,778,067	12,008,428	11,493,471	514,957
Other Charges	1,665,000	1,665,000	1,534,793	130,207	1,567,000	1,566,675	325
Capital Outlay	200,000	1,183,000	151,495	1,031,505	1,340,837	1,050,137	290,700
<b>Total Expenditures</b>	<b>27,310,000</b>	<b>28,336,800</b>	<b>25,006,856</b>	<b>3,329,944</b>	<b>27,903,265</b>	<b>26,721,955</b>	<b>1,181,310</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(1,026,800)	(1,207,813)	(181,013)	(1,218,265)	(332,948)	885,317
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(1,026,800)</b>	<b>(1,207,813)</b>	<b>(181,013)</b>	<b>(1,218,265)</b>	<b>(332,948)</b>	<b>885,317</b>
Fund Balances, July 1	9,675,438	9,675,438	9,675,438	-	10,008,386	10,008,386	-
<b>Fund Balances, June 30</b>	<b>\$ 9,675,438</b>	<b>\$ 8,648,638</b>	<b>\$ 8,467,625</b>	<b>\$ (181,013)</b>	<b>\$ 8,790,121</b>	<b>\$ 9,675,438</b>	<b>\$ 885,317</b>



KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -  
Knox County Board of Education  
School Construction Capital Projects Fund  
Schedule of Construction Project Expenditures -  
Budget and Actual  
For the Year Ended June 30, 2020*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 10,208,725	\$ -	\$ 3,176,736	\$ 3,176,736	\$ 7,031,989
Foundation Stabilization	250,000	208,050	21,900	229,950	20,050
Powell Middle	2,663,109	1,609,178	1,053,931	2,663,109	-
Energy Management Project IIIC	15,034,925	15,108,058	-	15,108,058	(73,133)
Security Upgrades	11,475,000	9,611,017	787,747	10,398,764	1,076,236
Tech Upgrades Systemwide	1,446,876	1,006,777	259,614	1,266,391	180,485
School Accessibility	400,000	60,704	30,084	90,788	309,212
HVAC Upgrades	8,032,345	6,207,927	1,616,483	7,824,410	207,935
Roofing Upgrades	6,269,655	4,058,075	264,140	4,322,215	1,947,440
Land Acquisition	3,075,000	341,531	354,515	696,046	2,378,954
BEP Growth Mod Class Relocation	2,892,391	2,123,469	760,173	2,883,642	8,749
Drive Parking Upgrades	1,650,000	1,011,183	494,630	1,505,813	144,187
Env. Testing & Rem.	500,000	185,913	292,372	478,285	21,715
Inskip Elementary Addition	6,383,238	6,059,499	297,545	6,357,044	26,194
Analysis/Design: Tipton St. Road	1,350,000	8,300	66,200	74,500	1,275,500
Cafeteria Upgrades - Powell High School	3,072,720	18,687	181,009	199,696	2,873,024
Adrian Burnett Elementary	1,030,000	12,231	92,447	104,678	925,322
Lonsdale Construction	3,800,000	-	-	-	3,800,000
South Doyle High School - Library Upgrade	223,000	236,097	-	236,097	(13,097)
<i>Total Capital Projects:</i>	<u>\$ 79,756,984</u>	<u>\$ 47,866,696</u>	<u>\$ 9,749,526</u>	<u>\$ 57,616,222</u>	<u>\$ 22,140,762</u>