

Budget Report to Citizenry



Knox County, Tennessee

For the Year Ended
June 30, 2014

Information



KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the year ended June 30, 2014

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

December 31, 2014

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, 2014, 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 rests with Knox County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the results of operations of the County's various funds for which an official annual budget is adopted by the County Commission. The report also details the results of operations for project length budgets adopted in the capital projects funds.

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

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

Sincerely,

A handwritten signature in blue ink that reads "Chris Caldwell".

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 year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 111,328,000	\$ -	\$ 111,328,000	\$ 113,050,682	\$ 1,722,682	101.55%
County Local Option Taxes	15,058,600	112,307	15,170,907	14,509,178	(661,729)	95.64%
Wheel Taxes	525,000	-	525,000	519,752	(5,248)	99.00%
Total Local Taxes	126,911,600	112,307	127,023,907	128,079,612	1,055,705	100.83%
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	2,842,703	107,603	103.93%
Permits	859,000	-	859,000	984,895	125,895	114.66%
Total Licenses and Permits	3,594,100	-	3,594,100	3,827,598	233,498	106.50%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	11,875	9,375	475.00%
Criminal Court	696,000	137,772	833,772	940,285	106,513	112.77%
Juvenile Court	945,450	-	945,450	1,071,525	126,075	113.33%
Other Fines, Forfeitures & Penalties	47,200	53,866	101,066	222,370	121,304	220.02%
Total Fines, Forfeitures and Penalties	1,691,150	191,638	1,882,788	2,246,055	363,267	119.29%
<i>Charges for Current Services:</i>	4,171,905	693,692	4,865,597	6,007,089	1,141,492	123.46%
<i>Other Local Revenues:</i>	3,462,685	3,272,202	6,734,887	7,088,972	354,085	105.26%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	1,347,281	72,281	105.67%
Other State Revenues	7,382,664	240,724	7,623,388	8,409,920	786,532	110.32%
Total State of Tennessee	8,657,664	240,724	8,898,388	9,757,201	858,813	109.65%
<i>Federal Government:</i>						
Prisoner Board - Federal	725,000	-	725,000	1,297,509	572,509	178.97%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	250,000	-	250,000	359,531	109,531	143.81%
Citizen Groups	1,000	18,988	19,988	34,781	14,793	174.01%
CAC Debt Payment	-	-	-	165,806	165,806	N/A
Total Other Governments and Citizen Groups	251,000	18,988	269,988	560,118	290,130	207.46%
Total Revenues	149,465,104	4,529,551	153,994,655	158,864,154	4,869,499	103.16%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	324,190	5,700	329,890	329,888	2	100.00%
Employee Benefits	159,882	1,825	161,707	161,701	6	100.00%
Contracted Services	39,969	1,010	40,979	40,978	1	100.00%
Supplies and Materials	6,750	400	7,150	7,142	8	99.89%
Other Charges	20,434	-	20,434	20,434	-	100.00%
Commission Discretionary						
Other Charges	55,000	(6,601)	48,399	48,398	1	100.00%
Internal Audit						
Personal Services	163,348	41,375	204,723	204,719	4	100.00%
Employee Benefits	51,251	11,112	62,363	62,344	19	99.97%
Contracted Services	37,600	(31,900)	5,700	5,663	37	99.35%
Supplies and Materials	4,000	-	4,000	1,975	2,025	49.38%
Other Charges	650	-	650	650	-	100.00%
Audit Committee						
Contracted Services	-	18,690	18,690	18,689	1	99.99%
Ethics Committee						
Contracted Services	300	(44)	256	53	203	20.70%
Supplies and Materials	-	44	44	44	-	100.00%
Codes Commission						
Contracted Services	9,000	-	9,000	4,435	4,565	49.28%
County Clerk						
Contracted Services	452,966	(45,710)	407,256	406,547	709	99.83%
Supplies and Materials	149,666	(34,666)	115,000	114,951	49	99.96%
Other Charges	1,227	-	1,227	1,027	200	83.70%
Capital Outlay	30,000	25,000	55,000	47,052	7,948	85.55%
Election Commission						
Personal Services	1,011,593	(59,225)	952,368	951,467	901	99.91%
Employee Benefits	189,310	26,066	215,376	215,338	38	99.98%
Contracted Services	406,400	(146,400)	260,000	259,964	36	99.99%
Supplies and Materials	31,250	29,068	60,318	60,318	-	100.00%
Other Charges	3,045	173	3,218	3,218	-	100.00%
Law Department						
Personal Services	1,355,991	45,001	1,400,992	1,400,992	-	100.00%
Employee Benefits	343,726	(2,500)	341,226	341,142	84	99.98%
Contracted Services	114,810	(13,700)	101,110	101,064	46	99.95%
Supplies and Materials	34,250	(11,540)	22,710	22,707	3	99.99%
Other Charges	650	-	650	650	-	100.00%
Capital Outlay	-	28,348	28,348	-	28,348	0.00%
County Mayor						
Personal Services	533,874	34,950	568,824	568,784	40	99.99%
Employee Benefits	126,024	7,475	133,499	133,494	5	100.00%
Contracted Services	41,100	(2,678)	38,422	38,298	124	99.68%
Supplies and Materials	14,000	(6,979)	7,021	3,918	3,103	55.80%
Other Charges	3,501	(1,000)	2,501	901	1,600	36.03%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	55,269	2,054	57,323	57,323	-	100.00%
Employee Benefits	14,070	303	14,373	14,373	-	100.00%
Contracted Services	13,350	(2,490)	10,860	10,859	1	99.99%
Supplies and Materials	2,150	650	2,800	2,687	113	95.96%
Other Charges	650	-	650	650	-	100.00%
Family Justice Center						
Supplies and Materials	-	92,968	92,968	92,967	1	100.00%
Human Resources Department						
Personal Services	536,132	(7,715)	528,417	528,414	3	100.00%
Employee Benefits	156,593	715	157,308	157,305	3	100.00%
Contracted Services	38,770	(15,020)	23,750	23,750	-	100.00%
Supplies and Materials	7,500	(4,450)	3,050	3,048	2	99.93%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Mailroom-Operating						
Personal Services	50,111	715	50,826	50,824	2	100.00%
Employee Benefits	32,797	690	33,487	33,486	1	100.00%
Contracted Services	13,250	(6,305)	6,945	6,931	14	99.80%
Supplies and Materials	1,800	300	2,100	1,995	105	95.00%
Other Charges	650	-	650	650	-	100.00%
Neighborhoods & Community Development						
Personal Services	115,747	(39,344)	76,403	76,394	9	99.99%
Employee Benefits	41,512	(18,156)	23,356	23,355	1	100.00%
Contracted Services	13,000	(5,356)	7,644	7,641	3	99.96%
Supplies and Materials	2,500	(1,129)	1,371	1,370	1	99.93%
Other Charges	10,117	-	10,117	10,117	-	100.00%
Finance Department						
Personal Services	1,423,723	(72,950)	1,350,773	1,350,770	3	100.00%
Employee Benefits	403,745	(1,671)	402,074	402,073	1	100.00%
Contracted Services	99,250	(17,747)	81,503	81,467	36	99.96%
Supplies and Materials	37,150	(6,774)	30,376	29,949	427	98.59%
Other Charges	1,150	(500)	650	650	-	100.00%
Purchasing Department						
Personal Services	669,887	50,710	720,597	720,596	1	100.00%
Employee Benefits	198,949	26,237	225,186	225,185	1	100.00%
Contracted Services	33,800	(500)	33,300	32,841	459	98.62%
Supplies and Materials	10,250	(1,750)	8,500	8,452	48	99.44%
Other Charges	4,533	(225)	4,308	4,283	25	99.42%
Capital Outlay	-	26,675	26,675	-	26,675	0.00%
Property Management						
Personal Services	213,279	(31,625)	181,654	181,571	83	99.95%
Employee Benefits	75,218	(13,439)	61,779	61,645	134	99.78%
Contracted Services	41,350	(26,000)	15,350	15,254	96	99.37%
Supplies and Materials	8,245	(240)	8,005	6,998	1,007	87.42%
Other Charges	650	-	650	650	-	100.00%
Inoperable Car Lot						
Contracted Services	8,000	(5,405)	2,595	2,594	1	99.96%
Supplies and Materials	2,000	(2,000)	-	-	-	0.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
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For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	365,956	(3,774)	362,182	362,182	-	100.00%
Employee Benefits	130,462	(7,798)	122,664	122,664	-	100.00%
Contracted Services	16,075	(549)	15,526	15,480	46	99.70%
Supplies and Materials	12,500	23,022	35,522	35,522	-	100.00%
Other Charges	25,317	-	25,317	25,317	-	100.00%
E-Government Purchasing						
Personal Services	90,030	6,740	96,770	96,762	8	99.99%
Employee Benefits	35,150	-	35,150	35,145	5	99.99%
Planning						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
Geographic Information Systems						
Other Charges	352,064	(5,320)	346,744	346,742	2	100.00%
Codes Administration						
Personal Services	912,287	(348)	911,939	911,938	1	100.00%
Employee Benefits	321,466	(16,537)	304,929	304,929	-	100.00%
Contracted Services	72,050	(7,341)	64,709	64,708	1	100.00%
Supplies and Materials	53,000	(5,143)	47,857	47,857	-	100.00%
Other Charges	77,278	-	77,278	77,278	-	100.00%
Information Technology						
Personal Services	2,995,805	83,765	3,079,570	3,079,566	4	100.00%
Employee Benefits	817,990	49,700	867,690	867,687	3	100.00%
Contracted Services	1,150,500	(206,900)	943,600	630,859	312,741	66.86%
Supplies and Materials	33,000	(6,700)	26,300	26,273	27	99.90%
Other Charges	5,157	-	5,157	4,878	279	94.59%
Capital Outlay	-	156,745	156,745	116,744	40,001	74.48%
Records Management						
Personal Services	231,546	8,404	239,950	239,949	1	100.00%
Employee Benefits	91,547	4,762	96,309	96,308	1	100.00%
Contracted Services	11,483	(3,400)	8,083	8,031	52	99.36%
Supplies and Materials	5,500	776	6,276	6,047	229	96.35%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Sheriff's Merit System						
Personal Services	162,517	-	162,517	162,055	462	99.72%
Employee Benefits	75,795	(16,000)	59,795	59,755	40	99.93%
Contracted Services	21,312	(4,930)	16,382	15,280	1,102	93.27%
Supplies and Materials	8,250	(2,545)	5,705	5,704	1	99.98%
Property Assessor						
Personal Services	1,984,586	(81,371)	1,903,215	1,903,215	-	100.00%
Employee Benefits	680,804	(40,429)	640,375	640,375	-	100.00%
Contracted Services	579,000	(10,152)	568,848	479,670	89,178	84.32%
Supplies and Materials	66,500	(14,959)	51,541	51,541	-	100.00%
Other Charges	3,657	-	3,657	3,657	-	100.00%
Equalization Board						
Personal Services	26,207	(10,912)	15,295	15,295	-	100.00%
Employee Benefits	2,003	(832)	1,171	1,170	1	99.91%
Contracted Services	2,100	(400)	1,700	1,199	501	70.53%
Supplies and Materials	200	400	600	599	1	99.83%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Register of Deeds						
Contracted Services	64,200	(15,434)	48,766	48,765	1	100.00%
Supplies and Materials	11,000	-	11,000	10,904	96	99.13%
Other Charges	2,888	-	2,888	2,888	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	59,130	3,964	63,094	63,092	2	100.00%
Employee Benefits	23,050	818	23,868	23,867	1	100.00%
Contracted Services	48,901	-	48,901	45,529	3,372	93.10%
Supplies and Materials	15,000	47	15,047	15,047	-	100.00%
Capital Outlay	-	373,739	373,739	105,889	267,850	28.33%
County Trustee's Office						
Contracted Services	784,600	(76,556)	708,044	708,043	1	100.00%
Supplies and Materials	130,250	(6,091)	124,159	124,159	-	100.00%
Other Charges	12,207	55,724	67,931	67,930	1	100.00%
Payments to Component Units	8,153,874	(1,400,000)	6,753,874	6,753,874	-	100.00%
Total Finance and Administration	31,428,408	(1,341,295)	30,087,113	29,291,740	795,373	97.36%
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	1,990,903	(69,998)	1,920,905	1,920,905	-	100.00%
Employee Benefits	633,140	42,051	675,191	675,191	-	100.00%
Contracted Services	129,600	(28,362)	101,238	95,941	5,297	94.77%
Supplies and Materials	50,400	10,363	60,763	60,763	-	100.00%
Other Charges	650	-	650	650	-	100.00%
Bad Check Unit						
Personal Services	-	71,800	71,800	61,062	10,738	85.04%
Employee Benefits	-	5,000	5,000	4,528	472	90.56%
Contracted Services	-	25,200	25,200	25,200	-	100.00%
Circuit Court Clerk						
Contracted Services	55,100	384	55,484	46,686	8,798	84.14%
Supplies and Materials	10,800	-	10,800	8,551	2,249	79.18%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Capital Outlay	-	181,379	181,379	71,540	109,839	39.44%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	(34,540)	22,360	22,317	43	99.81%
Supplies and Materials	9,300	(4,550)	4,750	4,728	22	99.54%
Other Charges	650	-	650	650	-	100.00%
IV-D Child Support - Clerk						
Personal Services	538,916	31,255	570,171	570,170	1	100.00%
Employee Benefits	224,859	10,240	235,099	235,099	-	100.00%
Contracted Services	48,925	337	49,262	32,481	16,781	65.94%
Supplies and Materials	8,400	2,713	11,113	8,235	2,878	74.10%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Probate Court						
Contracted Services	33,700	-	33,700	30,479	3,221	90.44%
Supplies and Materials	6,900	-	6,900	6,367	533	92.28%
Other Charges	652	-	652	652	-	100.00%
Chancery Court						
Contracted Services	65,550	-	65,550	58,045	7,505	88.55%
Supplies and Materials	18,200	-	18,200	15,665	2,535	86.07%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Clerk						
Contracted Services	70,000	(20,220)	49,780	48,520	1,260	97.47%
Supplies and Materials	25,750	(8,230)	17,520	17,515	5	99.97%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	(26,270)	46,730	44,694	2,036	95.64%
Supplies and Materials	36,750	29,325	66,075	65,165	910	98.62%
Other Charges	15,927	-	15,927	15,927	-	100.00%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	(9,230)	76,070	73,161	2,909	96.18%
Supplies and Materials	23,250	(1,970)	21,280	21,277	3	99.99%
Other Charges	15,175	-	15,175	15,175	-	100.00%
Circuit Court Judges						
Contracted Services	5,430	50	5,480	5,479	1	99.98%
Supplies and Materials	1,862	4	1,866	1,866	-	100.00%
Other Charges	650	-	650	650	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,666	-	7,666	4,592	3,074	59.90%
Supplies and Materials	4,500	-	4,500	3,596	904	79.91%
Other Charges	650	-	650	650	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	5,314	2,426	68.66%
Supplies and Materials	3,650	1,600	5,250	4,653	597	88.63%
Other Charges	100,650	(20,600)	80,050	80,032	18	99.98%
General Sessions Court Judges						
Personal Services	1,339,172	37,931	1,377,103	1,377,103	-	100.00%
Employee Benefits	306,318	5,285	311,603	311,599	4	100.00%
Contracted Services	39,110	(14,600)	24,510	24,446	64	99.74%
Supplies and Materials	14,600	(2,100)	12,500	12,472	28	99.78%
Other Charges	650	100	750	674	76	89.87%
Jury Commission						
Personal Services	169,092	111	169,203	169,203	-	100.00%
Employee Benefits	18,174	87	18,261	18,260	1	99.99%
Contracted Services	18,545	(7,868)	10,677	8,808	1,869	82.50%
Supplies and Materials	5,500	-	5,500	1,239	4,261	22.53%
Other Charges	650	-	650	650	-	100.00%
Juvenile Court						
Personal Services	2,012,990	(33,860)	1,979,130	1,979,127	3	100.00%
Employee Benefits	668,512	(32,620)	635,892	635,888	4	100.00%
Contracted Services	308,975	36,224	345,199	345,198	1	100.00%
Supplies and Materials	21,250	(6,552)	14,698	14,697	1	99.99%
Other Charges	74,149	10,276	84,425	84,425	-	100.00%
IV-D Referee Program						
Personal Services	290,714	1,118	291,832	291,832	-	100.00%
Employee Benefits	67,107	1,324	68,431	68,430	1	100.00%
Contracted Services	11,700	(2,442)	9,258	7,751	1,507	83.72%
Supplies and Materials	2,400	-	2,400	230	2,170	9.58%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Juvenile Court Clerk						
Personal Services	384,792	13,544	398,336	398,336	-	100.00%
Employee Benefits	122,414	5,979	128,393	128,392	1	100.00%
Contracted Services	59,000	(11,750)	47,250	44,734	2,516	94.68%
Supplies and Materials	14,750	(3,258)	11,492	2,518	8,974	21.91%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Service Center						
Personal Services	1,978,460	31,250	2,009,710	2,009,680	30	100.00%
Employee Benefits	902,347	(48,765)	853,582	853,577	5	100.00%
Contracted Services	90,030	6,315	96,345	96,330	15	99.98%
Supplies and Materials	139,915	1,875	141,790	136,071	5,719	95.97%
Other Charges	48,481	-	48,481	48,481	-	100.00%
Juvenile Service Center Donations						
Supplies and Materials	-	1,331	1,331	1,331	-	100.00%
Probation/Pre-trial Release						
Personal Services	480,253	(44,042)	436,211	436,211	-	100.00%
Employee Benefits	169,947	(18,890)	151,057	151,052	5	100.00%
Contracted Services	18,750	(5,460)	13,290	13,286	4	99.97%
Supplies and Materials	9,500	(2,400)	7,100	7,097	3	99.96%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	(71,975)	428,025	428,023	2	100.00%
Public Defender						
Personal Services	1,022,777	29,115	1,051,892	1,051,891	1	100.00%
Employee Benefits	291,002	17,970	308,972	308,972	-	100.00%
Contracted Services	168,604	32,377	200,981	200,981	-	100.00%
Supplies and Materials	106,647	54,122	160,769	160,768	1	100.00%
Other Charges	2,250	5,573	7,823	2,114	5,709	27.02%
Court Officers						
Contracted Services	10,790	2,000	12,790	12,119	671	94.75%
Supplies and Materials	15,450	(2,000)	13,450	9,763	3,687	72.59%
Other Charges	2,880	-	2,880	2,880	-	100.00%
Total Administration of Justice	16,278,957	173,056	16,452,013	16,229,625	222,388	98.65%
Public Safety:						
Emergency Management						
Contracted Services	53,000	(53,000)	-	-	-	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
Community Mediation Center						
Contracted Services	100,000	81,854	181,854	181,850	4	100.00%
Fire Prevention Bureau						
Personal Services	412,241	7,175	419,416	419,416	-	100.00%
Employee Benefits	111,859	4,844	116,703	116,703	-	100.00%
Contracted Services	92,812	(6,106)	86,706	86,706	-	100.00%
Supplies and Materials	51,000	4,244	55,244	55,244	-	100.00%
Other Charges	777	-	777	777	-	100.00%
Sheriff's Administration						
Contracted Services	188,472	(28,283)	160,189	159,875	314	99.80%
Supplies and Materials	244,500	1,335	245,835	245,166	669	99.73%
Other Charges	1,053,939	-	1,053,939	1,053,939	-	100.00%
Capital Outlay	-	33,003	33,003	33,003	-	100.00%
Records and Communication						
Contracted Services	66,700	(20,240)	46,460	46,460	-	100.00%
Supplies and Materials	33,050	(5,941)	27,109	27,108	1	100.00%
Training						
Contracted Services	60,600	(11,786)	48,814	48,813	1	100.00%
Supplies and Materials	180,650	52,961	233,611	210,534	23,077	90.12%
Planning and Development						
Contracted Services	8,400	(2,764)	5,636	5,636	-	100.00%
Supplies and Materials	4,850	82	4,932	4,931	1	99.98%

KNOX COUNTY, TENNESSEE

**General Fund
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Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Stop Violence Against Women						
Contracted Services	14,150	4,250	18,400	18,149	251	98.64%
Supplies and Materials	25,300	(4,250)	21,050	17,591	3,459	83.57%
Patrol & Cops Universal						
Personal Services	40,216,087	(207,668)	40,008,419	40,006,272	2,147	99.99%
Employee Benefits	16,162,187	109,803	16,271,990	16,271,990	-	100.00%
Contracted Services	700,000	23,292	723,292	710,647	12,645	98.25%
Supplies and Materials	1,395,050	5,788	1,400,838	1,374,983	25,855	98.15%
Other Charges	20,125	12,500	32,625	32,612	13	99.96%
Warrants						
Contracted Services	182,403	(21,695)	160,708	160,587	121	99.92%
Supplies and Materials	113,750	(7,359)	106,391	106,391	-	100.00%
Detectives						
Contracted Services	156,300	(8,788)	147,512	147,197	315	99.79%
Supplies and Materials	130,550	2,700	133,250	133,143	107	99.92%
Forensic Services						
Contracted Services	29,815	(9,429)	20,386	20,386	-	100.00%
Supplies and Materials	44,050	(10,493)	33,557	33,556	1	100.00%
Juvenile Division						
Contracted Services	11,020	2,000	13,020	12,319	701	94.62%
Supplies and Materials	13,975	5,000	18,975	17,669	1,306	93.12%
Special Teams						
Contracted Services	13,025	3,500	16,525	15,197	1,328	91.96%
Supplies and Materials	21,700	-	21,700	19,125	2,575	88.13%
Senior Citizen Awareness						
Supplies and Materials	-	2,164	2,164	1,363	801	62.99%
Narcotics Division						
Contracted Services	173,050	-	173,050	172,974	76	99.96%
Supplies and Materials	228,750	2,600	231,350	225,404	5,946	97.43%
VICE						
Contracted Services	-	53,866	53,866	6,995	46,871	12.99%
Internal Affairs						
Contracted Services	7,150	-	7,150	6,947	203	97.16%
Supplies and Materials	4,550	2,500	7,050	6,331	719	89.80%
Special Services						
Contracted Services	61,800	-	61,800	47,598	14,202	77.02%
Supplies and Materials	61,075	-	61,075	51,642	9,433	84.56%
Teen Academy - Sheriff						
Contracted Services	-	2,500	2,500	2,028	472	81.12%
Supplies and Materials	-	4,250	4,250	2,116	2,134	49.79%
Sexual Offender Registry						
Contracted Services	-	22,934	22,934	19,475	3,459	84.92%
Supplies and Materials	-	17,650	17,650	2,001	15,649	11.34%
Capital Outlay	-	3,500	3,500	3,500	-	100.00%
Interest Earned - Inmates						
Supplies and Materials	-	29,383	29,383	12,139	17,244	41.31%
Honor Guard Golf Tournament						
Contracted Services	-	7,000	7,000	6,364	636	90.91%
Supplies and Materials	-	10,752	10,752	49	10,703	0.46%
Auxiliary Services						
Personal Services	302,853	(62,630)	240,223	240,223	-	100.00%
Employee Benefits	91,670	(53,963)	37,707	37,706	1	100.00%
Contracted Services	8,250	(1,804)	6,446	6,446	-	100.00%
Supplies and Materials	25,650	(12,338)	13,312	13,312	-	100.00%

KNOX COUNTY, TENNESSEE

**General Fund
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For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Correctional Facilities						
Contracted Services	1,135,750	(75,331)	1,060,419	1,058,374	2,045	99.81%
Supplies and Materials	3,801,650	269,088	4,070,738	4,050,001	20,737	99.49%
Other Charges	725,511	2,700	728,211	728,176	35	100.00%
Helen McNabb Interchange						
Contracted Services	-	236,241	236,241	236,241	-	100.00%
Jail Commissary						
Personal Services	209,550	(1,112)	208,438	208,437	1	100.00%
Employee Benefits	69,219	9,600	78,819	78,741	78	99.90%
Contracted Services	31,900	(13,565)	18,335	18,335	-	100.00%
Supplies and Materials	389,500	(96,425)	293,075	289,128	3,947	98.65%
Other Charges	70,000	(4,328)	65,672	65,672	-	100.00%
Medical Examiner						
Contracted Services	1,031,390	(597,658)	433,732	433,732	-	100.00%
Medical Examiner Operating						
Personal Services	-	737,740	737,740	737,662	78	99.99%
Employee Benefits	-	159,317	159,317	159,317	-	100.00%
Contracted Services	-	288,149	288,149	288,030	119	99.96%
Supplies and Materials	-	42,552	42,552	42,551	1	100.00%
Other Charges	-	8,509	8,509	8,509	-	100.00%
KCSO Reserve Training Academy						
Contracted Services	-	7,505	7,505	418	7,087	5.57%
Animal Control						
Contracted Services	681,340	8,100	689,440	689,357	83	99.99%
Supplies and Materials	59,382	(8,100)	51,282	41,526	9,756	80.98%
Juvenile Court Officers						
Contracted Services	12,950	-	12,950	7,361	5,589	56.84%
Supplies and Materials	31,725	-	31,725	22,898	8,827	72.18%
Payments to Component Units	326,200	-	326,200	326,200	-	100.00%
Total Public Safety	71,455,731	957,875	72,413,606	72,151,783	261,823	99.64%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	3,050	223,850	223,850	-	100.00%
John Tarleton Home						
Contracted Services	754,026	22,625	776,651	776,647	4	100.00%
Support Services						
Personal Services	1,302,587	2,175	1,304,762	1,304,762	-	100.00%
Employee Benefits	532,591	(46,526)	486,065	486,065	-	100.00%
Contracted Services	481,245	(29,947)	451,298	451,266	32	99.99%
Supplies and Materials	290,297	38,400	328,697	328,674	23	99.99%
Other Charges	190,996	(28,400)	162,596	162,557	39	99.98%
Preventive Health Service						
Personal Services	1,441,621	31,055	1,472,676	1,472,587	89	99.99%
Employee Benefits	493,580	(20,000)	473,580	472,973	607	99.87%
Contracted Services	109,550	5,390	114,940	114,469	471	99.59%
Supplies and Materials	394,200	245,000	639,200	637,747	1,453	99.77%
Dental Services						
Personal Services	755,634	(14,596)	741,038	741,037	1	100.00%
Employee Benefits	230,005	(10,299)	219,706	219,706	-	100.00%
Contracted Services	26,700	(8,413)	18,287	18,285	2	99.99%
Supplies and Materials	65,300	6,860	72,160	72,160	-	100.00%
Capital Outlay	-	8	8	-	8	0.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Emergency Medical Services						
Personal Services	46,347	200	46,547	46,525	22	99.95%
Employee Benefits	10,484	1,500	11,984	11,468	516	95.69%
Contracted Services	13,798	(5,430)	8,368	8,359	9	99.89%
Supplies and Materials	2,250	(2,145)	105	105	-	100.00%
Other Charges	270,000	(82,370)	187,630	187,625	5	100.00%
Food & Restaurant Inspection						
Personal Services	596,408	14,000	610,408	610,020	388	99.94%
Employee Benefits	197,504	8,500	206,004	205,721	283	99.86%
Contracted Services	21,600	1,000	22,600	22,210	390	98.27%
Supplies and Materials	20,000	1,741	21,741	21,665	76	99.65%
Capital Outlay	25,000	259	25,259	25,259	-	100.00%
Health Administration						
Personal Services	766,943	(7,256)	759,687	759,537	150	99.98%
Employee Benefits	250,987	(20,001)	230,986	229,693	1,293	99.44%
Contracted Services	46,350	403,526	449,876	448,847	1,029	99.77%
Supplies and Materials	7,350	-	7,350	4,522	2,828	61.52%
Diagnostic Services						
Employee Benefits	-	43	43	-	43	0.00%
Indigent Medical Care						
Contracted Services	4,250,000	(15,160)	4,234,840	4,234,836	4	100.00%
Pharmacy						
Personal Services	144,548	1,500	146,048	145,652	396	99.73%
Employee Benefits	45,157	200	45,357	45,278	79	99.83%
Contracted Services	35,456	7,532	42,988	42,415	573	98.67%
Supplies and Materials	451,150	(121,572)	329,578	329,578	-	100.00%
Primary Care						
Contracted Services	285,000	6,024	291,024	291,024	-	100.00%
Rabies & Animal Control						
Personal Services	6,270	2,000	8,270	8,100	170	97.94%
Employee Benefits	456	1,500	1,956	1,583	373	80.93%
Contracted Services	-	56,950	56,950	51,036	5,914	89.62%
Supplies and Materials	-	500	500	80	420	16.00%
School Health Program						
Personal Services	29,917	200	30,117	30,065	52	99.83%
Employee Benefits	17,615	100	17,715	17,697	18	99.90%
Contracted Services	430,000	(23,848)	406,152	406,152	-	100.00%
Social Services						
Personal Services	296,496	15,000	311,496	311,227	269	99.91%
Employee Benefits	81,927	4,500	86,427	85,957	470	99.46%
Contracted Services	7,850	-	7,850	5,530	2,320	70.45%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	265,087	16,031	281,118	281,033	85	99.97%
Employee Benefits	113,077	3,000	116,077	116,050	27	99.98%
Contracted Services	49,250	(35,310)	13,940	13,936	4	99.97%
Supplies and Materials	12,550	-	12,550	11,924	626	95.01%
Vector Control Services						
Contracted Services	3,200	-	3,200	2,642	558	82.56%
Supplies and Materials	6,400	(2,000)	4,400	2,993	1,407	68.02%
Disease Surveillance and Investigation						
Personal Services	224,687	14,419	239,106	239,053	53	99.98%
Employee Benefits	71,514	3,950	75,464	75,464	-	100.00%
Contracted Services	152,450	(61,070)	91,380	37,940	53,440	41.52%
Supplies and Materials	32,000	(14,140)	17,860	17,859	1	99.99%
Other Charges	15,000	(4,000)	11,000	11,000	-	100.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Vital Records						
Personal Services	130,527	43,055	173,582	173,508	74	99.96%
Employee Benefits	42,099	13,000	55,099	55,001	98	99.82%
Contracted Services	71,350	(13,486)	57,864	57,864	-	100.00%
Supplies and Materials	150	145	295	286	9	96.95%
Women's Health Services						
Personal Services	129,247	500	129,747	129,741	6	100.00%
Employee Benefits	42,113	500	42,613	42,373	240	99.44%
Contracted Services	9,550	-	9,550	5,916	3,634	61.95%
Supplies and Materials	10,840	(7,024)	3,816	1,408	2,408	36.90%
Community Health Services						
Personal Services	997,019	(61,433)	935,586	935,585	1	100.00%
Employee Benefits	262,696	(11,973)	250,723	250,722	1	100.00%
Contracted Services	31,750	(19,258)	12,492	12,491	1	99.99%
Supplies and Materials	10,000	(6,189)	3,811	3,503	308	91.92%
Car Seat Program						
Supplies and Materials	-	24,483	24,483	20,870	3,613	85.24%
Community Action Committee						
Contracted Services	1,389,919	-	1,389,919	1,389,919	-	100.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
Dirty Lot Ordinance						
Personal Services	185,638	19,324	204,962	204,962	-	100.00%
Employee Benefits	75,501	7,528	83,029	83,029	-	100.00%
Contracted Services	25,900	(20,283)	5,617	5,617	-	100.00%
Supplies and Materials	17,000	(4,040)	12,960	12,960	-	100.00%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Payments to Component Units	256,628	(45,000)	211,628	211,628	-	100.00%
<i>Total Public Health and Welfare</i>	20,500,664	286,104	20,786,768	20,698,855	87,913	99.58%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,343,151	40,726	1,383,877	1,383,877	-	100.00%
Employee Benefits	521,793	(18,943)	502,850	502,850	-	100.00%
Contracted Services	194,950	8,996	203,946	203,901	45	99.98%
Supplies and Materials	218,400	70,413	288,813	288,363	450	99.84%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Capital Outlay	-	500	500	140	360	28.00%
Recreation Administration						
Personal Services	333,882	10,662	344,544	344,544	-	100.00%
Employee Benefits	93,146	4,329	97,475	97,475	-	100.00%
Contracted Services	274,900	180	275,080	275,080	-	100.00%
Supplies and Materials	37,830	(9,954)	27,876	27,876	-	100.00%
Other Charges	24,482	270	24,752	24,752	-	100.00%
Park Improvements Amusement Tax						
Contracted Services	50,000	102,947	152,947	152,894	53	99.97%
Supplies and Materials	35,000	53,125	88,125	87,592	533	99.40%
Capital Outlay	65,000	20,803	85,803	85,709	94	99.89%
Sport Operations						
Personal Services	109,455	(12,733)	96,722	96,722	-	100.00%
Employee Benefits	25,863	(916)	24,947	24,947	-	100.00%
Contracted Services	162,962	(4,243)	158,719	158,718	1	100.00%
Supplies and Materials	3,250	566	3,816	3,816	-	100.00%
Other Charges	5,240	(750)	4,490	4,490	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Outreach						
Personal Services	90,945	(8,190)	82,755	82,755	-	100.00%
Employee Benefits	26,225	(2,404)	23,821	23,820	1	100.00%
Supplies and Materials	-	2,495	2,495	2,495	-	100.00%
Constituent Services						
Personal Services	126,520	(69,700)	56,820	56,809	11	99.98%
Employee Benefits	49,633	(30,870)	18,763	18,754	9	99.95%
Senior Center & Volunteer Services						
Personal Services	55,987	5,176	61,163	61,163	-	100.00%
Employee Benefits	13,384	941	14,325	14,325	-	100.00%
Contracted Services	2,350	(235)	2,115	2,114	1	99.95%
Supplies and Materials	2,300	(2,219)	81	80	1	98.77%
Other Charges	650	-	650	650	-	100.00%
Senior Picnic						
Contracted Services	-	4,213	4,213	3,925	288	93.16%
Supplies and Materials	-	10,700	10,700	10,553	147	98.63%
Frank Strang Senior Center						
Personal Services	60,229	616	60,845	60,845	-	100.00%
Employee Benefits	14,803	102	14,905	14,905	-	100.00%
Contracted Services	10,250	(2,860)	7,390	7,386	4	99.95%
Supplies and Materials	3,600	(1,851)	1,749	1,724	25	98.57%
Other Charges	650	456	1,106	1,106	-	100.00%
Senior Center-South Knox						
Personal Services	60,357	232	60,589	60,589	-	100.00%
Employee Benefits	14,882	51	14,933	14,933	-	100.00%
Contracted Services	6,600	(1,480)	5,120	5,112	8	99.84%
Supplies and Materials	2,700	(1,363)	1,337	1,217	120	91.02%
Other Charges	650	456	1,106	1,106	-	100.00%
Halls Senior Center						
Personal Services	53,672	1,682	55,354	55,351	3	99.99%
Employee Benefits	27,461	306	27,767	27,767	-	100.00%
Contracted Services	8,200	(410)	7,790	7,788	2	99.97%
Supplies and Materials	4,050	(2,860)	1,190	1,119	71	94.03%
Other Charges	650	456	1,106	1,105	1	99.91%
Corryton Senior Center						
Personal Services	47,996	1,259	49,255	49,255	-	100.00%
Employee Benefits	19,553	3,622	23,175	23,175	-	100.00%
Contracted Services	6,500	(2,400)	4,100	4,098	2	99.95%
Supplies and Materials	3,350	(866)	2,484	2,479	5	99.80%
Other Charges	650	456	1,106	1,106	-	100.00%
Senior Center-Carter						
Personal Services	53,090	1,633	54,723	54,723	-	100.00%
Employee Benefits	30,264	303	30,567	30,567	-	100.00%
Contracted Services	3,100	440	3,540	3,540	-	100.00%
Supplies and Materials	2,600	342	2,942	2,830	112	96.19%
Other Charges	650	456	1,106	1,105	1	99.91%
Total Social and Cultural Services	4,355,040	174,663	4,529,703	4,527,355	2,348	99.95%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	253,980	38,925	292,905	292,904	1	100.00%
Employee Benefits	96,615	2,650	99,265	99,262	3	100.00%
Contracted Services	20,500	(4,900)	15,600	15,598	2	99.99%
Supplies and Materials	6,500	(2,700)	3,800	3,779	21	99.45%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
New Harvest Farmer's Market						
Contracted Services	-	5,050	5,050	5,050	-	100.00%
Supplies and Materials	-	42	42	42	-	100.00%
Soil Conservation District						
Personal Services	79,380	(8,523)	70,857	70,857	-	100.00%
Employee Benefits	24,537	(7,656)	16,881	16,880	1	99.99%
Contracted Services	7,000	3,282	10,282	10,282	-	100.00%
Supplies and Materials	3,900	229	4,129	4,129	-	100.00%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	493,062	26,399	519,461	519,433	28	99.99%
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	870,472	510,249	1,380,721	1,375,715	5,006	99.64%
Veteran's Services						
Personal Services	70,686	(16,800)	53,886	53,850	36	99.93%
Employee Benefits	10,392	(2,590)	7,802	7,798	4	99.95%
Contracted Services	9,350	(1,818)	7,532	7,531	1	99.99%
Supplies and Materials	1,500	(746)	754	754	-	100.00%
Other Charges	650	-	650	650	-	100.00%
Property and Liability Insurance						
Other Charges	47,389	(11,837)	35,552	35,552	-	100.00%
Payments to Cities						
Contracted Services	120,000	-	150,851	150,849	2	100.00%
Official's Expense						
Contracted Services	10,000	(9,857)	143	143	-	100.00%
Equipment						
Capital Outlay	1,183,350	1,745,511	2,928,861	2,195,305	733,556	74.95%
Audit Services						
Contracted Services	302,120	11,880	314,000	313,999	1	100.00%
Miscellaneous						
Personal Services	(60,000)	60,000	-	-	-	0.00%
Employee Benefits	(178,000)	178,000	-	-	-	0.00%
Contracted Services	154,981	246,553	401,534	393,633	7,901	98.03%
Supplies and Materials	-	4,153	4,153	4,153	-	100.00%
Other Charges	4,373	105,230	109,603	109,602	1	100.00%
Capital Outlay	-	62,715	62,715	59,845	2,870	95.42%
PBA Management & Operations						
Contracted Services	2,900,000	-	2,900,000	2,900,000	-	100.00%
Other Charges	3,600,000	-	3,600,000	3,600,000	-	100.00%
Trustee's Commission						
Other Charges	2,650,000	(53,908)	2,596,092	2,596,092	-	100.00%
Employee Benefits						
Employee Benefits	680,000	141,000	821,000	821,000	-	100.00%
Payments to Component Units	600,000	-	600,000	600,000		100.00%
<i>Total Other General Government</i>	12,977,263	2,967,735	15,975,849	15,226,471	749,378	95.31%
<i>Other Miscellaneous</i>						
Decrease in Equity Interest in Joint Venture	-	-	493,210	493,210	-	100.00%
Total Expenditures	157,489,125	3,244,537	161,257,723	159,138,472	2,119,251	98.69%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,024,021)	760,953	(7,263,068)	(274,318)	6,988,750	3.78%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	7,677,800	32,463	7,710,263	9,661,030	1,950,767	125.30%
Operating Transfers Out - Other Funds	(4,079,011)	(5,484,445)	(9,563,456)	(9,563,447)	9	100.00%
Total Other Financing Sources (Uses)	3,598,789	(5,451,982)	(1,853,193)	97,583	1,950,776	-5.27%
Net Change in Fund Balances	(4,425,232)	(4,691,029)	(9,116,261)	(176,735)	8,939,526	1.94%
Fund Balance, July 1, 2013	66,265,258	-	66,265,258	66,265,258	-	100.00%
Fund Balance, June 30, 2014	\$ 61,840,026	\$ (4,691,029)	\$ 57,148,997	\$ 66,088,523	\$ 8,939,526	115.64%

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 year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 65,500	\$ -	\$ 65,500	\$ 58,888	\$ (6,612)	89.91%
<i>Charges for Current Services:</i>						
Fees	8,000	-	8,000	5,310	(2,690)	66.38%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	300	-	300	1,000	700	333.33%
Recurring Items	1,200	-	1,200	1,972	772	164.33%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
Total Revenues	105,000	-	105,000	97,170	(7,830)	92.54%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	51,951	420	52,371	52,371	-	100.00%
Employee Benefits	16,022	140	16,162	16,161	1	99.99%
Contracted Services	9,515	-	9,515	7,806	1,709	82.04%
Supplies & Materials	46,143	21,309	67,452	67,123	329	99.51%
Other Charges	1,369	131	1,500	1,433	67	95.53%
<i>Total Social and Cultural Services</i>	125,000	22,000	147,000	144,894	2,106	98.57%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	(22,000)	(42,000)	(47,724)	(5,724)	113.63%
Other Financing Sources						
Operating Transfers In - Other Funds	20,000	22,000	42,000	50,000	8,000	119.05%
Net Change in Fund Balances	-	-	-	2,276	2,276	N/A
Fund Balances, July 1, 2013	44,430	-	44,430	44,430	-	100.00%
Fund Balances, June 30, 2014	\$ 44,430	\$ -	\$ 44,430	\$ 46,706	\$ 2,276	105.12%

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,550,000	\$ -	\$ 10,550,000	\$ 10,928,350	\$ 378,350	103.59%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	340,378	378	100.11%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	6,974	(2,026)	77.49%
<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	-	-	-	19,580	19,580	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>71,480</i>	<i>19,580</i>	<i>137.73%</i>
Total Revenues	10,950,900	-	10,950,900	11,347,182	396,282	103.62%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,354,932	29,792	6,384,724	6,384,724	-	100.00%
Employee Benefits	1,971,093	12,159	1,983,252	1,983,251	1	100.00%
Contracted Services	585,125	(17,571)	567,554	562,553	5,001	99.12%
Supplies & Materials	1,935,403	(71,541)	1,863,862	1,863,861	1	100.00%
Other Charges	172,703	7,045	179,748	179,665	83	99.95%
Capital Outlay	-	169,647	169,647	169,647	-	100.00%
Public Library Maintenance						
Personal Services	158,333	1,982	160,315	160,315	-	100.00%
Employee Benefits	54,261	360	54,621	54,621	-	100.00%
Contracted Services	560,050	47,686	607,736	607,735	1	100.00%
Supplies & Materials	54,000	252	54,252	54,251	1	100.00%
State General Library						
Supplies & Materials	50,000	1,900	51,900	51,900	-	100.00%
Rothrock Estate						
Supplies & Materials	-	58,638	58,638	8,191	50,447	13.97%
Pettway Foundation						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
Cultural and Exhibit						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
<i>Total Social and Cultural Services</i>	<i>11,895,900</i>	<i>242,464</i>	<i>12,138,364</i>	<i>12,080,714</i>	<i>57,650</i>	<i>99.53%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(242,464)	(1,187,464)	(733,532)	453,932	61.77%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	1,670,000	-	100.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	945,000	-	100.00%
Net Change in Fund Balances	-	(242,464)	(242,464)	211,468	453,932	-87.22%
Fund Balances, July 1, 2007	936,122	-	936,122	936,122	-	100.00%
Fund Balances, December 31, 2007	\$ 936,122	\$ (242,464)	\$ 693,658	\$ 1,147,590	\$ 453,932	165.44%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	50,000	-	50,000	50,567	567	101.13%
<i>Other Local Revenues</i>	650,000	-	650,000	599,611	(50,389)	92.25%
<i>State of Tennessee</i>	378,500	-	378,500	322,621	(55,879)	85.24%
<i>Other Governments and Citizens Groups</i>	-	-	-	1,000	1,000	N/A
Total Revenues	3,478,500	-	3,478,500	3,373,799	(104,701)	96.99%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	165,576	(6,075)	159,501	159,501	-	100.00%
Employee Benefits	42,017	5,395	47,412	47,412	-	100.00%
Contracted Services	10,050	7,931	17,981	17,981	-	100.00%
Supplies & Materials	5,580	(578)	5,002	5,002	-	100.00%
Other Charges	145,115	9,250	154,365	154,344	21	99.99%
Convenience Centers						
Personal Services	456,325	48,262	504,587	504,587	-	100.00%
Employee Benefits	213,149	(1,957)	211,192	211,192	-	100.00%
Contracted Services	2,008,605	(44,592)	1,964,013	1,964,013	-	100.00%
Supplies & Materials	69,200	21,350	90,550	90,226	324	99.64%
Other Charges	27,360	(250)	27,110	20,534	6,576	75.74%
Tire Storage Facility						
Contracted Services	415,750	(86,627)	329,123	318,069	11,054	96.64%
Litter Grant - County						
Personal Services	43,579	2,157	45,736	45,736	-	100.00%
Employee Benefits	5,568	13,899	19,467	19,467	-	100.00%
Contracted Services	5,750	9,217	14,967	14,967	-	100.00%
Supplies & Materials	14,250	4,013	18,263	18,263	-	100.00%
Recycling Program						
Personal Services	117,399	9,951	127,350	127,350	-	100.00%
Employee Benefits	45,705	(1,264)	44,441	44,441	-	100.00%
Contracted Services	42,100	2,983	45,083	45,083	-	100.00%
Supplies & Materials	25,825	6,935	32,760	32,760	-	100.00%
Other Charges	752	-	752	752	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	80,563	3,679	95.63%
<i>Total Public Health and Welfare</i>	3,943,897	-	3,943,897	3,922,243	21,654	99.45%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	(548,444)	(83,047)	117.84%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	600,000	125,000	126.32%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
<i>Total Other Financing Sources (Uses)</i>	424,000	-	424,000	549,000	125,000	129.48%
Net Change in Fund Balances	(41,397)	-	(41,397)	556	41,953	-1.34%
Fund Balances, July 1, 2013	1,257,366	-	1,257,366	1,257,366	-	100.00%
Fund Balances, June 30, 2014	\$ 1,215,969	\$ -	\$ 1,215,969	\$ 1,257,922	\$ 41,953	103.45%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ 191,083	\$ 342,878	\$ 342,878	\$ -	100.00%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	278,004	278,004	397,104	119,100	142.84%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	71,134	71,134	N/A
Total Revenues	151,795	469,087	620,882	811,116	190,234	130.64%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	100,000	100,000	74,561	25,439	74.56%
Employee Benefits	-	35,000	35,000	30,672	4,328	87.63%
Contracted Services	-	53,799	53,799	34,277	19,522	63.71%
Supplies & Materials	-	21,171	21,171	8,373	12,798	39.55%
Air Pollution FY 10						
Personal Services	-	350,076	350,076	263,346	86,730	75.23%
Employee Benefits	-	125,000	125,000	84,308	40,692	67.45%
Contracted Services	-	70,972	70,972	55,827	15,145	78.66%
Supplies & Materials	-	85,166	85,166	78,220	6,946	91.84%
Other Charges	-	71,134	71,134	71,134	-	100.00%
Permit Fee						
Personal Services	-	125,414	125,414	125,414	-	100.00%
Employee Benefits	-	56,411	56,411	56,411	-	100.00%
Contracted Services	140,000	(102,629)	37,371	37,371	-	100.00%
Other Charges	11,795	-	11,795	11,795	-	100.00%
Air Pollution Title V						
Personal Services	-	102,296	102,296	102,296	-	100.00%
Employee Benefits	-	32,270	32,270	32,270	-	100.00%
Contracted Services	-	13,681	13,681	13,681	-	100.00%
<i>Total Finance and Administration</i>	151,795	1,139,761	1,291,556	1,079,956	211,600	83.62%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(670,674)	(670,674)	(268,840)	401,834	40.09%
Other Financing Sources						
Operating Transfers In - Other Funds	-	16,148	16,148	200,000	183,852	1238.54%
Net Change in Fund Balances	-	(654,526)	(654,526)	(68,840)	585,686	10.52%
Fund Balances, July 1, 2013	316,374	-	316,374	316,374	-	100.00%
Fund Balances, June 30, 2014	\$ 316,374	\$ (654,526)	\$ (338,152)	\$ 247,534	\$ 585,686	-73.20%

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 year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,600,000	\$ 161,089	\$ 5,761,089	\$ 5,860,554	\$ 99,465	101.73%
Total Revenues	5,600,000	161,089	5,761,089	5,860,554	99,465	101.73%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,060,000	21,200	2,081,200	2,080,195	1,005	99.95%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	50,000	2,650,000	52,650	52,640	10	99.98%
Tourism and Sports Development Corp.	2,240,000	80,779	2,320,779	2,320,779	-	100.00%
Contributions to agencies	675,000	56,460	731,460	731,460	-	100.00%
<i>Total Other General Government:</i>	5,175,000	161,089	5,336,089	5,335,074	1,015	99.98%
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	525,480	100,480	123.64%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(540,000)	-	100.00%
Net Change in Fund Balances	(115,000)	-	(115,000)	(14,520)	100,480	12.63%
Fund Balances, July 1, 2013	633,586	-	633,586	633,586	-	100.00%
Fund Balances, June 30, 2014	\$ 518,586	\$ -	\$ 518,586	\$ 619,066	\$ 100,480	119.38%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,921,900	\$ -	\$ 4,921,900	\$ 4,690,075	\$ (231,825)	95.29%
Statutory Local Taxes	2,100,000	-	2,100,000	2,013,460	(86,540)	95.88%
Total Local Taxes	7,021,900	-	7,021,900	6,703,535	(318,365)	95.47%
<i>Other Local Revenues</i>	6,000	-	6,000	267,125	261,125	4452.08%
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	4,697,792	397,792	109.25%
Petroleum Special Tax	310,000	-	310,000	311,870	1,870	100.60%
Total State of Tennessee	4,610,000	-	4,610,000	5,009,662	399,662	108.67%
Total Revenues	11,637,900	-	11,637,900	11,980,322	342,422	102.94%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	248,209	8,520	256,729	256,729	-	100.00%
Employee Benefits	81,340	2,074	83,414	83,414	-	100.00%
Contracted Services	30,838	(7,510)	23,328	23,328	-	100.00%
Supplies & Materials	7,300	3,495	10,795	10,795	-	100.00%
Other Charges	98,869	(709)	98,160	98,160	-	100.00%
Highway Project Manager-ADM						
Personal Services	186,340	10,729	197,069	197,069	-	100.00%
Employee Benefits	42,052	14,816	56,868	56,868	-	100.00%
Contracted Services	4,700	(33)	4,667	4,667	-	100.00%
Supplies & Materials	7,000	2,908	9,908	9,908	-	100.00%
Capital Outlay	23,000	2,259	25,259	25,259	-	100.00%
Stormwater Management-ADM						
Personal Services	840,951	(9,234)	831,717	831,717	-	100.00%
Employee Benefits	292,030	(3,655)	288,375	288,375	-	100.00%
Contracted Services	53,800	(5,447)	48,353	48,353	-	100.00%
Supplies & Materials	50,050	(5,485)	44,565	44,565	-	100.00%
Other Charges	-	330	330	330	-	100.00%
Stormwater Management-Violation						
Contracted Services	-	6,000	6,000	3,680	2,320	61.33%
Supplies & Materials	-	20,815	20,815	8,353	12,462	40.13%
Highway and Bridge Maintenance						
Personal Services	2,679,909	259,718	2,939,627	2,939,627	-	100.00%
Employee Benefits	1,084,676	64,576	1,149,252	1,149,251	1	100.00%
Contracted Services	889,200	163,246	1,052,446	1,052,446	-	100.00%
Supplies & Materials	2,862,786	(214,090)	2,648,696	2,648,696	-	100.00%
Other Charges	375,000	330	375,330	375,330	-	100.00%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	299,766	12,576	312,342	312,342	-	100.00%
Employee Benefits	132,688	764	133,452	133,452	-	100.00%
Contracted Services	95,500	57,313	152,813	152,813	-	100.00%
Supplies & Materials	126,184	7,531	133,715	133,715	-	100.00%
Engineering						
Personal Services	261,948	4,627	266,575	266,575	-	100.00%
Employee Benefits	69,239	(67)	69,172	69,172	-	100.00%
Contracted Services	45,450	2,091	47,541	44,916	2,625	94.48%
Supplies & Materials	6,075	(1,573)	4,502	4,502	-	100.00%
Other Charges	8,000	-	8,000	8,000	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	7,010	112,010	112,008	2	100.00%
Subdivision Foreclosures						
Supplies & Materials	-	882,462	882,462	387,641	494,821	43.93%
<i>Total Engineering and Public Works</i>	<i>11,007,900</i>	<i>1,286,387</i>	<i>12,294,287</i>	<i>11,782,056</i>	<i>512,231</i>	<i>95.83%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(1,286,387)	(656,387)	198,266	854,653	-30.21%
Other Financing Sources(Uses)						
Operating Transfers In - Other Funds	-	297,541	297,541	510,000	212,459	171.40%
Operating Transfers Out - Other Funds	(630,000)	(70,431)	(700,431)	(700,430)	1	100.00%
Net Change in Fund Balances	-	(1,059,277)	(1,059,277)	7,836	1,067,113	-0.74%
Fund Balances, July 1, 2013	4,197,936	-	4,197,936	4,197,936	-	100.00%
Fund Balances, June 30, 2014	\$ 4,197,936	\$ (1,059,277)	\$ 3,138,659	\$ 4,205,772	\$ 1,067,113	134.00%

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 year ended June 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,517,000	\$ -	\$ 32,517,000	\$ 33,375,647	\$ 858,647	102.64%
Investment Revenue	1,862,450	-	1,862,450	2,013,916	151,466	108.13%
Other Local Revenues	-	-	-	70,000	70,000	N/A
Payments from Component Units	30,438,398	-	30,438,398	31,929,023	1,490,625	104.90%
Total Revenues	64,817,848	-	64,817,848	67,388,586	2,570,738	103.97%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	710,563	-	710,563	680,090	30,473	95.71%
Principal	39,763,810	1,490,625	41,254,435	40,630,308	624,127	98.49%
Interest	30,525,627	(1,490,625)	29,035,002	23,577,780	5,457,222	81.20%
Other Debt Service	2,000,000	-	2,000,000	1,628,599	371,401	81.43%
Total Debt Service	73,000,000	-	73,000,000	66,516,777	6,483,223	91.12%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,182,152)	-	(8,182,152)	871,809	9,053,961	-10.66%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,220,916	-	1,220,916	195,266	(1,025,650)	15.99%
Total Other Financial Sources (Uses)	1,220,916	-	1,220,916	195,266	(1,025,650)	15.99%
Net Change in Fund Balances	(6,961,236)	-	(6,961,236)	1,067,075	8,028,311	-15.33%
Fund Balances, July 1, 2013	24,601,896	-	24,601,896	24,601,896	-	100.00%
Fund Balances, June 30, 2014	\$ 17,640,660	\$ -	\$ 17,640,660	\$ 25,668,971	\$ 8,028,311	145.51%

CAPITAL PROJECTS FUNDS

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

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

KNOX COUNTY, TENNESSEE

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

For the year ended June 30, 2014

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Knob Creek Bridge	\$ 578,925	\$ 313,968	\$ -	\$ 313,968	\$ 264,957
Bob Gray Roundabouts	1,417,067	139,075	621,486	760,561	656,506
Bridge Replacement	6,931,783	4,985,040	567,534	5,552,574	1,379,209
Hardin Valley Road	28,940	28,940	-	28,940	-
Ballcamp Improvements	17,324,705	17,149,240	641	17,149,881	174,824
Lovell Road	2,997,627	2,609,258	-	2,609,258	388,369
Dry Gap Pike	6,283,367	6,128,392	70,800	6,199,192	84,175
Maynardville/Norris/Emory	1,715,409	1,323,024	146,361	1,469,385	246,024
Parkside Drive Extension	16,783,770	9,360,422	1,317,475	10,677,897	6,105,873
Dutchtown Road Functional Plan	14,820,931	12,340,518	488,904	12,829,422	1,991,509
Karns Connector	4,222,000	37,327	188,265	225,592	3,996,408
Gallaher View Road	3,088,879	3,088,879	-	3,088,879	-
Farlow Drive	601,044	601,044	-	601,044	-
Tazewell Pike / Emory Road	401,629	369,974	31,655	401,629	-
Dutchtown Innovation	622,889	622,889	-	622,889	-
Nubbin Ridge Road	-	-	-	-	-
Outlet Mall Drive/Snyder Road Connect	3,710,608	3,338,476	277,787	3,616,263	94,345
National Drive-John Sevier Highway	384,938	64,355	320,583	384,938	-
General Road Improvements	400,000	-	-	-	400,000
State Aid	4,116,800	1,796,872	2,015,327	3,812,199	304,601
W. Beaver Creek and Clinton Hwy	359,200	-	313,407	313,407	45,793
Walker Springs Sinkhole	100,000	-	70,877	70,877	29,123
Gray Hendrix and Garrison	422,650	-	64,410	64,410	358,240
Lakefront Drive	59,500	-	6,590	6,590	52,910
General Culvert Maintenance	141,160	-	-	-	141,160
	87,513,821	64,297,693	6,502,102	70,799,795	16,714,026
<i>Total Road Construction</i>					
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,390,588	14,141,127	129,702	14,270,829	119,759
Juvenile Justice CIP '11	-	-	-	-	-
County Wide Renovations	200,000	-	-	-	200,000
Knox Central	1,640,037	1,970,304	451,735	2,422,039	(782,002)
Knox Central CIP '11	78,632	225	-	225	78,407
Fairview Technical Center	23,500	-	(8,528)	(8,528)	32,028
John Tarleton	159,134	138,085	-	138,085	21,049
John Tarleton CIP '11	-	-	-	-	-
AJ/ Dwight Kessel Garage	2,367,573	1,598,200	37,188	1,635,388	732,185
City/County Improvement	15,296,019	12,847,608	362,822	13,210,430	2,085,589
Knox County Health Renovations	11,413,466	10,982,316	165,042	11,147,358	266,108
Old Courthouse Renovation	3,619,040	1,915,160	895,223	2,810,383	808,657
Detention Facility	1,535,668	1,552,017	-	1,552,017	(16,349)
Detention Facility Expansion 2006	13,999,827	13,996,324	-	13,996,324	3,503
Jail Improvements	746,550	350,522	329,790	680,312	66,238
Juvenile Justice Center Phases II	3,074,045	246,969	3,297,951	3,544,920	(470,875)
ADA Improvements	1,094,751	-	-	-	1,094,751
Family Justice Center	66,700	-	14,497	14,497	52,203
B-911 Center	63,000	13,170	39,857	53,027	9,973
Health Department CDC/Lab Renovation	134,500	79,048	-	79,048	55,452
EPW Administration Building	80,139	80,139	-	80,139	-
Northshore Drive & Choto Road	753,321	65,950	(43,566)	22,384	730,937
Courtroom Improvement	6,500	-	-	-	6,500
	70,742,990	59,977,164	5,671,713	65,648,877	5,094,113
<i>Total Building Renovations</i>					

KNOX COUNTY, TENNESSEE

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

For the year ended June 30, 2014

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Building Construction:</i>					
South Sportsplex	500,000	-	-	-	500,000
Lawson McGhee Library	1,048,784	605,735	267,558	873,293	175,491
Various Library Branches	656,261	603,012	51,719	654,731	1,530
Senior Centers	59,800	9,686	30,298	39,984	19,816
Carter Senior Center	1,289,632	1,289,632	-	1,289,632	-
Frank Strang Center	-	10,256	-	10,256	(10,256)
Medical Examiner	-	-	1,615,731	1,615,731	(1,615,731)
Karns Senior Center	1,500,000	-	69,843	69,843	1,430,157
Safety Center	1,000,000	-	-	-	1,000,000
<i>Total Building Construction:</i>	6,054,477	2,518,321	2,035,149	4,553,470	1,501,007
<i>Other:</i>					
Seven Island Foot Bridge	1,747,701	283,528	-	283,528	1,464,173
Halls Greenway	154,903	154,903	-	154,903	-
Knox-Blount Greenway-Phase I	360,198	13,195	-	13,195	347,003
Halls Park - School Link Phase II	703,942	31,262	7,834	39,096	664,846
Knox-Blount Greenway-Phase II	145,198	46,622	-	46,622	98,576
Park Facility Improvement	726,792	600,731	42,048	642,779	84,013
Rifle Range Road Park	3,812,500	3,785,563	11,188	3,796,751	15,749
Ten Mile Creek Greenway	267,886	267,886	-	267,886	-
Greenways	33,253	8,280	9,576	17,856	15,397
Technology Upgrade - Libraries	1,250,000	241,100	104,246	345,346	904,654
Finance Software Upgrade	1,569,308	1,371,655	12,196	1,383,851	185,457
PBA Project Management	4,747,150	3,729,041	317,143	4,046,184	700,966
Energy Management Project - County	16,176,571	14,004,728	-	14,004,728	2,171,843
Solway Yard Waste Facility	1,386,400	1,363,255	-	1,363,255	23,145
Stormwater Management	11,811,620	7,426,284	733,496	8,159,780	3,651,840
Dutchtown Convenience Center	571,890	510,555	36,750	547,305	24,585
Karns Convenience Center	850,000	-	3,354	3,354	846,646
Geometric Improvements	3,725,188	1,797,238	245,334	2,042,572	1,682,616
County Sidewalk	757,831	585,221	35,989	621,210	136,621
Major Equipment - Engineering & Public Works	1,896,195	814,452	472,787	1,287,239	608,956
Major Equipment - Sheriff Denton	3,706,620	1,568,845	1,047,403	2,616,248	1,090,372
Powell Middle School	15,358,025	15,388,363	-	15,388,363	(30,338)
New Carter Elementary	15,390,368	14,921,776	444,957	15,366,733	23,635
Family Investment - Renovation	130,000	104,110	8,337	112,447	17,553
Election Commission	184,298	-	-	-	184,298
East Bridge	50,000	-	-	-	50,000
Meads Quarry	100,000	-	7,800	7,800	92,200
Info Tech Equipment	1,000,000	-	654,005	654,005	345,995
<i>Total Other</i>	88,613,837	69,018,593	4,194,443	73,213,036	15,400,801
<i>Total Capital Projects</i>	\$ 252,925,125	\$ 195,811,771	\$ 18,403,407	\$ 214,215,178	\$ 38,709,947

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

Central Cafeteria Fund: This fund is used to account for the cafeteria operations in each of the individual schools. The primary sources of funding are Federal and State revenues for the school lunch program and sales to students and adults.

School Construction Fund: This fund is used to account for the School's building construction and renovations of the Board

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 year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 116,048,000	\$ -	\$ 116,048,000	\$ 116,200,954	\$ 152,954	100.13%
County Local Option Taxes	110,047,000	-	110,047,000	108,988,291	(1,058,709)	99.04%
Other Local Taxes	1,089,500	-	1,089,500	1,073,324	(16,176)	98.52%
Wheel Taxes	1,500,000	-	1,500,000	1,561,822	61,822	104.12%
Total Local Taxes	228,684,500	-	228,684,500	227,824,391	(860,109)	99.62%
<i>Licenses and Permits</i>	36,000	-	36,000	30,162	(5,838)	83.78%
<i>Charges for Current Services:</i>						
Education Charges	190,000	-	190,000	180,131	(9,869)	94.81%
Other Charges For Services	575,500	-	575,500	496,130	(79,370)	86.21%
Total Charges/Current Services	765,500	-	765,500	676,261	(89,239)	88.34%
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	318,633	(101,367)	75.87%
Nonrecurring Items	1,375,000	-	1,375,000	669,431	(705,569)	48.69%
Total Other Local Revenues	1,795,000	-	1,795,000	988,064	(806,936)	55.05%
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	175,671,641	(1,850,359)	98.96%
Other State Revenues	1,400,000	-	1,400,000	1,369,610	(30,390)	97.83%
Total State of Tennessee	178,922,000	-	178,922,000	177,041,251	(1,880,749)	98.95%
<i>Federal Government:</i>						
Federal Revenue Through State	-	29,282	29,282	29,282	-	100.00%
Direct Federal Revenue	537,000	-	537,000	512,513	(24,487)	95.44%
Total Federal Government:	537,000	29,282	566,282	541,795	(24,487)	95.68%
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	4,052,000	-	100.00%
Total Revenues	414,792,000	29,282	414,821,282	411,153,924	(3,667,358)	99.12%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	160,131,121	(2,595,185)	157,535,936	156,959,333	576,603	99.63%
Employee Benefits	44,112,824	318,759	44,431,583	42,384,882	2,046,701	95.39%
Contracted Services	-	1,350	1,350	1,345	5	99.63%
Supplies and Materials	733,300	4,955,000	5,688,300	5,678,784	9,516	99.83%
Art						
Contracted Services	2,500	2,405	4,905	4,902	3	99.94%
Supplies and Materials	226,430	-	226,430	222,198	4,232	98.13%
Basic Elementary						
Supplies and Materials	979,075	(16,900)	962,175	962,114	61	99.99%

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 year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	20,300	20,300	20,300	-	100.00%
Supplies and Materials	415,500	-	415,500	410,722	4,778	98.85%
Basic Secondary						
Supplies and Materials	961,250	219,320	1,180,570	1,180,570	-	100.00%
Business Education						
Supplies and Materials	61,674	-	61,674	61,125	549	99.11%
Other Charges	2,244	1,250	3,494	3,465	29	99.17%
Middle School Reading						
Personal Services	3,982	2,350	6,332	6,306	26	99.59%
Employee Benefits	306	1,305	1,611	1,608	3	99.81%
Contracted Services	250	185	435	430	5	98.85%
Supplies and Materials	32,628	(6,100)	26,528	26,477	51	99.81%
Other	4,985	(570)	4,415	4,410	5	99.89%
Excellence Thru Literacy						
Supplies and Materials	311,304	234,600	545,904	545,840	64	99.99%
Other	20,000	(20,000)	-	-	-	N/A
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	4,218	1,782	70.30%
Health Education						
Supplies and Materials	4,324	200	4,524	4,513	11	99.76%
Kindergarten						
Supplies and Materials	62,266	3,150	65,416	65,406	10	99.98%
Language Arts						
Supplies and Materials	36,148	550	36,698	36,679	19	99.95%
Math						
Contracted Services	500	(500)	-	-	-	N/A
Supplies and Materials	83,068	(9,600)	73,468	73,382	86	99.88%
Choral Music						
Contracted Services	6,200	-	6,200	5,632	568	90.84%
Supplies and Materials	31,880	575	32,455	32,451	4	99.99%
Physical Education						
Supplies and Materials	23,858	-	23,858	20,138	3,720	84.41%
Other Charges	-	800	800	785	15	98.13%
Reading						
Personal Services	2,000	7,400	9,400	9,380	20	99.79%
Employee Benefits	153	2,200	2,353	2,330	23	99.02%
Supplies and Materials	70,574	19,300	89,874	89,858	16	99.98%
Other Charges	16,185	(11,300)	4,885	4,790	95	98.06%
Science						
Contracted Services	5,000	(5,000)	-	-	-	N/A
Supplies and Materials	103,932	(9,500)	94,432	94,388	44	99.95%
Social Studies						
Supplies and Materials	43,031	(8,025)	35,006	34,946	60	99.83%
Talented & Gifted						
Contracted Services	3,739	1,450	5,189	5,181	8	99.85%
Supplies and Materials	12,894	(6,300)	6,594	6,564	30	99.55%
Other Charges	2,244	3,000	5,244	5,203	41	99.22%
Instrumental Music						
Contracted Services	5,700	(2,300)	3,400	3,330	70	97.94%
Supplies and Materials	27,000	4,300	31,300	30,766	534	98.29%
Nutritional Education Instruction						
Contracted Services	-	65	65	61	4	93.85%
Other Charges	-	570	570	570	-	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 year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	58,700	73,700	73,638	62	99.92%
Supplies and Materials	265,000	231,555	496,555	496,545	10	100.00%
Other Charges	-	570	570	569	1	99.82%
Capital Outlay	20,000	15,000	35,000	34,949	51	99.85%
Summer School						
Personal Services	110,128	(24,700)	85,428	85,406	22	99.97%
Employee Benefits	20,091	1,910	22,001	21,997	4	99.98%
Project Graduation						
Personal Services	-	93,000	93,000	92,989	11	99.99%
Employee Benefits	-	6,000	6,000	5,959	41	99.32%
Contracted Services	1,241,742	-	1,241,742	1,241,742	-	100.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Contracted Services	68,153	3,200	71,353	71,300	53	99.93%
Supplies and Materials	46,717	-	46,717	46,717	-	100.00%
Other Charges	176,496	57,700	234,196	234,195	1	100.00%
Materials Center						
Contracted Services	-	295	295	294	1	99.66%
Supplies and Materials	108,560	-	108,560	106,795	1,765	98.37%
T & I Construction						
Contracted Services	78,366	25,150	103,516	61,456	42,060	59.37%
Supplies and Materials	173,320	1,760	175,080	175,073	7	100.00%
Driver's Education						
Contracted Services	94,633	(8,700)	85,933	85,866	67	99.92%
Supplies and Materials	23,700	(9,800)	13,900	13,837	63	99.55%
Vine Magnet						
Supplies and Materials	77,933	(100)	77,833	77,791	42	99.95%
System-wide Screening						
Contracted Services	770	-	770	350	420	45.45%
Supplies and Materials	4,868	(750,000)	4,118	1,095	3,023	26.59%
Sarah Moore Greene Magnet						
Supplies and Materials	84,086	-	84,086	83,974	112	99.87%
Beaumont Magnet						
Supplies and Materials	72,612	-	72,612	72,113	499	99.31%
Capital Outlay	-	(5,900)	(5,900)	(5,943)	43	100.73%
Greene Magnet						
Supplies and Materials	76,970	75	77,045	77,045	-	100.00%
Student Assistance Services						
Supplies and Materials	644	-	644	533	111	82.76%
Austin-East Magnet						
Supplies and Materials	85,114	-	85,114	82,295	2,819	96.69%
Other Charges	-	85	85	84	1	98.82%
Section 504 Instruction						
Contracted Services	5,000	18,250	23,250	23,243	7	99.97%
Supplies and Materials	9,299	(6,700)	2,599	2,575	24	99.08%
Magnet Department						
Supplies and Materials	9,522	-	9,522	9,170	352	96.30%
Other Charges	4,353	380	4,733	4,732	1	99.98%

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 year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	70,000	175	70,175	70,170	5	99.99%
Stem Academy						
Supplies and Materials	29,000	4,360	33,360	33,360	-	100.00%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,420,512	(235,000)	1,185,512	1,180,857	4,655	99.61%
Employee Benefits	333,849	(7,500)	326,349	326,309	40	99.99%
Supplies and Materials	108,293	(102,680)	5,613	3,000	2,613	53.45%
Special Education Program						
Personal Services	29,014,578	(1,197,262)	27,817,316	27,807,087	10,229	99.96%
Employee Benefits	7,516,266	(155,440)	7,360,826	7,357,043	3,783	99.95%
Contracted Services	171,955	(31,600)	140,355	140,260	95	99.93%
Supplies and Materials	392,500	38,866	431,366	421,408	9,958	97.69%
Career & Technical Education						
Personal Services	10,034,637	-	10,034,637	8,890,101	1,144,536	88.59%
Employee Benefits	2,704,461	(330,000)	2,374,461	2,372,454	2,007	99.92%
Contracted Services	7,000	(5,000)	2,000	1,928	72	96.40%
Supplies and Materials	323,087	8,950	332,037	332,001	36	99.99%
Other Charges	2,600	-	2,600	2,533	67	97.42%
Capital Outlay	51,113	4,250	55,363	9,566	45,797	17.28%
Total Instruction	263,668,872	1,558,203	265,227,075	261,296,843	3,930,232	98.52%
Support Services:						
Attendance						
Personal Services	1,238,062	(131,700)	1,369,762	1,369,669	93	99.99%
Employee Benefits	392,249	23,000	369,249	368,748	501	99.86%
Contracted Services	10,000	-	10,000	9,157	843	91.57%
Supplies and Materials	1,125	-	1,125	919	206	81.69%
Other Charges	3,741	-	3,741	3,433	308	91.77%
Health Services						
Personal Services	1,292,594	305,500	1,598,094	1,598,027	67	100.00%
Employee Benefits	314,456	75,500	389,956	389,852	104	99.97%
Contracted Services	80,150	(46,700)	33,450	33,351	99	99.70%
Supplies and Materials	126,010	-	126,010	122,257	3,753	97.02%
Other Charges	11,388	-	11,388	11,141	247	97.83%
Other Student Support						
Personal Services	7,165,218	(450,000)	6,715,218	6,711,263	3,955	99.94%
Employee Benefits	1,772,258	(73,500)	1,698,758	1,698,651	107	99.99%
Contracted Services	542,500	(416,000)	126,500	126,341	159	99.87%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	21,687	269	98.77%
Curriculum						
Contracted Services	1,300	-	1,300	116	1,184	8.92%
Supplies and Materials	4,350	-	4,350	4,244	106	97.56%
Other Charges	11,532	1,300	12,832	12,822	10	99.92%
Transfer Department						
Personal Services	196,656	-	196,656	186,416	10,240	94.79%
Employee Benefits	41,540	-	41,540	39,482	2,058	95.05%
Contracted Services	1,200	-	1,200	-	1,200	0.00%
Supplies and Materials	300	-	300	38	262	12.67%
Other Charges	524	-	524	-	524	0.00%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	5	22,455	22,455	-	100.00%
Other Charges	5,711	(2,400)	3,311	3,239	72	97.83%
Math						
Contracted Services	25	199	224	224	-	100.00%
Supplies and Materials	2,025	(250)	1,775	1,387	388	78.14%
Other Charges	748	5,675	6,423	6,408	15	99.77%
Choral Music						
Contracted Services	4,650	-	4,650	3,978	672	85.55%
Supplies and Materials	4,120	-	4,120	4,119	1	99.98%
Other Charges	9,061	(2,900)	6,161	6,097	64	98.96%
Physical Education						
Personal Services	-	300	300	272	28	90.67%
Employee Benefits	-	25	25	21	4	84.00%
Supplies and Materials	2,650	600	3,250	3,234	16	99.51%
Other Charges	9,000	(5,000)	4,000	3,921	79	98.03%
Science						
Personal Services	1,250	-	1,250	736	514	58.88%
Employee Benefits	191	-	191	55	136	28.80%
Contracted Services	500	-	500	145	355	29.00%
Supplies and Materials	3,938	2,400	6,338	6,303	35	99.45%
Other Charges	7,272	1,350	8,622	8,609	13	99.85%
Social Studies						
Personal Services	2,820	-	2,820	2,273	547	80.60%
Employee Benefits	216	-	216	171	45	79.17%
Other Charges	493	3,950	4,443	4,424	19	99.57%
Talented and Gifted						
Contracted Services	1,000	2,700	3,700	3,686	14	99.62%
Supplies and Materials	7,000	-	7,000	3,417	3,583	48.81%
Instrumental Music						
Contracted Services	2,600	3,000	5,600	5,597	3	99.95%
Supplies and Materials	5,500	-	5,500	2,955	2,545	53.73%
Other Charges	2,268	(1,500)	768	765	3	99.61%
High School PE/Wellness						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	1,305	15,248	15,244	4	99.97%
Other Charges	3,580	(3,200)	380	299	81	78.68%
Regular Instruction						
Personal Services	9,574,769	150,000	9,724,769	9,601,709	123,060	98.73%
Employee Benefits	2,299,317	230,000	2,529,317	2,529,083	234	99.99%
Contracted Services	837,000	(180,000)	657,000	655,578	1,422	99.78%
Supplies and Materials	-	6,900	6,900	6,873	27	99.61%
Other Charges	45,000	(45,000)	-	-	-	N/A
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
System-Wide Screening						
Contracted Services	12,963	(7,100)	5,863	5,829	34	99.42%
Supplies and Materials	11,234	-	11,234	10,291	943	91.61%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	180	1,245	12.63%
Supplies and Materials	2,350	-	2,350	282	2,068	12.00%
Other Charges	748	-	748	-	748	0.00%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	3,588	1,912	65.24%
Supplies and Materials	19,291	975	20,266	20,258	8	99.96%
Other Charges	4,489	(1,300)	3,189	3,114	75	97.65%
Alternative Schools						
Personal Services	515,499	-	515,499	466,342	49,157	90.46%
Employee Benefits	143,839	(19,500)	124,339	123,947	392	99.68%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	-	1,200	1,200	1,183	17	98.58%
Libraries/Audio/Visual						
Contracted Services	35,200	(6,000)	29,200	29,167	33	99.89%
Supplies and Materials	427,369	6,082	433,451	433,446	5	100.00%
Other Charges	-	1,150	1,150	1,148	2	N/A
Staff Development						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	(14,700)	2,794	2,758	36	98.71%
Other Charges	220,000	(140,000)	80,000	77,495	2,505	96.87%
Art						
Contracted Services	365	-	365	159	206	43.56%
Supplies and Materials	11,200	(5,400)	5,800	5,704	96	98.34%
Other Charges	5,237	-	5,237	4,650	587	88.79%
Basic Elementary						
Contracted Services	7,253	-	7,253	5,452	1,801	75.17%
Supplies and Materials	45,520	(34,435)	11,085	11,015	70	99.37%
Other Charges	24,466	(18,100)	6,366	6,334	32	99.50%
Special Education Program						
Personal Services	6,064,402	(419,973)	5,644,429	5,644,388	41	100.00%
Employee Benefits	1,615,389	(235,159)	1,380,230	1,379,172	1,058	99.92%
Contracted Services	274,944	42,730	317,674	279,964	37,710	88.13%
Supplies and Materials	92,475	40,500	132,975	132,757	218	99.84%
Other Charges	75,040	3,000	78,040	74,290	3,750	95.19%
Basic Middle						
Contracted Services	455	-	455	335	120	73.63%
Supplies and Materials	13,364	(8,600)	4,764	4,666	98	97.94%
Other Charges	33,711	-	33,711	33,201	510	98.49%
Basic Secondary						
Contracted Services	76,300	550	76,850	76,850	-	100.00%
Supplies and Materials	3,670	-	3,670	1,183	2,487	32.23%
Other Charges	18,000	-	18,000	14,993	3,007	83.29%
World Language						
Personal Services	-	1,000	1,000	943	57	94.30%
Employee Benefits	-	100	100	55	45	55.00%
Contracted Services	175	650	825	800	25	96.97%
Other Charges	10,825	-	10,825	5,905	4,920	54.55%
Language Arts						
Contracted Services	3,520	-	3,520	-	3,520	0.00%
Supplies and Materials	3,150	-	3,150	1,900	1,250	60.32%
Other Charges	3,521	-	3,521	2,214	1,307	62.88%
Career & Technical Education						
Personal Services	361,394	14,600	375,994	375,901	93	99.98%
Employee Benefits	83,208	31,400	114,608	114,534	74	99.94%
Contracted Services	21,625	3,800,000	25,425	25,402	23	99.91%
Supplies and Materials	2,700	-	2,700	1,776	924	65.78%

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 year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	3,589	1,411	71.78%
Family/Community Engagement						
Personal Services	115,500	-	115,500	100,364	15,136	86.90%
Employee Benefits	21,497	700	22,197	22,180	17	99.92%
Contracted Services	30,000	(30,000)	-	-	-	N/A
Supplies and Materials	15,000	1,605	16,605	16,569	36	99.78%
Grants Department						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	956	1,544	38.24%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,552	-	32,552	19,945	12,607	61.27%
Employee Benefits	20,091	(17,500)	2,591	2,111	480	81.47%
Contracted Services	5,050	-	5,050	4,900	150	97.03%
Supplies and Materials	30,143	2,700	32,843	32,800	43	99.87%
Humanities						
Supplies and Materials	2,650	-	2,650	1,716	934	64.75%
Other Charges	3,350	650	4,000	3,988	12	99.70%
Board of Education						
Personal Services	247,544	-	247,544	246,687	857	99.65%
Employee Benefits	464,135	(135,000)	329,135	328,959	176	99.95%
Contracted Services	167,074	75,750	242,824	233,449	9,375	96.14%
Supplies and Materials	3,000	19,400,000	22,400	22,381	19	99.92%
Other Charges	6,271,628	582,625	6,854,253	6,846,645	7,608	99.89%
Office of the Superintendent						
Personal Services	480,006	59,500	539,506	539,416	90	99.98%
Employee Benefits	134,137	17,600	151,737	151,713	24	99.98%
Contracted Services	71,300	53,200	124,500	124,417	83	99.93%
Supplies and Materials	4,400	9,600	14,000	13,961	39	99.72%
Office of the Principal						
Personal Services	22,484,909	301,500	22,786,409	22,786,393	16	100.00%
Employee Benefits	5,488,579	40,300	5,528,879	5,528,859	20	100.00%
Contracted Services	3,280,000	667,000	3,947,000	3,946,653	347	99.99%
Supplies and Materials	-	(23,000)	(23,000)	(23,036)	36	100.16%
Fiscal Services						
Personal Services	979,120	193,000	1,172,120	1,171,949	171	99.99%
Employee Benefits	246,118	53,900	300,018	299,941	77	99.97%
Contracted Services	5,821	38,700	44,521	44,457	64	99.86%
Supplies and Materials	17,133	32,700	49,833	49,766	67	99.87%
Warehouse						
Personal Services	146,149	6,500	152,649	152,563	86	99.94%
Employee Benefits	37,137	1,900	39,037	38,985	52	99.87%
Contracted Services	4,800	57,000	61,800	61,686	114	99.82%
Supplies and Materials	15,750	(10,000)	5,750	5,553	197	96.57%
Human Resources						
Personal Services	1,049,266	-	1,049,266	946,534	102,732	90.21%
Employee Benefits	235,898	(22,000)	213,898	213,750	148	99.93%
Contracted Services	85,400	111,600	197,000	196,922	78	99.96%
Supplies and Materials	8,600	9,500	18,100	18,007	93	99.49%
Other Charges	6,000	(3,500)	2,500	2,384	116	95.36%
HR Employee Benefits Div						
Personal Services	486,602	40,000	526,602	526,485	117	99.98%
Employee Benefits	116,531	13,000	129,531	129,433	98	99.92%
Contracted Services	2,079	10,000,000	12,079	11,885	194	98.39%
Supplies and Materials	6,117	2,300,000	8,417	8,416	1	99.99%

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 year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,900,823	(97,470)	8,803,353	8,221,774	581,579	93.39%
Employee Benefits	2,385,690	(217,000)	2,168,690	2,167,590	1,100	99.95%
Contracted Services	1,132,847	324,292	1,457,139	1,363,664	93,475	93.59%
Supplies and Materials	12,474,806	2,037,085	14,511,891	14,501,391	10,500	99.93%
Other Charges	525,559	390,000	915,559	914,648	911	99.90%
Capital Outlay	100,000	195,150	295,150	102,428	192,722	34.70%
Security						
Personal Services	2,691,625	455,000	3,146,625	3,145,197	1,428	99.95%
Employee Benefits	586,489	93,000	679,489	678,076	1,413	99.79%
Contracted Services	142,100	(11,419)	130,681	130,411	270	99.79%
Supplies and Materials	177,267	22,233	199,500	120,247	79,253	60.27%
Other Charges	6,000	-	6,000	542	5,458	9.03%
General Maintenance of Plant						
Personal Services	5,655,311	206,000	5,861,311	5,860,882	429	99.99%
Employee Benefits	1,395,216	123,500	1,518,716	1,518,419	297	99.98%
Contracted Services	495,780	(89,000)	406,780	405,274	1,506	99.63%
Supplies and Materials	1,908,531	571,664	2,480,195	2,453,221	26,974	98.91%
Capital Outlay	124,000	19,236	143,236	143,120	116	99.92%
Facilities						
Personal Services	272,717	320	273,037	273,034	3	100.00%
Employee Benefits	67,790	-	67,790	58,859	8,931	86.83%
Contracted Services	4,400	-	4,400	535	3,865	12.16%
Supplies and Materials	14,100	-	14,100	9,567	4,533	67.85%
Other Charges	748	1,900	2,648	2,638	10	99.62%
Student Transportation						
Personal Services	671,714	242,000	913,714	913,107	607	99.93%
Employee Benefits	151,818	23,000	174,818	174,702	116	99.93%
Contracted Services	213,500	(89,000)	124,500	123,803	697	99.44%
Supplies and Materials	82,900	8,120	91,020	91,000	20	99.98%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Employee Benefits	-	11,350	11,350	11,305	45	99.60%
Contracted Services	8,774,152	943,525	9,717,677	9,715,517	2,160	99.98%
Vocational Transportation						
Contracted Services	90,616	(27,000)	63,616	63,072	544	99.14%
Special Education Transportation						
Personal Services	81,313	-	81,313	44,630	36,683	54.89%
Employee Benefits	16,668	450	17,118	17,101	17	99.90%
Contracted Services	4,936,115	(340,000)	4,596,115	4,592,266	3,849	99.92%
Supplies and Materials	7,000	-	7,000	4,061	2,939	58.01%
Central and Other						
Personal Services	24,915	51,000	75,915	75,652	263	99.65%
Employee Benefits	10,967	9,200	20,167	20,143	24	99.88%
Technology						
Personal Services	3,792,657	(524,000)	3,268,657	3,267,768	889	99.97%
Employee Benefits	802,155	(7,000)	795,155	794,255	900	99.89%
Contracted Services	735,250	277,550	1,012,800	1,012,040	760	99.92%
Supplies and Materials	177,823	(1,500)	176,323	176,302	21	99.99%
Other Charges	14,963	13,700	28,663	28,588	75	99.74%
Capital Outlay	241,543	(10,500)	231,043	231,035	8	100.00%
Instructional Technology						
Personal Services	-	631,500	631,500	619,355	12,145	98.08%
Employee Benefits	-	169,000	169,000	163,898	5,102	96.98%
Contracted Services	-	18,450	18,450	16,462	1,988	89.22%
Supplies and Materials	-	25,000	25,000	23,658	1,342	94.63%
Other Charges	-	3,900,000	3,900	3,821	79	97.97%

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 year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	(6,000)	2,000	1,166	834	58.30%
Supplies and Materials	80,000	(16,500)	63,500	63,478	22	99.97%
Public Affairs						
Personal Services	609,552	7,000	616,552	616,427	125	99.98%
Employee Benefits	126,953	14,200	141,153	141,074	79	99.94%
Contracted Services	132,900	185,000	317,900	317,429	471	99.85%
Supplies and Materials	1,000	3,000	4,000	3,952	48	98.80%
Office of Accountability						
Personal Services	464,629	(14,500)	450,129	450,018	111	99.98%
Employee Benefits	95,527	4,300	99,827	99,770	57	99.94%
Contracted Services	151,550	(66,974)	84,576	83,759	817	99.03%
Supplies and Materials	17,950	-	17,950	14,427	3,523	80.37%
Other Charges	6,469	-	6,469	877	5,592	13.56%
Other Charges						
Payments to Primary Governments	10,938,398	-	10,938,398	10,938,398	-	100.00%
Other Charges	-	-	-	(190)	190	N/A
<i>Total Support Services</i>	<i>151,726,779</i>	<i>6,417,021</i>	<i>158,361,200</i>	<i>156,814,436</i>	<i>1,546,764</i>	<i>99.02%</i>
Total Expenditures	415,395,651	7,975,224	423,588,275	418,111,279	5,476,996	98.71%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(603,651)	(7,945,942)	(8,766,993)	(6,957,355)	1,809,638	79.36%
Other Financing Sources (Uses)						
Transfers From Other Funds	805,000	3,215,000	4,020,000	3,960,008	(59,992)	98.51%
Transfers To Other Funds	(4,471,349)	(6,725,015)	(11,196,364)	(10,593,178)	603,186	0.00%
Total Other Financing Sources (Uses)	(3,666,349)	(3,510,015)	(7,176,364)	(6,633,170)	543,194	92.43%
Net Change in Fund Balances	(4,270,000)	(11,455,957)	(15,943,357)	(13,590,525)	2,352,832	85.24%
Fund Balances, July 1, 2013	32,168,659	-	32,168,659	32,168,659	-	100.00%
Fund Balances, June 30, 2014	\$ 27,898,659	\$ (11,455,957)	\$ 16,225,302	\$ 18,578,134	\$ 2,352,832	114.50%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
Central Cafeteria Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Sale of Lunches	\$ 8,241,755	\$ -	\$ 8,241,755	\$ 7,471,634	\$ (770,121)	90.66%
<i>Federal Government:</i>						
National School Lunch Program	16,833,708	-	16,833,708	17,012,201	178,493	101.06%
<i>State of Tennessee:</i>						
State Matching Funds	519,450	-	519,450	547,585	28,135	105.42%
<i>Other Local Revenues:</i>						
	551,539	-	551,539	968,469	416,930	175.59%
Total Revenues	26,146,452	-	26,146,452	25,999,889	(146,563)	99.44%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	7,536,737	780,200	8,316,937	8,316,903	34	100.00%
Employee Benefits	3,126,050	-	3,126,050	2,414,004	712,046	77.22%
Contractual Services	1,305,100	(287,510)	1,017,590	1,098,276	(80,686)	107.93%
Supplies & Materials	12,571,565	(253,670)	12,317,895	12,080,166	237,729	98.07%
Other Charges	382,000	-	382,000	337,061	44,939	88.24%
Capital Outlay	480,000	510,980	990,980	990,965	15	100.00%
<i>Total Food Service</i>	<i>25,401,452</i>	<i>750,000</i>	<i>26,151,452</i>	<i>25,237,375</i>	<i>914,077</i>	<i>96.50%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	745,000	(750,000)	(5,000)	762,514	767,514	-15250.28%
Other Financing Uses						
Transfer to Other Funds	(745,000)	-	(745,000)	(745,008)	(8)	100.00%
Net Change in Fund Balances	-	(750,000)	(750,000)	17,506	767,506	-2.33%
Fund Balances, July 1, 2013	7,916,386	-	7,916,386	7,916,386	-	100.00%
Fund Balances, June 30, 2014	\$ 7,916,386	\$ (750,000)	\$ 7,166,386	\$ 7,933,892	\$ 767,506	110.71%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
School Construction Capital Projects Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 19,700,000	\$ -	\$ 19,700,000	\$ 19,530,464	\$ (169,536)	99.14%
<i>Total Revenues</i>	19,700,000	-	19,700,000	19,530,464	(169,536)	99.14%
Expenditures						
<i>Capital Projects:</i>						
<i>Other Charges:</i>						
Debt Service	19,700,000	-	19,700,000	19,500,000	200,000	98.98%
<i>Total Expenditures</i>	19,700,000	-	19,700,000	19,500,000	200,000	98.98%
Excess (Deficiency) of Revenues						
Net Change in Fund Balances	-	-	-	30,464	30,464	N/A
Fund Balances, July 1, 2013	-	-	-	-	-	0.00%
Fund Balances, June 30, 2014	\$ -	\$ -	\$ -	\$ 30,464	\$ 30,464	N/A

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, 2014*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 29,410,609	\$ -	\$ 17,064,127	\$ 17,064,127	\$ 12,346,482
Amherst Elementary	16,077,296	16,069,788	-	16,069,788	7,508
Cedar Bluff K-3	20,036,668	20,036,668	-	20,036,668	-
New Holston Middle	11,944,500	11,927,856	15,634	11,943,490	1,010
Gibbs Elementary School	15,404,720	15,404,720	-	15,404,720	-
Powell Middle	1,128,543	1,124,829	-	1,124,829	3,714
Ball Camp ES Addition/Renovation	5,424,334	5,336,379	-	5,336,379	87,955
Carter Renovations	2,500,000	2,396,073	103,927	2,500,000	-
Southwest Elementary	18,300,000	17,299,738	1,808,319	19,108,057	(808,057)
School Energy Savings Project	23,603,423	39,142,319	321,080	39,463,399	(15,859,976)
Hardin Valley High School	50,000,000	49,982,267	-	49,982,267	17,733
Shannondale Elementary	4,015,000	-	1,925,997	1,925,997	2,089,003
Energy Management Project IIIB	13,182,024	6,455,466	6,376,274	12,831,740	350,284
CTE Magnet High	3,785,000	-	2,150,075	2,150,075	1,634,925
Energy Management Project IIIC	-	-	5,147,845	5,147,845	(5,147,845)
<i>Total Capital Projects:</i>	<u>\$ 214,812,117</u>	<u>\$ 185,176,103</u>	<u>\$ 34,913,278</u>	<u>\$ 220,089,381</u>	<u>\$ (5,277,264)</u>