

Budget Report to Citizenry



Knox County, Tennessee

For five months ended
November 30, 2013

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For five months ended November 30, 2013

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

December 31, 2013

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

The Knox County Budget Report to the Citizenry has traditionally been issued on an annual basis as a supplementary report to the Knox County Comprehensive Annual Financial Report (CAFR). The purpose of the report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission.

This report is an interim report – issued for the five months ended November 30, 2013. The purpose is to give a sense of “how are we doing?” during the year.

One word of caution, this is a “snapshot” in time, and does not include all the accruals required at year-end. Revenues and Expenditures are not necessarily level throughout the year. For instance, Property taxes are due in February – which is by far the largest collection month. Some expenditures, like Workers’ Comp insurance premiums are normally paid fully at the start of the fiscal year. Other expenditures are on different schedules.

We hope this information is helpful, and are ready to respond to your questions, comments and suggestions for improvement.

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

Sincerely,

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For five months ended November 30, 2013 and 2012**

	2013-2014			2012-2013			Year to Date
	Annual	Year to Date	% of Annual	Annual	Year to Date	% of Annual	Increase
	Budget	Actual	Budget	Budget	Actual	Budget	(Decrease)
Revenues and Operating Transfers In:							
General Fund	\$ 157,718,469	\$ 31,131,830	19.74%	\$ 153,668,418	\$ 28,657,769	18.65%	\$ 2,474,061
Governmental Library Fund	125,000	26,230	20.98%	109,000	23,455	21.52%	2,775
Public Library Fund	12,620,900	3,972,820	31.48%	12,558,482	3,793,021	30.20%	179,799
Solid Waste Fund	3,953,500	343,468	8.69%	4,015,215	332,100	8.27%	11,368
Hotel/Motel Fund	5,600,000	1,439,643	25.71%	5,500,000	1,476,247	26.84%	(36,604)
Engineering and Public Works Fund	11,637,900	3,193,224	27.44%	11,403,000	3,216,406	28.21%	(23,182)
Debt Service Fund	66,038,764	6,407,240	9.70%	66,622,151	6,634,645	9.96%	(227,405)
General Purpose School Fund	415,626,282	118,256,908	28.45%	399,205,000	115,526,195	28.94%	2,730,713
Total Revenues and Operating Transfers In	\$ 673,320,815	\$ 164,771,363	24.47%	\$ 653,081,266	\$ 159,659,838	24.45%	\$ 5,111,525
Expenditures and Operating Transfers Out:							
General Fund	\$ 166,177,243	\$ 66,031,465	39.74%	\$ 161,787,969	\$ 62,910,840	38.88%	\$ 3,120,625
Governmental Library Fund	125,000	50,480	40.38%	109,000	57,077	52.36%	(6,597)
Public Library Fund	12,802,610	4,539,505	35.46%	12,568,187	4,202,536	33.44%	336,969
Solid Waste Fund	3,994,897	1,342,277	33.60%	4,041,074	1,375,804	34.05%	(33,527)
Hotel/Motel Fund	5,715,000	1,178,291	20.62%	5,670,000	1,143,437	20.17%	34,854
Engineering and Public Works Fund	12,697,178	4,645,325	36.59%	12,541,410	4,333,014	34.55%	312,311
Debt Service Fund	73,000,000	14,239,643	19.51%	74,250,000	14,552,800	19.60%	(313,157)
General Purpose School Fund	431,569,640	141,233,861	32.73%	424,211,658	135,344,083	31.90%	5,889,778
Total Expenditures and Operating Transfers Out	\$ 706,081,568	\$ 233,260,847	33.04%	\$ 695,179,298	\$ 223,919,591	32.21%	\$ 9,341,256

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for five months ended November 30, 2013. This report gives a "snapshot" in time, and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of \$45,777,255 equal 18.14% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$44,783,401 equal 31.7% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first five months of fiscal year 2014 were \$30,397,285 this was an increase of \$2,393,334 over the first five months of fiscal year 2013. This variance is mainly due to a timing difference in collections. Our revenue and expenses are not necessarily level throughout the year. For instance, Property taxes are due in February which is by far the largest collection month. The expenses for the same period were \$65,916,108, an increase of \$3,146,230 over fiscal year 2013. Some expenditure, like Workers' Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units were expensed earlier this fiscal year. We have collected 20.26% of our adopted budget and spent 40.69%. These results are consistent with our expectations for this time within the fiscal year.

Special Revenue Funds

Governmental Library Fund – This fund accounts for the operation of the law library which is available to the public, but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first five months of fiscal year 2014 are \$26,230 an increase of \$2,775 over fiscal year 2013. The expenses for the same period are \$50,480 a decrease of \$6,597 from fiscal year 2013.

Public Library Fund – This fund accounts for the operation of the County-wide public library system. Their main revenue source is a transfer from General Fund and Wheel Tax. The General Fund operating transfer in the amount of \$1,130,000 is paid in two payments. The Wheel Tax is collected monthly.

Revenue collections for the first five months of fiscal year 2014 are \$3,972,820 vs. expenses for the same period of \$4,539,505.

Solid Waste Fund – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first five months of fiscal year 2014 are \$343,468 vs. expenses of \$1,342,277. The expenses represent 34.03% of the annual budget.

Hotel-Motel Tax Fund – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first five months of fiscal year 2014 are \$1,439,643 vs. expenses of \$1,178,291. Through this fund Knox County supports the Knoxville Convention Center, Women's Basketball Hall of Fame and Tourism and Sports Development Corporation.

Engineering and Public Works Fund – This fund accounts for the County's share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first five months of fiscal year 2014 are \$3,193,224 a decrease of \$23,182 over the first five months of fiscal year 2013. The expenses for the same period were \$4,350,075 for fiscal year 2014 an increase of \$17,061 from fiscal year 2013. These amounts are consistent with our expectations for this time of the year.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first five months of fiscal year 2013 are \$6,407,240 vs. expenses for the same period of \$14,239,643. The expenses are only 19.51% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our largest month of collections will be in February but our principal and interest payments are paid according to our debt schedule.

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

General Purpose School Fund – This fund is used to account for general operations of the Board. Major funding is provided through local tax levies and state education funds. Revenue collections for the first five months of fiscal year 2014 are \$118,256,908 vs. expenses of \$141,233,861. The Basic Education Funding from the State is paid monthly and we have only received four months. These results are consistent with our expectations for this time of the year.

GENERAL FUND

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

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	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	\$ 18,952,044	\$ (92,375,956)	17.02%
County Local Option Taxes	15,058,600	28,227	15,086,827	4,727,961	(10,358,866)	31.34%
Wheel Taxes	525,000	-	525,000	185,647	(339,353)	35.36%
<i>Total Local Taxes</i>	126,911,600	28,227	126,939,827	23,865,652	(103,074,175)	18.80%
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	107,884	(2,627,216)	3.94%
Permits	859,000	-	859,000	419,864	(439,136)	48.88%
<i>Total Licenses and Permits</i>	3,594,100	-	3,594,100	527,748	(3,066,352)	14.68%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	2,375	(125)	95.00%
Criminal Court	696,000	-	696,000	317,914	(378,086)	45.68%
Juvenile Court	945,450	-	945,450	256,052	(689,398)	27.08%
Other Fines, Forfeitures & Penalties	47,200	12,953	60,153	26,090	(34,063)	43.37%
<i>Total Fines, Forfeitures and Penalties</i>	1,691,150	12,953	1,704,103	602,431	(1,101,672)	35.35%
<i>Charges for Current Services:</i>	4,171,905	484,300	4,656,205	1,587,565	(3,068,640)	34.10%
<i>Other Local Revenues:</i>	3,462,685	17,472	3,480,157	2,002,311	(1,477,846)	57.54%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	48,538	(1,226,462)	3.81%
Other State Revenues	7,382,664	-	7,382,664	1,490,644	(5,892,020)	20.19%
<i>Total State of Tennessee</i>	8,657,664	-	8,657,664	1,539,182	(7,118,482)	17.78%
<i>Federal Government:</i>						
Prisoner Board - Federal	725,000	-	725,000	254,220	(470,780)	35.06%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	250,000	-	250,000	-	(250,000)	0.00%
Citizen Groups	1,000	150	1,150	18,176	17,026	1580.52%
<i>Total Other Governments and Citizen Groups</i>	251,000	150	251,150	18,176	(232,974)	7.24%
Total Revenues	149,465,104	543,102	150,008,206	30,397,285	(119,610,921)	20.26%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	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	-	324,190	126,867	197,323	39.13%
Employee Benefits	159,882	-	159,882	62,017	97,865	38.79%
Contracted Services	39,969	-	39,969	20,845	19,124	52.15%
Supplies and Materials	6,750	-	6,750	(317)	7,067	-4.70%
Other Charges	20,434	-	20,434	20,434	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	11,058	43,942	20.11%
Internal Audit						
Personal Services	163,348	-	163,348	94,144	69,204	57.63%
Employee Benefits	51,251	-	51,251	26,664	24,587	52.03%
Contracted Services	37,600	-	37,600	2,798	34,802	7.44%
Supplies and Materials	4,000	-	4,000	652	3,348	16.30%
Other Charges	650	-	650	650	-	100.00%
Audit Committee						
Contracted Services	-	-	-	10,693	(10,693)	N/A
Ethics Committee						
Contracted Services	300	-	300	17	283	5.67%
Codes Commission						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
County Clerk						
Contracted Services	452,966	-	452,966	161,020	291,946	35.55%
Supplies and Materials	149,666	-	149,666	36,344	113,322	24.28%
Other Charges	1,227	-	1,227	1,027	200	83.70%
Capital Outlay	30,000	25,000	55,000	4,472	50,528	8.13%
Election Commission						
Personal Services	1,011,593	-	1,011,593	387,139	624,454	38.27%
Employee Benefits	189,310	-	189,310	83,949	105,361	44.34%
Contracted Services	406,400	-	406,400	138,712	267,688	34.13%
Supplies and Materials	31,250	-	31,250	3,187	28,063	10.20%
Other Charges	3,045	-	3,045	3,218	(173)	105.68%
Law Department						
Personal Services	1,355,991	-	1,355,991	524,326	831,665	38.67%
Employee Benefits	343,726	-	343,726	126,327	217,399	36.75%
Contracted Services	114,810	-	114,810	23,536	91,274	20.50%
Supplies and Materials	34,250	-	34,250	6,305	27,945	18.41%
Other Charges	650	-	650	650	-	100.00%
County Mayor						
Personal Services	533,874	-	533,874	225,393	308,481	42.22%
Employee Benefits	126,024	-	126,024	52,030	73,994	41.29%
Contracted Services	41,100	322	41,422	18,818	22,604	45.43%
Supplies and Materials	14,000	21	14,021	1,335	12,686	9.52%
Other Charges	3,501	-	3,501	901	2,600	25.74%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	55,269	-	55,269	22,271	32,998	40.30%
Employee Benefits	14,070	-	14,070	5,548	8,522	39.43%
Contracted Services	13,350	-	13,350	4,160	9,190	31.16%
Supplies and Materials	2,150	-	2,150	2,035	115	94.65%
Other Charges	650	-	650	650	-	100.00%
Family Justice Center						
Supplies and Materials	-	28,228	28,228	34,327	(6,099)	121.61%
Human Resources Department						
Personal Services	536,132	-	536,132	210,380	325,752	39.24%
Employee Benefits	156,593	-	156,593	61,944	94,649	39.56%
Contracted Services	38,770	-	38,770	9,172	29,598	23.66%
Supplies and Materials	7,500	-	7,500	1,065	6,435	14.20%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Mailroom-Operating						
Personal Services	50,111	-	50,111	19,781	30,330	39.47%
Employee Benefits	32,797	-	32,797	12,898	19,899	39.33%
Contracted Services	13,250	-	13,250	3,218	10,032	24.29%
Supplies and Materials	1,800	-	1,800	764	1,036	42.44%
Other Charges	650	-	650	650	-	100.00%
Neighborhoods & Community Development						
Personal Services	115,747	23,000	138,747	29,842	108,905	21.51%
Employee Benefits	41,512	-	41,512	11,016	30,496	26.54%
Contracted Services	13,000	134	13,134	3,025	10,109	23.03%
Supplies and Materials	2,500	-	2,500	311	2,189	12.44%
Other Charges	10,117	-	10,117	10,117	-	100.00%
Finance Department						
Personal Services	1,423,723	-	1,423,723	510,834	912,889	35.88%
Employee Benefits	403,745	-	403,745	147,136	256,609	36.44%
Contracted Services	99,250	553	99,803	24,430	75,373	24.48%
Supplies and Materials	37,150	-	37,150	10,237	26,913	27.56%
Other Charges	1,150	-	1,150	650	500	56.52%
Purchasing Department						
Personal Services	669,887	30,125	700,012	269,262	430,750	38.47%
Employee Benefits	198,949	13,439	212,388	82,769	129,619	38.97%
Contracted Services	33,800	-	33,800	14,835	18,965	43.89%
Supplies and Materials	10,250	-	10,250	4,231	6,019	41.28%
Other Charges	4,533	-	4,533	4,283	250	94.48%
Property Management						
Personal Services	213,279	(30,125)	183,154	77,039	106,115	42.06%
Employee Benefits	75,218	(13,439)	61,779	26,786	34,993	43.36%
Contracted Services	41,350	-	41,350	10,509	30,841	25.41%
Supplies and Materials	8,245	-	8,245	850	7,395	10.31%
Other Charges	650	-	650	650	-	100.00%
Inoperable Car Lot						
Contracted Services	8,000	-	8,000	2,065	5,935	25.81%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	365,956	-	365,956	142,055	223,901	38.82%
Employee Benefits	130,462	-	130,462	47,769	82,693	36.62%
Contracted Services	16,075	-	16,075	5,561	10,514	34.59%
Supplies and Materials	12,500	-	12,500	14,653	(2,153)	117.22%
Other Charges	25,317	-	25,317	25,317	-	100.00%
E-Government Purchasing						
Personal Services	90,030	-	90,030	38,613	51,417	42.89%
Employee Benefits	35,150	-	35,150	14,059	21,091	40.00%
Planning						
Contracted Services	646,000	-	646,000	484,500	161,500	75.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	126,600	225,464	35.96%
Codes Administration						
Personal Services	912,287	-	912,287	352,352	559,935	38.62%
Employee Benefits	321,466	-	321,466	121,005	200,461	37.64%
Contracted Services	72,050	-	72,050	27,775	44,275	38.55%
Supplies and Materials	53,000	-	53,000	19,724	33,276	37.22%
Other Charges	77,278	-	77,278	77,278	-	100.00%
Information Technology						
Personal Services	2,995,805	-	2,995,805	1,199,154	1,796,651	40.03%
Employee Benefits	817,990	-	817,990	332,990	485,000	40.71%
Contracted Services	1,150,500	279	1,150,779	505,419	645,360	43.92%
Supplies and Materials	33,000	-	33,000	5,438	27,562	16.48%
Other Charges	5,157	-	5,157	4,878	279	94.59%
Records Management						
Personal Services	231,546	-	231,546	93,248	138,298	40.27%
Employee Benefits	91,547	-	91,547	36,055	55,492	39.38%
Contracted Services	11,483	-	11,483	3,158	8,325	27.50%
Supplies and Materials	5,500	776	6,276	2,192	4,084	34.93%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Sheriff's Merit System						
Personal Services	162,517	-	162,517	60,738	101,779	37.37%
Employee Benefits	75,795	-	75,795	22,872	52,923	30.18%
Contracted Services	21,312	-	21,312	9,311	12,001	43.69%
Supplies and Materials	8,250	-	8,250	1,754	6,496	21.26%
Property Assessor						
Personal Services	1,984,586	-	1,984,586	732,448	1,252,138	36.91%
Employee Benefits	680,804	-	680,804	245,534	435,270	36.07%
Contracted Services	579,000	170,715	749,715	71,378	678,337	9.52%
Supplies and Materials	66,500	-	66,500	19,316	47,184	29.05%
Other Charges	3,657	-	3,657	3,657	-	100.00%
Equalization Board						
Personal Services	26,207	-	26,207	-	26,207	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	16	2,084	0.76%
Supplies and Materials	200	-	200	578	(378)	289.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Register of Deeds						
Contracted Services	64,200	-	64,200	19,839	44,361	30.90%
Supplies and Materials	11,000	-	11,000	3,057	7,943	27.79%
Other Charges	2,888	-	2,888	2,888	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	59,130	-	59,130	24,481	34,649	41.40%
Employee Benefits	23,050	-	23,050	9,206	13,844	39.94%
Contracted Services	48,901	-	48,901	36,371	12,530	74.38%
Supplies and Materials	15,000	-	15,000	8,791	6,209	58.61%
County Trustee's Office						
Contracted Services	784,600	(55,342)	729,258	430,397	298,861	59.02%
Supplies and Materials	130,250	-	130,250	103,255	26,995	79.27%
Other Charges	12,207	55,442	67,649	76,460	(8,811)	113.02%
Payments to Component Units	8,153,874	-	8,153,874	2,601,874	5,552,000	31.91%
Total Finance and Administration	31,428,408	249,128	31,677,536	11,974,275	19,703,261	37.80%
Administration of Justice:						
Attorney General						
Personal Services	1,990,903	-	1,990,903	729,842	1,261,061	36.66%
Employee Benefits	633,140	-	633,140	249,208	383,932	39.36%
Contracted Services	129,600	2,998	132,598	34,969	97,629	26.37%
Supplies and Materials	50,400	-	50,400	24,596	25,804	48.80%
Other Charges	650	-	650	650	-	100.00%
Bad Check Unit						
Personal Services	-	-	-	22,964	(22,964)	N/A
Employee Benefits	-	-	-	1,719	(1,719)	N/A
Contracted Services	-	-	-	38,500	(38,500)	N/A
Circuit Court Clerk						
Contracted Services	55,100	384	55,484	25,637	29,847	46.21%
Supplies and Materials	10,800	-	10,800	1,838	8,962	17.02%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Capital Outlay	-	181,379	181,379	-	181,379	0.00%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	1,760	58,660	11,420	47,240	19.47%
Supplies and Materials	9,300	-	9,300	515	8,785	5.54%
Other Charges	650	-	650	650	-	100.00%
IV-D Child Support - Clerk						
Personal Services	538,916	-	538,916	221,530	317,386	41.11%
Employee Benefits	224,859	-	224,859	90,179	134,680	40.10%
Contracted Services	48,925	337	49,262	13,931	35,331	28.28%
Supplies and Materials	8,400	3,255	11,655	4,150	7,505	35.61%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Probate Court						
Contracted Services	33,700	-	33,700	15,658	18,042	46.46%
Supplies and Materials	6,900	-	6,900	3,406	3,494	49.36%
Other Charges	652	-	652	652	-	100.00%
Chancery Court						
Contracted Services	65,550	-	65,550	27,401	38,149	41.80%
Supplies and Materials	18,200	-	18,200	3,223	14,977	17.71%
Other Charges	650	-	650	650	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Clerk						
Contracted Services	70,000	-	70,000	20,217	49,783	28.88%
Supplies and Materials	25,750	-	25,750	3,080	22,670	11.96%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	-	73,000	22,657	50,343	31.04%
Supplies and Materials	36,750	38,405	75,155	7,679	67,476	10.22%
Other Charges	15,927	-	15,927	15,927	-	100.00%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	-	85,300	32,652	52,648	38.28%
Supplies and Materials	23,250	-	23,250	4,029	19,221	17.33%
Other Charges	15,175	-	15,175	15,175	-	100.00%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	3,730	1,700	68.69%
Supplies and Materials	1,862	-	1,862	227	1,635	12.19%
Other Charges	650	-	650	650	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,666	-	7,666	3,476	4,190	45.34%
Supplies and Materials	4,500	-	4,500	1,850	2,650	41.11%
Other Charges	650	-	650	650	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	3,768	3,972	48.68%
Supplies and Materials	3,650	-	3,650	1,332	2,318	36.49%
Other Charges	100,650	-	100,650	36,671	63,979	36.43%
General Sessions Court Judges						
Personal Services	1,339,172	-	1,339,172	522,948	816,224	39.05%
Employee Benefits	306,318	-	306,318	113,942	192,376	37.20%
Contracted Services	39,110	-	39,110	15,200	23,910	38.86%
Supplies and Materials	14,600	-	14,600	7,172	7,428	49.12%
Other Charges	650	-	650	674	(24)	103.69%
Jury Commission						
Personal Services	169,092	-	169,092	70,780	98,312	41.86%
Employee Benefits	18,174	-	18,174	6,989	11,185	38.46%
Contracted Services	18,545	-	18,545	2,602	15,943	14.03%
Supplies and Materials	5,500	-	5,500	590	4,910	10.73%
Other Charges	650	-	650	650	-	100.00%
Juvenile Court						
Personal Services	2,012,990	-	2,012,990	774,523	1,238,467	38.48%
Employee Benefits	668,512	-	668,512	239,722	428,790	35.86%
Contracted Services	308,975	52,000	360,975	115,859	245,116	32.10%
Supplies and Materials	21,250	-	21,250	5,811	15,439	27.35%
Other Charges	74,149	-	74,149	82,694	(8,545)	111.52%
IV-D Referee Program						
Personal Services	290,714	-	290,714	112,121	178,593	38.57%
Employee Benefits	67,107	-	67,107	25,860	41,247	38.54%
Contracted Services	11,700	-	11,700	4,791	6,909	40.95%
Supplies and Materials	2,400	-	2,400	205	2,195	8.54%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Juvenile Court Clerk						
Personal Services	384,792	-	384,792	156,213	228,579	40.60%
Employee Benefits	122,414	-	122,414	50,963	71,451	41.63%
Contracted Services	59,000	250	59,250	17,065	42,185	28.80%
Supplies and Materials	14,750	4,160	18,910	3,156	15,754	16.69%
Other Charges	650	-	650	650	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Service Center						
Personal Services	1,978,460	-	1,978,460	772,846	1,205,614	39.06%
Employee Benefits	902,347	-	902,347	330,079	572,268	36.58%
Contracted Services	90,030	5,640	95,670	50,381	45,289	52.66%
Supplies and Materials	139,915	1,875	141,790	44,582	97,208	31.44%
Other Charges	48,481	-	48,481	48,481	-	100.00%
Probation/Pre-trial Release						
Personal Services	480,253	-	480,253	164,782	315,471	34.31%
Employee Benefits	169,947	-	169,947	57,326	112,621	33.73%
Contracted Services	18,750	-	18,750	7,511	11,239	40.06%
Supplies and Materials	9,500	-	9,500	1,041	8,459	10.96%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	150,553	349,447	30.11%
Public Defender						
Personal Services	1,022,777	(21,315)	1,001,462	404,403	597,059	40.38%
Employee Benefits	291,002	8,077	299,079	120,364	178,715	40.24%
Contracted Services	168,604	13,156	181,760	68,056	113,704	37.44%
Supplies and Materials	106,647	14,073	120,720	50,430	70,290	41.77%
Other Charges	2,250	(12,605)	(10,355)	1,964	(12,319)	-18.97%
Court Officers						
Contracted Services	10,790	-	10,790	2,179	8,611	20.19%
Supplies and Materials	15,450	-	15,450	3,101	12,349	20.07%
Other Charges	2,880	-	2,880	2,880	-	100.00%
Total Administration of Justice	16,278,957	293,829	16,572,786	6,316,712	10,256,074	38.11%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
Community Mediation Center						
Contracted Services	100,000	-	100,000	71,465	28,535	71.47%
Fire Prevention Bureau						
Personal Services	412,241	-	412,241	161,107	251,134	39.08%
Employee Benefits	111,859	-	111,859	43,453	68,406	38.85%
Contracted Services	92,812	-	92,812	38,886	53,926	41.90%
Supplies and Materials	51,000	-	51,000	18,981	32,019	37.22%
Other Charges	777	-	777	777	-	100.00%
Sheriff's Administration						
Contracted Services	188,472	-	188,472	69,402	119,070	36.82%
Supplies and Materials	244,500	669	245,169	126,708	118,461	51.68%
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	-	66,700	16,889	49,811	25.32%
Supplies and Materials	33,050	1,762	34,812	10,803	24,009	31.03%
Training						
Contracted Services	60,600	-	60,600	11,496	49,104	18.97%
Supplies and Materials	180,650	62,615	243,265	29,551	213,714	12.15%
Planning and Development						
Contracted Services	8,400	-	8,400	2,467	5,933	29.37%
Supplies and Materials	4,850	-	4,850	2,271	2,579	46.82%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Stop Violence Against Women						
Contracted Services	14,150	-	14,150	6,270	7,880	44.31%
Supplies and Materials	25,300	-	25,300	7,180	18,120	28.38%
Patrol & Cops Universal						
Personal Services	40,216,087	-	40,216,087	15,384,189	24,831,898	38.25%
Employee Benefits	16,162,187	-	16,162,187	6,212,665	9,949,522	38.44%
Contracted Services	700,000	1,245	701,245	318,090	383,155	45.36%
Supplies and Materials	1,395,050	127,688	1,522,738	477,633	1,045,105	31.37%
Other Charges	20,125	-	20,125	25,639	(5,514)	127.40%
Warrants						
Contracted Services	182,403	-	182,403	46,692	135,711	25.60%
Supplies and Materials	113,750	-	113,750	34,395	79,355	30.24%
Detectives						
Contracted Services	156,300	-	156,300	53,453	102,847	34.20%
Supplies and Materials	130,550	-	130,550	61,013	69,537	46.74%
Forensic Services						
Contracted Services	29,815	-	29,815	4,413	25,402	14.80%
Supplies and Materials	44,050	306	44,356	11,242	33,114	25.34%
Juvenile Division						
Contracted Services	11,020	-	11,020	3,928	7,092	35.64%
Supplies and Materials	13,975	-	13,975	5,066	8,909	36.25%
Special Teams						
Contracted Services	13,025	-	13,025	2,449	10,576	18.80%
Supplies and Materials	21,700	-	21,700	10,023	11,677	46.19%
Senior Citizen Awareness						
Supplies and Materials	-	-	-	580	(580)	N/A
Narcotics Division						
Contracted Services	173,050	-	173,050	57,876	115,174	33.44%
Supplies and Materials	228,750	2,600	231,350	105,112	126,238	45.43%
VICE						
Contracted Services	-	12,953	12,953	3,000	9,953	23.16%
Internal Affairs						
Contracted Services	7,150	-	7,150	3,584	3,566	50.13%
Supplies and Materials	4,550	-	4,550	2,732	1,818	60.04%
Special Services						
Contracted Services	61,800	-	61,800	18,421	43,379	29.81%
Supplies and Materials	61,075	-	61,075	17,751	43,324	29.06%
Teen Academy - Sheriff						
Supplies and Materials	-	150	150	-	150	0.00%
Sexual Offender Registry						
Contracted Services	-	-	-	9,093	(9,093)	N/A
Supplies and Materials	-	4,800	4,800	1,992	2,808	41.50%
Interest Earned - Inmates						
Supplies and Materials	-	1,087	1,087	279	808	25.67%
Honor Guard Golf Tournament						
Supplies and Materials	-	-	-	49	(49)	N/A
Auxiliary Services						
Personal Services	302,853	-	302,853	94,091	208,762	31.07%
Employee Benefits	91,670	-	91,670	16,132	75,538	17.60%
Contracted Services	8,250	-	8,250	3,087	5,163	37.42%
Supplies and Materials	25,650	-	25,650	6,025	19,625	23.49%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Correctional Facilities						
Contracted Services	1,135,750	12,787	1,148,537	385,720	762,817	33.58%
Supplies and Materials	3,801,650	41,566	3,843,216	1,295,883	2,547,333	33.72%
Other Charges	725,511	-	725,511	722,526	2,985	99.59%
Jail Commissary						
Personal Services	209,550	-	209,550	80,842	128,708	38.58%
Employee Benefits	69,219	-	69,219	27,158	42,061	39.23%
Contracted Services	31,900	-	31,900	9,200	22,700	28.84%
Supplies and Materials	389,500	704	390,204	116,359	273,845	29.82%
Other Charges	70,000	-	70,000	22,854	47,146	32.65%
Medical Examiner						
Contracted Services	1,031,390	(597,758)	433,632	433,732	(100)	100.02%
Medical Examiner Operating						
Personal Services	-	620,740	620,740	-	620,740	0.00%
Employee Benefits	-	176,364	176,364	-	176,364	0.00%
Contracted Services	-	277,117	277,117	-	277,117	0.00%
Supplies and Materials	-	38,750	38,750	-	38,750	0.00%
Other Charges	-	11,750	11,750	-	11,750	0.00%
KCSO Reserve Training Academy						
Contracted Services	-	-	-	418	(418)	N/A
Animal Control						
Contracted Services	681,340	-	681,340	667,528	13,812	97.97%
Supplies and Materials	59,382	-	59,382	16,136	43,246	27.17%
Juvenile Court Officers						
Contracted Services	12,950	-	12,950	3,687	9,263	28.47%
Supplies and Materials	31,725	-	31,725	8,847	22,878	27.89%
Payments to Component Units	326,200	-	326,200	163,100	163,100	50.00%
Total Public Safety	71,455,731	830,898	72,286,629	28,651,861	43,634,768	39.64%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	-	220,800	113,590	107,210	51.44%
John Tarleton Home						
Contracted Services	754,026	-	754,026	323,603	430,423	42.92%
Support Services						
Personal Services	1,302,587	12,470	1,315,057	495,437	819,620	37.67%
Employee Benefits	532,591	-	532,591	184,469	348,122	34.64%
Contracted Services	481,245	29,048	510,293	160,387	349,906	31.43%
Supplies and Materials	290,297	-	290,297	119,746	170,551	41.25%
Other Charges	190,996	-	190,996	109,503	81,493	57.33%
Preventive Health Service						
Personal Services	1,441,621	(4,033)	1,437,588	586,289	851,299	40.78%
Employee Benefits	493,580	-	493,580	187,530	306,050	37.99%
Contracted Services	109,550	(19,582)	89,968	52,246	37,722	58.07%
Supplies and Materials	394,200	-	394,200	291,639	102,561	73.98%
Dental Services						
Personal Services	755,634	-	755,634	286,711	468,923	37.94%
Employee Benefits	230,005	-	230,005	83,719	146,286	36.40%
Contracted Services	26,700	67	26,767	7,188	19,579	26.85%
Supplies and Materials	65,300	-	65,300	20,639	44,661	31.61%
Capital Outlay	-	78,250	78,250	-	78,250	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Emergency Medical Services						
Personal Services	46,347	-	46,347	17,826	28,521	38.46%
Employee Benefits	10,484	-	10,484	4,394	6,090	41.91%
Contracted Services	13,798	-	13,798	2,399	11,399	17.39%
Supplies and Materials	2,250	-	2,250	-	2,250	0.00%
Other Charges	270,000	-	270,000	57,120	212,880	21.16%
Food & Restaurant Inspection						
Personal Services	596,408	-	596,408	234,086	362,322	39.25%
Employee Benefits	197,504	-	197,504	79,820	117,684	40.41%
Contracted Services	21,600	-	21,600	14,368	7,232	66.52%
Supplies and Materials	20,000	(259)	19,741	8,441	11,300	42.76%
Capital Outlay	25,000	259	25,259	-	25,259	0.00%
Health Administration						
Personal Services	766,943	(17,032)	749,911	293,199	456,712	39.10%
Employee Benefits	250,987	-	250,987	88,462	162,525	35.25%
Contracted Services	46,350	350,226	396,576	14,817	381,759	3.74%
Supplies and Materials	7,350	-	7,350	1,111	6,239	15.12%
Indigent Medical Care						
Contracted Services	4,250,000	-	4,250,000	645,896	3,604,104	15.20%
Pharmacy						
Personal Services	144,548	-	144,548	56,091	88,457	38.80%
Employee Benefits	45,157	-	45,157	17,398	27,759	38.53%
Contracted Services	35,456	32	35,488	14,904	20,584	42.00%
Supplies and Materials	451,150	60,000	511,150	252,697	258,453	49.44%
Primary Care						
Contracted Services	285,000	-	285,000	121,260	163,740	42.55%
Supplies and Materials	-	-	-	181	(181)	N/A
Rabies & Animal Control						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	456	-	456	(5)	461	-1.10%
Contracted Services	-	-	-	25,434	(25,434)	N/A
School Health Program						
Personal Services	29,917	-	29,917	11,506	18,411	38.46%
Employee Benefits	17,615	-	17,615	6,778	10,837	38.48%
Contracted Services	430,000	-	430,000	106,936	323,064	24.87%
Social Services						
Personal Services	296,496	-	296,496	120,591	175,905	40.67%
Employee Benefits	81,927	-	81,927	32,458	49,469	39.62%
Contracted Services	7,850	-	7,850	3,189	4,661	40.62%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	265,087	3,631	268,718	107,344	161,374	39.95%
Employee Benefits	113,077	-	113,077	44,594	68,483	39.44%
Contracted Services	49,250	-	49,250	7,411	41,839	15.05%
Supplies and Materials	12,550	-	12,550	5,392	7,158	42.96%
Vector Control Services						
Contracted Services	3,200	-	3,200	388	2,812	12.13%
Supplies and Materials	6,400	-	6,400	1,497	4,903	23.39%
Disease Surveillance and Investigation						
Personal Services	224,687	819	225,506	92,406	133,100	40.98%
Employee Benefits	71,514	-	71,514	28,053	43,461	39.23%
Contracted Services	152,450	-	152,450	10,534	141,916	6.91%
Supplies and Materials	32,000	-	32,000	10,188	21,812	31.84%
Other Charges	15,000	-	15,000	11,000	4,000	73.33%

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Vital Records						
Personal Services	130,527	37,455	167,982	88,289	79,693	52.56%
Employee Benefits	42,099	-	42,099	23,434	18,665	55.66%
Contracted Services	71,350	32	71,382	13,518	57,864	18.94%
Supplies and Materials	150	-	150	42	108	28.00%
Women's Health Services						
Personal Services	129,247	-	129,247	50,264	78,983	38.89%
Employee Benefits	42,113	-	42,113	16,337	25,776	38.79%
Contracted Services	9,550	-	9,550	2,144	7,406	22.45%
Supplies and Materials	10,840	-	10,840	1,188	9,652	10.96%
Community Health Services						
Personal Services	997,019	(13,728)	983,291	353,351	629,940	35.94%
Employee Benefits	262,696	-	262,696	97,341	165,355	37.05%
Contracted Services	31,750	-	31,750	10,188	21,562	32.09%
Supplies and Materials	10,000	-	10,000	779	9,221	7.79%
Car Seat Program						
Supplies and Materials	-	20,000	20,000	8,562	11,438	42.81%
Community Action Committee						
Contracted Services	1,389,919	-	1,389,919	694,960	694,959	50.00%
Other Charges	220,000	-	220,000	110,000	110,000	50.00%
Dirty Lot Ordinance						
Personal Services	185,638	-	185,638	76,332	109,306	41.12%
Employee Benefits	75,501	-	75,501	31,627	43,874	41.89%
Contracted Services	25,900	-	25,900	1,491	24,409	5.76%
Supplies and Materials	17,000	-	17,000	4,575	12,425	26.91%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Payments to Component Units	256,628	-	256,628	128,314	128,314	50.00%
Total Public Health and Welfare	20,500,664	537,655	21,038,319	7,286,623	13,751,696	34.64%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,343,151	-	1,343,151	541,484	801,667	40.31%
Employee Benefits	521,793	-	521,793	196,588	325,205	37.68%
Contracted Services	194,950	-	194,950	116,453	78,497	59.73%
Supplies and Materials	218,400	99,000	317,400	155,907	161,493	49.12%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Recreation Administration						
Personal Services	333,882	-	333,882	158,444	175,438	47.46%
Employee Benefits	93,146	-	93,146	38,039	55,107	40.84%
Contracted Services	274,900	-	274,900	65,368	209,532	23.78%
Supplies and Materials	37,830	730	38,560	10,660	27,900	27.65%
Other Charges	24,482	270	24,752	24,752	-	100.00%
Park Improvements Amusement Tax						
Contracted Services	50,000	10,447	60,447	16,541	43,906	27.36%
Supplies and Materials	35,000	3,825	38,825	9,302	29,523	23.96%
Capital Outlay	65,000	57,003	122,003	65,442	56,561	53.64%
Sport Operations						
Personal Services	109,455	-	109,455	40,111	69,344	36.65%
Employee Benefits	25,863	-	25,863	9,791	16,072	37.86%
Contracted Services	162,962	-	162,962	155,812	7,150	95.61%
Supplies and Materials	3,250	-	3,250	1,348	1,902	41.48%
Other Charges	5,240	-	5,240	4,240	1,000	80.92%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Outreach						
Personal Services	90,945	-	90,945	46,827	44,118	51.49%
Employee Benefits	26,225	-	26,225	10,897	15,328	41.55%
Constituent Services						
Personal Services	126,520	-	126,520	25,923	100,597	20.49%
Employee Benefits	49,633	-	49,633	10,474	39,159	21.10%
Senior Center & Volunteer Services						
Personal Services	55,987	-	55,987	20,628	35,359	36.84%
Employee Benefits	13,384	-	13,384	5,083	8,301	37.98%
Contracted Services	2,350	-	2,350	1,396	954	59.40%
Supplies and Materials	2,300	-	2,300	80	2,220	3.48%
Other Charges	650	-	650	650	-	100.00%
Senior Picnic						
Contracted Services	-	-	-	3,575	(3,575)	N/A
Supplies and Materials	-	5,700	5,700	9,799	(4,099)	171.91%
Frank Strang Senior Center						
Personal Services	60,229	-	60,229	23,312	36,917	38.71%
Employee Benefits	14,803	-	14,803	5,710	9,093	38.57%
Contracted Services	10,250	-	10,250	4,444	5,806	43.36%
Supplies and Materials	3,600	117	3,717	763	2,954	20.53%
Other Charges	650	-	650	1,105	(455)	170.00%
Senior Center-South Knox						
Personal Services	60,357	-	60,357	23,214	37,143	38.46%
Employee Benefits	14,882	-	14,882	5,721	9,161	38.44%
Contracted Services	6,600	-	6,600	2,932	3,668	44.42%
Supplies and Materials	2,700	283	2,983	200	2,783	6.70%
Other Charges	650	-	650	1,105	(455)	170.00%
Halls Senior Center						
Personal Services	53,672	-	53,672	21,207	32,465	39.51%
Employee Benefits	27,461	-	27,461	10,643	16,818	38.76%
Contracted Services	8,200	-	8,200	4,815	3,385	58.72%
Supplies and Materials	4,050	154	4,204	249	3,955	5.92%
Other Charges	650	-	650	1,105	(455)	170.00%
Corryton Senior Center						
Personal Services	47,996	-	47,996	18,872	29,124	39.32%
Employee Benefits	19,553	-	19,553	7,574	11,979	38.74%
Contracted Services	6,500	-	6,500	2,722	3,778	41.88%
Supplies and Materials	3,350	-	3,350	-	3,350	0.00%
Other Charges	650	-	650	1,105	(455)	170.00%
Senior Center-Carter						
Personal Services	53,090	-	53,090	20,968	32,122	39.50%
Employee Benefits	30,264	-	30,264	11,714	18,550	38.71%
Contracted Services	3,100	-	3,100	1,887	1,213	60.87%
Supplies and Materials	2,600	98	2,698	1,181	1,517	43.77%
Other Charges	650	-	650	1,105	(455)	170.00%
Total Social and Cultural Services	4,355,040	177,627	4,532,667	1,970,502	2,562,165	43.47%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	253,980	-	253,980	101,724	152,256	40.05%
Employee Benefits	96,615	-	96,615	13,336	83,279	13.80%
Contracted Services	20,500	-	20,500	24,841	(4,341)	121.18%
Supplies and Materials	6,500	-	6,500	1,383	5,117	21.28%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
New Harvest Farmer's Market						
Contracted Services	-	-	-	3,321	(3,321)	N/A
Soil Conservation District						
Personal Services	79,380	-	79,380	36,986	42,394	46.59%
Employee Benefits	24,537	-	24,537	9,863	14,674	40.20%
Contracted Services	7,000	-	7,000	3,988	3,012	56.97%
Supplies and Materials	3,900	-	3,900	709	3,191	18.18%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	493,062	-	493,062	196,801	296,261	39.91%
Other General Government:						
Economic and Community Development Grants						
Miscellaneous Entities	1,470,472	458,000	1,928,472	1,033,540	894,932	53.59%
Veteran's Services						
Personal Services	70,686	-	70,686	30,433	40,253	43.05%
Employee Benefits	10,392	-	10,392	4,560	5,832	43.88%
Contracted Services	9,350	-	9,350	3,845	5,505	41.12%
Supplies and Materials	1,500	-	1,500	240	1,260	16.00%
Other Charges	650	-	650	650	-	100.00%
Property and Liability Insurance						
Other Charges	47,389	-	47,389	35,552	11,837	75.02%
Payments to Cities						
Contracted Services	120,000	-	120,000	-	120,000	0.00%
Official's Expense						
Contracted Services	10,000	-	10,000	-	10,000	0.00%
Equipment						
Capital Outlay	1,183,350	1,216,106	2,399,456	536,558	1,862,898	22.36%
Audit Services						
Contracted Services	302,120	-	302,120	126,873	175,247	41.99%
Miscellaneous						
Personal Services	(60,000)	500,000	440,000	-	440,000	0.00%
Employee Benefits	(178,000)	-	(178,000)	-	(178,000)	0.00%
Contracted Services	154,981	241,899	396,880	243,133	153,747	61.26%
Supplies and Materials	-	10,000	10,000	1,185	8,815	11.85%
Other Charges	4,373	-	4,373	(60,759)	65,132	-1389.41%
Capital Outlay	-	-	-	29,788	(29,788)	N/A
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	-	2,650,000	433,736	2,216,264	16.37%
Employee Benefits						
Employee Benefits	680,000	-	680,000	600,000	80,000	88.24%
<i>Total Other General Government</i>	12,977,263	2,426,005	15,403,268	9,519,334	5,883,934	61.80%
Total Expenditures	157,489,125	4,515,142	162,004,267	65,916,108	96,088,159	40.69%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,024,021)	(3,972,040)	(11,996,061)	(35,518,823)	(23,522,762)	296.09%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	7,677,800	32,463	7,710,263	734,545	(6,975,718)	9.53%
Operating Transfers Out - Other Funds	(4,079,011)	(93,965)	(4,172,976)	(115,357)	4,057,619	2.76%
Total Other Financing Sources (Uses)	3,598,789	(61,502)	3,537,287	619,188	(2,918,099)	17.50%
Net Change in Fund Balances	\$ (4,425,232)	\$ (4,033,542)	\$ (8,458,774)	\$ (34,899,635)	\$ (26,440,861)	412.59%

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 five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 65,500	\$ -	\$ 65,500	\$ 20,419	\$ (45,081)	31.17%
<i>Charges for Current Services:</i>						
Fees	8,000	-	8,000	4,390	(3,610)	54.88%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	300	-	300	-	(300)	0.00%
Recurring Items	1,200	-	1,200	1,421	221	118.42%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	105,000	-	105,000	26,230	(78,770)	24.98%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	51,951	-	51,951	20,497	31,454	39.45%
Employee Benefits	16,022	-	16,022	6,288	9,734	39.25%
Contracted Services	9,515	-	9,515	3,857	5,658	40.54%
Supplies & Materials	46,143	-	46,143	18,917	27,226	41.00%
Other Charges	1,369	-	1,369	921	448	67.28%
<i>Total Social and Cultural Services</i>	125,000	-	125,000	50,480	74,520	40.38%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	-	(20,000)	(24,250)	(4,250)	121.25%
Other Financing Sources						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (24,250)	\$ (24,250)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,550,000	\$ -	\$ 10,550,000	\$ 3,840,368	\$ (6,709,632)	36.40%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	121,669	(218,331)	35.79%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	2,519	(6,481)	27.99%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	-	(6,400)	0.00%
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	8,264	8,264	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	8,264	(43,636)	15.92%
Total Revenues	10,950,900	-	10,950,900	3,972,820	(6,978,080)	36.28%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,354,932	-	6,354,932	2,455,188	3,899,744	38.63%
Employee Benefits	1,971,093	-	1,971,093	758,243	1,212,850	38.47%
Contracted Services	585,125	6,363	591,488	102,764	488,724	17.37%
Supplies & Materials	1,935,403	-	1,935,403	645,899	1,289,504	33.37%
Other Charges	172,703	-	172,703	98,030	74,673	56.76%
Capital Outlay	-	170,232	170,232	31,012	139,220	18.22%
Public Library Maintenance						
Personal Services	158,333	-	158,333	61,418	96,915	38.79%
Employee Benefits	54,261	-	54,261	20,932	33,329	38.58%
Contracted Services	560,050	3,215	563,265	332,979	230,286	59.12%
Supplies & Materials	54,000	-	54,000	18,546	35,454	34.34%
State General Library						
Supplies & Materials	50,000	1,900	51,900	14,494	37,406	27.93%
<i>Total Social and Cultural Services</i>	11,895,900	181,710	12,077,610	4,539,505	7,538,105	37.59%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(181,710)	(1,126,710)	(566,685)	560,025	50.30%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	-	(1,670,000)	0.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	-	725,000	0.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	-	(945,000)	0.00%
Net Change in Fund Balances	\$ -	\$ (181,710)	\$ (181,710)	\$ (566,685)	\$ (384,975)	311.86%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013**

	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)	0.00%
Fines	50,000	-	50,000	23,929	(26,071)	47.86%
<i>Other Local Revenues</i>	650,000	-	650,000	225,975	(424,025)	34.77%
<i>State of Tennessee</i>	378,500	-	378,500	92,564	(285,936)	24.46%
<i>Other Governments and Citizens Groups</i>	-	-	-	1,000	1,000	N/A
Total Revenues	3,478,500	-	3,478,500	343,468	(3,135,032)	9.87%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	165,576	-	165,576	62,947	102,629	38.02%
Employee Benefits	42,017	-	42,017	17,897	24,120	42.59%
Contracted Services	10,050	-	10,050	14,934	(4,884)	148.60%
Supplies & Materials	5,580	-	5,580	1,239	4,341	22.20%
Other Charges	145,115	-	145,115	146,116	(1,001)	100.69%
Convenience Centers						
Personal Services	456,325	-	456,325	186,989	269,336	40.98%
Employee Benefits	213,149	-	213,149	79,041	134,108	37.08%
Contracted Services	2,008,605	-	2,008,605	512,949	1,495,656	25.54%
Supplies & Materials	69,200	-	69,200	45,034	24,166	65.08%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
Tire Storage Facility						
Contracted Services	415,750	-	415,750	84,735	331,015	20.38%
Litter Grant - County						
Personal Services	43,579	-	43,579	17,329	26,250	39.76%
Employee Benefits	5,568	-	5,568	7,292	(1,724)	130.96%
Contracted Services	5,750	-	5,750	7,709	(1,959)	134.07%
Supplies & Materials	14,250	-	14,250	7,328	6,922	51.42%
Recycling Program						
Personal Services	117,399	-	117,399	49,127	68,272	41.85%
Employee Benefits	45,705	-	45,705	18,119	27,586	39.64%
Contracted Services	42,100	-	42,100	29,888	12,212	70.99%
Supplies & Materials	25,825	-	25,825	10,628	15,197	41.15%
Other Charges	752	-	752	752	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	21,690	62,552	25.75%
Total Public Health and Welfare	3,943,897	-	3,943,897	1,342,277	2,601,620	34.03%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	(998,809)	(533,412)	214.61%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	-	51,000	0.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	-	(424,000)	0.00%
Net Change in Fund Balances	\$ (41,397)	\$ -	\$ (41,397)	\$ (998,809)	\$ (957,412)	2412.76%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 53,388	\$ (98,407)	35.17%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	148,004	148,004	107,367	(40,637)	72.54%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	71,133	71,133	N/A
Total Revenues	151,795	148,004	299,799	231,888	(67,911)	77.35%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	40,000	40,000	30,216	9,784	75.54%
Employee Benefits	-	15,000	15,000	9,987	5,013	66.58%
Contracted Services	-	13,799	13,799	12,852	947	93.14%
Supplies & Materials	-	11,171	11,171	8,347	2,824	74.72%
Air Pollution FY 10						
Personal Services	-	400,000	400,000	103,927	296,073	25.98%
Employee Benefits	-	150,000	150,000	32,599	117,401	21.73%
Contracted Services	-	70,972	70,972	21,704	49,268	30.58%
Supplies & Materials	-	60,166	60,166	24,015	36,151	39.91%
Other Charges	-	-	-	71,134	(71,134)	N/A
Capital Outlays	-	21,209	21,209	-	21,209	0.00%
Permit Fee						
Personal Services	-	-	-	49,970	(49,970)	N/A
Employee Benefits	-	-	-	22,253	(22,253)	N/A
Contracted Services	140,000	-	140,000	531	139,469	0.38%
Other Charges	11,795	-	11,795	11,795	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	41,352	(41,352)	N/A
Employee Benefits	-	-	-	12,699	(12,699)	N/A
Contracted Services	-	-	-	2,431	(2,431)	N/A
Total Finance and Administration	151,795	782,317	934,112	455,812	478,300	48.80%
Net Change in Fund Balances	\$ -	\$ (634,313)	\$ (634,313)	\$ (223,924)	\$ 410,389	35.30%

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 five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,600,000	\$ -	\$ 5,600,000	\$ 1,439,643	\$ (4,160,357)	25.71%
Total Revenues	5,600,000	-	5,600,000	1,439,643	(4,160,357)	25.71%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,060,000	-	2,060,000	142,525	1,917,475	6.92%
Women's Basketball of Fame	150,000	-	150,000	62,500	87,500	41.67%
Trustee Commission	50,000	-	50,000	4,887	45,113	9.77%
Tourism and Sports Development Corp.	2,240,000	-	2,240,000	560,000	1,680,000	25.00%
Contributions to agencies	675,000	-	675,000	408,379	266,621	60.50%
<i>Total Other General Government:</i>	5,175,000	-	5,175,000	1,178,291	3,996,709	22.77%
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	261,352	(163,648)	61.49%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	-	540,000	0.00%
Net Change in Fund Balances	\$ (115,000)	\$ -	\$ (115,000)	\$ 261,352	\$ 376,352	-227.26%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013**

	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	\$ 1,176,917	\$ (3,744,983)	23.91%
Statutory Local Taxes	2,100,000	-	2,100,000	557,050	(1,542,950)	26.53%
Total Local Taxes	7,021,900	-	7,021,900	1,733,967	(5,287,933)	24.69%
<i>Other Local Revenues</i>	6,000	-	6,000	230,175	224,175	3836.25%
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	1,151,115	(3,148,885)	26.77%
Petroleum Special Tax	310,000	-	310,000	77,967	(232,033)	25.15%
Total State of Tennessee	4,610,000	-	4,610,000	1,229,082	(3,380,918)	26.66%
Total Revenues	11,637,900	-	11,637,900	3,193,224	(8,444,676)	27.44%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	248,209	2,945	251,154	99,040	152,114	39.43%
Employee Benefits	81,340	-	81,340	31,957	49,383	39.29%
Contracted Services	30,838	-	30,838	10,460	20,378	33.92%
Supplies & Materials	7,300	-	7,300	1,053	6,247	14.42%
Other Charges	98,869	-	98,869	98,160	709	99.28%
Highway Project Manager-ADM						
Personal Services	186,340	-	186,340	77,186	109,154	41.42%
Employee Benefits	42,052	-	42,052	22,511	19,541	53.53%
Contracted Services	4,700	-	4,700	1,599	3,101	34.02%
Supplies & Materials	7,000	-	7,000	4,049	2,951	57.84%
Capital Outlay	23,000	2,259	25,259	25,259	-	100.00%
Stormwater Management-ADM						
Personal Services	840,951	(1,000)	839,951	308,563	531,388	36.74%
Employee Benefits	292,030	-	292,030	106,226	185,804	36.38%
Contracted Services	53,800	-	53,800	19,632	34,168	36.49%
Supplies & Materials	50,050	-	50,050	18,911	31,139	37.78%
Other Charges	-	-	-	330	(330)	N/A
Stormwater Management-Violation						
Contracted Services	-	-	-	3,275	(3,275)	N/A
Supplies & Materials	-	26,815	26,815	384	26,431	1.43%
Highway and Bridge Maintenance						
Personal Services	2,679,909	(1,944)	2,677,965	1,107,049	1,570,916	41.34%
Employee Benefits	1,084,676	-	1,084,676	433,534	651,142	39.97%
Contracted Services	889,200	-	889,200	394,008	495,192	44.31%
Supplies & Materials	2,862,786	(147,509)	2,715,277	592,604	2,122,673	21.82%
Other Charges	375,000	-	375,000	375,330	(330)	100.09%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	299,766	-	299,766	121,876	177,890	40.66%
Employee Benefits	132,688	-	132,688	50,613	82,075	38.14%
Contracted Services	95,500	-	95,500	56,608	38,892	59.28%
Supplies & Materials	126,184	-	126,184	97,170	29,014	77.01%
Engineering						
Personal Services	261,948	-	261,948	102,758	159,190	39.23%
Employee Benefits	69,239	-	69,239	27,375	41,864	39.54%
Contracted Services	45,450	-	45,450	5,171	40,279	11.38%
Supplies & Materials	6,075	-	6,075	913	5,162	15.03%
Other Charges	8,000	-	8,000	8,000	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	-	105,000	12,972	92,028	12.35%
Subdivision Foreclosures						
Supplies & Materials	-	882,462	882,462	135,499	746,963	15.35%
Total Engineering and Public Works	11,007,900	764,028	11,771,928	4,350,075	7,421,853	36.95%
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(764,028)	(134,028)	(1,156,851)	(1,022,823)	863.14%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	(295,250)	(925,250)	(295,250)	630,000	31.91%
Net Change in Fund Balances	\$ -	\$ (1,059,278)	\$ (1,059,278)	\$ (1,452,101)	\$ (392,823)	137.08%

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 five months ended November 30, 2013

	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	\$ 6,017,200	\$ (26,499,800)	18.50%
<i>Interest Earned</i>	1,862,450	-	1,862,450	390,040	(1,472,410)	20.94%
<i>Payments from Component Units</i>	30,438,398	-	30,438,398	-	(30,438,398)	0.00%
Total Revenues	64,817,848	-	64,817,848	6,407,240	(58,410,608)	9.88%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	710,563	-	710,563	120,866	589,697	17.01%
Debt Service	72,289,437	-	72,289,437	14,118,777	58,170,660	19.53%
<i>Total Debt Service</i>	73,000,000	-	73,000,000	14,239,643	58,760,357	19.51%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,182,152)	-	(8,182,152)	(7,832,403)	349,749	95.73%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,220,916	-	1,220,916	-	(1,220,916)	0.00%
Total Other Financial Sources (Uses)	1,220,916	-	1,220,916	-	(1,220,916)	0.00%
Net Change in Fund Balances	\$ (6,961,236)	\$ -	\$ (6,961,236)	\$ (7,832,403)	\$ (871,167)	112.51%

DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here is:

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

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013**

	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	\$ 20,949,716	\$ (95,098,284)	18.05%
County Local Option Taxes	110,047,000	-	110,047,000	25,996,598	(84,050,402)	23.62%
Other Local Taxes	1,089,500	-	1,089,500	-	(1,089,500)	0.00%
Wheel Taxes	1,500,000	-	1,500,000	557,857	(942,143)	37.19%
<i>Total Local Taxes</i>	<i>228,684,500</i>	<i>-</i>	<i>228,684,500</i>	<i>47,504,171</i>	<i>(180,090,829)</i>	<i>20.77%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>11,837</i>	<i>(24,163)</i>	<i>32.88%</i>
<i>Charges for Current Services:</i>						
Education Charges	190,000	-	190,000	-	(190,000)	0.00%
Other Charges For Services	575,500	-	575,500	145,414	(430,086)	25.27%
<i>Total Charges/Current Services</i>	<i>765,500</i>	<i>-</i>	<i>765,500</i>	<i>145,414</i>	<i>(620,086)</i>	<i>19.00%</i>
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	99,428	(320,572)	23.67%
Nonrecurring Items	1,375,000	-	1,375,000	125,398	(1,249,602)	9.12%
<i>Total Other Local Revenues</i>	<i>1,795,000</i>	<i>-</i>	<i>1,795,000</i>	<i>224,826</i>	<i>(1,570,174)</i>	<i>12.53%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	69,521,000	(108,001,000)	39.16%
Other State Revenues	1,400,000	-	1,400,000	356,580	(1,043,420)	25.47%
<i>Total State of Tennessee</i>	<i>178,922,000</i>	<i>-</i>	<i>178,922,000</i>	<i>69,877,580</i>	<i>(109,044,420)</i>	<i>39.05%</i>
<i>Federal Government:</i>						
Direct Federal Revenue	537,000	29,282	566,282	182,660	(383,622)	32.26%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>29,282</i>	<i>566,282</i>	<i>182,660</i>	<i>(383,622)</i>	<i>32.26%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	4,857,000	-	4,857,000	310,420	(4,546,580)	6.39%
Total Revenues	415,597,000	29,282	415,626,282	118,256,908	(296,279,874)	28.45%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	160,131,121	63,735	160,194,856	44,262,401	115,932,455	27.63%
Employee Benefits	44,112,824	(71,241)	44,041,583	15,524,433	28,517,150	35.25%
Contracted Services	-	-	-	1,045	(1,045)	N/A
Supplies and Materials	733,300	5,000,000	5,733,300	4,254,338	1,478,962	74.20%
Art						
Contracted Services	2,500	-	2,500	1,452	1,048	58.08%
Supplies and Materials	226,430	-	226,430	95,255	131,175	42.07%
Basic Elementary						
Supplies and Materials	979,075	-	979,075	826,100	152,975	84.38%

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 five months ended November 30, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Supplies and Materials	415,500	-	415,500	354,063	61,437	85.21%
Basic Secondary						
Supplies and Materials	961,250	-	961,250	749,415	211,835	77.96%
Business Education						
Supplies and Materials	61,674	-	61,674	8,620	53,054	13.98%
Other Charges	2,244	-	2,244	-	2,244	0.00%
Middle School Reading						
Personal Services	3,982	-	3,982	4,525	(543)	113.64%
Employee Benefits	306	-	306	1,496	(1,190)	488.89%
Contracted Services	250	-	250	68	182	27.20%
Supplies and Materials	32,628	-	32,628	19,383	13,245	59.41%
Other	4,985	-	4,985	2,066	2,919	41.44%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	545,840	(234,536)	175.34%
Other	20,000	-	20,000	-	20,000	0.00%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	106	5,894	1.77%
Health Education						
Supplies and Materials	4,324	-	4,324	1,525	2,799	35.27%
Kindergarten						
Supplies and Materials	62,266	-	62,266	65,705	(3,439)	105.52%
Language Arts						
Supplies and Materials	36,148	-	36,148	36,017	131	99.64%
Math						
Contracted Services	500	(500)	-	-	-	N/A
Supplies and Materials	83,068	(3,600)	79,468	62,500	16,968	78.65%
Choral Music						
Contracted Services	6,200	-	6,200	2,040	4,160	32.90%
Supplies and Materials	31,880	-	31,880	29,113	2,767	91.32%
Physical Education						
Supplies and Materials	23,858	-	23,858	8,578	15,280	35.95%
Other Charges	-	-	-	665	(665)	N/A
Reading						
Personal Services	2,000	-	2,000	8,830	(6,830)	441.50%
Employee Benefits	153	-	153	2,240	(2,087)	1464.05%
Supplies and Materials	70,574	-	70,574	52,894	17,680	74.95%
Other Charges	16,185	-	16,185	605	15,580	3.74%
Science						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	75,560	28,372	72.70%
Social Studies						
Supplies and Materials	43,031	1,475	44,506	14,312	30,194	32.16%
Talented & Gifted						
Contracted Services	3,739	-	3,739	5,181	(1,442)	138.57%
Supplies and Materials	12,894	-	12,894	6,864	6,030	53.23%
Other Charges	2,244	-	2,244	5,203	(2,959)	231.86%
Instrumental Music						
Contracted Services	5,700	-	5,700	1,232	4,468	21.61%
Supplies and Materials	27,000	-	27,000	26,211	789	97.08%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For five months ended November 30, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	30,492	(15,492)	203.28%
Supplies and Materials	265,000	58,755	323,755	478,475	(154,720)	147.79%
Other Charges	-	-	-	360	(360)	N/A
Capital Outlay	20,000	-	20,000	7,283	12,717	36.42%
Summer School						
Personal Services	110,128	-	110,128	85,406	24,722	77.55%
Employee Benefits	20,091	-	20,091	21,997	(1,906)	109.49%
Project Graduation						
Personal Services	-	-	-	92,989	(92,989)	N/A
Contracted Services	1,241,742	-	1,241,742	620,871	620,871	50.00%
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	-	68,153	-	68,153	0.00%
Supplies and Materials	46,717	-	46,717	27,300	19,417	58.44%
Other Charges	176,496	-	176,496	233,370	(56,874)	132.22%
Materials Center						
Contracted Services	-	-	-	222	(222)	N/A
Supplies and Materials	108,560	-	108,560	931	107,629	0.86%
T & I Construction						
Contracted Services	78,366	-	78,366	19,296	59,070	24.62%
Supplies and Materials	173,320	-	173,320	85,824	87,496	49.52%
Driver's Education						
Contracted Services	94,633	-	94,633	4,990	89,643	5.27%
Supplies and Materials	23,700	-	23,700	251	23,449	1.06%
Vine Magnet						
Supplies and Materials	77,933	-	77,933	68,974	8,959	88.50%
System-wide Screening						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	258	4,610	5.30%
Sarah Moore Greene Magnet						
Supplies and Materials	84,086	-	84,086	76,750	7,336	91.28%
Beaumont Magnet						
Supplies and Materials	72,612	-	72,612	68,837	3,775	94.80%
Greene Magnet						
Supplies and Materials	76,970	-	76,970	72,260	4,710	93.88%
Student Assistance Services						
Supplies and Materials	644	-	644	416	228	64.60%
Austin-East Magnet						
Supplies and Materials	85,114	-	85,114	66,020	19,094	77.57%
Section 504 Instruction						
Contracted Services	5,000	-	5,000	9,025	(4,025)	180.50%
Supplies and Materials	9,299	-	9,299	2,575	6,724	27.69%
Magnet Department						
Supplies and Materials	9,522	-	9,522	8,047	1,475	84.51%
Other Charges	4,353	-	4,353	4,732	(379)	108.71%

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 five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	70,000	-	70,000	66,169	3,831	94.53%
Stem Academy						
Supplies and Materials	29,000	-	29,000	18,893	10,107	65.15%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,420,512	-	1,420,512	242,985	1,177,527	17.11%
Employee Benefits	333,849	-	333,849	111,564	222,285	33.42%
Supplies and Materials	108,293	-	108,293	-	108,293	0.00%
Special Education Program						
Personal Services	29,014,578	(117,262)	28,897,316	7,251,317	21,645,999	25.09%
Employee Benefits	7,516,266	-	7,516,266	2,550,110	4,966,156	33.93%
Contracted Services	171,955	(20,000)	151,955	12,171	139,784	8.01%
Supplies and Materials	392,500	50,066	442,566	124,630	317,936	28.16%
Other Charges	-	-	-	1,909	(1,909)	N/A
Career & Technical Education						
Personal Services	10,034,637	-	10,034,637	2,302,053	7,732,584	22.94%
Employee Benefits	2,704,461	-	2,704,461	814,924	1,889,537	30.13%
Contracted Services	7,000	-	7,000	187	6,813	2.67%
Supplies and Materials	323,087	-	323,087	139,445	183,642	43.16%
Other Charges	2,600	-	2,600	1,469	1,131	56.50%
Capital Outlay	51,113	-	51,113	-	51,113	0.00%
Total Instruction	263,668,872	4,961,428	268,630,300	82,846,658	185,783,642	30.84%
Support Services:						
Attendance						
Personal Services	1,238,062	(108,000)	1,346,062	371,491	974,571	27.60%
Employee Benefits	392,249	(22,000)	414,249	115,104	299,145	27.79%
Contracted Services	10,000	-	10,000	1,781	8,219	17.81%
Supplies and Materials	1,125	-	1,125	542	583	48.18%
Other Charges	3,741	-	3,741	3,433	308	91.77%
Health Services						
Personal Services	1,292,594	77,000	1,369,594	431,420	938,174	31.50%
Employee Benefits	314,456	16,000	330,456	129,461	200,995	39.18%
Contracted Services	80,150	(10,000)	70,150	8,736	61,414	12.45%
Supplies and Materials	126,010	-	126,010	70,743	55,267	56.14%
Other Charges	11,388	10,000	21,388	305	21,083	1.43%
Other Student Support						
Personal Services	7,165,218	110,000	7,275,218	1,785,578	5,489,640	24.54%
Employee Benefits	1,772,258	25,000	1,797,258	573,653	1,223,605	31.92%
Contracted Services	542,500	(120,000)	422,500	-	422,500	0.00%
Other Charges	-	-	-	7,000	(7,000)	N/A
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	230	21,726	1.05%
Curriculum						
Contracted Services	1,300	-	1,300	-	1,300	0.00%
Supplies and Materials	4,350	-	4,350	838	3,512	19.26%
Other Charges	11,532	-	11,532	1,050	10,482	9.11%
Transfer Department						
Personal Services	196,656	-	196,656	77,339	119,317	39.33%
Employee Benefits	41,540	-	41,540	15,605	25,935	37.57%
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 five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	16,955	5,495	75.52%
Other Charges	5,711	-	5,711	2,961	2,750	51.85%
Math						
Contracted Services	25	(25)	-	-	-	N/A
Supplies and Materials	2,025	(250)	1,775	(1,938)	3,713	-109.18%
Other Charges	748	4,375	5,123	5,064	59	98.85%
Choral Music						
Contracted Services	4,650	-	4,650	236	4,414	5.08%
Supplies and Materials	4,120	-	4,120	1,111	3,009	26.97%
Other Charges	9,061	-	9,061	150	8,911	1.66%
Physical Education						
Supplies and Materials	2,650	-	2,650	954	1,696	36.00%
Other Charges	9,000	-	9,000	1,474	7,526	16.38%
Science						
Personal Services	1,250	-	1,250	300	950	24.00%
Employee Benefits	191	-	191	22	169	11.52%
Contracted Services	500	-	500	145	355	29.00%
Supplies and Materials	3,938	-	3,938	1,938	2,000	49.21%
Other Charges	7,272	-	7,272	3,200	4,072	44.00%
Social Studies						
Personal Services	2,820	-	2,820	-	2,820	0.00%
Employee Benefits	216	-	216	-	216	0.00%
Other Charges	493	-	493	3,693	(3,200)	749.09%
Talented and Gifted						
Contracted Services	1,000	-	1,000	3,686	(2,686)	368.60%
Supplies and Materials	7,000	-	7,000	3,417	3,583	48.81%
Instrumental Music						
Contracted Services	2,600	-	2,600	2,862	(262)	110.08%
Supplies and Materials	5,500	-	5,500	(497)	5,997	-9.04%
Other Charges	2,268	-	2,268	370	1,898	16.31%
High School PE/Wellness						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	34	13,909	0.24%
Other Charges	3,580	-	3,580	-	3,580	0.00%
Regular Instruction						
Personal Services	9,574,769	150,000	9,724,769	2,839,879	6,884,890	29.20%
Employee Benefits	2,299,317	-	2,299,317	908,547	1,390,770	39.51%
Contracted Services	837,000	-	837,000	92,910	744,090	11.10%
Supplies and Materials	-	-	-	1,764	(1,764)	N/A
Other Charges	45,000	-	45,000	-	45,000	0.00%
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	-	12,963	3,293	9,670	25.40%
Supplies and Materials	11,234	-	11,234	3,747	7,487	33.35%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	-	2,350	0.00%
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 five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	1,659	3,841	30.16%
Supplies and Materials	19,291	-	19,291	1,127	18,164	5.84%
Other Charges	4,489	-	4,489	359	4,130	8.00%
Alternative Schools						
Personal Services	515,499	-	515,499	153,270	362,229	29.73%
Employee Benefits	143,839	-	143,839	47,016	96,823	32.69%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Capital Outlay	-	-	-	290	(290)	N/A
Libraries/Audio/Visual						
Contracted Services	35,200	-	35,200	-	35,200	0.00%
Supplies and Materials	427,369	683	428,052	144,014	284,038	33.64%
Other Charges	-	-	-	789	(789)	N/A
Staff Development						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	-	17,494	0.00%
Other Charges	220,000	300,000	520,000	11,603	508,397	2.23%
Art						
Contracted Services	365	-	365	79	286	21.64%
Supplies and Materials	11,200	-	11,200	3,290	7,910	29.38%
Other Charges	5,237	-	5,237	289	4,948	5.52%
Basic Elementary						
Contracted Services	7,253	-	7,253	1,245	6,008	17.17%
Supplies and Materials	45,520	6,265	51,785	1,213	50,572	2.34%
Other Charges	24,466	-	24,466	3,759	20,707	15.36%
Special Education Program						
Personal Services	6,064,402	(499,973)	5,564,429	1,775,794	3,788,635	31.91%
Employee Benefits	1,615,389	(40,159)	1,575,230	510,127	1,065,103	32.38%
Contracted Services	274,944	5,630	280,574	76,880	203,694	27.40%
Supplies and Materials	92,475	40,500	132,975	16,221	116,754	12.20%
Other Charges	75,040	3,000	78,040	37,809	40,231	48.45%
Basic Middle						
Contracted Services	455	-	455	215	240	47.25%
Supplies and Materials	13,364	-	13,364	85	13,279	0.64%
Other Charges	33,711	-	33,711	8,363	25,348	24.81%
Basic Secondary						
Contracted Services	76,300	-	76,300	56,640	19,660	74.23%
Supplies and Materials	3,670	-	3,670	1,043	2,627	28.42%
Other Charges	18,000	-	18,000	1,380	16,620	7.67%
World Language						
Personal Services	-	-	-	807	(807)	N/A
Employee Benefits	-	-	-	49	(49)	N/A
Contracted Services	175	-	175	300	(125)	171.43%
Other Charges	10,825	-	10,825	258	10,567	2.38%
Language Arts						
Contracted Services	3,520	-	3,520	-	3,520	0.00%
Supplies and Materials	3,150	-	3,150	-	3,150	0.00%
Other Charges	3,521	-	3,521	1,583	1,938	44.96%
Career & Technical Education						
Personal Services	361,394	-	361,394	152,692	208,702	42.25%
Employee Benefits	83,208	-	83,208	45,509	37,699	54.69%
Contracted Services	21,625	-	21,625	7,777	13,848	35.96%
Supplies and Materials	2,700	-	2,700	272	2,428	10.07%

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 five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	450	4,550	9.00%
Family/Community Engagement						
Personal Services	115,500	-	115,500	43,892	71,608	38.00%
Employee Benefits	21,497	-	21,497	8,589	12,908	39.95%
Contracted Services	30,000	-	30,000	-	30,000	0.00%
Supplies and Materials	15,000	755	15,755	2,063	13,692	13.09%
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	12,507	20,045	38.42%
Employee Benefits	20,091	-	20,091	1,274	18,817	6.34%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	12,186	17,957	40.43%
Humanities						
Supplies and Materials	2,650	-	2,650	535	2,115	20.19%
Other Charges	3,350	-	3,350	2,558	792	76.36%
Board of Education						
Personal Services	247,544	-	247,544	102,668	144,876	41.47%
Employee Benefits	464,135	-	464,135	170,817	293,318	36.80%
Contracted Services	167,074	9,250	176,324	59,927	116,397	33.99%
Supplies and Materials	3,000	-	3,000	259	2,741	8.63%
Other Charges	6,271,628	(17,375)	6,254,253	1,368,555	4,885,698	21.88%
Office of the Superintendent						
Personal Services	480,006	-	480,006	218,383	261,623	45.50%
Employee Benefits	134,137	-	134,137	47,055	87,082	35.08%
Contracted Services	71,300	-	71,300	35,672	35,628	50.03%
Supplies and Materials	4,400	-	4,400	8,792	(4,392)	199.82%
Office of the Principal						
Personal Services	22,484,909	-	22,484,909	7,721,777	14,763,132	34.34%
Employee Benefits	5,488,579	-	5,488,579	2,006,628	3,481,951	36.56%
Contracted Services	3,280,000	-	3,280,000	2,360,816	919,184	71.98%
Supplies and Materials	-	-	-	122,740	(122,740)	N/A
Fiscal Services						
Personal Services	979,120	123,000	1,102,120	474,676	627,444	43.07%
Employee Benefits	246,118	12,400	258,518	116,410	142,108	45.03%
Contracted Services	5,821	-	5,821	19,252	(13,431)	330.73%
Supplies and Materials	17,133	-	17,133	15,434	1,699	90.08%
Warehouse						
Personal Services	146,149	-	146,149	59,389	86,760	40.64%
Employee Benefits	37,137	-	37,137	15,763	21,374	42.45%
Contracted Services	4,800	-	4,800	28,671	(23,871)	597.31%
Supplies and Materials	15,750	-	15,750	2,164	13,586	13.74%
Human Resources						
Personal Services	1,049,266	-	1,049,266	384,856	664,410	36.68%
Employee Benefits	235,898	-	235,898	82,996	152,902	35.18%
Contracted Services	85,400	-	85,400	106,833	(21,433)	125.10%
Supplies and Materials	8,600	-	8,600	1,958	6,642	22.77%
Other Charges	6,000	-	6,000	55	5,945	0.92%
HR Employee Benefits Div						
Personal Services	486,602	-	486,602	215,892	270,710	44.37%
Employee Benefits	116,531	-	116,531	53,877	62,654	46.23%
Contracted Services	2,079	-	2,079	1,000	1,079	48.10%
Supplies and Materials	6,117	-	6,117	3,885	2,232	63.51%

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 five months ended November 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,900,823	(23,000)	8,877,823	3,427,759	5,450,064	38.61%
Employee Benefits	2,385,690	23,000	2,408,690	913,951	1,494,739	37.94%
Contracted Services	1,132,847	54,292	1,187,139	492,324	694,815	41.47%
Supplies and Materials	12,474,806	(62,915)	12,411,891	5,275,708	7,136,183	42.51%
Other Charges	4,672,253	-	4,672,253	389,226	4,283,027	8.33%
Capital Outlay	100,000	-	100,000	-	100,000	0.00%
Security						
Personal Services	2,691,625	25,000	2,716,625	1,288,980	1,427,645	47.45%
Employee Benefits	586,489	-	586,489	259,997	326,492	44.33%
Contracted Services	142,100	49,581	191,681	74,299	117,382	38.76%
Supplies and Materials	177,267	9,133	186,400	64,789	121,611	34.76%
Other Charges	6,000	-	6,000	35	5,965	0.58%
General Maintenance of Plant						
Personal Services	5,655,311	-	5,655,311	2,568,447	3,086,864	45.42%
Employee Benefits	1,395,216	-	1,395,216	641,507	753,709	45.98%
Contracted Services	495,780	-	495,780	104,476	391,304	21.07%
Supplies and Materials	1,908,531	323,664	2,232,195	902,536	1,329,659	40.43%
Capital Outlay	124,000	7,236	131,236	57,236	74,000	43.61%
Facilities						
Personal Services	272,717	-	272,717	111,359	161,358	40.83%
Employee Benefits	67,790	-	67,790	23,652	44,138	34.89%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	14,100	-	14,100	-	14,100	0.00%
Other Charges	748	-	748	(90)	838	-12.03%
Student Transportation						
Personal Services	671,714	-	671,714	339,993	331,721	50.62%
Employee Benefits	151,818	-	151,818	64,048	87,770	42.19%
Contracted Services	213,500	-	213,500	37,172	176,328	17.41%
Supplies and Materials	82,900	3,220	86,120	25,634	60,486	29.77%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Contracted Services	8,774,152	163,525	8,937,677	3,809,897	5,127,780	42.63%
Vocational Transportation						
Contracted Services	90,616	-	90,616	18,934	71,682	20.89%
Special Education Transportation						
Personal Services	81,313	-	81,313	18,502	62,811	22.75%
Employee Benefits	16,668	-	16,668	2,915	13,753	17.49%
Contracted Services	4,936,115	-	4,936,115	1,728,921	3,207,194	35.03%
Supplies and Materials	7,000	-	7,000	4,061	2,939	58.01%
Central and Other						
Personal Services	24,915	-	24,915	29,240	(4,325)	117.36%
Employee Benefits	10,967	-	10,967	7,230	3,737	65.93%
Technology						
Personal Services	3,792,657	(573,000)	3,219,657	1,502,840	1,716,817	46.68%
Employee Benefits	802,155	(156,000)	646,155	364,659	281,496	56.44%
Contracted Services	735,250	(18,450)	716,800	345,642	371,158	48.22%
Supplies and Materials	177,823	(19,100)	158,723	55,319	103,404	34.85%
Other Charges	264,963	-	264,963	3,746	261,217	1.41%
Capital Outlay	241,543	-	241,543	24,624	216,919	10.19%
Instructional Technology						
Personal Services	-	631,500	631,500	36,261	595,239	5.74%
Employee Benefits	-	169,000	169,000	7,784	161,216	4.61%
Contracted Services	-	18,450	18,450	7,919	10,531	42.92%
Supplies and Materials	-	25,000	25,000	507	24,493	2.03%
Other Charges	-	-	-	7,458	(7,458)	N/A

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 five months ended November 30, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	-	8,000	966	7,034	12.08%
Supplies and Materials	80,000	-	80,000	5,489	74,511	6.86%
Public Affairs						
Personal Services	609,552	-	609,552	254,603	354,949	41.77%
Employee Benefits	126,953	-	126,953	56,126	70,827	44.21%
Contracted Services	132,900	-	132,900	98,240	34,660	73.92%
Supplies and Materials	1,000	-	1,000	1,311	(311)	131.10%
Office of Accountability						
Personal Services	464,629	(75,000)	389,629	225,402	164,227	57.85%
Employee Benefits	95,527	-	95,527	45,456	50,071	47.58%
Contracted Services	151,550	-	151,550	79,343	72,207	52.35%
Supplies and Materials	17,950	-	17,950	2,117	15,833	11.79%
Other Charges	6,469	-	6,469	2,013	4,456	31.12%
Other Charges						
Payments to Primary Governments	11,013,053	5,830,000	16,843,053	6,130,000	10,713,053	36.39%
<i>Total Support Services</i>	<i>156,198,128</i>	<i>6,481,212</i>	<i>162,939,340</i>	<i>58,387,203</i>	<i>104,552,137</i>	<i>35.83%</i>
Total Expenditures	419,867,000	11,442,640	431,569,640	141,233,861	290,335,779	32.73%
Net Change in Fund Balances	\$ (4,270,000)	\$ (11,413,358)	\$ (15,943,358)	\$ (22,976,953)	\$ (5,944,095)	144.12%

Information



**KNOX COUNTY, TENNESSEE
2013-2014 FISCAL YEAR**

BUDGET SUMMARY

November 30, 2013

<i>Where It Comes From:</i>					<i>Where It Goes by Function:</i>				
	Adopted Budget 2013-14	% of Budget	Actual Collections July - Nov.	% of Budget Collected		Adopted Budget 2013-14	% of Budget	Actual Spending July - Nov.	% of Budget Spent
Local Taxes	\$ 420,746,937	59.3%	\$ 95,444,042	13.4%	Schools	\$ 401,710,000	56.6%	\$ 141,233,861	19.9%
Licenses & Permits	5,421,500	0.8%	539,585	0.1%	School Construction	20,500,000	2.9%	15,440,055	2.2%
Fines, Forfeitures, & Penalties	1,751,200	0.2%	631,859	0.1%	School Cafeteria	25,992,842	3.7%	-	0.0%
Charges for Current Services	15,396,832	2.2%	1,904,507	0.3%	General Government	11,627,763	1.6%	6,436,134	0.9%
Other Local Revenue	8,190,657	1.2%	3,071,743	0.4%	Finance	13,805,659	1.9%	5,632,260	0.8%
Official Fees	7,107,000	1.0%	734,545	0.1%	Administration of Justice	11,727,048	1.7%	6,316,716	0.9%
State of Tennessee	183,599,702	25.9%	72,738,408	10.2%	Debt Service	74,250,000	10.5%	14,239,643	2.0%
Federal Government	16,654,019	2.3%	436,880	0.1%	Public Safety	73,996,648	10.4%	27,917,204	3.9%
Govt & Citizens Groups	205,822	0.0%	27,440	0.0%	Health & Welfare	22,353,859	3.1%	7,397,636	1.0%
Other	50,856,224	7.2%	310,420	0.0%	Public Libraries	12,558,482	1.8%	4,539,505	0.6%
					Public Works	11,403,000	1.6%	4,645,324	0.7%
					Tourism, Social & Cultural	9,984,651	1.4%	3,105,153	0.4%
					Agricultural/Natrual Resour	466,102	0.1%	196,801	0.0%
					Other	17,850,624	2.5%	10,342,881	1.5%
					Solid Waste	4,015,215	0.6%	1,342,276	0.2%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 248,785,449	35.0%
					<i>Where It Goes by Category:</i>	Adopted Budget 2013-14	% of Budget	Actual Spending July - Nov.	% of Budget Spent
					Personnal Services	\$ 358,993,716	50.6%	\$ 114,389,837	16.1%
					Employees Benefits	105,418,484	14.8%	38,845,604	5.5%
					Contractual Services	55,539,026	7.8%	25,431,511	3.6%
					Supplies and Materials	50,716,254	7.1%	20,696,641	2.9%
					Other Charges	66,520,026	9.4%	19,487,758	2.7%
					Debt Service	72,457,231	10.2%	14,118,777	2.0%
					Capital Outlay	2,597,156	0.4%	15,815,321	2.2%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 248,785,449	35.0%

Knox County, Tennessee

Property Tax Collection Summary - November 2013

Fund #	Source	Budget 12-13	Actual 12-13	Dollar Difference F (U)	Percentage +/- Budget	Budget 13-14	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund:							
	Current Property Tax	97,873,000	98,912,178	1,039,178	1.06%	99,910,000	997,822	1.01%
	Delinquent Property	1,300,000	1,179,020	(120,980)	-9.31%	1,200,000	20,980	1.78%
	Clerk & Master Delinquent	1,250,000	2,145,336	895,336	71.63%	1,597,000	(548,336)	-25.56%
	Interest & Penalty	1,000,000	1,137,097	137,097	13.71%	1,000,000	(137,097)	-12.06%
	Sub-Total	101,423,000	103,373,631	1,950,631	1.92%	103,707,000	333,369	0.32%
141	General Purpose School Fund:							
	Current Property Tax	108,972,000	110,128,981	1,156,981	1.06%	111,240,000	1,111,019	1.01%
	Delinquent Property	1,650,000	1,312,722	(337,278)	-20.44%	1,500,000	187,278	14.27%
	Clerk & Master Delinquent	1,630,000	2,398,876	768,876	47.17%	2,108,000	(290,876)	-12.13%
	Interest & Penalty	1,200,000	1,270,029	70,029	5.84%	1,300,000	29,971	2.36%
	Sub-Total	113,452,000	115,110,608	1,658,608	1.46%	116,148,000	1,037,392	0.90%
151	Debt Service Fund							
	Current Property Tax	31,279,000	31,611,121	332,121	1.06%	31,930,000	318,879	1.01%
	Delinquent Property	587,000	376,800	(210,200)	-35.81%	437,000	60,200	15.98%
	Clerk & Master Delinquent	400,000	702,110	302,110	n/a	100,000	(602,110)	-85.76%
	Interest & Penalty	267,000	369,806	102,806	n/a	50,000	(319,806)	-86.48%
	Sub-Total	32,533,000	33,059,837	526,837	1.62%	32,517,000	(542,837)	-1.64%
Totals		247,408,000	251,544,076	4,136,076	1.67%	252,372,000	827,924	0.33%

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	17,534,195	18,810,338	1,276,143	7.28%	18.14%
141	General Purpose School Fund	19,525,376	20,949,717	1,424,341	7.29%	18.04%
151	General Debt Service Fund	5,608,177	6,017,200	409,023	7.29%	18.50%
Totals		42,667,748	45,777,255	3,109,507	7.29%	18.14%

Knox County, Tennessee
Sales Tax Collection Summary - November, 2013

Fund #	Fund Name	Budget 12-13	Actual 12-13	Dollar Difference F (U)	Percentage +/- Budget	Budget 13-14	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund	4,139,500	4,429,692	290,192	7.0%	4,470,100	40,408	0.9%
116	Solid Waste	2,400,000	2,400,000	-	-	2,400,000	-	N/A
131	Highway	4,500,000	4,945,639	445,639	9.9%	4,900,000	(45,639)	-0.9%
141	School Operations	106,030,000	108,117,828	2,087,828	2.0%	110,007,000	1,889,172	1.7%
177	School Capital	19,417,595	19,407,315	(10,280)	-0.1%	19,700,000	292,685	1.5%
Total		<u>136,487,095</u>	<u>139,300,474</u>	<u>2,813,379</u>	<u>2.1%</u>	<u>141,477,100</u>	<u>2,176,626</u>	<u>1.6%</u>

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	2,214,424	2,094,480	(119,944)	-5.4%	46.9%
131	Highway	1,608,632	1,524,142	(84,490)	-5.3%	31.1%
141	School Operations	34,940,308	34,905,902	(34,406)	-0.1%	31.7%
177	School Capital	6,286,479	6,258,877	(27,602)	-0.4%	31.8%
Total		<u>45,049,843</u>	<u>44,783,401</u>	<u>(266,442)</u>	<u>-0.6%</u>	<u>31.7%</u>

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
November 30, 2013

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	11,374.00	
1010020 Bad Check Unit	10,300.00	
1010310 Circuit Court Clerk's Office	-	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	(9.00)	
1010620 Chancery Court	27.12	
1010910 County Commission	596.12	
1010920 Internal Audit	395.00	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011510 4th Circuit Court Clerk's Office	1,084.17	
1011520 Criminal Court Clerk's Office	-	
1011530 Criminal Sessions Clerk's Office	193.32	
1011810 Election Office	2,612.05	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	2,458.79	
1012410 Juvenile Court Judges	6,494.00	
1012420 IV-D Referee Program	2,737.80	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	4,856.74	
1013210 Law Director's Office	5,619.22	
1013310 County Mayor	6,774.76	
1013320 ADA Office	60.00	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	21,615.52	
1013610 Human Resources	1,261.00	
1014210 Probation Officers	578.77	
1014810 Park Maintenance	279.80	
1014830 Recreation Administration	2,413.96	
1014845 Sport Operations	348.32	
1015142 Senior Citizens/Volunteer Svcs	-	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	1,643.73	
1015165 Neighborhood and Community Development	-	
1015400 Support Services	3,974.93	
1015403 Preventive Health Service	4,530.17	
1015406 Dental Services	-	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	2,912.52	
1015415 Health Administration	748.56	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	123.75	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	874.79	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	3,421.95	
1015710 Finance	1,766.25	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
November 30, 2013

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	6,896.91	
1016020 Property Management	-	
1006030 County Building Maint.	-	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	814.32	
1017520 Soil Conservation Dist	73.92	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	374.60	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	4,722.52	
1018310 Property Assessor	10,894.94	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	20,259.96	
1018710 Register of Deeds' Office	2,235.90	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	263.84	
1018903 Sheriff's Administration	4,455.00	
1018906 Records & Communication	3,337.00	
1018912 Training	1,215.96	
1018915 Planning & Development	1,783.30	
1018918 Stop Violence Against Women	3,171.75	
1018921 Patrol Division	19,219.80	
1018924 Warrants	26,943.12	
1018927 Detectives	6,326.85	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	1,333.20	
1018942 Narcotics	4,112.30	
1018945 Internal Affairs	2,222.00	
1018948 Special Services	149.00	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	8,242.57	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	17,842.19	
1018965 Explorer Post	-	
1018993 Sheriff Animal Control	966.96	
1019710 County Trustee's Office	10,801.82	
TOTAL GENERAL FUND		260,923
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	223.88	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	703.79	
1160330 Recycling Program	609.00	
TOTAL SOLID WASTE FUND		1,537
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
TOTAL DRUG FUND		-

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
November 30, 2013

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	1,559.12	
1280050 Title V Program	360.76	
TOTAL AIR QUALITY FUND		1,920
1310110 Highway Administration	4,309.89	
1310120 Project Manager	-	
1310130 Stormwater Management	4,843.37	
1310135 Stormwater Ordinance Violation	495.00	
1310210 Highway/Bridge Maintenance	400.00	
1310220 Traffic Control	-	
1310410 Engineering	783.56	
TOTAL ENGINEERING & PUBLIC WORKS FUND		10,832
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	5,181.00	
171121 General School	2,105.41	
171124 Urban Schools	-	
171200 Special Education Instruction	38.42	
171300 Career & Technical Instruction	187.02	
172120 Health Services	7,605.03	
172132 Curriculum	-	
172133 Transfer Department	-	
172202 Choral Music Support	235.61	
172206 Talented & Gifted Support	3,685.69	
172207 Instrumental Music Support	571.92	
172210 Regular Instruction Support	5,394.80	
172214 Instruction Program	1,099.88	
172219 Basic Elementary Support	-	
172220 Special Education Support	33,106.74	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	9,941.65	
172320 Office of the Superintendent	3,750.22	
172410 Office of Principal	48.25	
172510 Fiscal Services	4,400.88	
172520 Human Resources	3,551.88	
172619 Security	1,790.42	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	2,044.47	
172711 Regular Contracts	-	
172812 Technology	14,220.69	
172813 Instructional Technology	4,160.75	
172823 Public Affairs	3,377.55	
172824 Minority Recruiting	-	
172825 Office of Accountability	371.00	
TOTAL SCHOOL FUND		106,869
GRAND TOTAL	382,080	382,080

ADOPTED BUDGETS FOR 2013-2014 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1778	Approved by Board	161,568,136.00	
1-733	Sexual Offender Registration	450.00	
1-768	Public Defender	1,385.04	
1-1288	Sexual Offender Registration	300.00	
1-1777	Reappropriating Encumbrances from FY13	1,089,639.60	
2-368	Victim Assistance	8,036.12	
2-641	Sexual Offender Registration	150.00	
2-642	Teen Academy	150.00	
2-1398	Inmate Money Interest	653.33	
2-1399	Sexual Offender Registration	150.00	
2-1481	Designations of Fund Balance	3,668,557.00	
2-1791	Drug Fines	93,965.39	
2-1984	Sexual Offender Registration	450.00	
2-2032	Correction of Designations of Fund Balance	(1,000,000.00)	
3-1182	Sexual Offender Registration	750.00	
3-1597	VICE Money	9,353.00	
3-1896	Sexual Offender Registration	450.00	
3-1898	Inmate Money Interest	433.42	
3-1936	Circuit Court	181,379.19	
3-2219	Sexual Offender Registration	300.00	
4-345	VICE Money	3,600.00	
4-349	Sexual Offender Registration	150.00	
4-1281	Victim Assistance	6,512.98	
4-1282	Victim Assistance	6,249.67	
4-1283	Sexual Offender Registration	300.00	
4-1836	Sexual Offender Registration	150.00	
5-927	Medical Examiner Budget	526,963.18	
5-1078	Sexual Offender Registration	300.00	
5-1420	Sexual Offender Registration	600.00	
5-1421	Victim Assistance	7,428.74	
5-1569	Sexual Offender Registration	300.00	166,177,242.66
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1778	Approved by Board	125,000.00	125,000.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1778	Approved by Board	12,620,900.00	
1-1766	R-13-8-808	140,000.00	
1-1777	Reappropriating Encumbrances from FY13	39,810.70	
3-227	Budget Revision for State Grant	1,900.00	12,802,610.70
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1778	Approved by Board	3,994,897.00	3,994,897
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1778	Approved by Board	660,495.00	
2-1791	Drug Fines	93,965.39	
3-2233	Drug Fines	120,973.32	875,433.71
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1778	Approved by Board	5,715,000.00	5,715,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1778	Approved by Board	151,795.00	
1-1777	Reappropriating Encumbrances from FY13	9,974.25	
1-1690	Air Quality Grant Budget	68,799.00	
3-2027	Carryover Budget from FY13	701,209.19	
3-2029	Carryover Budget from FY13	2,335.30	934,112.74
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1778	Approved by Board	11,637,900.00	
3-1880	Designations of Fund Balance	1,059,276.76	12,697,176.76
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1778	Approved by Board	419,867,000.00	
1-170	Designations of Fund Balance	11,430,000.00	
1-1777	Reappropriating Encumbrances from FY13	243,357.50	
4-341	IDEA Hi Cost Budget	29,281.71	431,569,639.21

151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1778	Approved by Board	73,000,000.00	73,000,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1778	Approved by Board	3,939,560.00	3,939,560.00
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1778	Approved by Board	27,035,456.00	27,035,456.00
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1778	Approved by Board	4,620,818.00	
1-1777	Reappropriating Encumbrances from FY13	220.00	
2-898	Carryover Budget from Insurance Recovery for storms	689,722.67	
4-2054	Budget Revisions	150,275.00	5,461,035.67
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1778	Approved by Board	325,000.00	325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1778	Approved by Board	33,753,134.00	33,753,134.00
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1778	Approved by Board	10,047,654.00	10,047,654.00
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1778	Approved by Board	401,176.00	401,176.00
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1778	Approved by Board	12,000.00	12,000.00
351 --- ADOPTED BUDGET FOR SALES TAX FUND 351			
3-1943	August Sales Tax	3,780,466.37	
4-1576	September Sales Tax	3,352,775.86	
5-1634	October Sales Tax	3,492,252.53	10,625,494.76
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1778	Approved by Board	1,077,782.00	
1-1777	Reappropriating Encumbrances from FY13	500.00	1,078,282.00
950 --- ADOPTED BUDGET FOR MPC FUND 950			
1-1778	Approved by Board	5,449,360.00	
1-1777	Reappropriating Encumbrances from FY13	610,151.85	6,059,511.85
952 --- ADOPTED BUDGET FOR E-911 FUND 952			
1-1778	Approved by Board	7,724,392.00	
1-1777	Reappropriating Encumbrances from FY13	3,507,911.65	11,232,303.65
954 --- ADOPTED BUDGET FOR GIS FUND 954			
1-1778	Approved by Board	1,502,190.74	
1-1777	Reappropriating Encumbrances from FY13	14,173.18	1,516,363.92
956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956			
3-1212	Pass through money received from the State	8,557.45	
3-1215	Pass through money received from the State	1,419.39	
4-714	Pass through money received from the State	6,971.62	
4-1370	Pass through money received from the State	1,395.83	
5-103	Pass through money received from the State	12,224.86	
5-400	Pass through money received from the State	2,883.94	33,453.09


Knox County Mayor


Knox County Senior Director of Finance