

# **Budget Report to Citizenry**



## **Knox County, Tennessee**

**For six months ended  
December 31, 2013**

---

**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For six months ended December 31, 2013*

---

<b>INTRODUCTORY SECTION</b>	i	Table of Contents
	ii	Transmittal Letter
	iii	Summary Schedule - Operating Funds
	iv-v	Management's Discussion and Analysis
<b>GENERAL FUND</b>	1-14	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
<b>SPECIAL REVENUE FUNDS</b>		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	15	<i>Governmental Library Fund</i>
	16	<i>Public Library Fund</i>
	17	<i>Solid Waste Fund</i>
	18	<i>Air Quality Fund</i>
	19	<i>Hotel-Motel Tax Fund</i>
	20-21	<i>Engineering and Public Works Fund</i>
<b>DEBT SERVICE FUND</b>	22	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
<b>DISCRETELY PRESENTED COMPONENT UNIT - THE BOARD</b>		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	23-31	<i>General Fund - General Purpose Schools</i>



## OFFICE OF COUNTY MAYOR TIM BURCHETT

---

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

January 21, 2014

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 six months ended December 31, 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,

A handwritten signature in blue ink, reading "Chris Caldwell".

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For six months ended December 31, 2013 and 2012**

	<b>2013-2014</b>			<b>2012-2013</b>			<b>Year to Date</b>
	<b>Annual</b>	<b>Year to Date</b>	<b>% of Annual</b>	<b>Annual</b>	<b>Year to Date</b>	<b>% of Annual</b>	<b>Increase</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>(Decrease)</b>
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 157,885,657	\$ 67,173,681	42.55%	\$ 153,670,202	\$ 65,295,836	42.49%	\$ 1,877,845
Governmental Library Fund	125,000	31,344	25.08%	109,000	28,212	25.88%	3,132
Public Library Fund	12,620,900	4,710,667	37.32%	12,559,076	6,178,214	49.19%	(1,467,547)
Solid Waste Fund	3,953,500	2,800,264	70.83%	4,015,215	1,604,702	39.97%	1,195,562
Hotel/Motel Fund	5,600,000	2,013,165	35.95%	5,500,000	2,011,804	36.58%	1,361
Engineering and Public Works Fund	11,637,900	4,155,333	35.71%	11,403,000	4,232,522	37.12%	(77,189)
Debt Service Fund	66,038,764	17,837,197	27.01%	66,622,151	18,300,828	27.47%	(463,631)
General Purpose School Fund	415,626,282	186,057,209	44.77%	399,205,000	182,509,039	45.72%	3,548,170
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 673,488,003</b>	<b>\$ 284,778,860</b>	<b>42.28%</b>	<b>\$ 653,083,644</b>	<b>\$ 280,161,157</b>	<b>42.90%</b>	<b>\$ 4,617,703</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 166,442,930	\$ 82,020,558	49.28%	\$ 161,789,753	\$ 84,247,633	52.07%	\$ (2,227,075)
Governmental Library Fund	125,000	72,495	58.00%	109,000	69,563	63.82%	2,932
Public Library Fund	12,802,610	6,610,426	51.63%	12,568,781	6,068,877	48.29%	541,549
Solid Waste Fund	3,994,897	1,693,453	42.39%	4,041,074	1,727,334	42.74%	(33,881)
Hotel/Motel Fund	5,715,000	1,294,710	22.65%	5,670,000	2,036,458	35.92%	(741,748)
Engineering and Public Works Fund	12,697,178	5,845,357	46.04%	12,541,410	5,488,539	43.76%	356,818
Debt Service Fund	73,000,000	14,794,184	20.27%	74,250,000	15,101,914	20.34%	(307,730)
General Purpose School Fund	431,569,640	173,474,555	40.20%	424,211,658	163,559,765	38.56%	9,914,790
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 706,347,255</b>	<b>\$ 285,805,738</b>	<b>40.46%</b>	<b>\$ 695,181,676</b>	<b>\$ 278,300,083</b>	<b>40.03%</b>	<b>\$ 7,505,655</b>

## 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 six months ended December 31, 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 \$133,171,939 equal 52.77% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$56,272,171 equal 39.8% 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 six months of fiscal year 2014 were \$65,982,144 this was an increase of \$1,358,626 over the first six 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 \$80,256,301, an increase of \$1,875,479 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 43.94% of our adopted budget and spent 49.46%. 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 six months of fiscal year 2014 are \$31,344 an increase of \$3,132 over fiscal year 2013. The expenses for the same period are \$72,495 an increase of \$2,932 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 six months of fiscal year 2014 are \$4,710,667 vs. expenses for the same period of \$5,885,426.

**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 six months of fiscal year 2014 are \$2,800,264 vs. expenses of \$1,642,453. The expenses represent 41.65% 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 six months of fiscal year 2014 are \$2,013,165 vs. expenses of \$1,294,710. 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 six months of fiscal year 2014 are \$4,155,333 a decrease of \$77,189 over the first six months of fiscal year 2013. The expenses for the same period were \$5,395,107 for fiscal year 2014 an increase of \$49,768 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 six months of fiscal year 2013 are \$17,837,197 vs. expenses for the same period of \$14,794,184. The expenses are only 20.27% 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 six months of fiscal year 2014 are \$186,057,209 vs. expenses of \$173,474,555. The Basic Education Funding from the State is paid monthly and we have only received five 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 six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 111,328,000	\$ -	\$ 111,328,000	\$ 54,724,074	\$ (56,603,926)	49.16%
County Local Option Taxes	15,058,600	34,078	15,092,678	2,972,099	(12,120,579)	19.69%
Wheel Taxes	525,000	-	525,000	217,630	(307,370)	41.45%
<i>Total Local Taxes</i>	<i>126,911,600</i>	<i>34,078</i>	<i>126,945,678</i>	<i>57,913,803</i>	<i>(69,031,875)</i>	<i>45.62%</i>
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	107,884	(2,627,216)	3.94%
Permits	859,000	-	859,000	469,128	(389,872)	54.61%
<i>Total Licenses and Permits</i>	<i>3,594,100</i>	<i>-</i>	<i>3,594,100</i>	<i>577,012</i>	<i>(3,017,088)</i>	<i>16.05%</i>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	2,375	(125)	95.00%
Criminal Court	696,000	-	696,000	378,916	(317,084)	54.44%
Juvenile Court	945,450	-	945,450	375,341	(570,109)	39.70%
Other Fines, Forfeitures & Penalties	47,200	52,253	99,453	101,699	2,246	102.26%
<i>Total Fines, Forfeitures and Penalties</i>	<i>1,691,150</i>	<i>52,253</i>	<i>1,743,403</i>	<i>858,331</i>	<i>(885,072)</i>	<i>49.23%</i>
<i>Charges for Current Services:</i>	<i>4,171,905</i>	<i>486,910</i>	<i>4,658,815</i>	<i>1,992,114</i>	<i>(2,666,701)</i>	<i>42.76%</i>
<i>Other Local Revenues:</i>	<i>3,462,685</i>	<i>17,472</i>	<i>3,480,157</i>	<i>2,607,854</i>	<i>(872,303)</i>	<i>74.93%</i>
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	23,717	(1,251,283)	1.86%
Other State Revenues	7,382,664	109,277	7,491,941	1,732,385	(5,759,556)	23.12%
<i>Total State of Tennessee</i>	<i>8,657,664</i>	<i>109,277</i>	<i>8,766,941</i>	<i>1,756,102</i>	<i>(7,010,839)</i>	<i>20.03%</i>
<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	10,300	11,300	22,708	11,408	200.96%
<i>Total Other Governments and Citizen Groups</i>	<i>251,000</i>	<i>10,300</i>	<i>261,300</i>	<i>22,708</i>	<i>(238,592)</i>	<i>8.69%</i>
<b>Total Revenues</b>	<b>149,465,104</b>	<b>710,290</b>	<b>150,175,394</b>	<b>65,982,144</b>	<b>(84,193,250)</b>	<b>43.94%</b>



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	324,190	-	324,190	164,713	159,477	50.81%
Employee Benefits	159,882	-	159,882	80,390	79,492	50.28%
Contracted Services	39,969	-	39,969	22,177	17,792	55.49%
Supplies and Materials	6,750	-	6,750	5,348	1,402	79.23%
Other Charges	20,434	-	20,434	20,434	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	11,538	43,462	20.98%
<b>Internal Audit</b>						
Personal Services	163,348	-	163,348	111,249	52,099	68.11%
Employee Benefits	51,251	-	51,251	31,150	20,101	60.78%
Contracted Services	37,600	-	37,600	3,145	34,455	8.36%
Supplies and Materials	4,000	-	4,000	801	3,199	20.03%
Other Charges	650	-	650	650	-	100.00%
<b>Audit Committee</b>						
Contracted Services	-	-	-	10,693	(10,693)	N/A
<b>Ethics Committee</b>						
Contracted Services	300	-	300	17	283	5.67%
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
<b>County Clerk</b>						
Contracted Services	452,966	-	452,966	218,443	234,523	48.23%
Supplies and Materials	149,666	-	149,666	40,719	108,947	27.21%
Other Charges	1,227	-	1,227	1,027	200	83.70%
Capital Outlay	30,000	25,000	55,000	11,109	43,891	20.20%
<b>Election Commission</b>						
Personal Services	1,011,593	-	1,011,593	451,623	559,970	44.64%
Employee Benefits	189,310	-	189,310	105,949	83,361	55.97%
Contracted Services	406,400	-	406,400	142,393	264,007	35.04%
Supplies and Materials	31,250	-	31,250	3,468	27,782	11.10%
Other Charges	3,045	-	3,045	3,218	(173)	105.68%
<b>Law Department</b>						
Personal Services	1,355,991	-	1,355,991	681,515	674,476	50.26%
Employee Benefits	343,726	-	343,726	163,263	180,463	47.50%
Contracted Services	114,810	-	114,810	29,510	85,300	25.70%
Supplies and Materials	34,250	-	34,250	10,439	23,811	30.48%
Other Charges	650	-	650	650	-	100.00%
<b>County Mayor</b>						
Personal Services	533,874	-	533,874	289,449	244,425	54.22%
Employee Benefits	126,024	-	126,024	65,989	60,035	52.36%
Contracted Services	41,100	322	41,422	22,196	19,226	53.59%
Supplies and Materials	14,000	21	14,021	2,014	12,007	14.36%
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 six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	55,269	-	55,269	28,803	26,466	52.11%
Employee Benefits	14,070	-	14,070	7,192	6,878	51.12%
Contracted Services	13,350	-	13,350	4,860	8,490	36.40%
Supplies and Materials	2,150	-	2,150	2,035	115	94.65%
Other Charges	650	-	650	650	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	34,078	34,078	40,177	(6,099)	117.90%
<b>Human Resources Department</b>						
Personal Services	536,132	-	536,132	266,853	269,279	49.77%
Employee Benefits	156,593	-	156,593	78,284	78,309	49.99%
Contracted Services	38,770	-	38,770	10,700	28,070	27.60%
Supplies and Materials	7,500	-	7,500	1,064	6,436	14.19%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	50,111	-	50,111	25,565	24,546	51.02%
Employee Benefits	32,797	-	32,797	16,654	16,143	50.78%
Contracted Services	13,250	-	13,250	3,295	9,955	24.87%
Supplies and Materials	1,800	-	1,800	874	926	48.56%
Other Charges	650	-	650	650	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	115,747	23,000	138,747	45,865	92,882	33.06%
Employee Benefits	41,512	-	41,512	15,389	26,123	37.07%
Contracted Services	13,000	134	13,134	3,642	9,492	27.73%
Supplies and Materials	2,500	-	2,500	353	2,147	14.12%
Other Charges	10,117	-	10,117	10,117	-	100.00%
<b>Finance Department</b>						
Personal Services	1,423,723	-	1,423,723	664,887	758,836	46.70%
Employee Benefits	403,745	-	403,745	191,061	212,684	47.32%
Contracted Services	99,250	553	99,803	28,532	71,271	28.59%
Supplies and Materials	37,150	-	37,150	11,292	25,858	30.40%
Other Charges	1,150	-	1,150	650	500	56.52%
<b>Purchasing Department</b>						
Personal Services	669,887	30,125	700,012	353,062	346,950	50.44%
Employee Benefits	198,949	13,439	212,388	108,864	103,524	51.26%
Contracted Services	33,800	-	33,800	16,222	17,578	47.99%
Supplies and Materials	10,250	-	10,250	4,630	5,620	45.17%
Other Charges	4,533	-	4,533	4,283	250	94.48%
<b>Property Management</b>						
Personal Services	213,279	(30,125)	183,154	96,552	86,602	52.72%
Employee Benefits	75,218	(13,439)	61,779	33,256	28,523	53.83%
Contracted Services	41,350	-	41,350	11,870	29,480	28.71%
Supplies and Materials	8,245	-	8,245	1,353	6,892	16.41%
Other Charges	650	-	650	650	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	8,000	-	8,000	2,138	5,862	26.73%
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 six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>County Buildings Maintenance</b>						
Personal Services	365,956	-	365,956	182,470	183,486	49.86%
Employee Benefits	130,462	-	130,462	60,965	69,497	46.73%
Contracted Services	16,075	-	16,075	3,799	12,276	23.63%
Supplies and Materials	12,500	-	12,500	17,224	(4,724)	137.79%
Other Charges	25,317	-	25,317	25,317	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	90,030	-	90,030	49,448	40,582	54.92%
Employee Benefits	35,150	-	35,150	18,173	16,977	51.70%
<b>Planning</b>						
Contracted Services	646,000	-	646,000	484,500	161,500	75.00%
<b>Geographic Information Systems</b>						
Other Charges	352,064	-	352,064	126,600	225,464	35.96%
<b>Codes Administration</b>						
Personal Services	912,287	-	912,287	457,339	454,948	50.13%
Employee Benefits	321,466	-	321,466	155,230	166,236	48.29%
Contracted Services	72,050	-	72,050	31,298	40,752	43.44%
Supplies and Materials	53,000	-	53,000	22,283	30,717	42.04%
Other Charges	77,278	-	77,278	77,278	-	100.00%
<b>Information Technology</b>						
Personal Services	2,995,805	-	2,995,805	1,548,539	1,447,266	51.69%
Employee Benefits	817,990	-	817,990	427,273	390,717	52.23%
Contracted Services	1,150,500	279	1,150,779	522,633	628,146	45.42%
Supplies and Materials	33,000	-	33,000	5,871	27,129	17.79%
Other Charges	5,157	-	5,157	4,878	279	94.59%
<b>Records Management</b>						
Personal Services	231,546	-	231,546	120,832	110,714	52.18%
Employee Benefits	91,547	-	91,547	46,991	44,556	51.33%
Contracted Services	11,483	-	11,483	3,837	7,646	33.41%
Supplies and Materials	5,500	776	6,276	4,397	1,879	70.06%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	162,517	-	162,517	79,617	82,900	48.99%
Employee Benefits	75,795	-	75,795	29,746	46,049	39.25%
Contracted Services	21,312	-	21,312	9,974	11,338	46.80%
Supplies and Materials	8,250	-	8,250	1,850	6,400	22.42%
<b>Property Assessor</b>						
Personal Services	1,984,586	-	1,984,586	945,733	1,038,853	47.65%
Employee Benefits	680,804	-	680,804	315,490	365,314	46.34%
Contracted Services	579,000	170,715	749,715	77,236	672,479	10.30%
Supplies and Materials	66,500	-	66,500	22,108	44,392	33.25%
Other Charges	3,657	-	3,657	3,657	-	100.00%
<b>Equalization Board</b>						
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 six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Register of Deeds</b>						
Contracted Services	64,200	-	64,200	22,936	41,264	35.73%
Supplies and Materials	11,000	-	11,000	3,133	7,867	28.48%
Other Charges	2,888	-	2,888	2,888	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	59,130	-	59,130	31,676	27,454	53.57%
Employee Benefits	23,050	-	23,050	11,793	11,257	51.16%
Contracted Services	48,901	-	48,901	38,323	10,578	78.37%
Supplies and Materials	15,000	-	15,000	10,423	4,577	69.49%
<b>County Trustee's Office</b>						
Contracted Services	784,600	(55,342)	729,258	495,332	233,926	67.92%
Supplies and Materials	130,250	-	130,250	103,371	26,879	79.36%
Other Charges	12,207	55,442	67,649	76,460	(8,811)	113.02%
<b>Payments to Component Units</b>	8,153,874	-	8,153,874	2,701,874	5,452,000	33.14%
<b>Total Finance and Administration</b>	31,428,408	254,978	31,683,386	14,185,203	17,498,183	44.77%
<b>Administration of Justice:</b>						
<b>Attorney General</b>						
Personal Services	1,990,903	-	1,990,903	947,819	1,043,084	47.61%
Employee Benefits	633,140	-	633,140	326,904	306,236	51.63%
Contracted Services	129,600	2,998	132,598	45,858	86,740	34.58%
Supplies and Materials	50,400	-	50,400	26,497	23,903	52.57%
Other Charges	650	-	650	650	-	100.00%
<b>Bad Check Unit</b>						
Personal Services	-	55,000	55,000	27,087	27,913	49.25%
Employee Benefits	-	5,000	5,000	2,021	2,979	40.42%
Contracted Services	-	38,500	38,500	38,500	-	100.00%
<b>Circuit Court Clerk</b>						
Contracted Services	55,100	384	55,484	28,267	27,217	50.95%
Supplies and Materials	10,800	-	10,800	2,030	8,770	18.80%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Capital Outlay	-	181,379	181,379	-	181,379	0.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	56,900	1,760	58,660	12,037	46,623	20.52%
Supplies and Materials	9,300	-	9,300	682	8,618	7.33%
Other Charges	650	-	650	650	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	538,916	-	538,916	284,781	254,135	52.84%
Employee Benefits	224,859	-	224,859	116,701	108,158	51.90%
Contracted Services	48,925	337	49,262	15,049	34,213	30.55%
Supplies and Materials	8,400	3,255	11,655	4,572	7,083	39.23%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Probate Court</b>						
Contracted Services	33,700	-	33,700	17,420	16,280	51.69%
Supplies and Materials	6,900	-	6,900	5,762	1,138	83.51%
Other Charges	652	-	652	652	-	100.00%
<b>Chancery Court</b>						
Contracted Services	65,550	-	65,550	30,368	35,182	46.33%
Supplies and Materials	18,200	-	18,200	6,698	11,502	36.80%
Other Charges	650	-	650	650	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Clerk</b>						
Contracted Services	70,000	-	70,000	23,945	46,055	34.21%
Supplies and Materials	25,750	-	25,750	8,589	17,161	33.36%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	73,000	-	73,000	24,234	48,766	33.20%
Supplies and Materials	36,750	38,405	75,155	11,134	64,021	14.81%
Other Charges	15,927	-	15,927	15,927	-	100.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,300	-	85,300	36,990	48,310	43.36%
Supplies and Materials	23,250	-	23,250	7,984	15,266	34.34%
Other Charges	15,175	-	15,175	15,175	-	100.00%
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	3,924	1,506	72.27%
Supplies and Materials	1,862	-	1,862	319	1,543	17.13%
Other Charges	650	-	650	650	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,666	-	7,666	3,648	4,018	47.59%
Supplies and Materials	4,500	-	4,500	2,626	1,874	58.36%
Other Charges	650	-	650	650	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	3,961	3,779	51.18%
Supplies and Materials	3,650	-	3,650	1,339	2,311	36.68%
Other Charges	100,650	-	100,650	41,229	59,421	40.96%
<b>General Sessions Court Judges</b>						
Personal Services	1,339,172	-	1,339,172	680,430	658,742	50.81%
Employee Benefits	306,318	-	306,318	146,784	159,534	47.92%
Contracted Services	39,110	-	39,110	16,330	22,780	41.75%
Supplies and Materials	14,600	-	14,600	8,602	5,998	58.92%
Other Charges	650	-	650	674	(24)	103.69%
<b>Jury Commission</b>						
Personal Services	169,092	-	169,092	81,356	87,736	48.11%
Employee Benefits	18,174	-	18,174	9,086	9,088	49.99%
Contracted Services	18,545	-	18,545	2,876	15,669	15.51%
Supplies and Materials	5,500	-	5,500	590	4,910	10.73%
Other Charges	650	-	650	650	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,012,990	-	2,012,990	998,393	1,014,597	49.60%
Employee Benefits	668,512	-	668,512	309,894	358,618	46.36%
Contracted Services	308,975	52,000	360,975	127,575	233,400	35.34%
Supplies and Materials	21,250	-	21,250	7,038	14,212	33.12%
Other Charges	74,149	-	74,149	82,694	(8,545)	111.52%
<b>IV-D Referee Program</b>						
Personal Services	290,714	-	290,714	145,608	145,106	50.09%
Employee Benefits	67,107	-	67,107	33,526	33,581	49.96%
Contracted Services	11,700	-	11,700	5,175	6,525	44.23%
Supplies and Materials	2,400	-	2,400	190	2,210	7.92%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	384,792	-	384,792	200,089	184,703	52.00%
Employee Benefits	122,414	-	122,414	65,087	57,327	53.17%
Contracted Services	59,000	250	59,250	17,255	41,995	29.12%
Supplies and Materials	14,750	4,160	18,910	2,920	15,990	15.44%
Other Charges	650	-	650	650	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Service Center</b>						
Personal Services	1,978,460	-	1,978,460	1,015,134	963,326	51.31%
Employee Benefits	902,347	-	902,347	431,268	471,079	47.79%
Contracted Services	90,030	5,640	95,670	60,947	34,723	63.71%
Supplies and Materials	139,915	1,875	141,790	46,727	95,063	32.96%
Other Charges	48,481	-	48,481	48,481	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	480,253	-	480,253	215,358	264,895	44.84%
Employee Benefits	169,947	-	169,947	74,249	95,698	43.69%
Contracted Services	18,750	-	18,750	8,072	10,678	43.05%
Supplies and Materials	9,500	-	9,500	1,041	8,459	10.96%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	195,717	304,283	39.14%
<b>Public Defender</b>						
Personal Services	1,022,777	(21,315)	1,001,462	527,178	474,284	52.64%
Employee Benefits	291,002	8,077	299,079	155,942	143,137	52.14%
Contracted Services	168,604	13,156	181,760	89,321	92,439	49.14%
Supplies and Materials	106,647	14,073	120,720	75,312	45,408	62.39%
Other Charges	2,250	(12,605)	(10,355)	1,964	(12,319)	-18.97%
<b>Court Officers</b>						
Contracted Services	10,790	-	10,790	2,573	8,217	23.85%
Supplies and Materials	15,450	-	15,450	3,993	11,457	25.84%
Other Charges	2,880	-	2,880	2,880	-	100.00%
<b>Total Administration of Justice</b>	<b>16,278,957</b>	<b>392,329</b>	<b>16,671,286</b>	<b>8,051,123</b>	<b>8,620,163</b>	<b>48.29%</b>
<b>Public Safety:</b>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	100,000	-	100,000	83,841	16,159	83.84%
<b>Fire Prevention Bureau</b>						
Personal Services	412,241	-	412,241	209,139	203,102	50.73%
Employee Benefits	111,859	-	111,859	56,414	55,445	50.43%
Contracted Services	92,812	-	92,812	46,002	46,810	49.56%
Supplies and Materials	51,000	-	51,000	21,747	29,253	42.64%
Other Charges	777	-	777	777	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	188,472	-	188,472	76,515	111,957	40.60%
Supplies and Materials	244,500	669	245,169	182,622	62,547	74.49%
Other Charges	1,053,939	-	1,053,939	1,053,939	-	100.00%
Capital Outlay	-	33,003	33,003	33,003	-	100.00%
<b>Records and Communication</b>						
Contracted Services	66,700	-	66,700	20,292	46,408	30.42%
Supplies and Materials	33,050	1,762	34,812	11,618	23,194	33.37%
<b>Training</b>						
Contracted Services	60,600	-	60,600	13,739	46,861	22.67%
Supplies and Materials	180,650	62,615	243,265	35,930	207,335	14.77%
<b>Planning and Development</b>						
Contracted Services	8,400	-	8,400	2,746	5,654	32.69%
Supplies and Materials	4,850	-	4,850	2,486	2,364	51.26%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Stop Violence Against Women</b>						
Contracted Services	14,150	-	14,150	8,406	5,744	59.41%
Supplies and Materials	25,300	-	25,300	8,213	17,087	32.46%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	40,216,087	-	40,216,087	19,967,879	20,248,208	49.65%
Employee Benefits	16,162,187	-	16,162,187	8,068,345	8,093,842	49.92%
Contracted Services	700,000	1,245	701,245	361,407	339,838	51.54%
Supplies and Materials	1,395,050	127,688	1,522,738	588,563	934,175	38.65%
Other Charges	20,125	-	20,125	25,639	(5,514)	127.40%
<b>Warrants</b>						
Contracted Services	182,403	-	182,403	59,149	123,254	32.43%
Supplies and Materials	113,750	-	113,750	43,608	70,142	38.34%
<b>Detectives</b>						
Contracted Services	156,300	-	156,300	64,614	91,686	41.34%
Supplies and Materials	130,550	-	130,550	73,141	57,409	56.03%
<b>Forensic Services</b>						
Contracted Services	29,815	-	29,815	6,921	22,894	23.21%
Supplies and Materials	44,050	306	44,356	14,985	29,371	33.78%
<b>Juvenile Division</b>						
Contracted Services	11,020	-	11,020	4,731	6,289	42.93%
Supplies and Materials	13,975	-	13,975	6,019	7,956	43.07%
<b>Special Teams</b>						
Contracted Services	13,025	-	13,025	2,732	10,293	20.98%
Supplies and Materials	21,700	-	21,700	10,682	11,018	49.23%
<b>Senior Citizen Awareness</b>						
Supplies and Materials	-	-	-	668	(668)	N/A
<b>Narcotics Division</b>						
Contracted Services	173,050	-	173,050	72,112	100,938	41.67%
Supplies and Materials	228,750	2,600	231,350	121,605	109,745	52.56%
<b>VICE</b>						
Contracted Services	-	52,253	52,253	3,000	49,253	5.74%
<b>Internal Affairs</b>						
Contracted Services	7,150	-	7,150	4,521	2,629	63.23%
Supplies and Materials	4,550	-	4,550	3,030	1,520	66.59%
<b>Special Services</b>						
Contracted Services	61,800	-	61,800	23,644	38,156	38.26%
Supplies and Materials	61,075	-	61,075	20,614	40,461	33.75%
<b>Teen Academy - Sheriff</b>						
Supplies and Materials	-	300	300	-	300	0.00%
<b>Sexual Offender Registry</b>						
Contracted Services	-	-	-	10,875	(10,875)	N/A
Supplies and Materials	-	5,100	5,100	2,001	3,099	39.24%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	1,087	1,087	567	520	52.16%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	-	-	49	(49)	N/A
<b>Auxiliary Services</b>						
Personal Services	302,853	-	302,853	122,859	179,994	40.57%
Employee Benefits	91,670	-	91,670	20,241	71,429	22.08%
Contracted Services	8,250	-	8,250	3,451	4,799	41.83%
Supplies and Materials	25,650	-	25,650	7,184	18,466	28.01%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Correctional Facilities</b>						
Contracted Services	1,135,750	12,787	1,148,537	450,771	697,766	39.25%
Supplies and Materials	3,801,650	41,566	3,843,216	1,586,142	2,257,074	41.27%
Other Charges	725,511	-	725,511	722,526	2,985	99.59%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	-	109,277	109,277	-	100.00%
<b>Jail Commissary</b>						
Personal Services	209,550	-	209,550	103,929	105,621	49.60%
Employee Benefits	69,219	-	69,219	35,695	33,524	51.57%
Contracted Services	31,900	-	31,900	9,200	22,700	28.84%
Supplies and Materials	389,500	704	390,204	132,266	257,938	33.90%
Other Charges	70,000	-	70,000	27,540	42,460	39.34%
<b>Medical Examiner</b>						
Contracted Services	1,031,390	(597,758)	433,632	433,732	(100)	100.02%
<b>Medical Examiner Operating</b>						
Personal Services	-	620,740	620,740	78,617	542,123	12.67%
Employee Benefits	-	176,364	176,364	18,428	157,936	10.45%
Contracted Services	-	277,117	277,117	957	276,160	0.35%
Supplies and Materials	-	38,750	38,750	56	38,694	0.14%
Other Charges	-	11,750	11,750	471	11,279	4.01%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	-	-	418	(418)	N/A
<b>Animal Control</b>						
Contracted Services	681,340	-	681,340	669,039	12,301	98.19%
Supplies and Materials	59,382	-	59,382	19,347	40,035	32.58%
<b>Juvenile Court Officers</b>						
Contracted Services	12,950	-	12,950	4,910	8,040	37.92%
Supplies and Materials	31,725	-	31,725	10,728	20,997	33.82%
<b>Payments to Component Units</b>	326,200	-	326,200	163,100	163,100	50.00%
<b>Total Public Safety</b>	<b>71,455,731</b>	<b>870,648</b>	<b>72,435,656</b>	<b>36,161,943</b>	<b>36,273,713</b>	<b>49.92%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	115,690	105,110	52.40%
<b>John Tarleton Home</b>						
Contracted Services	754,026	-	754,026	388,323	365,703	51.50%
<b>Support Services</b>						
Personal Services	1,302,587	12,470	1,315,057	654,339	660,718	49.76%
Employee Benefits	532,591	-	532,591	242,700	289,891	45.57%
Contracted Services	481,245	29,048	510,293	168,770	341,523	33.07%
Supplies and Materials	290,297	-	290,297	135,096	155,201	46.54%
Other Charges	190,996	-	190,996	109,503	81,493	57.33%
<b>Preventive Health Service</b>						
Personal Services	1,441,621	(4,033)	1,437,588	767,035	670,553	53.36%
Employee Benefits	493,580	-	493,580	243,086	250,494	49.25%
Contracted Services	109,550	(19,582)	89,968	86,381	3,587	96.01%
Supplies and Materials	394,200	-	394,200	319,659	74,541	81.09%
<b>Dental Services</b>						
Personal Services	755,634	-	755,634	374,354	381,280	49.54%
Employee Benefits	230,005	-	230,005	109,369	120,636	47.55%
Contracted Services	26,700	67	26,767	7,984	18,783	29.83%
Supplies and Materials	65,300	-	65,300	24,463	40,837	37.46%
Capital Outlay	-	78,250	78,250	-	78,250	0.00%



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Emergency Medical Services</b>						
Personal Services	46,347	-	46,347	23,173	23,174	50.00%
Employee Benefits	10,484	-	10,484	5,641	4,843	53.81%
Contracted Services	13,798	-	13,798	2,973	10,825	21.55%
Supplies and Materials	2,250	-	2,250	-	2,250	0.00%
Other Charges	270,000	-	270,000	57,120	212,880	21.16%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	596,408	-	596,408	301,426	294,982	50.54%
Employee Benefits	197,504	-	197,504	102,406	95,098	51.85%
Contracted Services	21,600	-	21,600	15,520	6,080	71.85%
Supplies and Materials	20,000	(259)	19,741	9,624	10,117	48.75%
Capital Outlay	25,000	259	25,259	-	25,259	0.00%
<b>Health Administration</b>						
Personal Services	766,943	(17,032)	749,911	380,082	369,829	50.68%
Employee Benefits	250,987	-	250,987	113,786	137,201	45.34%
Contracted Services	46,350	350,226	396,576	15,090	381,486	3.81%
Supplies and Materials	7,350	-	7,350	2,383	4,967	32.42%
<b>Indigent Medical Care</b>						
Contracted Services	4,250,000	-	4,250,000	769,497	3,480,503	18.11%
<b>Pharmacy</b>						
Personal Services	144,548	-	144,548	72,724	71,824	50.31%
Employee Benefits	45,157	-	45,157	22,597	22,560	50.04%
Contracted Services	35,456	32	35,488	15,199	20,289	42.83%
Supplies and Materials	451,150	60,000	511,150	274,434	236,716	53.69%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	145,512	139,488	51.06%
Supplies and Materials	-	-	-	181	(181)	N/A
<b>Rabies &amp; Animal Control</b>						
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
<b>School Health Program</b>						
Personal Services	29,917	-	29,917	14,958	14,959	50.00%
Employee Benefits	17,615	-	17,615	8,789	8,826	49.89%
Contracted Services	430,000	-	430,000	106,936	323,064	24.87%
<b>Social Services</b>						
Personal Services	296,496	-	296,496	156,168	140,328	52.67%
Employee Benefits	81,927	-	81,927	42,211	39,716	51.52%
Contracted Services	7,850	-	7,850	3,457	4,393	44.04%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	265,087	3,631	268,718	140,084	128,634	52.13%
Employee Benefits	113,077	-	113,077	57,693	55,384	51.02%
Contracted Services	49,250	-	49,250	9,395	39,855	19.08%
Supplies and Materials	12,550	-	12,550	6,058	6,492	48.27%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	388	2,812	12.13%
Supplies and Materials	6,400	-	6,400	1,497	4,903	23.39%
<b>Disease Surveillance and Investigation</b>						
Personal Services	224,687	819	225,506	120,270	105,236	53.33%
Employee Benefits	71,514	-	71,514	36,472	35,042	51.00%
Contracted Services	152,450	-	152,450	11,020	141,430	7.23%
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%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Vital Records</b>						
Personal Services	130,527	37,455	167,982	104,163	63,819	62.01%
Employee Benefits	42,099	-	42,099	29,270	12,829	69.53%
Contracted Services	71,350	32	71,382	22,071	49,311	30.92%
Supplies and Materials	150	-	150	42	108	28.00%
<b>Women's Health Services</b>						
Personal Services	129,247	-	129,247	65,073	64,174	50.35%
Employee Benefits	42,113	-	42,113	20,994	21,119	49.85%
Contracted Services	9,550	-	9,550	3,105	6,445	32.51%
Supplies and Materials	10,840	-	10,840	1,188	9,652	10.96%
<b>Community Health Services</b>						
Personal Services	997,019	(13,728)	983,291	462,015	521,276	46.99%
Employee Benefits	262,696	-	262,696	125,331	137,365	47.71%
Contracted Services	31,750	-	31,750	11,088	20,662	34.92%
Supplies and Materials	10,000	-	10,000	1,001	8,999	10.01%
<b>Car Seat Program</b>						
Supplies and Materials	-	20,000	20,000	8,562	11,438	42.81%
<b>Community Action Committee</b>						
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%
<b>Dirty Lot Ordinance</b>						
Personal Services	185,638	-	185,638	99,827	85,811	53.78%
Employee Benefits	75,501	-	75,501	41,198	34,303	54.57%
Contracted Services	25,900	-	25,900	2,819	23,081	10.88%
Supplies and Materials	17,000	-	17,000	5,468	11,532	32.16%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	128,314	128,314	50.00%
<b>Total Public Health and Welfare</b>	<b>20,500,664</b>	<b>537,655</b>	<b>21,038,319</b>	<b>8,775,649</b>	<b>12,262,670</b>	<b>41.71%</b>
<b>Social and Cultural Services:</b>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,343,151	-	1,343,151	711,270	631,881	52.96%
Employee Benefits	521,793	-	521,793	256,417	265,376	49.14%
Contracted Services	194,950	-	194,950	141,852	53,098	72.76%
Supplies and Materials	218,400	99,000	317,400	172,959	144,441	54.49%
Other Charges	51,235	-	51,235	51,235	-	100.00%
<b>Recreation Administration</b>						
Personal Services	333,882	-	333,882	197,257	136,625	59.08%
Employee Benefits	93,146	-	93,146	48,171	44,975	51.72%
Contracted Services	274,900	-	274,900	91,907	182,993	33.43%
Supplies and Materials	37,830	730	38,560	11,529	27,031	29.90%
Other Charges	24,482	270	24,752	24,752	-	100.00%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	50,000	10,447	60,447	16,541	43,906	27.36%
Supplies and Materials	35,000	3,825	38,825	17,558	21,267	45.22%
Capital Outlay	65,000	57,003	122,003	71,119	50,884	58.29%
<b>Sport Operations</b>						
Personal Services	109,455	-	109,455	48,983	60,472	44.75%
Employee Benefits	25,863	-	25,863	12,487	13,376	48.28%
Contracted Services	162,962	-	162,962	156,184	6,778	95.84%
Supplies and Materials	3,250	-	3,250	1,392	1,858	42.83%
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 six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Community Outreach</b>						
Personal Services	90,945	-	90,945	53,513	37,432	58.84%
Employee Benefits	26,225	-	26,225	11,892	14,333	45.35%
Supplies and Materials	-	-	-	2,495	(2,495)	N/A
<b>Constituent Services</b>						
Personal Services	126,520	-	126,520	31,678	94,842	25.04%
Employee Benefits	49,633	-	49,633	12,017	37,616	24.21%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	55,987	-	55,987	28,181	27,806	50.33%
Employee Benefits	13,384	-	13,384	6,808	6,576	50.87%
Contracted Services	2,350	-	2,350	1,417	933	60.30%
Supplies and Materials	2,300	-	2,300	80	2,220	3.48%
Other Charges	650	-	650	650	-	100.00%
<b>Senior Picnic</b>						
Contracted Services	-	5,000	5,000	3,575	1,425	71.50%
Supplies and Materials	-	10,700	10,700	9,799	901	91.58%
<b>Frank Strang Senior Center</b>						
Personal Services	60,229	-	60,229	30,306	29,923	50.32%
Employee Benefits	14,803	-	14,803	7,424	7,379	50.15%
Contracted Services	10,250	-	10,250	4,671	5,579	45.57%
Supplies and Materials	3,600	117	3,717	1,234	2,483	33.20%
Other Charges	650	-	650	1,105	(455)	170.00%
<b>Senior Center-South Knox</b>						
Personal Services	60,357	-	60,357	30,178	30,179	50.00%
Employee Benefits	14,882	-	14,882	7,438	7,444	49.98%
Contracted Services	6,600	-	6,600	3,193	3,407	48.38%
Supplies and Materials	2,700	283	2,983	200	2,783	6.70%
Other Charges	650	-	650	1,105	(455)	170.00%
<b>Halls Senior Center</b>						
Personal Services	53,672	-	53,672	27,569	26,103	51.37%
Employee Benefits	27,461	-	27,461	13,810	13,651	50.29%
Contracted Services	8,200	-	8,200	5,075	3,125	61.89%
Supplies and Materials	4,050	154	4,204	426	3,778	10.13%
Other Charges	650	-	650	1,105	(455)	170.00%
<b>Corryton Senior Center</b>						
Personal Services	47,996	-	47,996	24,533	23,463	51.11%
Employee Benefits	19,553	-	19,553	10,088	9,465	51.59%
Contracted Services	6,500	-	6,500	2,947	3,553	45.34%
Supplies and Materials	3,350	-	3,350	157	3,193	4.69%
Other Charges	650	-	650	1,105	(455)	170.00%
<b>Senior Center-Carter</b>						
Personal Services	53,090	-	53,090	27,258	25,832	51.34%
Employee Benefits	30,264	-	30,264	15,227	15,037	50.31%
Contracted Services	3,100	-	3,100	2,084	1,016	67.23%
Supplies and Materials	2,600	98	2,698	1,182	1,516	43.81%
Other Charges	650	-	650	1,105	(455)	170.00%
<b>Total Social and Cultural Services</b>	<b>4,355,040</b>	<b>187,627</b>	<b>4,542,667</b>	<b>2,418,483</b>	<b>2,124,184</b>	<b>53.24%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
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	26,201	(5,701)	127.81%
Supplies and Materials	6,500	-	6,500	1,840	4,660	28.31%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For six months ended December 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>New Harvest Farmer's Market</b>						
Contracted Services	-	2,310	2,310	3,321	(1,011)	N/A
<b>Soil Conservation District</b>						
Personal Services	79,380	-	79,380	41,432	37,948	52.19%
Employee Benefits	24,537	-	24,537	10,537	14,000	42.94%
Contracted Services	7,000	-	7,000	4,576	2,424	65.37%
Supplies and Materials	3,900	-	3,900	1,249	2,651	32.03%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	493,062	2,310	495,372	204,866	290,506	41.36%
<b>Other General Government:</b>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,470,472	458,000	1,928,472	1,042,290	886,182	54.05%
<b>Veteran's Services</b>						
Personal Services	70,686	-	70,686	34,760	35,926	49.18%
Employee Benefits	10,392	-	10,392	5,158	5,234	49.63%
Contracted Services	9,350	-	9,350	4,063	5,287	43.45%
Supplies and Materials	1,500	-	1,500	240	1,260	16.00%
Other Charges	650	-	650	650	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	47,389	-	47,389	35,552	11,837	75.02%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	120,000	-	120,000	0.00%
<b>Official's Expense</b>						
Contracted Services	10,000	-	10,000	-	10,000	0.00%
<b>Equipment</b>						
Capital Outlay	1,183,350	1,216,106	2,399,456	638,777	1,760,679	26.62%
<b>Audit Services</b>						
Contracted Services	302,120	-	302,120	176,873	125,247	58.54%
<b>Miscellaneous</b>						
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	243,442	153,438	61.34%
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
<b>PBA Management &amp; Operations</b>						
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%
<b>Trustee's Commission</b>						
Other Charges	2,650,000	-	2,650,000	1,207,015	1,442,985	45.55%
<b>Employee Benefits</b>						
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	10,459,034	4,944,234	67.90%
<b>Total Expenditures</b>	157,489,125	4,671,552	162,269,954	80,256,301	82,013,653	49.46%

KNOX COUNTY, TENNESSEE

*General Fund*  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balances - Budget and Actual*  
*For six months ended December 31, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,024,021)	(4,070,539)	(12,094,560)	(14,274,157)	(2,179,597)	118.02%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	7,677,800	32,463	7,710,263	1,191,537	(6,518,726)	15.45%
Operating Transfers Out - Other Funds	(4,079,011)	(93,965)	(4,172,976)	(1,764,257)	2,408,719	42.28%
Total Other Financing Sources (Uses)	3,598,789	(61,502)	3,537,287	(572,720)	(4,110,007)	-16.19%
Net Change in Fund Balances	\$ (4,425,232)	\$ (4,132,041)	\$ (8,557,273)	\$ (14,846,877)	\$ (6,289,604)	173.50%

## 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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 65,500	\$ -	\$ 65,500	\$ 24,910	\$ (40,590)	38.03%
<i>Charges for Current Services:</i>						
Fees	8,000	-	8,000	4,930	(3,070)	61.63%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	300	-	300	-	(300)	0.00%
Recurring Items	1,200	-	1,200	1,504	304	125.33%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
<b>Total Revenues</b>	<b>105,000</b>	<b>-</b>	<b>105,000</b>	<b>31,344</b>	<b>(73,656)</b>	<b>29.85%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	51,951	-	51,951	26,437	25,514	50.89%
Employee Benefits	16,022	-	16,022	8,025	7,997	50.09%
Contracted Services	9,515	-	9,515	4,715	4,800	49.55%
Supplies & Materials	46,143	-	46,143	32,239	13,904	69.87%
Other Charges	1,369	-	1,369	1,079	290	78.82%
<i>Total Social and Cultural Services</i>	<b>125,000</b>	<b>-</b>	<b>125,000</b>	<b>72,495</b>	<b>52,505</b>	<b>58.00%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	-	(20,000)	(41,151)	(21,151)	205.76%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (41,151)</b>	<b>\$ (41,151)</b>	<b>N/A</b>

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,550,000	\$ -	\$ 10,550,000	\$ 4,502,005	\$ (6,047,995)	42.67%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	145,077	(194,923)	42.67%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	3,421	(5,579)	38.01%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	8,264	8,264	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	60,164	8,264	115.92%
<b>Total Revenues</b>	10,950,900	-	10,950,900	4,710,667	(6,240,233)	43.02%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,354,932	-	6,354,932	3,190,295	3,164,637	50.20%
Employee Benefits	1,971,093	-	1,971,093	981,966	989,127	49.82%
Contracted Services	585,125	6,363	591,488	148,614	442,874	25.13%
Supplies & Materials	1,935,403	-	1,935,403	738,734	1,196,669	38.17%
Other Charges	172,703	-	172,703	123,240	49,463	71.36%
Capital Outlay	-	170,232	170,232	166,591	3,641	97.86%
<b>Public Library Maintenance</b>						
Personal Services	158,333	-	158,333	79,843	78,490	50.43%
Employee Benefits	54,261	-	54,261	27,212	27,049	50.15%
Contracted Services	560,050	3,215	563,265	358,031	205,234	63.56%
Supplies & Materials	54,000	-	54,000	19,000	35,000	35.19%
<b>State General Library</b>						
Supplies & Materials	50,000	1,900	51,900	51,900	-	100.00%
<i>Total Social and Cultural Services</i>	11,895,900	181,710	12,077,610	5,885,426	6,192,184	48.73%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(181,710)	(1,126,710)	(1,174,759)	(48,049)	104.26%
<b>Other Financing Sources (Uses)</b>						
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)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	945,000	-	945,000	(725,000)	(1,670,000)	-76.72%
<b>Net Change in Fund Balances</b>	\$ -	\$ (181,710)	\$ (181,710)	\$ (1,899,759)	\$ (1,718,049)	1045.49%



**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	50,000	-	50,000	26,538	(23,462)	53.08%
<i>Other Local Revenues</i>	650,000	-	650,000	246,419	(403,581)	37.91%
<i>State of Tennessee</i>	378,500	-	378,500	126,307	(252,193)	33.37%
<i>Other Governments and Citizens Groups</i>	-	-	-	1,000	1,000	N/A
<b>Total Revenues</b>	<b>3,478,500</b>	<b>-</b>	<b>3,478,500</b>	<b>2,800,264</b>	<b>(678,236)</b>	<b>80.50%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	165,576	-	165,576	79,574	86,002	48.06%
Employee Benefits	42,017	-	42,017	22,889	19,128	54.48%
Contracted Services	10,050	-	10,050	18,152	(8,102)	180.62%
Supplies & Materials	5,580	-	5,580	1,377	4,203	24.68%
Other Charges	145,115	-	145,115	148,272	(3,157)	102.18%
<b>Convenience Centers</b>						
Personal Services	456,325	-	456,325	244,403	211,922	53.56%
Employee Benefits	213,149	-	213,149	103,360	109,789	48.49%
Contracted Services	2,008,605	-	2,008,605	633,059	1,375,546	31.52%
Supplies & Materials	69,200	-	69,200	48,257	20,943	69.74%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
<b>Tire Storage Facility</b>						
Contracted Services	415,750	-	415,750	112,263	303,487	27.00%
<b>Litter Grant - County</b>						
Personal Services	43,579	-	43,579	22,357	21,222	51.30%
Employee Benefits	5,568	-	5,568	9,460	(3,892)	169.90%
Contracted Services	5,750	-	5,750	12,303	(6,553)	213.97%
Supplies & Materials	14,250	-	14,250	8,334	5,916	58.48%
<b>Recycling Program</b>						
Personal Services	117,399	-	117,399	63,462	53,937	54.06%
Employee Benefits	45,705	-	45,705	23,309	22,396	51.00%
Contracted Services	42,100	-	42,100	34,925	7,175	82.96%
Supplies & Materials	25,825	-	25,825	13,721	12,104	53.13%
Other Charges	752	-	752	752	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	21,690	62,552	25.75%
<b>Total Public Health and Welfare</b>	<b>3,943,897</b>	<b>-</b>	<b>3,943,897</b>	<b>1,642,453</b>	<b>2,301,444</b>	<b>41.65%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	1,157,811	1,623,208	-248.78%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>424,000</b>	<b>-</b>	<b>424,000</b>	<b>(51,000)</b>	<b>(475,000)</b>	<b>-12.03%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (41,397)</b>	<b>\$ -</b>	<b>\$ (41,397)</b>	<b>\$ 1,106,811</b>	<b>\$ 1,148,208</b>	<b>-2673.65%</b>

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
Charges for Current Services:						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 67,460	\$ (84,335)	44.44%
Federal Government:						
EPA Grant FY 2011	-	148,004	148,004	107,367	(40,637)	72.54%
Other Local Revenues						
Grant Income-Other Sources	-	-	-	71,133	71,133	N/A
<b>Total Revenues</b>	<b>151,795</b>	<b>148,004</b>	<b>299,799</b>	<b>245,960</b>	<b>(53,839)</b>	<b>82.04%</b>
<b>Expenditures</b>						
Current:						
General Government:						
Finance and Administration						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	40,000	40,000	35,906	4,094	89.77%
Employee Benefits	-	15,000	15,000	12,043	2,957	80.29%
Contracted Services	-	13,799	13,799	14,959	(1,160)	108.41%
Supplies & Materials	-	11,171	11,171	8,347	2,824	74.72%
<b>Air Pollution FY 10</b>						
Personal Services	-	400,000	400,000	135,685	264,315	33.92%
Employee Benefits	-	150,000	150,000	42,459	107,541	28.31%
Contracted Services	-	70,972	70,972	24,433	46,539	34.43%
Supplies & Materials	-	60,166	60,166	28,000	32,166	46.54%
Other Charges	-	-	-	71,134	(71,134)	N/A
Capital Outlays	-	21,209	21,209	-	21,209	0.00%
<b>Permit Fee</b>						
Personal Services	-	-	-	64,489	(64,489)	N/A
Employee Benefits	-	-	-	28,732	(28,732)	N/A
Contracted Services	140,000	-	140,000	11,915	128,085	8.51%
Other Charges	11,795	-	11,795	11,795	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	52,664	(52,664)	N/A
Employee Benefits	-	-	-	16,233	(16,233)	N/A
Contracted Services	-	-	-	13,681	(13,681)	N/A
<b>Total Finance and Administration</b>	<b>151,795</b>	<b>782,317</b>	<b>934,112</b>	<b>572,475</b>	<b>361,637</b>	<b>61.29%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (634,313)</b>	<b>\$ (634,313)</b>	<b>\$ (326,515)</b>	<b>\$ 307,798</b>	<b>51.48%</b>

*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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,600,000	\$ -	\$ 5,600,000	\$ 2,013,165	\$ (3,586,835)	35.95%
Total Revenues	5,600,000	-	5,600,000	2,013,165	(3,586,835)	35.95%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,060,000	-	2,060,000	199,303	1,860,697	9.67%
Women's Basketball of Fame	150,000	-	150,000	87,500	62,500	58.33%
Trustee Commission	50,000	-	50,000	20,132	29,868	40.26%
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	427,775	247,225	63.37%
<i>Total Other General Government:</i>	5,175,000	-	5,175,000	1,294,710	3,880,290	25.02%
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	718,455	293,455	169.05%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	-	540,000	0.00%
Net Change in Fund Balances	\$ (115,000)	\$ -	\$ (115,000)	\$ 718,455	\$ 833,455	-624.74%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,921,900	\$ -	\$ 4,921,900	\$ 1,524,142	\$ (3,397,758)	30.97%
Statutory Local Taxes	2,100,000	-	2,100,000	734,029	(1,365,971)	34.95%
<i>Total Local Taxes</i>	<i>7,021,900</i>	<i>-</i>	<i>7,021,900</i>	<i>2,258,171</i>	<i>(4,763,729)</i>	<i>32.16%</i>
<i>Other Local Revenues</i>	<i>6,000</i>	<i>-</i>	<i>6,000</i>	<i>236,887</i>	<i>230,887</i>	<i>3948.12%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	1,556,318	(2,743,682)	36.19%
Petroleum Special Tax	310,000	-	310,000	103,957	(206,043)	33.53%
<i>Total State of Tennessee</i>	<i>4,610,000</i>	<i>-</i>	<i>4,610,000</i>	<i>1,660,275</i>	<i>(2,949,725)</i>	<i>36.01%</i>
<b>Total Revenues</b>	<b>11,637,900</b>	<b>-</b>	<b>11,637,900</b>	<b>4,155,333</b>	<b>(7,482,567)</b>	<b>35.71%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	248,209	2,945	251,154	128,422	122,732	51.13%
Employee Benefits	81,340	-	81,340	40,537	40,803	49.84%
Contracted Services	30,838	-	30,838	13,393	17,445	43.43%
Supplies & Materials	7,300	-	7,300	1,354	5,946	18.55%
Other Charges	98,869	-	98,869	98,160	709	99.28%
<b>Highway Project Manager-ADM</b>						
Personal Services	186,340	-	186,340	98,430	87,910	52.82%
Employee Benefits	42,052	-	42,052	28,224	13,828	67.12%
Contracted Services	4,700	-	4,700	1,602	3,098	34.09%
Supplies & Materials	7,000	-	7,000	4,704	2,296	67.20%
Capital Outlay	23,000	2,259	25,259	25,259	-	100.00%
<b>Stormwater Management-ADM</b>						
Personal Services	840,951	(1,000)	839,951	400,542	439,409	47.69%
Employee Benefits	292,030	-	292,030	138,041	153,989	47.27%
Contracted Services	53,800	-	53,800	22,572	31,228	41.96%
Supplies & Materials	50,050	-	50,050	21,419	28,631	42.80%
Other Charges	-	-	-	330	(330)	N/A
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	3,476	(3,476)	N/A
Supplies & Materials	-	26,815	26,815	755	26,060	2.82%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,679,909	(1,944)	2,677,965	1,440,275	1,237,690	53.78%
Employee Benefits	1,084,676	-	1,084,676	564,342	520,334	52.03%
Contracted Services	889,200	-	889,200	553,321	335,879	62.23%
Supplies & Materials	2,862,786	(147,509)	2,715,277	675,565	2,039,712	24.88%
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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	299,766	-	299,766	157,441	142,325	52.52%
Employee Benefits	132,688	-	132,688	65,374	67,314	49.27%
Contracted Services	95,500	-	95,500	79,209	16,291	82.94%
Supplies & Materials	126,184	-	126,184	97,980	28,204	77.65%
<b>Engineering</b>						
Personal Services	261,948	-	261,948	133,510	128,438	50.97%
Employee Benefits	69,239	-	69,239	35,024	34,215	50.58%
Contracted Services	45,450	-	45,450	12,338	33,112	27.15%
Supplies & Materials	6,075	-	6,075	913	5,162	15.03%
Other Charges	8,000	-	8,000	8,000	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	105,000	-	105,000	33,766	71,234	32.16%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	882,462	882,462	135,499	746,963	15.35%
<b>Total Engineering and Public Works</b>	<b>11,007,900</b>	<b>764,028</b>	<b>11,771,928</b>	<b>5,395,107</b>	<b>6,376,821</b>	<b>45.83%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(764,028)	(134,028)	(1,239,774)	(1,105,746)	925.01%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(630,000)	(295,250)	(925,250)	(450,250)	475,000	48.66%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (1,059,278)</b>	<b>\$ (1,059,278)</b>	<b>\$ (1,690,024)</b>	<b>\$ (630,746)</b>	<b>159.54%</b>

## 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 six months ended December 31, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,517,000	\$ -	\$ 32,517,000	\$ 17,440,609	\$ (15,076,391)	53.64%
<i>Interest Earned</i>	1,862,450	-	1,862,450	396,588	(1,465,862)	21.29%
<i>Payments from Component Units</i>	30,438,398	-	30,438,398	-	(30,438,398)	0.00%
<b>Total Revenues</b>	<b>64,817,848</b>	<b>-</b>	<b>64,817,848</b>	<b>17,837,197</b>	<b>(46,980,651)</b>	<b>27.52%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	710,563	-	710,563	353,418	357,145	49.74%
Debt Service	72,289,437	-	72,289,437	14,440,766	57,848,671	19.98%
<i>Total Debt Service</i>	<b>73,000,000</b>	<b>-</b>	<b>73,000,000</b>	<b>14,794,184</b>	<b>58,205,816</b>	<b>20.27%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(8,182,152)</b>	<b>-</b>	<b>(8,182,152)</b>	<b>3,043,013</b>	<b>11,225,165</b>	<b>-37.19%</b>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,220,916	-	1,220,916	-	(1,220,916)	0.00%
<i>Total Other Financial Sources (Uses)</i>	<b>1,220,916</b>	<b>-</b>	<b>1,220,916</b>	<b>-</b>	<b>(1,220,916)</b>	<b>0.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (6,961,236)</b>	<b>\$ -</b>	<b>\$ (6,961,236)</b>	<b>\$ 3,043,013</b>	<b>\$ 10,004,249</b>	<b>-43.71%</b>

## 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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 116,048,000	\$ -	\$ 116,048,000	\$ 60,742,924	\$ (55,305,076)	52.34%
County Local Option Taxes	110,047,000	-	110,047,000	34,905,902	(75,141,098)	31.72%
Other Local Taxes	1,089,500	-	1,089,500	468,291	(621,209)	42.98%
Wheel Taxes	1,500,000	-	1,500,000	653,968	(846,032)	43.60%
<i>Total Local Taxes</i>	<i>228,684,500</i>	<i>-</i>	<i>228,684,500</i>	<i>96,771,085</i>	<i>(131,292,206)</i>	<i>42.32%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>13,452</i>	<i>(22,548)</i>	<i>37.37%</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	167,908	(407,592)	29.18%
<i>Total Charges/Current Services</i>	<i>765,500</i>	<i>-</i>	<i>765,500</i>	<i>167,908</i>	<i>(597,592)</i>	<i>21.93%</i>
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	117,933	(302,067)	28.08%
Nonrecurring Items	1,375,000	-	1,375,000	173,490	(1,201,510)	12.62%
<i>Total Other Local Revenues</i>	<i>1,795,000</i>	<i>-</i>	<i>1,795,000</i>	<i>291,423</i>	<i>(1,503,577)</i>	<i>16.24%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	87,751,447	(89,770,553)	49.43%
Other State Revenues	1,400,000	-	1,400,000	485,607	(914,393)	34.69%
<i>Total State of Tennessee</i>	<i>178,922,000</i>	<i>-</i>	<i>178,922,000</i>	<i>88,237,054</i>	<i>(90,684,946)</i>	<i>49.32%</i>
<i>Federal Government:</i>						
Direct Federal Revenue	537,000	29,282	566,282	203,783	(362,499)	35.99%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>29,282</i>	<i>566,282</i>	<i>203,783</i>	<i>(362,499)</i>	<i>35.99%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	4,857,000	-	4,857,000	372,504	(4,484,496)	7.67%
<b>Total Revenues</b>	<b>415,597,000</b>	<b>29,282</b>	<b>415,626,282</b>	<b>186,057,209</b>	<b>(228,947,864)</b>	<b>44.77%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	160,131,121	63,735	160,194,856	57,362,019	102,832,837	35.81%
Employee Benefits	44,112,824	(71,241)	44,041,583	19,252,944	24,788,639	43.72%
Contracted Services	-	-	-	1,045	(1,045)	N/A
Supplies and Materials	733,300	5,000,000	5,733,300	4,310,136	1,423,164	75.18%
<b>Art</b>						
Contracted Services	2,500	-	2,500	1,452	1,048	58.08%
Supplies and Materials	226,430	-	226,430	95,721	130,709	42.27%
<b>Basic Elementary</b>						
Supplies and Materials	979,075	-	979,075	890,547	88,528	90.96%

**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 six months ended December 31, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Supplies and Materials	415,500	-	415,500	354,063	61,437	85.21%
<b>Basic Secondary</b>						
Supplies and Materials	961,250	-	961,250	839,158	122,092	87.30%
<b>Business Education</b>						
Supplies and Materials	61,674	-	61,674	8,620	53,054	13.98%
Other Charges	2,244	-	2,244	-	2,244	0.00%
<b>Middle School Reading</b>						
Personal Services	3,982	-	3,982	6,305	(2,323)	158.34%
Employee Benefits	306	-	306	1,608	(1,302)	525.49%
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%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	-	311,304	545,840	(234,536)	175.34%
Other	20,000	-	20,000	-	20,000	0.00%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	106	5,894	1.77%
<b>Health Education</b>						
Supplies and Materials	4,324	-	4,324	1,525	2,799	35.27%
<b>Kindergarten</b>						
Supplies and Materials	62,266	-	62,266	65,705	(3,439)	105.52%
<b>Language Arts</b>						
Supplies and Materials	36,148	-	36,148	36,017	131	99.64%
<b>Math</b>						
Contracted Services	500	(500)	-	-	-	N/A
Supplies and Materials	83,068	(3,600)	79,468	62,500	16,968	78.65%
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	2,185	4,015	35.24%
Supplies and Materials	31,880	-	31,880	30,580	1,300	95.92%
<b>Physical Education</b>						
Supplies and Materials	23,858	-	23,858	7,078	16,780	29.67%
Other Charges	-	-	-	665	(665)	N/A
<b>Reading</b>						
Personal Services	2,000	-	2,000	9,081	(7,081)	454.05%
Employee Benefits	153	-	153	2,258	(2,105)	1475.82%
Supplies and Materials	70,574	-	70,574	73,629	(3,055)	104.33%
Other Charges	16,185	-	16,185	605	15,580	3.74%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	77,011	26,921	74.10%
<b>Social Studies</b>						
Supplies and Materials	43,031	1,475	44,506	15,023	29,483	33.75%
<b>Talented &amp; Gifted</b>						
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%
<b>Instrumental Music</b>						
Contracted Services	5,700	-	5,700	2,852	2,848	50.04%
Supplies and Materials	27,000	-	27,000	26,338	662	97.55%

**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 six months ended December 31, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	15,000	-	15,000	38,227	(23,227)	254.85%
Supplies and Materials	265,000	58,755	323,755	454,896	(131,141)	140.51%
Other Charges	-	-	-	360	(360)	N/A
Capital Outlay	20,000	-	20,000	9,705	10,295	48.53%
<b>Summer School</b>						
Personal Services	110,128	-	110,128	85,406	24,722	77.55%
Employee Benefits	20,091	-	20,091	21,997	(1,906)	109.49%
<b>Project Graduation</b>						
Personal Services	-	-	-	92,989	(92,989)	N/A
Contracted Services	1,241,742	-	1,241,742	620,871	620,871	50.00%
<b>High Needs Schools</b>						
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%
<b>Athletics</b>						
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%
<b>Materials Center</b>						
Contracted Services	-	-	-	222	(222)	N/A
Supplies and Materials	108,560	-	108,560	1,350	107,210	1.24%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	-	78,366	23,822	54,544	30.40%
Supplies and Materials	173,320	-	173,320	116,604	56,716	67.28%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	5,280	89,353	5.58%
Supplies and Materials	23,700	-	23,700	4,259	19,441	17.97%
<b>Vine Magnet</b>						
Supplies and Materials	77,933	-	77,933	68,974	8,959	88.50%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	258	4,610	5.30%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	84,086	-	84,086	76,882	7,204	91.43%
<b>Beaumont Magnet</b>						
Supplies and Materials	72,612	-	72,612	68,837	3,775	94.80%
<b>Greene Magnet</b>						
Supplies and Materials	76,970	-	76,970	72,260	4,710	93.88%
<b>Student Assistance Services</b>						
Supplies and Materials	644	-	644	504	140	78.26%
<b>Austin-East Magnet</b>						
Supplies and Materials	85,114	-	85,114	69,378	15,736	81.51%
<b>Section 504 Instruction</b>						
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%
<b>Magnet Department</b>						
Supplies and Materials	9,522	-	9,522	8,127	1,395	85.35%
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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	70,000	-	70,000	66,169	3,831	94.53%
<b>Stem Academy</b>						
Supplies and Materials	29,000	-	29,000	18,893	10,107	65.15%
<b>Fulton Magnet</b>						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
<b>Alternative Schools</b>						
Personal Services	1,420,512	-	1,420,512	351,913	1,068,599	24.77%
Employee Benefits	333,849	-	333,849	140,576	193,273	42.11%
Supplies and Materials	108,293	-	108,293	-	108,293	0.00%
<b>Special Education Program</b>						
Personal Services	29,014,578	(117,262)	28,897,316	9,570,260	19,327,056	33.12%
Employee Benefits	7,516,266	-	7,516,266	3,162,944	4,353,322	42.08%
Contracted Services	171,955	(20,000)	151,955	23,025	128,930	15.15%
Supplies and Materials	392,500	50,066	442,566	131,617	310,949	29.74%
Other Charges	-	-	-	1,909	(1,909)	N/A
<b>Career &amp; Technical Education</b>						
Personal Services	10,034,637	-	10,034,637	3,051,330	6,983,307	30.41%
Employee Benefits	2,704,461	-	2,704,461	1,013,272	1,691,189	37.47%
Contracted Services	7,000	-	7,000	187	6,813	2.67%
Supplies and Materials	323,087	-	323,087	149,650	173,437	46.32%
Other Charges	2,600	-	2,600	1,469	1,131	56.50%
Capital Outlay	51,113	-	51,113	-	51,113	0.00%
<b>Total Instruction</b>	<b>263,668,872</b>	<b>4,961,428</b>	<b>268,630,300</b>	<b>103,987,805</b>	<b>164,642,495</b>	<b>38.71%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,238,062	(108,000)	1,346,062	489,808	856,254	36.39%
Employee Benefits	392,249	(22,000)	414,249	148,007	266,242	35.73%
Contracted Services	10,000	-	10,000	2,699	7,301	26.99%
Supplies and Materials	1,125	-	1,125	591	534	52.53%
Other Charges	3,741	-	3,741	3,433	308	91.77%
<b>Health Services</b>						
Personal Services	1,292,594	77,000	1,369,594	564,629	804,965	41.23%
Employee Benefits	314,456	16,000	330,456	161,859	168,597	48.98%
Contracted Services	80,150	(10,000)	70,150	11,174	58,976	15.93%
Supplies and Materials	126,010	-	126,010	83,667	42,343	66.40%
Other Charges	11,388	10,000	21,388	8,093	13,295	37.84%
<b>Other Student Support</b>						
Personal Services	7,165,218	110,000	7,275,218	2,345,402	4,929,816	32.24%
Employee Benefits	1,772,258	25,000	1,797,258	715,340	1,081,918	39.80%
Contracted Services	542,500	(120,000)	422,500	36,341	386,159	8.60%
Other Charges	-	-	-	7,000	(7,000)	N/A
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	230	21,726	1.05%
<b>Curriculum</b>						
Contracted Services	1,300	-	1,300	-	1,300	0.00%
Supplies and Materials	4,350	-	4,350	2,794	1,556	64.23%
Other Charges	11,532	-	11,532	5,168	6,364	44.81%
<b>Transfer Department</b>						
Personal Services	196,656	-	196,656	92,807	103,849	47.19%
Employee Benefits	41,540	-	41,540	18,915	22,625	45.53%
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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
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%
<b>Math</b>						
Contracted Services	25	(25)	-	-	-	N/A
Supplies and Materials	2,025	(250)	1,775	147	1,628	8.28%
Other Charges	748	4,375	5,123	6,581	(1,458)	128.46%
<b>Choral Music</b>						
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	1,730	7,331	19.09%
<b>Physical Education</b>						
Supplies and Materials	2,650	-	2,650	1,105	1,545	41.70%
Other Charges	9,000	-	9,000	1,474	7,526	16.38%
<b>Science</b>						
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	2,008	1,930	50.99%
Other Charges	7,272	-	7,272	2,771	4,501	38.11%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	2,016	804	71.49%
Employee Benefits	216	-	216	142	74	65.74%
Other Charges	493	-	493	4,814	(4,321)	976.47%
<b>Talented and Gifted</b>						
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%
<b>Instrumental Music</b>						
Contracted Services	2,600	-	2,600	4,225	(1,625)	162.50%
Supplies and Materials	5,500	-	5,500	640	4,860	11.64%
Other Charges	2,268	-	2,268	765	1,503	33.73%
<b>High School PE/Wellness</b>						
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%
<b>Regular Instruction</b>						
Personal Services	9,574,769	150,000	9,724,769	3,651,230	6,073,539	37.55%
Employee Benefits	2,299,317	-	2,299,317	1,117,356	1,181,961	48.60%
Contracted Services	837,000	-	837,000	94,501	742,499	11.29%
Supplies and Materials	-	-	-	2,373	(2,373)	N/A
Other Charges	45,000	-	45,000	-	45,000	0.00%
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	12,963	-	12,963	4,164	8,799	32.12%
Supplies and Materials	11,234	-	11,234	4,593	6,641	40.88%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	255	2,095	10.85%
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 six months ended December 31, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	1,907	3,593	34.67%
Supplies and Materials	19,291	-	19,291	1,840	17,451	9.54%
Other Charges	4,489	-	4,489	1,803	2,686	40.16%
<b>Alternative Schools</b>						
Personal Services	515,499	-	515,499	192,026	323,473	37.25%
Employee Benefits	143,839	-	143,839	58,121	85,718	40.41%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Capital Outlay	-	-	-	290	(290)	N/A
<b>Libraries/Audio/Visual</b>						
Contracted Services	35,200	-	35,200	-	35,200	0.00%
Supplies and Materials	427,369	683	428,052	153,948	274,104	35.96%
Other Charges	-	-	-	789	(789)	N/A
<b>Staff Development</b>						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	2,758	14,736	15.77%
Other Charges	220,000	300,000	520,000	15,928	504,072	3.06%
<b>Art</b>						
Contracted Services	365	-	365	79	286	21.64%
Supplies and Materials	11,200	-	11,200	3,355	7,845	29.96%
Other Charges	5,237	-	5,237	289	4,948	5.52%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	1,434	5,819	19.77%
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%
<b>Special Education Program</b>						
Personal Services	6,064,402	(499,973)	5,564,429	2,246,295	3,318,134	40.37%
Employee Benefits	1,615,389	(40,159)	1,575,230	625,929	949,301	39.74%
Contracted Services	274,944	5,630	280,574	106,335	174,239	37.90%
Supplies and Materials	92,475	40,500	132,975	35,522	97,453	26.71%
Other Charges	75,040	3,000	78,040	43,668	34,372	55.96%
<b>Basic Middle</b>						
Contracted Services	455	-	455	90	365	19.78%
Supplies and Materials	13,364	-	13,364	2,376	10,988	17.78%
Other Charges	33,711	-	33,711	8,363	25,348	24.81%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	56,697	19,603	74.31%
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%
<b>World Language</b>						
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	3,745	7,080	34.60%
<b>Language Arts</b>						
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%
<b>Career &amp; Technical Education</b>						
Personal Services	361,394	-	361,394	183,797	177,597	50.86%
Employee Benefits	83,208	-	83,208	55,054	28,154	66.16%
Contracted Services	21,625	-	21,625	9,253	12,372	42.79%
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 six months ended December 31, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>TAP Department</b>						
Supplies and Materials	5,000	-	5,000	606	4,394	12.12%
<b>Family/Community Engagement</b>						
Personal Services	115,500	-	115,500	51,906	63,594	44.94%
Employee Benefits	21,497	-	21,497	10,415	11,082	48.45%
Contracted Services	30,000	-	30,000	-	30,000	0.00%
Supplies and Materials	15,000	755	15,755	2,580	13,175	16.38%
<b>Grants Department</b>						
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%
<b>Adult Program</b>						
Personal Services	32,552	-	32,552	14,171	18,381	43.53%
Employee Benefits	20,091	-	20,091	1,431	18,660	7.12%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	12,186	17,957	40.43%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	627	2,023	23.66%
Other Charges	3,350	-	3,350	2,558	792	76.36%
<b>Board of Education</b>						
Personal Services	247,544	-	247,544	123,201	124,343	49.77%
Employee Benefits	464,135	-	464,135	177,299	286,836	38.20%
Contracted Services	167,074	9,250	176,324	60,939	115,385	34.56%
Supplies and Materials	3,000	-	3,000	259	2,741	8.63%
Other Charges	6,271,628	(17,375)	6,254,253	2,375,712	3,878,541	37.99%
<b>Office of the Superintendent</b>						
Personal Services	480,006	-	480,006	263,416	216,590	54.88%
Employee Benefits	134,137	-	134,137	56,572	77,565	42.17%
Contracted Services	71,300	-	71,300	36,225	35,075	50.81%
Supplies and Materials	4,400	-	4,400	11,430	(7,030)	259.77%
<b>Office of the Principal</b>						
Personal Services	22,484,909	-	22,484,909	9,634,350	12,850,559	42.85%
Employee Benefits	5,488,579	-	5,488,579	2,468,381	3,020,198	44.97%
Contracted Services	3,280,000	-	3,280,000	2,436,827	843,173	74.29%
Supplies and Materials	-	-	-	122,740	(122,740)	N/A
<b>Fiscal Services</b>						
Personal Services	979,120	123,000	1,102,120	562,923	539,197	51.08%
Employee Benefits	246,118	12,400	258,518	140,067	118,451	54.18%
Contracted Services	5,821	-	5,821	20,115	(14,294)	345.56%
Supplies and Materials	17,133	-	17,133	18,434	(1,301)	107.59%
<b>Warehouse</b>						
Personal Services	146,149	-	146,149	71,685	74,464	49.05%
Employee Benefits	37,137	-	37,137	18,993	18,144	51.14%
Contracted Services	4,800	-	4,800	30,459	(25,659)	634.56%
Supplies and Materials	15,750	-	15,750	4,645	11,105	29.49%
<b>Human Resources</b>						
Personal Services	1,049,266	-	1,049,266	460,716	588,550	43.91%
Employee Benefits	235,898	-	235,898	100,421	135,477	42.57%
Contracted Services	85,400	-	85,400	107,304	(21,904)	125.65%
Supplies and Materials	8,600	-	8,600	4,261	4,339	49.55%
Other Charges	6,000	-	6,000	55	5,945	0.92%
<b>HR Employee Benefits Div</b>						
Personal Services	486,602	-	486,602	257,543	229,059	52.93%
Employee Benefits	116,531	-	116,531	64,518	52,013	55.37%
Contracted Services	2,079	-	2,079	11,900	(9,821)	572.39%
Supplies and Materials	6,117	-	6,117	3,870	2,247	63.27%

**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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,900,823	(23,000)	8,877,823	4,062,705	4,815,118	45.76%
Employee Benefits	2,385,690	23,000	2,408,690	1,086,342	1,322,348	45.10%
Contracted Services	1,132,847	54,292	1,187,139	571,985	615,154	48.18%
Supplies and Materials	12,474,806	(62,915)	12,411,891	5,614,190	6,797,701	45.23%
Other Charges	4,672,253	-	4,672,253	390,883	4,281,370	8.37%
Capital Outlay	100,000	-	100,000	-	100,000	0.00%
<b>Security</b>						
Personal Services	2,691,625	25,000	2,716,625	1,570,005	1,146,620	57.79%
Employee Benefits	586,489	-	586,489	323,230	263,259	55.11%
Contracted Services	142,100	49,581	191,681	75,266	116,415	39.27%
Supplies and Materials	177,267	9,133	186,400	70,918	115,482	38.05%
Other Charges	6,000	-	6,000	35	5,965	0.58%
<b>General Maintenance of Plant</b>						
Personal Services	5,655,311	-	5,655,311	3,003,032	2,652,279	53.10%
Employee Benefits	1,395,216	-	1,395,216	758,034	637,182	54.33%
Contracted Services	495,780	-	495,780	115,980	379,800	23.39%
Supplies and Materials	1,908,531	323,664	2,232,195	999,953	1,232,242	44.80%
Capital Outlay	124,000	7,236	131,236	57,236	74,000	43.61%
<b>Facilities</b>						
Personal Services	272,717	-	272,717	133,631	139,086	49.00%
Employee Benefits	67,790	-	67,790	28,581	39,209	42.16%
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%
<b>Student Transportation</b>						
Personal Services	671,714	-	671,714	421,944	249,770	62.82%
Employee Benefits	151,818	-	151,818	79,309	72,509	52.24%
Contracted Services	213,500	-	213,500	46,884	166,616	21.96%
Supplies and Materials	82,900	3,220	86,120	33,766	52,354	39.21%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Contracted Services	8,774,152	163,525	8,937,677	4,737,447	4,200,230	53.01%
<b>Vocational Transportation</b>						
Contracted Services	90,616	-	90,616	26,702	63,914	29.47%
<b>Special Education Transportation</b>						
Personal Services	81,313	-	81,313	22,203	59,110	27.31%
Employee Benefits	16,668	-	16,668	3,499	13,169	20.99%
Contracted Services	4,936,115	-	4,936,115	2,176,599	2,759,516	44.10%
Supplies and Materials	7,000	-	7,000	4,061	2,939	58.01%
<b>Central and Other</b>						
Personal Services	24,915	-	24,915	35,616	(10,701)	142.95%
Employee Benefits	10,967	-	10,967	9,132	1,835	83.27%
<b>Technology</b>						
Personal Services	3,792,657	(573,000)	3,219,657	1,804,800	1,414,857	56.06%
Employee Benefits	802,155	(156,000)	646,155	443,589	202,566	68.65%
Contracted Services	735,250	(18,450)	716,800	363,513	353,287	50.71%
Supplies and Materials	177,823	(19,100)	158,723	63,073	95,650	39.74%
Other Charges	264,963	-	264,963	3,746	261,217	1.41%
Capital Outlay	241,543	-	241,543	49,424	192,119	20.46%
<b>Instructional Technology</b>						
Personal Services	-	631,500	631,500	43,513	587,987	6.89%
Employee Benefits	-	169,000	169,000	9,492	159,508	5.62%
Contracted Services	-	18,450	18,450	8,844	9,606	47.93%
Supplies and Materials	-	25,000	25,000	507	24,493	2.03%
Other Charges	-	-	-	1,086	(1,086)	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 six months ended December 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Publications</b>						
Contracted Services	8,000	-	8,000	966	7,034	12.08%
Supplies and Materials	80,000	-	80,000	5,435	74,565	6.79%
<b>Public Affairs</b>						
Personal Services	609,552	-	609,552	305,267	304,285	50.08%
Employee Benefits	126,953	-	126,953	67,601	59,352	53.25%
Contracted Services	132,900	-	132,900	105,188	27,712	79.15%
Supplies and Materials	1,000	-	1,000	1,735	(735)	173.50%
<b>Office of Accountability</b>						
Personal Services	464,629	(75,000)	389,629	270,640	118,989	69.46%
Employee Benefits	95,527	-	95,527	54,622	40,905	57.18%
Contracted Services	151,550	-	151,550	79,343	72,207	52.35%
Supplies and Materials	17,950	-	17,950	2,328	15,622	12.97%
Other Charges	6,469	-	6,469	2,013	4,456	31.12%
<b>Other Charges</b>						
Payments to Primary Governments	11,013,053	5,830,000	16,843,053	6,146,402	10,696,651	36.49%
<i>Total Support Services</i>	156,198,128	6,481,212	162,939,340	69,486,750	93,452,590	42.65%
Total Expenditures	419,867,000	11,442,640	431,569,640	173,474,555	258,095,085	40.20%
Net Change in Fund Balances	\$ (4,270,000)	\$ (11,413,358)	\$ (15,943,358)	\$ 12,582,654	\$ 29,147,221	-78.92%

# Information



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

**BUDGET SUMMARY**

December 31, 2013

<i>Where It Comes From:</i>	Adopted Budget 2013-14	% of Budget	Actual Collections July - Dec.	% of Budget Collected	<i>Where It Goes by Function:</i>	Adopted Budget 2013-14	% of Budget	Actual Spending July - Dec.	% of Budget Spent
Local Taxes	\$ 420,746,937	59.3%	\$ 195,945,590	27.6%	Schools	\$ 401,710,000	56.6%	\$ 173,474,555	24.4%
Licenses & Permits	5,421,500	0.8%	590,464	0.1%	School Construction	20,500,000	2.9%	19,165,079	2.7%
Fines, Forfeitures, & Penalties	1,751,200	0.2%	890,469	0.1%	School Cafeteria	25,992,842	3.7%	-	0.0%
Charges for Current Services	15,396,832	2.2%	2,355,497	0.3%	General Government	11,627,763	1.6%	7,321,689	1.0%
Other Local Revenue	8,190,657	1.2%	3,778,473	0.5%	Finance	13,805,659	1.9%	7,002,109	1.0%
Official Fees	7,107,000	1.0%	1,191,538	0.2%	Administration of Justice	11,727,048	1.7%	8,051,124	1.1%
State of Tennessee	183,599,702	25.9%	91,825,238	12.9%	Debt Service	74,250,000	10.5%	14,794,184	2.1%
Federal Government	16,654,019	2.3%	464,402	0.1%	Public Safety	73,996,648	10.4%	36,751,811	5.2%
Govt & Citizens Groups	205,822	0.0%	31,972	0.0%	Health & Welfare	22,353,859	3.1%	8,931,422	1.3%
Other	50,856,224	7.2%	372,504	0.1%	Public Libraries	12,558,482	1.8%	6,610,426	0.9%
					Public Works	11,403,000	1.6%	5,845,357	0.8%
					Tourism, Social & Cultural	9,984,651	1.4%	3,959,093	0.6%
					Agricultural/Natrual Resour	466,102	0.1%	204,866	0.0%
					Other	17,850,624	2.5%	11,282,580	1.6%
					Solid Waste	4,015,215	0.6%	1,693,453	0.2%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 305,087,748	43.0%
					<i>Where It Goes by Category:</i>	Adopted Budget 2013-14	% of Budget	Actual Spending July - Dec.	% of Budget Spent
					Personnal Services	\$ 358,993,716	50.6%	\$ 146,866,942	20.7%
					Employees Benefits	105,418,484	14.8%	48,540,448	6.8%
					Contractual Services	55,539,026	7.8%	28,787,298	4.1%
					Supplies and Materials	50,716,254	7.1%	22,449,910	3.2%
					Other Charges	66,520,026	9.4%	24,318,592	3.4%
					Debt Service	72,457,231	10.2%	14,440,766	2.0%
					Capital Outlay	2,597,156	0.4%	19,683,792	2.8%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 305,087,748	43.0%

# Knox County, Tennessee

## Property Tax Collection Summary - December 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%
	<b>Sub-Total</b>	<b>101,423,000</b>	<b>103,373,631</b>	<b>1,950,631</b>	<b>1.92%</b>	<b>103,707,000</b>	<b>333,369</b>	<b>0.32%</b>
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%
	<b>Sub-Total</b>	<b>113,452,000</b>	<b>115,110,608</b>	<b>1,658,608</b>	<b>1.46%</b>	<b>116,148,000</b>	<b>1,037,392</b>	<b>0.90%</b>
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%
	<b>Sub-Total</b>	<b>32,533,000</b>	<b>33,059,837</b>	<b>526,837</b>	<b>1.62%</b>	<b>32,517,000</b>	<b>(542,837)</b>	<b>-1.64%</b>
<b>Totals</b>		<b>247,408,000</b>	<b>251,544,076</b>	<b>4,136,076</b>	<b>1.67%</b>	<b>252,372,000</b>	<b>827,924</b>	<b>0.33%</b>

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	53,079,568	54,828,155	1,748,587	3.29%	52.87%
141	General Purpose School Fund	59,103,125	60,867,898	1,764,773	2.99%	52.41%
151	General Debt Service Fund	16,970,411	17,475,886	505,475	2.98%	53.74%
<b>Totals</b>		<b>129,153,104</b>	<b>133,171,939</b>	<b>4,018,835</b>	<b>3.11%</b>	<b>52.77%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - December, 2013**

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

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 12-13</b>	<b>Actual YTD 13-14</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
<b>101</b>	General Fund	2,761,787	2,554,042	(207,745)	-7.5%	57.1%
<b>131</b>	Highway	2,006,811	1,858,899	(147,912)	-7.4%	37.9%
<b>141</b>	School Operations	43,937,515	43,975,823	38,308	0.1%	40.0%
<b>177</b>	School Capital	7,903,384	7,883,407	(19,977)	-0.3%	40.0%
<b>Total</b>		<u>56,609,497</u>	<u>56,272,171</u>	<u>(337,326)</u>	<u>-0.6%</u>	<u>39.8%</u>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**December 31, 2013**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	17,234.54	
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	162.12	
1010910 County Commission	590.12	
1010920 Internal Audit	645.00	
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	3,460.67	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	2,458.79	
1012410 Juvenile Court Judges	6,699.00	
1012420 IV-D Referee Program	2,737.80	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	4,935.74	
1013210 Law Director's Office	7,523.06	
1013310 County Mayor	8,032.34	
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	400.93	
1014830 Recreation Administration	3,368.07	
1014845 Sport Operations	553.52	
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	4,008.27	
1015403 Preventive Health Service	6,008.47	
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	150.87	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	975.50	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	4,276.20	
1015710 Finance	1,963.25	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**December 31, 2013**

<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1016010 Purchasing	7,051.12	
1016020 Property Management	-	
1006030 County Building Maint.	-	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	1,844.46	
1017520 Soil Conservation Dist	295.43	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	406.81	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	4,722.52	
1018310 Property Assessor	11,356.30	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	26,288.23	
1018710 Register of Deeds' Office	2,235.90	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	263.84	
1018903 Sheriff's Administration	5,866.28	
1018906 Records & Communication	3,636.98	
1018912 Training	1,215.96	
1018915 Planning & Development	1,783.30	
1018918 Stop Violence Against Women	3,946.05	
1018921 Patrol Division	21,554.15	
1018924 Warrants	32,101.06	
1018927 Detectives	7,101.15	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	1,333.20	
1018942 Narcotics	4,072.54	
1018945 Internal Affairs	2,912.00	
1018948 Special Services	2,274.00	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	10,025.34	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	21,477.19	
1018965 Explorer Post	-	
1018973 Medical Examiner	957.00	
1018993 Sheriff Animal Control	966.96	
1019710 County Trustee's Office	12,873.24	
<b>TOTAL GENERAL FUND</b>		<b>305,329</b>
<b>1150010 PUBLIC LIBRARY</b>	-	-
1160110 Solid Waste Administration	320.65	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	2,415.99	
1160330 Recycling Program	609.00	
<b>TOTAL SOLID WASTE FUND</b>		<b>3,346</b>
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
<b>TOTAL DRUG FUND</b>		-

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**December 31, 2013**

<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	1,559.12	
1280050 Title V Program	360.76	
<b>TOTAL AIR QUALITY FUND</b>		<b>1,920</b>
1310110 Highway Administration	4,498.89	
1310120 Project Manager	-	
1310130 Stormwater Management	6,037.26	
1310135 Stormwater Ordinance Violation	592.50	
1310210 Highway/Bridge Maintenance	400.00	
1310220 Traffic Control	280.00	
1310410 Engineering	1,964.94	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>13,774</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	5,181.00	
171121 General School	3,099.37	
171124 Urban Schools	-	
171200 Special Education Instruction	38.42	
171300 Career & Technical Instruction	187.02	
172120 Health Services	9,843.88	
172132 Curriculum	-	
172133 Transfer Department	-	
172202 Choral Music Support	235.61	
172206 Talented & Gifted Support	3,685.69	
172207 Instrumental Music Support	1,835.00	
172210 Regular Instruction Support	6,826.99	
172214 Instruction Program	1,286.33	
172219 Basic Elementary Support	-	
172220 Special Education Support	44,206.80	
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	3,899.72	
172410 Office of Principal	48.25	
172510 Fiscal Services	4,977.76	
172520 Human Resources	4,013.30	
172619 Security	1,986.42	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	2,044.47	
172711 Regular Contracts	(500.00)	
172812 Technology	16,855.33	
172813 Instructional Technology	4,965.89	
172823 Public Affairs	3,055.95	
172824 Minority Recruiting	-	
172825 Office of Accountability	371.00	
<b>TOTAL SCHOOL FUND</b>		<b>128,086</b>
<b>GRAND TOTAL</b>	<b>452,454</b>	<b>452,454</b>



**ADOPTED BUDGETS FOR 2013-2014 AND REVISIONS**

<b>GJ#</b>	<b>PURPOSE</b>	<b>AMOUNT</b>	<b>FUND TOTAL</b>
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
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	
6-388	Estimate & Appropriate funds for Farmer's Market	2,309.53	
6-389	Estimate & Appropriate funds for Senior Picnic	10,000.00	
6-514	VICE Money	1,707.00	
6-515	Sexual Offender Registration	300.00	
6-978	Estimate & Appropriate funds for Bad Check Unit	98,500.00	
6-999	VICE Money	27,883.06	
6-1024	VICE Money	2,209.00	
6-1030	VICE Money	2,730.00	
6-1032	VICE Money	3,237.00	
6-1040	VICE Money	561.00	
6-1045	VICE Money	973.00	
6-1054	Victim Assistance	5,850.07	
6-1062	Inner Change	109,277.36	
6-1772	Teen Academy	150.00	<b>166,442,929.68</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1778	Approved by Board	125,000.00	<b>125,000.00</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
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	<b>12,802,610.70</b>
<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
1-1778	Approved by Board	3,994,897.00	<b>3,994,897</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>			
1-1778	Approved by Board	660,495.00	
2-1791	Drug Fines	93,965.39	
3-2233	Drug Fines	120,973.32	<b>875,433.71</b>
<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>			
1-1778	Approved by Board	5,715,000.00	<b>5,715,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>			
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	<b>934,112.74</b>

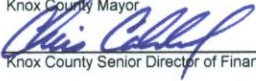
<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>				
1-1778	Approved by Board		11,637,900.00	
3-1880	Designations of Fund Balance		1,059,276.76	<b>12,697,176.76</b>
<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>				
1-1778	Approved by Board		419,867,000.00	
1-170	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	<b>431,569,639.21</b>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>				
1-1778	Approved by Board		73,000,000.00	<b>73,000,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>				
1-1778	Approved by Board		3,939,560.00	<b>3,939,560.00</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>				
1-1778	Approved by Board		27,035,456.00	<b>27,035,456.00</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>				
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	<b>5,461,035.67</b>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>				
1-1778	Approved by Board		325,000.00	<b>325,000.00</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>				
1-1778	Approved by Board		33,753,134.00	<b>33,753,134.00</b>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>				
1-1778	Approved by Board		10,047,654.00	<b>10,047,654.00</b>
<b>276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276</b>				
1-1778	Approved by Board		401,176.00	<b>401,176.00</b>
<b>278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278</b>				
1-1778	Approved by Board		12,000.00	<b>12,000.00</b>
<b>351 --- ADOPTED BUDGET FOR SALES TAX FUND 351</b>				
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	
6-1326	November Sales Tax		3,472,938.58	<b>14,098,433.34</b>
<b>401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401</b>				
1-1778	Approved by Board		1,077,782.00	
1-1777	Reappropriating Encumbrances from FY13		500.00	<b>1,078,282.00</b>
<b>950 --- ADOPTED BUDGET FOR MPC FUND 950</b>				
1-1778	Approved by Board		5,449,360.00	
1-1777	Reappropriating Encumbrances from FY13		610,151.85	<b>6,059,511.85</b>
<b>952 --- ADOPTED BUDGET FOR E-911 FUND 952</b>				
1-1778	Approved by Board		7,724,392.00	
1-1777	Reappropriating Encumbrances from FY13		3,507,911.65	<b>11,232,303.65</b>
<b>954 --- ADOPTED BUDGET FOR GIS FUND 954</b>				
1-1778	Approved by Board		1,502,190.74	
1-1777	Reappropriating Encumbrances from FY13		14,173.18	<b>1,516,363.92</b>

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	
6-1292	Pass through money received from the State	141.87	33,594.96



Knox County Mayor



Knox County Senior Director of Finance