

# Budget Report to Citizenry



## Knox County, Tennessee

**For seven months ended  
January 31, 2014**

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For seven months ended January 31, 2014*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

February 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 seven months ended January 31, 2014. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry**

*For seven months ended January 31, 2014 and 2012*

	2013-2014			2012-2013			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 157,891,982	\$ 77,893,526	49.33%	\$ 153,776,794	\$ 77,724,613	50.54%	\$ 168,913
Governmental Library Fund	125,000	35,740	28.59%	109,000	32,646	29.95%	3,094
Public Library Fund	12,620,900	6,406,490	50.76%	12,559,076	6,978,815	55.57%	(572,325)
Solid Waste Fund	3,953,500	2,881,697	72.89%	4,015,215	1,686,071	41.99%	1,195,626
Hotel/Motel Fund	5,600,000	2,476,523	44.22%	5,500,000	2,492,183	45.31%	(15,660)
Engineering and Public Works Fund	11,637,900	5,091,934	43.75%	11,403,000	5,186,673	45.49%	(94,739)
Debt Service Fund	66,038,764	19,990,785	30.27%	66,622,151	20,923,221	31.41%	(932,436)
General Purpose School Fund	415,626,282	224,471,446	54.01%	399,205,000	217,824,640	54.56%	6,646,806
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 673,494,328</b>	<b>\$ 339,248,141</b>	<b>50.37%</b>	<b>\$ 653,190,236</b>	<b>\$ 332,848,862</b>	<b>50.96%</b>	<b>\$ 6,399,279</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 166,449,255	\$ 98,197,751	59.00%	\$ 162,216,630	\$ 94,578,131	58.30%	\$ 3,619,620
Governmental Library Fund	125,000	77,910	62.33%	109,000	80,987	74.30%	(3,077)
Public Library Fund	12,802,610	7,599,946	59.36%	12,568,781	7,106,110	56.54%	493,836
Solid Waste Fund	3,994,897	2,161,033	54.09%	4,041,074	2,028,656	50.20%	132,377
Hotel/Motel Fund	5,715,000	2,170,583	37.98%	5,670,000	2,116,633	37.33%	53,950
Engineering and Public Works Fund	12,697,178	6,348,404	50.00%	12,541,410	6,480,171	51.67%	(131,767)
Debt Service Fund	73,000,000	15,564,301	21.32%	74,250,000	15,154,745	20.41%	409,556
General Purpose School Fund	431,569,640	203,592,573	47.17%	424,211,658	201,192,843	47.43%	2,399,730
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 706,353,580</b>	<b>\$ 335,712,501</b>	<b>47.53%</b>	<b>\$ 695,608,553</b>	<b>\$ 328,738,276</b>	<b>47.26%</b>	<b>\$ 6,974,225</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 seven months ended January 31, 2014. 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 \$149,336,907 equal 59.17% 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 \$70,597,910 equal 49.9% 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 seven months of fiscal year 2014 were \$76,415,891 this was a decrease of \$306,904 over the first seven 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 \$95,868,494, an increase of \$7,157,174 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 50.88% of our adopted budget and spent 59.08%. 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 seven months of fiscal year 2014 are \$35,740 an increase of \$3,094 over fiscal year 2013. The expenses for the same period are \$80,987 an increase of \$3,077 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 seven months of fiscal year 2014 are \$5,571,490 vs. expenses for the same period of \$6,874,946.

**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 seven months of fiscal year 2014 are \$2,881,697 vs. expenses of \$2,110,033. The expenses represent 53.50% 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 seven months of fiscal year 2014 are \$2,476,523 vs. expenses of \$1,900,583. 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 seven months of fiscal year 2014 are \$5,091,934 a decrease of \$94,739 over the first seven months of fiscal year 2013. The expenses for the same period were \$5,898,154 for fiscal year 2014 a decrease of \$438,817 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 seven months of fiscal year 2014 are \$19,990,785 vs. expenses for the same period of \$15,564,301. The expenses are only 21.32% 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 seven months of fiscal year 2014 are \$224,471,446 vs. expenses of \$203,592,573. The Basic Education Funding from the State is paid monthly and we have only received six 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 seven months ended January 31, 2014**

	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	\$ 61,513,572	\$ (49,814,428)	55.25%
County Local Option Taxes	15,058,600	39,953	15,098,553	3,992,197	(11,106,356)	26.44%
Wheel Taxes	525,000	-	525,000	257,663	(267,337)	49.08%
<b>Total Local Taxes</b>	<b>126,911,600</b>	<b>39,953</b>	<b>126,951,553</b>	<b>65,763,432</b>	<b>(61,188,121)</b>	<b>51.80%</b>
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	32,006	(2,703,094)	1.17%
Permits	859,000	-	859,000	527,235	(331,765)	61.38%
<b>Total Licenses and Permits</b>	<b>3,594,100</b>	<b>-</b>	<b>3,594,100</b>	<b>559,241</b>	<b>(3,034,859)</b>	<b>15.56%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	4,275	1,775	171.00%
Criminal Court	696,000	-	696,000	442,819	(253,181)	63.62%
Juvenile Court	945,450	-	945,450	472,361	(473,089)	49.96%
Other Fines, Forfeitures & Penalties	47,200	52,253	99,453	121,664	22,211	122.33%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,691,150</b>	<b>52,253</b>	<b>1,743,403</b>	<b>1,041,119</b>	<b>(702,284)</b>	<b>59.72%</b>
<i>Charges for Current Services:</i>	4,171,905	487,360	4,659,265	2,417,801	(2,241,464)	51.89%
<i>Other Local Revenues:</i>	3,462,685	17,472	3,480,157	3,305,174	(174,983)	94.97%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	280,460	(994,540)	22.00%
Other State Revenues	7,382,664	109,277	7,491,941	2,543,614	(4,948,327)	33.95%
<b>Total State of Tennessee</b>	<b>8,657,664</b>	<b>109,277</b>	<b>8,766,941</b>	<b>2,824,074</b>	<b>(5,942,867)</b>	<b>32.21%</b>
<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	228,122	(21,878)	91.25%
Citizen Groups	1,000	10,300	11,300	22,708	11,408	200.96%
<b>Total Other Governments and Citizen Groups</b>	<b>251,000</b>	<b>10,300</b>	<b>261,300</b>	<b>250,830</b>	<b>(10,470)</b>	<b>95.99%</b>
<b>Total Revenues</b>	<b>149,465,104</b>	<b>716,615</b>	<b>150,181,719</b>	<b>76,415,891</b>	<b>(73,765,828)</b>	<b>50.88%</b>

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For seven months ended January 31, 2014

	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	189,793	134,397	58.54%
Employee Benefits	159,882	-	159,882	92,965	66,917	58.15%
Contracted Services	39,969	-	39,969	23,185	16,784	58.01%
Supplies and Materials	6,750	-	6,750	5,910	840	87.56%
Other Charges	20,434	-	20,434	20,434	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	12,838	42,162	23.34%
<b>Internal Audit</b>						
Personal Services	163,348	-	163,348	125,532	37,816	76.85%
Employee Benefits	51,251	-	51,251	34,463	16,788	67.24%
Contracted Services	37,600	-	37,600	3,401	34,199	9.05%
Supplies and Materials	4,000	-	4,000	885	3,115	22.13%
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%
Supplies and Materials	-	-	-	32	(32)	N/A
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
<b>County Clerk</b>						
Contracted Services	452,966	-	452,966	243,273	209,693	53.71%
Supplies and Materials	149,666	-	149,666	49,761	99,905	33.25%
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	495,997	515,596	49.03%
Employee Benefits	189,310	-	189,310	121,358	67,952	64.11%
Contracted Services	406,400	-	406,400	145,708	260,692	35.85%
Supplies and Materials	31,250	(173)	31,077	4,355	26,722	14.01%
Other Charges	3,045	173	3,218	3,218	-	100.00%
<b>Law Department</b>						
Personal Services	1,355,991	-	1,355,991	790,896	565,095	58.33%
Employee Benefits	343,726	-	343,726	190,996	152,730	55.57%
Contracted Services	114,810	-	114,810	44,302	70,508	38.59%
Supplies and Materials	34,250	-	34,250	11,642	22,608	33.99%
Other Charges	650	-	650	650	-	100.00%
<b>County Mayor</b>						
Personal Services	533,874	-	533,874	332,092	201,782	62.20%
Employee Benefits	126,024	-	126,024	76,294	49,730	60.54%
Contracted Services	41,100	322	41,422	23,750	17,672	57.34%
Supplies and Materials	14,000	21	14,021	2,037	11,984	14.53%
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 seven months ended January 31, 2014

	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	33,157	22,112	59.99%
Employee Benefits	14,070	-	14,070	8,287	5,783	58.90%
Contracted Services	13,350	-	13,350	5,407	7,943	40.50%
Supplies and Materials	2,150	-	2,150	2,133	17	99.21%
Other Charges	650	-	650	650	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	39,953	39,953	46,052	(6,099)	115.27%
<b>Human Resources Department</b>						
Personal Services	536,132	-	536,132	303,942	232,190	56.69%
Employee Benefits	156,593	-	156,593	89,990	66,603	57.47%
Contracted Services	38,770	-	38,770	12,498	26,272	32.24%
Supplies and Materials	7,500	-	7,500	1,317	6,183	17.56%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	50,111	-	50,111	29,422	20,689	58.71%
Employee Benefits	32,797	-	32,797	19,297	13,500	58.84%
Contracted Services	13,250	-	13,250	3,786	9,464	28.57%
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	49,842	88,905	35.92%
Employee Benefits	41,512	-	41,512	16,211	25,301	39.05%
Contracted Services	13,000	134	13,134	4,148	8,986	31.58%
Supplies and Materials	2,500	-	2,500	392	2,108	15.68%
Other Charges	10,117	-	10,117	10,117	-	100.00%
<b>Finance Department</b>						
Personal Services	1,423,723	-	1,423,723	768,961	654,762	54.01%
Employee Benefits	403,745	-	403,745	224,085	179,660	55.50%
Contracted Services	99,250	553	99,803	43,316	56,487	43.40%
Supplies and Materials	37,150	-	37,150	12,159	24,991	32.73%
Other Charges	1,150	-	1,150	650	500	56.52%
<b>Purchasing Department</b>						
Personal Services	669,887	30,125	700,012	408,935	291,077	58.42%
Employee Benefits	198,949	13,439	212,388	126,907	85,481	59.75%
Contracted Services	33,800	-	33,800	17,218	16,582	50.94%
Supplies and Materials	10,250	-	10,250	5,853	4,397	57.10%
Other Charges	4,533	-	4,533	4,283	250	94.48%
<b>Property Management</b>						
Personal Services	213,279	(30,125)	183,154	109,560	73,594	59.82%
Employee Benefits	75,218	(13,439)	61,779	37,633	24,146	60.92%
Contracted Services	41,350	-	41,350	12,050	29,300	29.14%
Supplies and Materials	8,245	-	8,245	2,240	6,005	27.17%
Other Charges	650	-	650	650	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	8,000	-	8,000	2,204	5,796	27.55%
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 seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>County Buildings Maintenance</b>						
Personal Services	365,956	-	365,956	207,375	158,581	56.67%
Employee Benefits	130,462	-	130,462	69,572	60,890	53.33%
Contracted Services	16,075	-	16,075	4,956	11,119	30.83%
Supplies and Materials	12,500	-	12,500	17,379	(4,879)	139.03%
Other Charges	25,317	-	25,317	25,317	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	90,030	-	90,030	56,672	33,358	62.95%
Employee Benefits	35,150	-	35,150	20,911	14,239	59.49%
<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	208,867	143,197	59.33%
<b>Codes Administration</b>						
Personal Services	912,287	-	912,287	527,330	384,957	57.80%
Employee Benefits	321,466	-	321,466	178,905	142,561	55.65%
Contracted Services	72,050	-	72,050	34,105	37,945	47.34%
Supplies and Materials	53,000	-	53,000	23,395	29,605	44.14%
Other Charges	77,278	-	77,278	77,278	-	100.00%
<b>Information Technology</b>						
Personal Services	2,995,805	-	2,995,805	1,781,463	1,214,342	59.47%
Employee Benefits	817,990	-	817,990	497,929	320,061	60.87%
Contracted Services	1,150,500	279	1,150,779	526,015	624,764	45.71%
Supplies and Materials	33,000	-	33,000	7,327	25,673	22.20%
Other Charges	5,157	-	5,157	4,878	279	94.59%
<b>Records Management</b>						
Personal Services	231,546	-	231,546	139,222	92,324	60.13%
Employee Benefits	91,547	-	91,547	54,909	36,638	59.98%
Contracted Services	11,483	-	11,483	4,507	6,976	39.25%
Supplies and Materials	5,500	776	6,276	4,576	1,700	72.91%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	162,517	-	162,517	92,203	70,314	56.73%
Employee Benefits	75,795	-	75,795	34,328	41,467	45.29%
Contracted Services	21,312	-	21,312	11,001	10,311	51.62%
Supplies and Materials	8,250	-	8,250	2,246	6,004	27.22%
<b>Property Assessor</b>						
Personal Services	1,984,586	-	1,984,586	1,089,155	895,431	54.88%
Employee Benefits	680,804	-	680,804	366,457	314,347	53.83%
Contracted Services	579,000	170,715	749,715	153,142	596,573	20.43%
Supplies and Materials	66,500	-	66,500	25,573	40,927	38.46%
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 seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Register of Deeds</b>						
Contracted Services	64,200	-	64,200	27,708	36,492	43.16%
Supplies and Materials	11,000	-	11,000	4,944	6,056	44.95%
Other Charges	2,888	-	2,888	2,888	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	59,130	-	59,130	36,472	22,658	61.68%
Employee Benefits	23,050	-	23,050	13,761	9,289	59.70%
Contracted Services	48,901	-	48,901	38,413	10,488	78.55%
Supplies and Materials	15,000	-	15,000	11,183	3,817	74.55%
<b>County Trustee's Office</b>						
Contracted Services	784,600	(55,342)	729,258	572,373	156,885	78.49%
Supplies and Materials	130,250	-	130,250	108,472	21,778	83.28%
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	6,753,874	1,400,000	82.83%
<b>Total Finance and Administration</b>	31,428,408	260,853	31,689,261	19,872,642	11,816,619	62.71%
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	1,990,903	-	1,990,903	1,093,864	897,039	54.94%
Employee Benefits	633,140	-	633,140	379,643	253,497	59.96%
Contracted Services	129,600	2,998	132,598	50,766	81,832	38.29%
Supplies and Materials	50,400	-	50,400	29,110	21,290	57.76%
Other Charges	650	-	650	650	-	100.00%
<b>Bad Check Unit</b>						
Personal Services	-	55,000	55,000	31,606	23,394	57.47%
Employee Benefits	-	5,000	5,000	2,358	2,642	47.16%
Contracted Services	-	38,500	38,500	38,500	-	100.00%
<b>Circuit Court Clerk</b>						
Contracted Services	55,100	384	55,484	30,114	25,370	54.28%
Supplies and Materials	10,800	-	10,800	5,261	5,539	48.71%
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	13,347	45,313	22.75%
Supplies and Materials	9,300	-	9,300	1,360	7,940	14.62%
Other Charges	650	-	650	650	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	538,916	-	538,916	327,516	211,400	60.77%
Employee Benefits	224,859	-	224,859	134,745	90,114	59.92%
Contracted Services	48,925	337	49,262	18,207	31,055	36.96%
Supplies and Materials	8,400	3,255	11,655	4,956	6,699	42.52%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Probate Court</b>						
Contracted Services	33,700	-	33,700	19,539	14,161	57.98%
Supplies and Materials	6,900	-	6,900	6,001	899	86.97%
Other Charges	652	-	652	652	-	100.00%
<b>Chancery Court</b>						
Contracted Services	65,550	-	65,550	33,125	32,425	50.53%
Supplies and Materials	18,200	-	18,200	7,714	10,486	42.38%
Other Charges	650	-	650	650	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Clerk</b>						
Contracted Services	70,000	-	70,000	27,530	42,470	39.33%
Supplies and Materials	25,750	-	25,750	8,601	17,149	33.40%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	73,000	-	73,000	28,256	44,744	38.71%
Supplies and Materials	36,750	38,405	75,155	14,986	60,169	19.94%
Other Charges	15,927	-	15,927	15,927	-	100.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,300	-	85,300	40,134	45,166	47.05%
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	4,112	1,318	75.73%
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	3,758	3,908	49.02%
Supplies and Materials	4,500	-	4,500	2,942	1,558	65.38%
Other Charges	650	-	650	650	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	4,158	3,582	53.72%
Supplies and Materials	3,650	-	3,650	1,350	2,300	36.99%
Other Charges	100,650	-	100,650	41,999	58,651	41.73%
<b>General Sessions Court Judges</b>						
Personal Services	1,339,172	-	1,339,172	786,652	552,520	58.74%
Employee Benefits	306,318	-	306,318	172,346	133,972	56.26%
Contracted Services	39,110	(100)	39,010	17,306	21,704	44.36%
Supplies and Materials	14,600	-	14,600	10,259	4,341	70.27%
Other Charges	650	100	750	674	76	89.87%
<b>Jury Commission</b>						
Personal Services	169,092	-	169,092	88,416	80,676	52.29%
Employee Benefits	18,174	-	18,174	10,489	7,685	57.71%
Contracted Services	18,545	-	18,545	3,708	14,837	19.99%
Supplies and Materials	5,500	-	5,500	675	4,825	12.27%
Other Charges	650	-	650	650	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,012,990	-	2,012,990	1,150,783	862,207	57.17%
Employee Benefits	668,512	-	668,512	360,965	307,547	54.00%
Contracted Services	308,975	43,454	352,429	179,587	172,842	50.96%
Supplies and Materials	21,250	-	21,250	7,315	13,935	34.42%
Other Charges	74,149	8,546,000	82,695	82,695	-	100.00%
<b>IV-D Referee Program</b>						
Personal Services	290,714	-	290,714	167,932	122,782	57.77%
Employee Benefits	67,107	-	67,107	38,987	28,120	58.10%
Contracted Services	11,700	-	11,700	5,560	6,140	47.52%
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	229,681	155,111	59.69%
Employee Benefits	122,414	-	122,414	74,721	47,693	61.04%
Contracted Services	59,000	250	59,250	20,570	38,680	34.72%
Supplies and Materials	14,750	4,160	18,910	3,682	15,228	19.47%
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 seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Service Center</b>						
Personal Services	1,978,460	-	1,978,460	1,174,712	803,748	59.38%
Employee Benefits	902,347	-	902,347	499,034	403,313	55.30%
Contracted Services	90,030	5,640	95,670	62,951	32,719	65.80%
Supplies and Materials	139,915	1,875	141,790	69,869	71,921	49.28%
Other Charges	48,481	-	48,481	48,481	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	480,253	-	480,253	249,076	231,177	51.86%
Employee Benefits	169,947	-	169,947	86,437	83,510	50.86%
Contracted Services	18,750	-	18,750	8,579	10,171	45.75%
Supplies and Materials	9,500	-	9,500	1,601	7,899	16.85%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	224,163	275,837	44.83%
<b>Public Defender</b>						
Personal Services	1,022,777	(21,315)	1,001,462	597,504	403,958	59.66%
Employee Benefits	291,002	8,077	299,079	178,340	120,739	59.63%
Contracted Services	168,604	13,156	181,760	98,067	83,693	53.95%
Supplies and Materials	106,647	14,073	120,720	82,250	38,470	68.13%
Other Charges	2,250	(12,605)	(10,355)	1,965	(12,320)	-18.98%
<b>Court Officers</b>						
Contracted Services	10,790	-	10,790	3,254	7,536	30.16%
Supplies and Materials	15,450	-	15,450	4,555	10,895	29.48%
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>9,264,591</b>	<b>7,406,695</b>	<b>55.57%</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	96,490	3,510	96.49%
<b>Fire Prevention Bureau</b>						
Personal Services	412,241	-	412,241	241,242	170,999	58.52%
Employee Benefits	111,859	-	111,859	65,843	46,016	58.86%
Contracted Services	92,812	-	92,812	53,808	39,004	57.98%
Supplies and Materials	51,000	-	51,000	23,202	27,798	45.49%
Other Charges	777	-	777	777	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	188,472	-	188,472	89,887	98,585	47.69%
Supplies and Materials	244,500	669	245,169	194,710	50,459	79.42%
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	23,036	43,664	34.54%
Supplies and Materials	33,050	1,762	34,812	14,015	20,797	40.26%
<b>Training</b>						
Contracted Services	60,600	-	60,600	24,648	35,952	40.67%
Supplies and Materials	180,650	62,615	243,265	78,635	164,630	32.32%
<b>Planning and Development</b>						
Contracted Services	8,400	-	8,400	3,492	4,908	41.57%
Supplies and Materials	4,850	-	4,850	2,979	1,871	61.42%

KNOX COUNTY, TENNESSEE

General Fund  
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 For seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Stop Violence Against Women</b>						
Contracted Services	14,150	-	14,150	10,174	3,976	71.90%
Supplies and Materials	25,300	-	25,300	9,774	15,526	38.63%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	40,216,087	-	40,216,087	23,022,374	17,193,713	57.25%
Employee Benefits	16,162,187	-	16,162,187	9,327,881	6,834,306	57.71%
Contracted Services	700,000	1,245	701,245	412,234	289,011	58.79%
Supplies and Materials	1,395,050	127,688	1,522,738	689,064	833,674	45.25%
Other Charges	20,125	-	20,125	25,639	(5,514)	127.40%
<b>Warrants</b>						
Contracted Services	182,403	-	182,403	68,510	113,893	37.56%
Supplies and Materials	113,750	-	113,750	52,765	60,985	46.39%
<b>Detectives</b>						
Contracted Services	156,300	-	156,300	73,325	82,975	46.91%
Supplies and Materials	130,550	-	130,550	72,156	58,394	55.27%
<b>Forensic Services</b>						
Contracted Services	29,815	-	29,815	8,782	21,033	29.45%
Supplies and Materials	44,050	306	44,356	17,121	27,235	38.60%
<b>Juvenile Division</b>						
Contracted Services	11,020	-	11,020	5,851	5,169	53.09%
Supplies and Materials	13,975	-	13,975	6,832	7,143	48.89%
<b>Special Teams</b>						
Contracted Services	13,025	-	13,025	5,971	7,054	45.84%
Supplies and Materials	21,700	-	21,700	16,161	5,539	74.47%
<b>Senior Citizen Awareness</b>						
Supplies and Materials	-	-	-	668	(668)	N/A
<b>Narcotics Division</b>						
Contracted Services	173,050	-	173,050	92,563	80,487	53.49%
Supplies and Materials	228,750	2,600	231,350	135,983	95,367	58.78%
<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	5,030	2,120	70.35%
Supplies and Materials	4,550	-	4,550	3,657	893	80.37%
<b>Special Services</b>						
Contracted Services	61,800	-	61,800	27,458	34,342	44.43%
Supplies and Materials	61,075	-	61,075	24,218	36,857	39.65%
<b>Teen Academy - Sheriff</b>						
Supplies and Materials	-	300	300	-	300	0.00%
<b>Sexual Offender Registry</b>						
Contracted Services	-	-	-	11,275	(11,275)	N/A
Supplies and Materials	-	5,550	5,550	2,001	3,549	36.05%
<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	141,732	161,121	46.80%
Employee Benefits	91,670	-	91,670	23,008	68,662	25.10%
Contracted Services	8,250	-	8,250	3,652	4,598	44.27%
Supplies and Materials	25,650	-	25,650	8,715	16,935	33.98%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
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	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	571,980	576,557	49.80%
Supplies and Materials	3,801,650	41,566	3,843,216	1,969,206	1,874,010	51.24%
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	119,147	90,403	56.86%
Employee Benefits	69,219	-	69,219	41,819	27,400	60.42%
Contracted Services	31,900	-	31,900	13,000	18,900	40.75%
Supplies and Materials	389,500	704	390,204	146,799	243,405	37.62%
Other Charges	70,000	-	70,000	32,697	37,303	46.71%
<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	169,671	451,069	27.33%
Employee Benefits	-	176,364	176,364	37,346	139,018	21.18%
Contracted Services	-	277,117	277,117	24,146	252,971	8.71%
Supplies and Materials	-	38,750	38,750	1,907	36,843	4.92%
Other Charges	-	11,750	11,750	6,161	5,589	52.43%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	-	-	418	(418)	N/A
<b>Animal Control</b>						
Contracted Services	681,340	-	681,340	669,898	11,442	98.32%
Supplies and Materials	59,382	-	59,382	22,449	36,933	37.80%
<b>Juvenile Court Officers</b>						
Contracted Services	12,950	-	12,950	4,910	8,040	37.92%
Supplies and Materials	31,725	-	31,725	12,130	19,595	38.23%
<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>871,098</b>	<b>72,436,106</b>	<b>41,582,744</b>	<b>30,853,362</b>	<b>57.41%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	116,090	104,710	52.58%
<b>John Tarleton Home</b>						
Contracted Services	754,026	-	754,026	453,044	300,982	60.08%
<b>Support Services</b>						
Personal Services	1,302,587	12,470	1,315,057	753,196	561,861	57.27%
Employee Benefits	532,591	-	532,591	280,138	252,453	52.60%
Contracted Services	481,245	29,048	510,293	193,206	317,087	37.86%
Supplies and Materials	290,297	-	290,297	152,303	137,994	52.46%
Other Charges	190,996	-	190,996	109,503	81,493	57.33%
<b>Preventive Health Service</b>						
Personal Services	1,441,621	(2,809)	1,438,812	874,244	564,568	60.76%
Employee Benefits	493,580	-	493,580	279,211	214,369	56.57%
Contracted Services	109,550	(19,582)	89,968	93,679	(3,711)	104.12%
Supplies and Materials	394,200	-	394,200	320,970	73,230	81.42%
<b>Dental Services</b>						
Personal Services	755,634	-	755,634	462,721	292,913	61.24%
Employee Benefits	230,005	-	230,005	132,542	97,463	57.63%
Contracted Services	26,700	67	26,767	8,696	18,071	32.49%
Supplies and Materials	65,300	-	65,300	27,282	38,018	41.78%
Capital Outlay	-	78,250	78,250	-	78,250	0.00%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Emergency Medical Services</b>						
Personal Services	46,347	-	46,347	26,739	19,608	57.69%
Employee Benefits	10,484	-	10,484	6,591	3,893	62.87%
Contracted Services	13,798	-	13,798	3,593	10,205	26.04%
Supplies and Materials	2,250	-	2,250	-	2,250	0.00%
Other Charges	270,000	-	270,000	56,620	213,380	20.97%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	596,408	-	596,408	347,368	249,040	58.24%
Employee Benefits	197,504	-	197,504	119,062	78,442	60.28%
Contracted Services	21,600	-	21,600	15,995	5,605	74.05%
Supplies and Materials	20,000	(259)	19,741	9,630	10,111	48.78%
Capital Outlay	25,000	259	25,259	-	25,259	0.00%
<b>Health Administration</b>						
Personal Services	766,943	(18,256)	748,687	438,004	310,683	58.50%
Employee Benefits	250,987	-	250,987	131,915	119,072	52.56%
Contracted Services	46,350	350,226	396,576	94,273	302,303	23.77%
Supplies and Materials	7,350	-	7,350	2,587	4,763	35.20%
<b>Indigent Medical Care</b>						
Contracted Services	4,250,000	-	4,250,000	894,518	3,355,482	21.05%
<b>Pharmacy</b>						
Personal Services	144,548	-	144,548	84,112	60,436	58.19%
Employee Benefits	45,157	-	45,157	26,062	19,095	57.71%
Contracted Services	35,456	32	35,488	15,283	20,205	43.07%
Supplies and Materials	451,150	60,000	511,150	308,268	202,882	60.31%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	169,763	115,237	59.57%
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	456	-	456	2	454	0.44%
Contracted Services	-	-	-	25,434	(25,434)	N/A
<b>School Health Program</b>						
Personal Services	29,917	-	29,917	17,260	12,657	57.69%
Employee Benefits	17,615	-	17,615	10,165	7,450	57.71%
Contracted Services	430,000	-	430,000	207,489	222,511	48.25%
<b>Social Services</b>						
Personal Services	296,496	-	296,496	179,886	116,610	60.67%
Employee Benefits	81,927	-	81,927	49,059	32,868	59.88%
Contracted Services	7,850	-	7,850	3,690	4,160	47.01%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	265,087	3,631	268,718	162,840	105,878	60.60%
Employee Benefits	113,077	-	113,077	67,012	46,065	59.26%
Contracted Services	49,250	-	49,250	9,451	39,799	19.19%
Supplies and Materials	12,550	-	12,550	6,096	6,454	48.57%
<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	138,126	87,380	61.25%
Employee Benefits	71,514	-	71,514	42,293	29,221	59.14%
Contracted Services	152,450	-	152,450	18,293	134,157	12.00%
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 seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Vital Records</b>						
Personal Services	130,527	37,455	167,982	114,746	53,236	68.31%
Employee Benefits	42,099	-	42,099	33,245	8,854	78.97%
Contracted Services	71,350	32	71,382	28,880	42,502	40.46%
Supplies and Materials	150	-	150	42	108	28.00%
<b>Women's Health Services</b>						
Personal Services	129,247	-	129,247	74,947	54,300	57.99%
Employee Benefits	42,113	-	42,113	24,428	17,685	58.01%
Contracted Services	9,550	-	9,550	3,692	5,858	38.66%
Supplies and Materials	10,840	-	10,840	1,392	9,448	12.84%
<b>Community Health Services</b>						
Personal Services	997,019	(13,728)	983,291	534,458	448,833	54.35%
Employee Benefits	262,696	-	262,696	145,228	117,468	55.28%
Contracted Services	31,750	-	31,750	10,277	21,473	32.37%
Supplies and Materials	10,000	-	10,000	1,182	8,818	11.82%
<b>Car Seat Program</b>						
Supplies and Materials	-	20,000	20,000	10,289	9,711	51.45%
<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	116,436	69,202	62.72%
Employee Benefits	75,501	-	75,501	47,702	27,799	63.18%
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>10,056,909</b>	<b>10,981,410</b>	<b>47.80%</b>
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,343,151	-	1,343,151	816,800	526,351	60.81%
Employee Benefits	521,793	-	521,793	294,750	227,043	56.49%
Contracted Services	194,950	-	194,950	161,011	33,939	82.59%
Supplies and Materials	218,400	99,000	317,400	184,297	133,103	58.06%
Other Charges	51,235	-	51,235	51,235	-	100.00%
<b>Recreation Administration</b>						
Personal Services	333,882	-	333,882	216,064	117,818	64.71%
Employee Benefits	93,146	-	93,146	54,856	38,290	58.89%
Contracted Services	274,900	-	274,900	154,790	120,110	56.31%
Supplies and Materials	37,830	730	38,560	15,478	23,082	40.14%
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	16,735	43,712	27.69%
Supplies and Materials	35,000	3,825	38,825	17,557	21,268	45.22%
Capital Outlay	65,000	57,003	122,003	71,194	50,809	58.35%
<b>Sport Operations</b>						
Personal Services	109,455	-	109,455	54,501	54,954	49.79%
Employee Benefits	25,863	-	25,863	14,252	11,611	55.11%
Contracted Services	162,962	-	162,962	156,405	6,557	95.98%
Supplies and Materials	3,250	-	3,250	1,392	1,858	42.83%
Other Charges	5,240	-	5,240	4,490	750	85.69%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Community Outreach</b>						
Personal Services	90,945	-	90,945	57,970	32,975	63.74%
Employee Benefits	26,225	-	26,225	12,625	13,600	48.14%
Supplies and Materials	-	-	-	2,495	(2,495)	N/A
<b>Constituent Services</b>						
Personal Services	126,520	-	126,520	35,515	91,005	28.07%
Employee Benefits	49,633	-	49,633	13,043	36,590	26.28%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	55,987	-	55,987	33,216	22,771	59.33%
Employee Benefits	13,384	-	13,384	7,954	5,430	59.43%
Contracted Services	2,350	-	2,350	1,572	778	66.89%
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	10,553	147	98.63%
<b>Frank Strang Senior Center</b>						
Personal Services	60,229	-	60,229	34,968	25,261	58.06%
Employee Benefits	14,803	-	14,803	8,563	6,240	57.85%
Contracted Services	10,250	-	10,250	5,061	5,189	49.38%
Supplies and Materials	3,600	(339)	3,261	1,234	2,027	37.84%
Other Charges	650	456	1,106	1,105	1	99.91%
<b>Senior Center-South Knox</b>						
Personal Services	60,357	-	60,357	34,821	25,536	57.69%
Employee Benefits	14,882	-	14,882	8,579	6,303	57.65%
Contracted Services	6,600	-	6,600	3,454	3,146	52.33%
Supplies and Materials	2,700	(173)	2,527	200	2,327	7.91%
Other Charges	650	456	1,106	1,105	1	99.91%
<b>Halls Senior Center</b>						
Personal Services	53,672	-	53,672	31,811	21,861	59.27%
Employee Benefits	27,461	-	27,461	15,962	11,499	58.13%
Contracted Services	8,200	-	8,200	5,337	2,863	65.09%
Supplies and Materials	4,050	(302)	3,748	553	3,195	14.75%
Other Charges	650	456	1,106	1,105	1	99.91%
<b>Corryton Senior Center</b>						
Personal Services	47,996	-	47,996	28,307	19,689	58.98%
Employee Benefits	19,553	-	19,553	12,085	7,468	61.81%
Contracted Services	6,500	-	6,500	3,172	3,328	48.80%
Supplies and Materials	3,350	(456)	2,894	249	2,645	8.60%
Other Charges	650	456	1,106	1,105	1	99.91%
<b>Senior Center-Carter</b>						
Personal Services	53,090	-	53,090	31,449	21,641	59.24%
Employee Benefits	30,264	-	30,264	17,569	12,695	58.05%
Contracted Services	3,100	-	3,100	2,084	1,016	67.23%
Supplies and Materials	2,600	(358)	2,242	1,599	643	71.32%
Other Charges	650	456	1,106	1,105	1	99.91%
<b>Total Social and Cultural Services</b>	<b>4,355,040</b>	<b>187,627</b>	<b>4,542,667</b>	<b>2,742,389</b>	<b>1,800,278</b>	<b>60.37%</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	26,736	(6,236)	130.42%
Supplies and Materials	6,500	-	6,500	2,086	4,414	32.09%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For seven months ended January 31, 2014

	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	43,790	35,590	55.17%
Employee Benefits	24,537	-	24,537	10,892	13,645	44.39%
Contracted Services	7,000	-	7,000	5,048	1,952	72.11%
Supplies and Materials	3,900	-	3,900	1,366	2,534	35.03%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	493,062	2,310	495,372	208,949	286,423	42.18%
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,470,472	458,000	1,928,472	1,238,544	689,928	64.22%
<b>Veteran's Services</b>						
Personal Services	70,686	-	70,686	37,644	33,042	53.26%
Employee Benefits	10,392	-	10,392	5,555	4,837	53.45%
Contracted Services	9,350	-	9,350	4,284	5,066	45.82%
Supplies and Materials	1,500	-	1,500	280	1,220	18.67%
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	34,063	85,937	28.39%
<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	1,830,235	569,221	76.28%
<b>Audit Services</b>						
Contracted Services	302,120	-	302,120	258,613	43,507	85.60%
<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	248,424	148,456	62.59%
Supplies and Materials	-	10,000	10,000	1,185	8,815	11.85%
Other Charges	4,373	-	4,373	(25,759)	30,132	-589.05%
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	1,341,212	1,308,788	50.61%
<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	12,140,270	3,262,998	78.82%
<b>Total Expenditures</b>	157,489,125	4,677,877	162,276,279	95,868,494	66,407,785	59.08%

KNOX COUNTY, TENNESSEE

*General Fund*  
*Schedule of Revenues, Expenditures and*  
*Changes in Fund Balances - Budget and Actual*  
*For seven months ended January 31, 2014*

	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)	(19,452,603)	(7,358,043)	160.84%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	7,677,800	32,463	7,710,263	1,477,635	(6,232,628)	19.16%
Operating Transfers Out - Other Funds	(4,079,011)	(93,965)	(4,172,976)	(2,329,257)	1,843,719	55.82%
Total Other Financing Sources (Uses)	3,598,789	(61,502)	3,537,287	(851,622)	(4,388,909)	-24.08%
Net Change in Fund Balances	\$ (4,425,232)	\$ (4,132,041)	\$ (8,557,273)	\$ (20,304,225)	\$ (11,746,952)	237.27%

## 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 seven months ended January 31, 2014**

	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	\$ 29,198	\$ (36,302)	44.58%
<i>Charges for Current Services:</i>						
Fees	8,000	-	8,000	5,030	(2,970)	62.88%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	300	-	300	-	(300)	0.00%
Recurring Items	1,200	-	1,200	1,512	312	126.00%
<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>35,740</b>	<b>(69,260)</b>	<b>34.04%</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	30,396	21,555	58.51%
Employee Benefits	16,022	-	16,022	9,358	6,664	58.41%
Contracted Services	9,515	-	9,515	4,838	4,677	50.85%
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>77,910</b>	<b>47,090</b>	<b>62.33%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	-	(20,000)	(42,170)	(22,170)	210.85%
<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>\$ (42,170)</b>	<b>\$ (42,170)</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 seven months ended January 31, 2014**

	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	\$ 5,330,133	\$ (5,219,867)	50.52%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	168,466	(171,534)	49.55%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	3,874	(5,126)	43.04%
<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	-	-	-	17,117	17,117	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>69,017</i>	<i>17,117</i>	<i>132.98%</i>
<b>Total Revenues</b>	<b>10,950,900</b>	<b>-</b>	<b>10,950,900</b>	<b>5,571,490</b>	<b>(5,379,410)</b>	<b>50.88%</b>
<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	3,670,188	2,684,744	57.75%
Employee Benefits	1,971,093	-	1,971,093	1,136,776	834,317	57.67%
Contracted Services	585,125	6,363	591,488	288,851	302,637	48.83%
Supplies & Materials	1,935,403	-	1,935,403	863,529	1,071,874	44.62%
Other Charges	172,703	-	172,703	123,241	49,462	71.36%
Capital Outlay	-	170,232	170,232	169,647	585	99.66%
<b>Public Library Maintenance</b>						
Personal Services	158,333	-	158,333	92,127	66,206	58.19%
Employee Benefits	54,261	-	54,261	31,392	22,869	57.85%
Contracted Services	560,050	3,215	563,265	416,596	146,669	73.96%
Supplies & Materials	54,000	-	54,000	27,324	26,676	50.60%
<b>State General Library</b>						
Supplies & Materials	50,000	1,900	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	-	-	3,375	(3,375)	N/A
<i>Total Social and Cultural Services</i>	<i>11,895,900</i>	<i>181,710</i>	<i>12,077,610</i>	<i>6,874,946</i>	<i>5,202,664</i>	<i>56.92%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(181,710)	(1,126,710)	(1,303,456)	(176,746)	115.69%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	835,000	(835,000)	50.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>945,000</b>	<b>-</b>	<b>945,000</b>	<b>110,000</b>	<b>(835,000)</b>	<b>11.64%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (181,710)</b>	<b>\$ (181,710)</b>	<b>\$ (1,193,456)</b>	<b>\$ (1,011,746)</b>	<b>656.79%</b>

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2014**

	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	30,413	(19,587)	60.83%
<i>Other Local Revenues</i>	650,000	-	650,000	299,331	(350,669)	46.05%
<i>State of Tennessee</i>	378,500	-	378,500	150,953	(227,547)	39.88%
<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>2,881,697</b>	<b>(596,803)</b>	<b>82.84%</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	91,768	73,808	55.42%
Employee Benefits	42,017	-	42,017	26,654	15,363	63.44%
Contracted Services	10,050	-	10,050	18,759	(8,709)	186.66%
Supplies & Materials	5,580	-	5,580	1,435	4,145	25.72%
Other Charges	145,115	-	145,115	148,272	(3,157)	102.18%
<b>Convenience Centers</b>						
Personal Services	456,325	-	456,325	282,263	174,062	61.86%
Employee Benefits	213,149	-	213,149	119,702	93,447	56.16%
Contracted Services	2,008,605	-	2,008,605	934,330	1,074,275	46.52%
Supplies & Materials	69,200	-	69,200	57,673	11,527	83.34%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
<b>Tire Storage Facility</b>						
Contracted Services	415,750	-	415,750	160,323	255,427	38.56%
<b>Litter Grant - County</b>						
Personal Services	43,579	-	43,579	25,709	17,870	58.99%
Employee Benefits	5,568	-	5,568	10,901	(5,333)	195.78%
Contracted Services	5,750	-	5,750	12,303	(6,553)	213.97%
Supplies & Materials	14,250	-	14,250	8,931	5,319	62.67%
<b>Recycling Program</b>						
Personal Services	117,399	-	117,399	73,434	43,965	62.55%
Employee Benefits	45,705	-	45,705	26,558	19,147	58.11%
Contracted Services	42,100	-	42,100	34,925	7,175	82.96%
Supplies & Materials	25,825	-	25,825	14,883	10,942	57.63%
Other Charges	752	-	752	752	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	39,924	44,318	47.39%
<b>Total Public Health and Welfare</b>	<b>3,943,897</b>	<b>-</b>	<b>3,943,897</b>	<b>2,110,033</b>	<b>1,833,864</b>	<b>53.50%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	771,664	1,237,061	-165.81%
<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>\$ 720,664</b>	<b>\$ 762,061</b>	<b>-1740.86%</b>

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 188,852	\$ 37,057	124.41%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	148,004	148,004	222,560	74,556	150.37%
<i>Other Local Revenues</i>						
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>482,545</b>	<b>182,746</b>	<b>160.96%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	40,000	40,000	40,881	(881)	102.20%
Employee Benefits	-	15,000	15,000	15,106	(106)	100.71%
Contracted Services	-	13,799	13,799	18,533	(4,734)	134.31%
Supplies & Materials	-	11,171	11,171	8,346	2,825	74.71%
<b>Air Pollution FY 10</b>						
Personal Services	-	400,000	400,000	155,833	244,167	38.96%
Employee Benefits	-	150,000	150,000	49,249	100,751	32.83%
Contracted Services	-	70,972	70,972	28,800	42,172	40.58%
Supplies & Materials	-	60,166	60,166	34,157	26,009	56.77%
Other Charges	-	-	-	71,134	(71,134)	N/A
Capital Outlays	-	21,209	21,209	-	21,209	0.00%
<b>Permit Fee</b>						
Personal Services	-	-	-	73,922	(73,922)	N/A
Employee Benefits	-	-	-	33,052	(33,052)	N/A
Contracted Services	140,000	-	140,000	12,050	127,950	8.61%
Other Charges	11,795	-	11,795	11,795	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	59,901	(59,901)	N/A
Employee Benefits	-	-	-	18,838	(18,838)	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>645,278</b>	<b>288,834</b>	<b>69.08%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (634,313)</b>	<b>\$ (634,313)</b>	<b>\$ (162,733)</b>	<b>\$ 471,580</b>	<b>25.65%</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 seven months ended January 31, 2014**

	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	\$ 2,476,523	\$ (3,123,477)	44.22%
<b>Total Revenues</b>	<b>5,600,000</b>	<b>-</b>	<b>5,600,000</b>	<b>2,476,523</b>	<b>(3,123,477)</b>	<b>44.22%</b>
<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	245,176	1,814,824	11.90%
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	1,120,000	1,120,000	50.00%
Contributions to agencies	675,000	-	675,000	427,775	247,225	63.37%
<i>Total Other General Government:</i>	<b>5,175,000</b>	<b>-</b>	<b>5,175,000</b>	<b>1,900,583</b>	<b>3,274,417</b>	<b>36.73%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	575,940	150,940	135.52%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(270,000)	270,000	50.00%
<b>Net Change in Fund Balances</b>	<b>\$ (115,000)</b>	<b>\$ -</b>	<b>\$ (115,000)</b>	<b>\$ 305,940</b>	<b>\$ 420,940</b>	<b>-266.03%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2014**

	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	\$ 1,858,899	\$ (3,063,001)	37.77%
Statutory Local Taxes	2,100,000	-	2,100,000	890,507	(1,209,493)	42.41%
<b>Total Local Taxes</b>	<b>7,021,900</b>	<b>-</b>	<b>7,021,900</b>	<b>2,749,406</b>	<b>(4,272,494)</b>	<b>39.15%</b>
<i>Other Local Revenues</i>	6,000	-	6,000	238,787	232,787	3979.78%
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	1,973,795	(2,326,205)	45.90%
Petroleum Special Tax	310,000	-	310,000	129,946	(180,054)	41.92%
<b>Total State of Tennessee</b>	<b>4,610,000</b>	<b>-</b>	<b>4,610,000</b>	<b>2,103,741</b>	<b>(2,506,259)</b>	<b>45.63%</b>
<b>Total Revenues</b>	<b>11,637,900</b>	<b>-</b>	<b>11,637,900</b>	<b>5,091,934</b>	<b>(6,545,966)</b>	<b>43.75%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	248,209	2,945	251,154	148,010	103,144	58.93%
Employee Benefits	81,340	-	81,340	47,471	33,869	58.36%
Contracted Services	30,838	-	30,838	14,853	15,985	48.16%
Supplies & Materials	7,300	-	7,300	1,434	5,866	19.64%
Other Charges	98,869	-	98,869	98,160	709	99.28%
<b>Highway Project Manager-ADM</b>						
Personal Services	186,340	-	186,340	112,935	73,405	60.61%
Employee Benefits	42,052	-	42,052	32,682	9,370	77.72%
Contracted Services	4,700	-	4,700	1,667	3,033	35.47%
Supplies & Materials	7,000	-	7,000	4,767	2,233	68.10%
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	465,480	374,471	55.42%
Employee Benefits	292,030	-	292,030	161,026	131,004	55.14%
Contracted Services	53,800	-	53,800	26,900	26,900	50.00%
Supplies & Materials	50,050	-	50,050	22,578	27,472	45.11%
Other Charges	-	-	-	330	(330)	N/A
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	3,515	(3,515)	N/A
Supplies & Materials	-	26,815	26,815	1,655	25,160	6.17%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,679,909	(1,944)	2,677,965	1,673,764	1,004,201	62.50%
Employee Benefits	1,084,676	-	1,084,676	655,972	428,704	60.48%
Contracted Services	889,200	-	889,200	588,942	300,258	66.23%
Supplies & Materials	2,862,786	(147,509)	2,715,277	612,297	2,102,980	22.55%
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 seven months ended January 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	299,766	-	299,766	180,840	118,926	60.33%
Employee Benefits	132,688	-	132,688	76,018	56,670	57.29%
Contracted Services	95,500	-	95,500	80,140	15,360	83.92%
Supplies & Materials	126,184	-	126,184	101,387	24,797	80.35%
<b>Engineering</b>						
Personal Services	261,948	-	261,948	153,761	108,187	58.70%
Employee Benefits	69,239	-	69,239	40,614	28,625	58.66%
Contracted Services	45,450	-	45,450	12,110	33,340	26.64%
Supplies & Materials	6,075	-	6,075	992	5,083	16.33%
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%
<i>Total Engineering and Public Works</i>	<u>11,007,900</u>	<u>764,028</u>	<u>11,771,928</u>	<u>5,898,154</u>	<u>5,873,774</u>	<u>50.10%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(764,028)	(134,028)	(806,220)	(672,192)	601.53%
<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>	<u>\$ -</u>	<u>\$ (1,059,278)</u>	<u>\$ (1,059,278)</u>	<u>\$ (1,256,470)</u>	<u>\$ (197,192)</u>	<u>118.62%</u>

## 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 seven months ended January 31, 2014

	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	\$ 19,586,701	\$ (12,930,299)	60.24%
Interest Earned	1,862,450	-	1,862,450	404,084	(1,458,366)	21.70%
Payments from Component Units	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>19,990,785</b>	<b>(44,827,063)</b>	<b>30.84%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	710,563	-	710,563	396,340	314,223	55.78%
Debt Service	72,289,437	-	72,289,437	15,167,961	57,121,476	20.98%
<i>Total Debt Service</i>	<i>73,000,000</i>	<i>-</i>	<i>73,000,000</i>	<i>15,564,301</i>	<i>57,435,699</i>	<i>21.32%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,182,152)	-	(8,182,152)	4,426,484	12,608,636	-54.10%
<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>	<i>1,220,916</i>	<i>-</i>	<i>1,220,916</i>	<i>-</i>	<i>(1,220,916)</i>	<i>0.00%</i>
<b>Net Change in Fund Balances</b>	<b>\$ (6,961,236)</b>	<b>\$ -</b>	<b>\$ (6,961,236)</b>	<b>\$ 4,426,484</b>	<b>\$ 11,387,720</b>	<b>-63.59%</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 seven months ended January 31, 2014**

	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	\$ 68,214,759	\$ (47,833,241)	58.78%
County Local Option Taxes	110,047,000	-	110,047,000	43,975,824	(66,071,176)	39.96%
Other Local Taxes	1,089,500	-	1,089,500	468,291	(621,209)	42.98%
Wheel Taxes	1,500,000	-	1,500,000	774,262	(725,738)	51.62%
<b>Total Local Taxes</b>	<b>228,684,500</b>	<b>-</b>	<b>228,684,500</b>	<b>113,433,136</b>	<b>(114,630,155)</b>	<b>49.60%</b>
<i>Licenses and Permits</i>	36,000	-	36,000	15,580	(20,420)	43.28%
<i>Charges for Current Services:</i>						
Education Charges	190,000	-	190,000	11,524	(178,476)	6.07%
Other Charges For Services	575,500	-	575,500	190,229	(385,271)	33.05%
<b>Total Charges/Current Services</b>	<b>765,500</b>	<b>-</b>	<b>765,500</b>	<b>201,753</b>	<b>(563,747)</b>	<b>26.36%</b>
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	151,819	(268,181)	36.15%
Nonrecurring Items	1,375,000	-	1,375,000	188,404	(1,186,596)	13.70%
<b>Total Other Local Revenues</b>	<b>1,795,000</b>	<b>-</b>	<b>1,795,000</b>	<b>340,223</b>	<b>(1,454,777)</b>	<b>18.95%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	105,138,746	(72,383,254)	59.23%
Other State Revenues	1,400,000	-	1,400,000	636,574	(763,426)	45.47%
<b>Total State of Tennessee</b>	<b>178,922,000</b>	<b>-</b>	<b>178,922,000</b>	<b>105,775,320</b>	<b>(73,146,680)</b>	<b>59.12%</b>
<i>Federal Government:</i>						
Direct Federal Revenue	537,000	29,282	566,282	280,930	(285,352)	49.61%
<b>Total Federal Government:</b>	<b>537,000</b>	<b>29,282</b>	<b>566,282</b>	<b>280,930</b>	<b>(285,352)</b>	<b>49.61%</b>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	4,857,000	-	4,857,000	4,424,504	(432,496)	91.10%
<b>Total Revenues</b>	<b>415,597,000</b>	<b>29,282</b>	<b>415,626,282</b>	<b>224,471,446</b>	<b>(190,533,627)</b>	<b>54.01%</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	68,978,664	91,216,192	43.06%
Employee Benefits	44,112,824	(71,241)	44,041,583	21,073,657	22,967,926	47.85%
Contracted Services	-	-	-	1,045	(1,045)	N/A
Supplies and Materials	733,300	5,000,000	5,733,300	4,392,204	1,341,096	76.61%
<b>Art</b>						
Contracted Services	2,500	-	2,500	1,452	1,048	58.08%
Supplies and Materials	226,430	-	226,430	194,813	31,617	86.04%
<b>Basic Elementary</b>						
Supplies and Materials	979,075	-	979,075	914,871	64,204	93.44%

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 seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Supplies and Materials	415,500	-	415,500	377,024	38,476	90.74%
<b>Basic Secondary</b>						
Supplies and Materials	961,250	-	961,250	851,959	109,291	88.63%
<b>Business Education</b>						
Supplies and Materials	61,674	-	61,674	8,620	53,054	13.98%
Other Charges	2,244	-	2,244	646	1,598	28.79%
<b>Middle School Reading</b>						
Personal Services	3,982	-	3,982	6,306	(2,324)	158.36%
Employee Benefits	306	-	306	1,608	(1,302)	525.49%
Contracted Services	250	-	250	67	183	26.80%
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	2,231	2,093	51.60%
<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	36,037	111	99.69%
<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	2,930	3,270	47.26%
Supplies and Materials	31,880	-	31,880	30,780	1,100	96.55%
<b>Physical Education</b>						
Supplies and Materials	23,858	-	23,858	11,253	12,605	47.17%
Other Charges	-	-	-	745	(745)	N/A
<b>Reading</b>						
Personal Services	2,000	-	2,000	9,081	(7,081)	454.05%
Employee Benefits	153	-	153	2,280	(2,127)	1490.20%
Supplies and Materials	70,574	-	70,574	88,690	(18,116)	125.67%
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	77,501	26,431	74.57%
<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 seven months ended January 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	15,000	-	15,000	42,936	(27,936)	286.24%
Supplies and Materials	265,000	58,755	323,755	467,862	(144,107)	144.51%
Other Charges	-	-	-	360	(360)	N/A
Capital Outlay	20,000	-	20,000	11,828	8,172	59.14%
<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	28,300	18,417	60.58%
Other Charges	176,496	-	176,496	233,370	(56,874)	132.22%
<b>Materials Center</b>						
Contracted Services	-	-	-	294	(294)	N/A
Supplies and Materials	108,560	-	108,560	3,083	105,477	2.84%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	-	78,366	32,751	45,615	41.79%
Supplies and Materials	173,320	-	173,320	118,252	55,068	68.23%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	5,280	89,353	5.58%
Supplies and Materials	23,700	-	23,700	5,063	18,637	21.36%
<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	79,521	4,565	94.57%
<b>Beaumont Magnet</b>						
Supplies and Materials	72,612	-	72,612	69,137	3,475	95.21%
<b>Greene Magnet</b>						
Supplies and Materials	76,970	-	76,970	72,217	4,753	93.82%
<b>Student Assistance Services</b>						
Supplies and Materials	644	-	644	533	111	82.76%
<b>Austin-East Magnet</b>						
Supplies and Materials	85,114	-	85,114	70,878	14,236	83.27%
<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	8,170	1,352	85.80%
Other Charges	4,353	-	4,353	4,732	(379)	108.71%

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	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	458,347	962,165	32.27%
Employee Benefits	333,849	-	333,849	156,147	177,702	46.77%
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	11,924,061	16,973,255	41.26%
Employee Benefits	7,516,266	-	7,516,266	3,504,402	4,011,864	46.62%
Contracted Services	171,955	(20,000)	151,955	29,556	122,399	19.45%
Supplies and Materials	392,500	50,066	442,566	150,340	292,226	33.97%
Other Charges	-	-	-	1,909	(1,909)	N/A
<b>Career &amp; Technical Education</b>						
Personal Services	10,034,637	-	10,034,637	3,817,441	6,217,196	38.04%
Employee Benefits	2,704,461	-	2,704,461	1,132,838	1,571,623	41.89%
Contracted Services	7,000	-	7,000	187	6,813	2.67%
Supplies and Materials	323,087	-	323,087	189,611	133,476	58.69%
Other Charges	2,600	-	2,600	1,469	1,131	56.50%
Capital Outlay	51,113	-	51,113	1,200	49,913	2.35%
<b>Total Instruction</b>	<b>263,668,872</b>	<b>4,961,428</b>	<b>268,630,300</b>	<b>121,496,362</b>	<b>147,133,938</b>	<b>45.23%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,238,062	(108,000)	1,346,062	610,498	735,564	45.35%
Employee Benefits	392,249	(22,000)	414,249	168,766	245,483	40.74%
Contracted Services	10,000	-	10,000	3,618	6,382	36.18%
Supplies and Materials	1,125	-	1,125	641	484	56.98%
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	697,866	671,728	50.95%
Employee Benefits	314,456	16,000	330,456	182,582	147,874	55.25%
Contracted Services	80,150	(10,000)	70,150	13,141	57,009	18.73%
Supplies and Materials	126,010	-	126,010	85,867	40,143	68.14%
Other Charges	11,388	10,000	21,388	8,427	12,961	39.40%
<b>Other Student Support</b>						
Personal Services	7,165,218	110,000	7,275,218	2,904,754	4,370,464	39.93%
Employee Benefits	1,772,258	25,000	1,797,258	803,088	994,170	44.68%
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	1,453	20,503	6.62%
<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	108,408	88,248	55.13%
Employee Benefits	41,540	-	41,540	20,909	20,631	50.33%
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%

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	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	1,347	428	75.89%
Other Charges	748	4,375	5,123	5,381	(258)	105.04%
<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	2,125	6,936	23.45%
<b>Physical Education</b>						
Supplies and Materials	2,650	-	2,650	1,105	1,545	41.70%
Other Charges	9,000	-	9,000	1,627	7,373	18.08%
<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	3,527	3,745	48.50%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	2,116	704	75.04%
Employee Benefits	216	-	216	149	67	68.98%
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	1,160	4,340	21.09%
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	4,471,579	5,253,190	45.98%
Employee Benefits	2,299,317	-	2,299,317	1,226,830	1,072,487	53.36%
Contracted Services	837,000	-	837,000	150,421	686,579	17.97%
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	4,165	8,798	32.13%
Supplies and Materials	11,234	-	11,234	5,091	6,143	45.32%
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%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	2,370	3,130	43.09%
Supplies and Materials	19,291	-	19,291	1,917	17,374	9.94%
Other Charges	4,489	-	4,489	2,197	2,292	48.94%
<b>Alternative Schools</b>						
Personal Services	515,499	-	515,499	230,833	284,666	44.78%
Employee Benefits	143,839	-	143,839	62,932	80,907	43.75%
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	165	35,035	0.47%
Supplies and Materials	427,369	683	428,052	316,686	111,366	73.98%
Other Charges	-	-	-	858	(858)	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	22,888	497,112	4.40%
<b>Art</b>						
Contracted Services	365	-	365	79	286	21.64%
Supplies and Materials	11,200	-	11,200	2,835	8,365	25.31%
Other Charges	5,237	-	5,237	1,159	4,078	22.13%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	1,623	5,630	22.38%
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	2,719,578	2,844,851	48.87%
Employee Benefits	1,615,389	(40,159)	1,575,230	683,455	891,775	43.39%
Contracted Services	274,944	5,630	280,574	115,753	164,821	41.26%
Supplies and Materials	92,475	40,500	132,975	47,378	85,597	35.63%
Other Charges	75,040	3,000	78,040	44,445	33,595	56.95%
<b>Basic Middle</b>						
Contracted Services	455	-	455	90	365	19.78%
Supplies and Materials	13,364	-	13,364	3,522	9,842	26.35%
Other Charges	33,711	-	33,711	8,363	25,348	24.81%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	56,640	19,660	74.23%
Supplies and Materials	3,670	-	3,670	1,087	2,583	29.62%
Other Charges	18,000	-	18,000	1,455	16,545	8.08%
<b>World Language</b>						
Personal Services	-	-	-	807	(807)	N/A
Employee Benefits	-	-	-	49	(49)	N/A
Contracted Services	175	-	175	500	(325)	285.71%
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	2,214	1,307	62.88%
<b>Career &amp; Technical Education</b>						
Personal Services	361,394	-	361,394	214,937	146,457	59.47%
Employee Benefits	83,208	-	83,208	59,578	23,630	71.60%
Contracted Services	21,625	-	21,625	13,275	8,350	61.39%
Supplies and Materials	2,700	-	2,700	312	2,388	11.56%

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	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	59,983	55,517	51.93%
Employee Benefits	21,497	-	21,497	11,856	9,641	55.15%
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	15,829	16,723	48.63%
Employee Benefits	20,091	-	20,091	1,587	18,504	7.90%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	12,488	17,655	41.43%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	627	2,023	23.66%
Other Charges	3,350	-	3,350	2,688	662	80.24%
<b>Board of Education</b>						
Personal Services	247,544	-	247,544	143,782	103,762	58.08%
Employee Benefits	464,135	-	464,135	258,872	205,263	55.78%
Contracted Services	167,074	9,250	176,324	111,168	65,156	63.05%
Supplies and Materials	3,000	-	3,000	385	2,615	12.83%
Other Charges	6,271,628	(17,375)	6,254,253	4,000,479	2,253,774	63.96%
<b>Office of the Superintendent</b>						
Personal Services	480,006	-	480,006	308,344	171,662	64.24%
Employee Benefits	134,137	-	134,137	64,084	70,053	47.78%
Contracted Services	71,300	-	71,300	39,832	31,468	55.87%
Supplies and Materials	4,400	-	4,400	12,975	(8,575)	294.89%
<b>Office of the Principal</b>						
Personal Services	22,484,909	-	22,484,909	11,583,015	10,901,894	51.51%
Employee Benefits	5,488,579	-	5,488,579	2,733,573	2,755,006	49.80%
Contracted Services	3,280,000	-	3,280,000	2,561,438	718,562	78.09%
Supplies and Materials	-	-	-	122,740	(122,740)	N/A
<b>Fiscal Services</b>						
Personal Services	979,120	123,000	1,102,120	658,578	443,542	59.76%
Employee Benefits	246,118	12,400	258,518	150,784	107,734	58.33%
Contracted Services	5,821	-	5,821	22,842	(17,021)	392.41%
Supplies and Materials	17,133	-	17,133	20,200	(3,067)	117.90%
<b>Warehouse</b>						
Personal Services	146,149	-	146,149	87,812	58,337	60.08%
Employee Benefits	37,137	-	37,137	20,170	16,967	54.31%
Contracted Services	4,800	-	4,800	39,328	(34,528)	819.33%
Supplies and Materials	15,750	-	15,750	4,692	11,058	29.79%
<b>Human Resources</b>						
Personal Services	1,049,266	-	1,049,266	534,427	514,839	50.93%
Employee Benefits	235,898	-	235,898	109,171	126,727	46.28%
Contracted Services	85,400	-	85,400	117,266	(31,866)	137.31%
Supplies and Materials	8,600	-	8,600	5,214	3,386	60.63%
Other Charges	6,000	-	6,000	852	5,148	14.20%
<b>HR Employee Benefits Div</b>						
Personal Services	486,602	-	486,602	302,633	183,969	62.19%
Employee Benefits	116,531	-	116,531	68,141	48,390	58.47%
Contracted Services	2,079	-	2,079	11,900	(9,821)	572.39%
Supplies and Materials	6,117	-	6,117	3,860	2,257	63.10%

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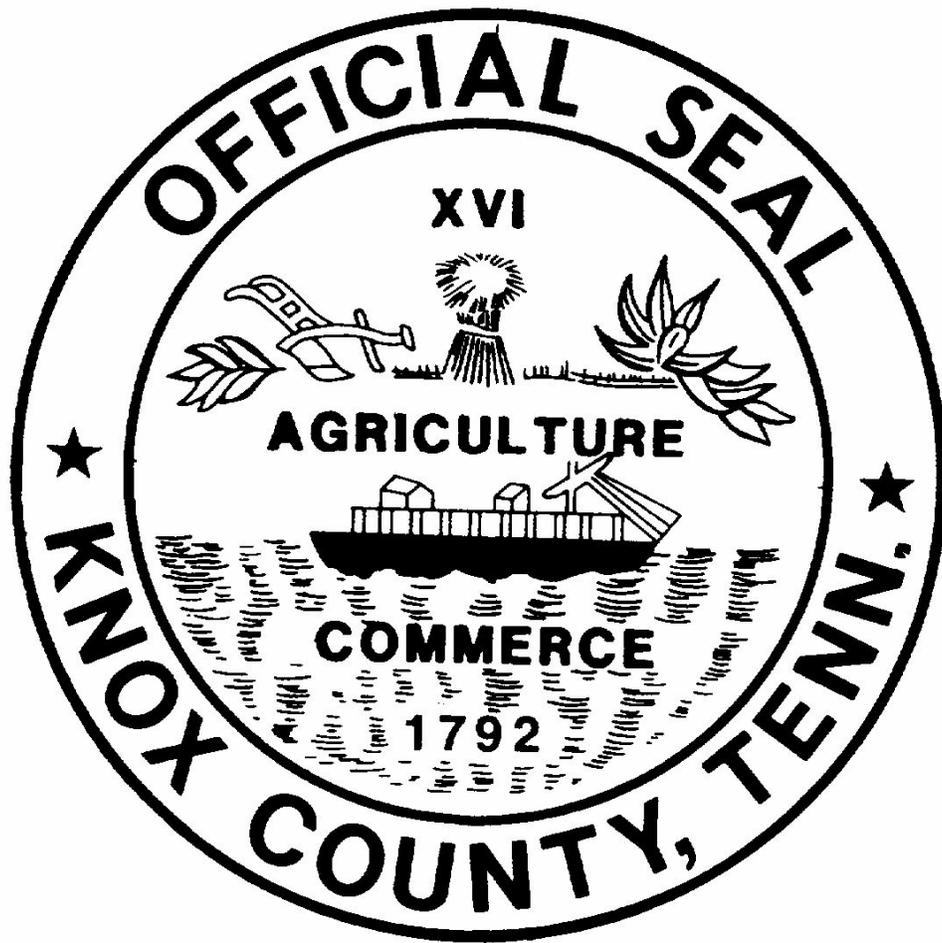
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,900,823	(23,000)	8,877,823	4,998,388	3,879,435	56.30%
Employee Benefits	2,385,690	23,000	2,408,690	1,155,036	1,253,654	47.95%
Contracted Services	1,132,847	54,292	1,187,139	636,879	550,260	53.65%
Supplies and Materials	12,474,806	(62,915)	12,411,891	5,975,942	6,435,949	48.15%
Other Charges	4,672,253	-	4,672,253	908,019	3,764,234	19.43%
Capital Outlay	100,000	-	100,000	-	100,000	0.00%
<b>Security</b>						
Personal Services	2,691,625	25,000	2,716,625	1,818,899	897,726	66.95%
Employee Benefits	586,489	-	586,489	341,958	244,531	58.31%
Contracted Services	142,100	49,581	191,681	79,005	112,676	41.22%
Supplies and Materials	177,267	9,133	186,400	75,194	111,206	40.34%
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	3,656,323	1,998,988	64.65%
Employee Benefits	1,395,216	-	1,395,216	806,264	588,952	57.79%
Contracted Services	495,780	-	495,780	144,394	351,386	29.12%
Supplies and Materials	1,908,531	323,664	2,232,195	1,235,411	996,784	55.35%
Capital Outlay	124,000	7,236	131,236	57,236	74,000	43.61%
<b>Facilities</b>						
Personal Services	272,717	-	272,717	156,827	115,890	57.51%
Employee Benefits	67,790	-	67,790	31,331	36,459	46.22%
Contracted Services	4,400	-	4,400	535	3,865	12.16%
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	496,699	175,015	73.95%
Employee Benefits	151,818	-	151,818	88,482	63,336	58.28%
Contracted Services	213,500	-	213,500	59,549	153,951	27.89%
Supplies and Materials	82,900	3,220	86,120	52,437	33,683	60.89%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Contracted Services	8,774,152	163,525	8,937,677	5,779,718	3,157,959	64.67%
<b>Vocational Transportation</b>						
Contracted Services	90,616	-	90,616	33,155	57,461	36.59%
<b>Special Education Transportation</b>						
Personal Services	81,313	-	81,313	25,940	55,373	31.90%
Employee Benefits	16,668	-	16,668	3,790	12,878	22.74%
Contracted Services	4,936,115	-	4,936,115	2,610,827	2,325,288	52.89%
Supplies and Materials	7,000	-	7,000	4,061	2,939	58.01%
<b>Central and Other</b>						
Personal Services	24,915	-	24,915	42,048	(17,133)	168.77%
Employee Benefits	10,967	-	10,967	9,902	1,065	90.29%
<b>Technology</b>						
Personal Services	3,792,657	(573,000)	3,219,657	2,116,060	1,103,597	65.72%
Employee Benefits	802,155	(156,000)	646,155	480,467	165,688	74.36%
Contracted Services	735,250	(18,450)	716,800	398,031	318,769	55.53%
Supplies and Materials	177,823	(19,100)	158,723	69,039	89,684	43.50%
Other Charges	264,963	-	264,963	3,746	261,217	1.41%
Capital Outlay	241,543	-	241,543	50,667	190,876	20.98%
<b>Instructional Technology</b>						
Personal Services	-	631,500	631,500	50,822	580,678	8.05%
Employee Benefits	-	169,000	169,000	10,813	158,187	6.40%
Contracted Services	-	18,450	18,450	11,426	7,024	61.93%
Supplies and Materials	-	25,000	25,000	10,308	14,692	41.23%
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 seven months ended January 31, 2014*

	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	10,442	69,558	13.05%
<b>Public Affairs</b>						
Personal Services	609,552	-	609,552	356,387	253,165	58.47%
Employee Benefits	126,953	-	126,953	72,336	54,617	56.98%
Contracted Services	132,900	-	132,900	123,002	9,898	92.55%
Supplies and Materials	1,000	-	1,000	2,508	(1,508)	250.80%
<b>Office of Accountability</b>						
Personal Services	464,629	(75,000)	389,629	320,025	69,604	82.14%
Employee Benefits	95,527	-	95,527	61,001	34,526	63.86%
Contracted Services	151,550	-	151,550	87,174	64,376	57.52%
Supplies and Materials	17,950	-	17,950	3,072	14,878	17.11%
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>	<i>156,198,128</i>	<i>6,481,212</i>	<i>162,939,340</i>	<i>82,096,211</i>	<i>80,843,129</i>	<i>50.38%</i>
Total Expenditures	419,867,000	11,442,640	431,569,640	203,592,573	227,977,067	47.17%
Net Change in Fund Balances	\$ (4,270,000)	\$ (11,413,358)	\$ (15,943,358)	\$ 20,878,873	\$ 37,443,440	-130.96%

# Information





## Knox County, Tennessee Property Tax Collection Summary - January 2014

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	61,363,502	61,375,196	11,694	0.02%	59.18%
141	General Purpose School Fund	68,327,202	68,339,733	12,531	0.02%	58.84%
151	General Debt Service Fund	19,619,028	19,621,978	2,950	0.02%	60.34%
<b>Totals</b>		<b>149,309,732</b>	<b>149,336,907</b>	<b>27,175</b>	<b>0.02%</b>	<b>59.17%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - January, 2014**

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

<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>
101	General Fund	3,465,044	3,066,477	(398,567)	-11.5%	68.6%
131	Highway	2,518,201	2,232,034	(286,167)	-11.4%	45.6%
141	School Operations	55,569,366	55,382,099	(187,267)	-0.3%	50.3%
177	School Capital	9,991,536	9,917,300	(74,236)	-0.7%	50.3%
<b>Total</b>		<b>71,544,147</b>	<b>70,597,910</b>	<b>(946,237)</b>	<b>-1.3%</b>	<b>49.9%</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2014**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	17,583.15	
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	181.32	
1010910 County Commission	769.46	
1010920 Internal Audit	695.00	
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	5,200.74	
1013210 Law Director's Office	9,918.86	
1013310 County Mayor	8,104.66	
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	1,178.73	
1014830 Recreation Administration	3,368.07	
1014845 Sport Operations	629.88	
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	4,060.96	
1015403 Preventive Health Service	7,572.77	
1015406 Dental Services	-	
1015409 Emergency Medical Services	11.36	
1015412 Food & Restaurant Inspect	3,116.76	
1015415 Health Administration	748.56	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	184.77	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	1,116.69	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	3,461.11	
1015710 Finance	2,107.01	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2014**

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	7,194.86	
1016020 Property Management	-	
1006030 County Building Maint.	777.79	
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	771.92	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	5,073.64	
1018310 Property Assessor	11,939.39	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	26,996.35	
1018710 Register of Deeds' Office	2,535.26	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	263.84	
1018903 Sheriff's Administration	6,462.28	
1018906 Records & Communication	3,880.98	
1018912 Training	2,197.06	
1018915 Planning & Development	1,783.30	
1018918 Stop Violence Against Women	3,946.05	
1018921 Patrol Division	21,852.15	
1018924 Warrants	37,469.96	
1018927 Detectives	7,933.71	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	1,333.20	
1018942 Narcotics	4,112.30	
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	24,780.81	
1018965 Explorer Post	-	
1018973 Medical Examiner	3,578.74	
1018993 Sheriff Animal Control	966.96	
1019710 County Trustee's Office	13,415.08	
<b>TOTAL GENERAL FUND</b>	<b>13,415.08</b>	<b>328,905</b>
<b>1150010 PUBLIC LIBRARY</b>	<b>-</b>	<b>-</b>
1160110 Solid Waste Administration	374.38	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	2,415.99	
1160330 Recycling Program	609.00	
<b>TOTAL SOLID WASTE FUND</b>	<b>609.00</b>	<b>3,399</b>
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
<b>TOTAL DRUG FUND</b>	<b>-</b>	<b>-</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2014**

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	1,559.12	
1280050 Title V Program	360.76	
<b>TOTAL AIR QUALITY FUND</b>	<u>360.76</u>	<b>1,920</b>
1310110 Highway Administration	4,553.13	
1310120 Project Manager	-	
1310130 Stormwater Management	6,162.26	
1310135 Stormwater Ordinance Violation	592.50	
1310210 Highway/Bridge Maintenance	846.17	
1310220 Traffic Control	280.00	
1310410 Engineering	1,964.94	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>	<u>1,964.94</u>	<b>14,399</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	11,221.38	
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	8,589.31	
172214 Instruction Program	1,471.13	
172219 Basic Elementary Support	-	
172220 Special Education Support	53,109.84	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	10,975.99	
172320 Office of the Superintendent	5,380.10	
172410 Office of Principal	64.86	
172510 Fiscal Services	5,095.29	
172520 Human Resources	3,857.24	
172619 Security	1,986.42	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	535.00	
172710 Transportation	2,621.22	
172711 Regular Contracts	(500.00)	
172812 Technology	18,694.43	
172813 Instructional Technology	5,467.12	
172823 Public Affairs	3,055.95	
172824 Minority Recruiting	-	
172825 Office of Accountability	974.84	
<b>TOTAL SCHOOL FUND</b>	<u>974.84</u>	<b>146,862</b>
<b>GRAND TOTAL</b>	<u><u>495,486</u></u>	<u><u>495,486</u></u>

**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	
7-759	Sexual Offender Registration	300.00	
7-1388	Sexual Offender Registration	150.00	
7-1389	Victim Assistance	5,875.19	<b>166,449,254.87</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
7-1019	December Sales Tax	3,618,695.31
		<b>17,717,128.65</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
7-148	Pass through money received from the State	1,341.34
7-507	Pass through money received from the State	1,454.19

**36,390.49**

  
\_\_\_\_\_  
Knox County Mayor

  
\_\_\_\_\_  
Knox County Senior Director of Finance