

Budget Report to Citizenry



Knox County, Tennessee

For nine months ended
March 31, 2014

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For nine months ended March 31, 2014

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

April 25, 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 nine months ended March 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,

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

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For nine months ended March 31, 2014 and 2013**

	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	
Revenues and Operating Transfers In:							
General Fund	\$ 158,037,481	\$ 133,671,624	84.58%	\$ 153,801,520	\$ 129,227,533	84.02%	\$ 4,444,091
Governmental Library Fund	125,000	45,381	36.30%	109,000	41,781	38.33%	3,600
Public Library Fund	12,620,900	8,066,537	63.91%	12,559,076	8,714,727	69.39%	(648,190)
Solid Waste Fund	3,953,500	3,028,203	76.60%	4,015,215	1,800,873	44.85%	1,227,330
Hotel/Motel Fund	5,600,000	3,247,744	58.00%	5,500,000	3,209,929	58.36%	37,815
Engineering and Public Works Fund	11,637,900	6,936,096	59.60%	11,403,000	7,167,668	62.86%	(231,572)
Debt Service Fund	66,038,764	33,716,009	51.05%	66,622,151	33,161,137	49.77%	554,872
General Purpose School Fund	415,626,282	324,894,016	78.17%	399,205,000	298,701,852	74.82%	26,192,164
Total Revenues and Operating Transfers In	\$ 673,639,827	\$ 513,605,610	76.24%	\$ 653,214,962	\$ 482,025,500	73.79%	\$ 31,580,110
Expenditures and Operating Transfers Out:							
General Fund	\$ 166,594,754	\$ 119,679,832	71.84%	\$ 162,232,017	\$ 115,144,824	70.98%	\$ 4,535,008
Governmental Library Fund	125,000	103,375	82.70%	109,000	104,895	96.23%	(1,520)
Public Library Fund	12,802,610	9,370,993	73.20%	12,568,781	8,803,335	70.04%	567,658
Solid Waste Fund	3,994,897	2,722,533	68.15%	4,059,146	2,557,264	63.00%	165,269
Hotel/Motel Fund	5,715,000	2,427,812	42.48%	5,670,000	2,615,697	46.13%	(187,885)
Engineering and Public Works Fund	12,697,178	8,220,879	64.75%	12,532,677	8,365,618	66.75%	(144,739)
Debt Service Fund	73,000,000	18,022,380	24.69%	74,250,000	18,734,108	25.23%	(711,728)
General Purpose School Fund	431,569,640	273,643,033	63.41%	425,397,658	265,624,289	62.44%	8,018,744
Total Expenditures and Operating Transfers Out	\$ 706,499,079	\$ 434,190,837	61.46%	\$ 696,819,279	\$ 421,950,030	60.55%	\$ 12,240,807

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 nine months ended March 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 \$247,246,255 equal 97.97% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$91,761,821 equal 64.9% 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 nine months of fiscal year 2014 were \$126,584,730 this was an increase of \$1,211,747 over the first nine 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 \$117,146,036, an increase of \$7,871,023 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 84.21% of our adopted budget and spent 72.12%. 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 nine months of fiscal year 2014 are \$45,381 an increase of \$3,600 over fiscal year 2013. The expenses for the same period are \$103,375 a decrease of \$1,520 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 nine months of fiscal year 2014 are \$7,231,537 vs. expenses for the same period of \$8,645,993.

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 nine months of fiscal year 2014 are \$3,028,203 vs. expenses of \$2,671,533. The expenses represent 67.74% 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 nine months of fiscal year 2014 are \$3,247,744 vs. expenses of \$2,157,812. 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 nine months of fiscal year 2014 are \$6,936,096 a decrease of \$231,572 over the first nine months of fiscal year 2013. The expenses for the same period were \$7,770,629 for fiscal year 2014 a decrease of \$451,789 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 nine months of fiscal year 2014 are \$33,520,743 vs. expenses for the same period of \$18,022,380. The expenses are only 24.69% 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 nine months of fiscal year 2014 are \$324,894,016 vs. expenses of \$273,643,033. The Basic Education Funding from the State is paid monthly and we have only received eight 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 nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 111,328,000	\$ -	\$ 111,328,000	\$ 101,986,803	\$ (9,341,197)	91.61%
County Local Option Taxes	15,058,600	49,352	15,107,952	6,297,295	(8,810,657)	41.68%
Wheel Taxes	525,000	-	525,000	335,246	(189,754)	63.86%
Total Local Taxes	126,911,600	49,352	126,960,952	108,619,344	(18,341,608)	85.55%
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	2,633,562	(101,538)	96.29%
Permits	859,000	-	859,000	696,260	(162,740)	81.05%
Total Licenses and Permits	3,594,100	-	3,594,100	3,329,822	(264,278)	92.65%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	7,125	4,625	285.00%
Criminal Court	696,000	89,279	785,279	598,969	(186,310)	76.27%
Juvenile Court	945,450	-	945,450	635,601	(309,849)	67.23%
Other Fines, Forfeitures & Penalties	47,200	52,253	99,453	138,542	39,089	139.30%
Total Fines, Forfeitures and Penalties	1,691,150	141,532	1,832,682	1,380,237	(452,445)	75.31%
<i>Charges for Current Services:</i>	4,171,905	493,810	4,665,715	4,356,182	(309,533)	93.37%
<i>Other Local Revenues:</i>	3,462,685	18,276	3,480,961	3,941,386	460,425	113.23%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	520,479	(754,521)	40.82%
Other State Revenues	7,382,664	148,844	7,531,508	3,641,617	(3,889,891)	48.35%
Total State of Tennessee	8,657,664	148,844	8,806,508	4,162,096	(4,644,412)	47.26%
<i>Federal Government:</i>						
Prisoner Board - Federal	725,000	-	725,000	548,315	(176,685)	75.63%
<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	19,226	7,926	170.14%
Total Other Governments and Citizen Groups	251,000	10,300	261,300	247,348	(13,952)	94.66%
Total Revenues	149,465,104	862,114	150,327,218	126,584,730	(23,742,488)	84.21%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	324,190	-	324,190	240,129	84,061	74.07%
Employee Benefits	159,882	-	159,882	117,712	42,170	73.62%
Contracted Services	39,969	-	39,969	29,552	10,417	73.94%
Supplies and Materials	6,750	-	6,750	6,029	721	89.32%
Other Charges	20,434	-	20,434	20,434	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	22,178	32,822	40.32%
Internal Audit						
Personal Services	163,348	-	163,348	154,099	9,249	94.34%
Employee Benefits	51,251	-	51,251	43,276	7,975	84.44%
Contracted Services	37,600	-	37,600	4,234	33,366	11.26%
Supplies and Materials	4,000	-	4,000	1,221	2,779	30.53%
Other Charges	650	-	650	650	-	100.00%
Audit Committee						
Contracted Services	-	-	-	10,693	(10,693)	N/A
Ethics Committee						
Contracted Services	300	-	300	35	265	11.67%
Supplies and Materials	-	-	-	32	(32)	N/A
Codes Commission						
Contracted Services	9,000	-	9,000	300	8,700	3.33%
County Clerk						
Contracted Services	452,966	-	452,966	295,707	157,259	65.28%
Supplies and Materials	149,666	-	149,666	63,155	86,511	42.20%
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%
Election Commission						
Personal Services	1,011,593	-	1,011,593	581,567	430,026	57.49%
Employee Benefits	189,310	-	189,310	150,741	38,569	79.63%
Contracted Services	406,400	-	406,400	173,826	232,574	42.77%
Supplies and Materials	31,250	(173)	31,077	32,411	(1,334)	104.29%
Other Charges	3,045	173	3,218	3,218	-	100.00%
Law Department						
Personal Services	1,355,991	-	1,355,991	1,009,659	346,332	74.46%
Employee Benefits	343,726	-	343,726	245,175	98,551	71.33%
Contracted Services	114,810	-	114,810	54,660	60,150	47.61%
Supplies and Materials	34,250	-	34,250	15,754	18,496	46.00%
Other Charges	650	-	650	650	-	100.00%
County Mayor						
Personal Services	533,874	-	533,874	417,379	116,495	78.18%
Employee Benefits	126,024	-	126,024	96,900	29,124	76.89%
Contracted Services	41,100	322	41,422	28,518	12,904	68.85%
Supplies and Materials	14,000	21	14,021	2,844	11,177	20.28%
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 nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	55,269	-	55,269	41,865	13,404	75.75%
Employee Benefits	14,070	-	14,070	10,480	3,590	74.48%
Contracted Services	13,350	-	13,350	6,761	6,589	50.64%
Supplies and Materials	2,150	-	2,150	2,247	(97)	104.51%
Other Charges	650	-	650	650	-	100.00%
Family Justice Center						
Supplies and Materials	-	49,352	49,352	60,746	(11,394)	123.09%
Human Resources Department						
Personal Services	536,132	-	536,132	382,801	153,331	71.40%
Employee Benefits	156,593	-	156,593	113,731	42,862	72.63%
Contracted Services	38,770	-	38,770	17,340	21,430	44.73%
Supplies and Materials	7,500	-	7,500	1,644	5,856	21.92%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Mailroom-Operating						
Personal Services	50,111	-	50,111	37,134	12,977	74.10%
Employee Benefits	32,797	-	32,797	24,409	8,388	74.42%
Contracted Services	13,250	-	13,250	3,936	9,314	29.71%
Supplies and Materials	1,800	-	1,800	1,995	(195)	110.83%
Other Charges	650	-	650	650	-	100.00%
Neighborhoods & Community Development						
Personal Services	115,747	23,000	138,747	63,826	74,921	46.00%
Employee Benefits	41,512	-	41,512	19,869	21,643	47.86%
Contracted Services	13,000	133	13,133	5,271	7,862	40.14%
Supplies and Materials	2,500	-	2,500	474	2,026	18.96%
Other Charges	10,117	-	10,117	10,117	-	100.00%
Finance Department						
Personal Services	1,423,723	-	1,423,723	977,882	445,841	68.68%
Employee Benefits	403,745	-	403,745	288,033	115,712	71.34%
Contracted Services	99,250	553	99,803	55,590	44,213	55.70%
Supplies and Materials	37,150	-	37,150	16,622	20,528	44.74%
Other Charges	1,150	-	1,150	650	500	56.52%
Purchasing Department						
Personal Services	669,887	31,625	701,512	521,235	180,277	74.30%
Employee Benefits	198,949	13,439	212,388	162,300	50,088	76.42%
Contracted Services	33,800	(500)	33,300	24,284	9,016	72.92%
Supplies and Materials	10,250	(300)	9,950	7,265	2,685	73.02%
Other Charges	4,533	-	4,533	4,283	250	94.48%
Property Management						
Personal Services	213,279	(30,125)	183,154	135,576	47,578	74.02%
Employee Benefits	75,218	(13,439)	61,779	46,312	15,467	74.96%
Contracted Services	41,350	-	41,350	12,923	28,427	31.25%
Supplies and Materials	8,245	-	8,245	2,702	5,543	32.77%
Other Charges	650	-	650	650	-	100.00%
Inoperable Car Lot						
Contracted Services	8,000	(700)	7,300	2,204	5,096	30.19%
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 nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	365,956	-	365,956	263,026	102,930	71.87%
Employee Benefits	130,462	-	130,462	87,885	42,577	67.36%
Contracted Services	16,075	-	16,075	12,363	3,712	76.91%
Supplies and Materials	12,500	-	12,500	24,698	(12,198)	197.58%
Other Charges	25,317	-	25,317	25,317	-	100.00%
E-Government Purchasing						
Personal Services	90,030	-	90,030	71,119	18,911	78.99%
Employee Benefits	35,150	-	35,150	26,391	8,759	75.08%
Planning						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	208,867	143,197	59.33%
Codes Administration						
Personal Services	912,287	-	912,287	665,472	246,815	72.95%
Employee Benefits	321,466	-	321,466	224,360	97,106	69.79%
Contracted Services	72,050	-	72,050	46,129	25,921	64.02%
Supplies and Materials	53,000	-	53,000	32,005	20,995	60.39%
Other Charges	77,278	-	77,278	77,278	-	100.00%
Information Technology						
Personal Services	2,995,805	-	2,995,805	2,247,310	748,495	75.02%
Employee Benefits	817,990	-	817,990	630,021	187,969	77.02%
Contracted Services	1,150,500	279	1,150,779	565,073	585,706	49.10%
Supplies and Materials	33,000	-	33,000	15,239	17,761	46.18%
Other Charges	5,157	-	5,157	4,878	279	94.59%
Records Management						
Personal Services	231,546	-	231,546	176,001	55,545	76.01%
Employee Benefits	91,547	-	91,547	69,993	21,554	76.46%
Contracted Services	11,483	-	11,483	6,477	5,006	56.41%
Supplies and Materials	5,500	776	6,276	5,095	1,181	81.18%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Sheriff's Merit System						
Personal Services	162,517	-	162,517	117,375	45,142	72.22%
Employee Benefits	75,795	-	75,795	43,490	32,305	57.38%
Contracted Services	21,312	-	21,312	13,018	8,294	61.08%
Supplies and Materials	8,250	-	8,250	3,214	5,036	38.96%
Property Assessor						
Personal Services	1,984,586	-	1,984,586	1,378,936	605,650	69.48%
Employee Benefits	680,804	-	680,804	462,853	217,951	67.99%
Contracted Services	579,000	170,715	749,715	229,654	520,061	30.63%
Supplies and Materials	66,500	-	66,500	34,067	32,433	51.23%
Other Charges	3,657	-	3,657	3,657	-	100.00%
Equalization Board						
Personal Services	26,207	-	26,207	-	26,207	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	16	2,084	0.76%
Supplies and Materials	200	-	200	578	(378)	289.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Register of Deeds						
Contracted Services	64,200	-	64,200	39,669	24,531	61.79%
Supplies and Materials	11,000	-	11,000	5,972	5,028	54.29%
Other Charges	2,888	-	2,888	2,888	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	59,130	-	59,130	46,065	13,065	77.90%
Employee Benefits	23,050	-	23,050	17,402	5,648	75.50%
Contracted Services	48,901	-	48,901	36,144	12,757	73.91%
Supplies and Materials	15,000	-	15,000	11,784	3,216	78.56%
County Trustee's Office						
Contracted Services	784,600	(64,153)	720,447	610,982	109,465	84.81%
Supplies and Materials	130,250	-	130,250	116,054	14,196	89.10%
Other Charges	12,207	64,253	76,460	76,460	-	100.00%
Payments to Component Units	8,153,874	-	8,153,874	6,753,874	1,400,000	82.83%
<i>Total Finance and Administration</i>	<i>31,428,408</i>	<i>270,251</i>	<i>31,698,659</i>	<i>23,040,691</i>	<i>8,657,968</i>	<i>72.69%</i>
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	1,990,903	-	1,990,903	1,385,205	605,698	69.58%
Employee Benefits	633,140	-	633,140	485,371	147,769	76.66%
Contracted Services	129,600	2,998	132,598	62,543	70,055	47.17%
Supplies and Materials	50,400	-	50,400	34,526	15,874	68.50%
Other Charges	650	-	650	650	-	100.00%
Bad Check Unit						
Personal Services	-	55,000	55,000	46,775	8,225	85.05%
Employee Benefits	-	5,000	5,000	3,031	1,969	60.62%
Contracted Services	-	38,500	38,500	39,500	(1,000)	102.60%
Circuit Court Clerk						
Contracted Services	55,100	384	55,484	34,569	20,915	62.30%
Supplies and Materials	10,800	-	10,800	6,144	4,656	56.89%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Capital Outlay	-	181,379	181,379	-	181,379	0.00%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	1,760	58,660	14,370	44,290	24.50%
Supplies and Materials	9,300	-	9,300	1,529	7,771	16.44%
Other Charges	650	-	650	650	-	100.00%
IV-D Child Support - Clerk						
Personal Services	538,916	-	538,916	412,986	125,930	76.63%
Employee Benefits	224,859	-	224,859	170,601	54,258	75.87%
Contracted Services	48,925	337	49,262	20,086	29,176	40.77%
Supplies and Materials	8,400	3,255	11,655	5,671	5,984	48.66%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Probate Court						
Contracted Services	33,700	-	33,700	23,501	10,199	69.74%
Supplies and Materials	6,900	-	6,900	6,001	899	86.97%
Other Charges	652	-	652	652	-	100.00%
Chancery Court						
Contracted Services	65,550	-	65,550	42,243	23,307	64.44%
Supplies and Materials	18,200	-	18,200	10,269	7,931	56.42%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Clerk						
Contracted Services	70,000	-	70,000	34,832	35,168	49.76%
Supplies and Materials	25,750	-	25,750	11,592	14,158	45.02%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	-	73,000	34,403	38,597	47.13%
Supplies and Materials	36,750	38,405	75,155	24,106	51,049	32.08%
Other Charges	15,927	-	15,927	15,927	-	100.00%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	-	85,300	52,487	32,813	61.53%
Supplies and Materials	23,250	-	23,250	11,451	11,799	49.25%
Other Charges	15,175	-	15,175	15,175	-	100.00%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	4,493	937	82.74%
Supplies and Materials	1,862	-	1,862	319	1,543	17.13%
Other Charges	650	-	650	650	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,666	-	7,666	3,957	3,709	51.62%
Supplies and Materials	4,500	-	4,500	3,222	1,278	71.60%
Other Charges	650	-	650	650	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	4,547	3,193	58.75%
Supplies and Materials	3,650	-	3,650	1,959	1,691	53.67%
Other Charges	100,650	-	100,650	52,143	48,507	51.81%
General Sessions Court Judges						
Personal Services	1,339,172	-	1,339,172	999,618	339,554	74.64%
Employee Benefits	306,318	-	306,318	222,518	83,800	72.64%
Contracted Services	39,110	(100)	39,010	21,199	17,811	54.34%
Supplies and Materials	14,600	-	14,600	10,834	3,766	74.21%
Other Charges	650	100	750	675	75	90.00%
Jury Commission						
Personal Services	169,092	-	169,092	117,337	51,755	69.39%
Employee Benefits	18,174	-	18,174	13,289	4,885	73.12%
Contracted Services	18,545	-	18,545	6,220	12,325	33.54%
Supplies and Materials	5,500	-	5,500	957	4,543	17.40%
Other Charges	650	-	650	650	-	100.00%
Juvenile Court						
Personal Services	2,012,990	-	2,012,990	1,446,843	566,147	71.88%
Employee Benefits	668,512	-	668,512	459,684	208,828	68.76%
Contracted Services	308,975	43,454	352,429	207,400	145,029	58.85%
Supplies and Materials	21,250	-	21,250	10,152	11,098	47.77%
Other Charges	74,149	8,546	82,695	82,694	1	100.00%
IV-D Referee Program						
Personal Services	290,714	-	290,714	212,580	78,134	73.12%
Employee Benefits	67,107	-	67,107	49,610	17,497	73.93%
Contracted Services	11,700	-	11,700	6,330	5,370	54.10%
Supplies and Materials	2,400	-	2,400	230	2,170	9.58%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Juvenile Court Clerk						
Personal Services	384,792	-	384,792	290,943	93,849	75.61%
Employee Benefits	122,414	-	122,414	94,020	28,394	76.80%
Contracted Services	59,000	250	59,250	25,810	33,440	43.56%
Supplies and Materials	14,750	4,160	18,910	2,605	16,305	13.78%
Other Charges	650	-	650	650	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Service Center						
Personal Services	1,978,460	-	1,978,460	1,472,687	505,773	74.44%
Employee Benefits	902,347	-	902,347	625,999	276,348	69.37%
Contracted Services	90,030	5,640	95,670	73,895	21,775	77.24%
Supplies and Materials	139,915	1,875	141,790	92,150	49,640	64.99%
Other Charges	48,481	-	48,481	48,481	-	100.00%
Juvenile Service Center Donations						
Supplies and Materials	-	-	-	771	(771)	N/A
Probation/Pre-trial Release						
Personal Services	480,253	-	480,253	316,512	163,741	65.91%
Employee Benefits	169,947	-	169,947	109,719	60,228	64.56%
Contracted Services	18,750	-	18,750	10,135	8,615	54.05%
Supplies and Materials	9,500	-	9,500	3,079	6,421	32.41%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	281,195	218,805	56.24%
Public Defender						
Personal Services	1,022,777	(21,315)	1,001,462	746,123	255,339	74.50%
Employee Benefits	291,002	8,077	299,079	223,138	75,941	74.61%
Contracted Services	168,604	13,156	181,760	125,383	56,377	68.98%
Supplies and Materials	106,647	34,073	140,720	99,295	41,425	70.56%
Other Charges	2,250	56,674	58,924	2,014	56,910	3.42%
Court Officers						
Contracted Services	10,790	-	10,790	7,644	3,146	70.84%
Supplies and Materials	15,450	-	15,450	6,622	8,828	42.86%
Other Charges	2,880	-	2,880	2,880	-	100.00%
Total Administration of Justice	16,278,957	481,608	16,760,565	11,617,521	5,143,044	69.31%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
Community Mediation Center						
Contracted Services	100,000	-	100,000	110,235	(10,235)	110.24%
Fire Prevention Bureau						
Personal Services	412,241	427	412,668	305,449	107,219	74.02%
Employee Benefits	111,859	-	111,859	84,174	27,685	75.25%
Contracted Services	92,812	-	92,812	67,026	25,786	72.22%
Supplies and Materials	51,000	(427)	50,573	31,007	19,566	61.31%
Other Charges	777	-	777	777	-	100.00%
Sheriff's Administration						
Contracted Services	188,472	-	188,472	119,879	68,593	63.61%
Supplies and Materials	244,500	669	245,169	239,703	5,466	97.77%
Other Charges	1,053,939	-	1,053,939	1,053,939	-	100.00%
Capital Outlay	-	33,003	33,003	33,003	-	100.00%
Records and Communication						
Contracted Services	66,700	-	66,700	30,427	36,273	45.62%
Supplies and Materials	33,050	1,762	34,812	22,144	12,668	63.61%
Training						
Contracted Services	60,600	-	60,600	32,595	28,005	53.79%
Supplies and Materials	180,650	62,615	243,265	178,061	65,204	73.20%
Planning and Development						
Contracted Services	8,400	-	8,400	4,072	4,328	48.48%
Supplies and Materials	4,850	-	4,850	3,758	1,092	77.48%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Stop Violence Against Women						
Contracted Services	14,150	-	14,150	11,932	2,218	84.33%
Supplies and Materials	25,300	-	25,300	12,186	13,114	48.17%
Patrol & Cops Universal						
Personal Services	40,216,087	-	40,216,087	29,191,685	11,024,402	72.59%
Employee Benefits	16,162,187	-	16,162,187	11,822,607	4,339,580	73.15%
Contracted Services	700,000	1,245	701,245	523,888	177,357	74.71%
Supplies and Materials	1,395,050	127,688	1,522,738	943,557	579,181	61.96%
Other Charges	20,125	-	20,125	25,639	(5,514)	127.40%
Warrants						
Contracted Services	182,403	-	182,403	89,189	93,214	48.90%
Supplies and Materials	113,750	-	113,750	69,981	43,769	61.52%
Detectives						
Contracted Services	156,300	-	156,300	97,004	59,296	62.06%
Supplies and Materials	130,550	-	130,550	94,306	36,244	72.24%
Forensic Services						
Contracted Services	29,815	-	29,815	12,225	17,590	41.00%
Supplies and Materials	44,050	306	44,356	23,589	20,767	53.18%
Juvenile Division						
Contracted Services	11,020	-	11,020	8,896	2,124	80.73%
Supplies and Materials	13,975	-	13,975	8,960	5,015	64.11%
Special Teams						
Contracted Services	13,025	-	13,025	13,835	(810)	106.22%
Supplies and Materials	21,700	-	21,700	15,278	6,422	70.41%
Senior Citizen Awareness						
Supplies and Materials	-	-	-	841	(841)	N/A
Narcotics Division						
Contracted Services	173,050	-	173,050	119,651	53,399	69.14%
Supplies and Materials	228,750	2,600	231,350	161,049	70,301	69.61%
VICE						
Contracted Services	-	52,253	52,253	8,000	44,253	15.31%
Internal Affairs						
Contracted Services	7,150	-	7,150	5,389	1,761	75.37%
Supplies and Materials	4,550	-	4,550	4,471	79	98.26%
Special Services						
Contracted Services	61,800	-	61,800	34,469	27,331	55.78%
Supplies and Materials	61,075	-	61,075	32,765	28,310	53.65%
Teen Academy - Sheriff						
Supplies and Materials	-	300	300	-	300	0.00%
Sexual Offender Registry						
Contracted Services	-	-	-	11,775	(11,775)	N/A
Supplies and Materials	-	12,000	12,000	2,001	9,999	16.68%
Interest Earned - Inmates						
Supplies and Materials	-	1,891	1,891	1,017	874	53.78%
Honor Guard Golf Tournament						
Supplies and Materials	-	-	-	49	(49)	N/A
Auxiliary Services						
Personal Services	302,853	-	302,853	178,618	124,235	58.98%
Employee Benefits	91,670	-	91,670	28,414	63,256	31.00%
Contracted Services	8,250	-	8,250	4,580	3,670	55.52%
Supplies and Materials	25,650	-	25,650	9,645	16,005	37.60%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Correctional Facilities						
Contracted Services	1,135,750	12,787	1,148,537	757,111	391,426	65.92%
Supplies and Materials	3,801,650	41,566	3,843,216	2,684,839	1,158,377	69.86%
Other Charges	725,511	-	725,511	728,168	(2,657)	100.37%
Helen McNabb Interchange						
Contracted Services	-	148,844	148,844	148,844	-	100.00%
Jail Commissary						
Personal Services	209,550	-	209,550	151,324	58,226	72.21%
Employee Benefits	69,219	-	69,219	54,923	14,296	79.35%
Contracted Services	31,900	-	31,900	14,045	17,855	44.03%
Supplies and Materials	389,500	704	390,204	211,124	179,080	54.11%
Other Charges	70,000	-	70,000	44,375	25,625	63.39%
Medical Examiner						
Contracted Services	1,031,390	(597,758)	433,632	433,732	(100)	100.02%
Medical Examiner Operating						
Personal Services	-	620,740	620,740	354,024	266,716	57.03%
Employee Benefits	-	176,364	176,364	77,552	98,812	43.97%
Contracted Services	-	277,117	277,117	84,277	192,840	30.41%
Supplies and Materials	-	38,750	38,750	10,784	27,966	27.83%
Other Charges	-	11,750	11,750	6,161	5,589	52.43%
KCSO Reserve Training Academy						
Contracted Services	-	-	-	418	(418)	N/A
Animal Control						
Contracted Services	681,340	-	681,340	680,232	1,108	99.84%
Supplies and Materials	59,382	-	59,382	32,209	27,173	54.24%
Juvenile Court Officers						
Contracted Services	12,950	-	12,950	5,116	7,834	39.51%
Supplies and Materials	31,725	-	31,725	15,585	16,140	49.13%
Payments to Component Units	326,200	-	326,200	163,100	163,100	50.00%
Total Public Safety	71,455,731	1,027,196	72,482,927	52,544,212	19,938,715	72.49%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	-	220,800	166,000	54,800	75.18%
John Tarleton Home						
Contracted Services	754,026	-	754,026	582,485	171,541	77.25%
Support Services						
Personal Services	1,302,587	9,605	1,312,192	941,451	370,741	71.75%
Employee Benefits	532,591	-	532,591	350,687	181,904	65.85%
Contracted Services	481,245	29,049	510,294	269,097	241,197	52.73%
Supplies and Materials	290,297	-	290,297	231,910	58,387	79.89%
Other Charges	190,996	-	190,996	109,503	81,493	57.33%
Preventive Health Service						
Personal Services	1,441,621	55	1,441,676	1,086,002	355,674	75.33%
Employee Benefits	493,580	-	493,580	348,543	145,037	70.62%
Contracted Services	109,550	(19,582)	89,968	103,294	(13,326)	114.81%
Supplies and Materials	394,200	-	394,200	410,212	(16,012)	104.06%
Dental Services						
Personal Services	755,634	-	755,634	563,173	192,461	74.53%
Employee Benefits	230,005	-	230,005	164,011	65,994	71.31%
Contracted Services	26,700	67	26,767	10,051	16,716	37.55%
Supplies and Materials	65,300	-	65,300	42,753	22,547	65.47%
Capital Outlay	-	78,250	78,250	-	78,250	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Emergency Medical Services						
Personal Services	46,347	-	46,347	33,869	12,478	73.08%
Employee Benefits	10,484	-	10,484	8,348	2,136	79.63%
Contracted Services	13,798	-	13,798	4,931	8,867	35.74%
Supplies and Materials	2,250	-	2,250	105	2,145	4.67%
Other Charges	270,000	-	270,000	88,094	181,906	32.63%
Food & Restaurant Inspection						
Personal Services	596,408	-	596,408	442,121	154,287	74.13%
Employee Benefits	197,504	-	197,504	150,541	46,963	76.22%
Contracted Services	21,600	-	21,600	18,228	3,372	84.39%
Supplies and Materials	20,000	(259)	19,741	14,138	5,603	71.62%
Capital Outlay	25,000	259	25,259	25,259	-	100.00%
Health Administration						
Personal Services	766,943	(18,256)	748,687	553,848	194,839	73.98%
Employee Benefits	250,987	-	250,987	167,139	83,848	66.59%
Contracted Services	46,350	350,226	396,576	255,042	141,534	64.31%
Supplies and Materials	7,350	-	7,350	3,019	4,331	41.07%
Indigent Medical Care						
Contracted Services	4,250,000	-	4,250,000	1,275,023	2,974,977	30.00%
Pharmacy						
Personal Services	144,548	-	144,548	106,289	38,259	73.53%
Employee Benefits	45,157	-	45,157	32,986	12,171	73.05%
Contracted Services	35,456	32	35,488	34,175	1,313	96.30%
Supplies and Materials	451,150	60,000	511,150	230,198	280,952	45.04%
Primary Care						
Contracted Services	285,000	-	285,000	218,266	66,734	76.58%
Rabies & Animal Control						
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
School Health Program						
Personal Services	29,917	-	29,917	21,862	8,055	73.08%
Employee Benefits	17,615	-	17,615	12,877	4,738	73.10%
Contracted Services	430,000	-	430,000	207,489	222,511	48.25%
Social Services						
Personal Services	296,496	-	296,496	227,007	69,489	76.56%
Employee Benefits	81,927	-	81,927	62,329	19,598	76.08%
Contracted Services	7,850	-	7,850	4,243	3,607	54.05%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	265,087	3,632	268,719	206,395	62,324	76.81%
Employee Benefits	113,077	-	113,077	84,829	28,248	75.02%
Contracted Services	49,250	-	49,250	10,273	38,977	20.86%
Supplies and Materials	12,550	-	12,550	8,451	4,099	67.34%
Vector Control Services						
Contracted Services	3,200	-	3,200	973	2,227	30.41%
Supplies and Materials	6,400	-	6,400	1,752	4,648	27.38%
Disease Surveillance and Investigation						
Personal Services	224,687	819	225,506	173,047	52,459	76.74%
Employee Benefits	71,514	-	71,514	53,516	17,998	74.83%
Contracted Services	152,450	-	152,450	19,232	133,218	12.62%
Supplies and Materials	32,000	-	32,000	10,188	21,812	31.84%
Other Charges	15,000	-	15,000	11,000	4,000	73.33%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Vital Records						
Personal Services	130,527	37,455	167,982	135,912	32,070	80.91%
Employee Benefits	42,099	-	42,099	41,095	1,004	97.62%
Contracted Services	71,350	32	71,382	38,662	32,720	54.16%
Supplies and Materials	150	-	150	53	97	35.33%
Women's Health Services						
Personal Services	129,247	-	129,247	94,692	34,555	73.26%
Employee Benefits	42,113	-	42,113	30,899	11,214	73.37%
Contracted Services	9,550	-	9,550	4,539	5,011	47.53%
Supplies and Materials	10,840	-	10,840	1,392	9,448	12.84%
Community Health Services						
Personal Services	997,019	(13,728)	983,291	679,344	303,947	69.09%
Employee Benefits	262,696	-	262,696	183,460	79,236	69.84%
Contracted Services	31,750	-	31,750	11,039	20,711	34.77%
Supplies and Materials	10,000	-	10,000	2,108	7,892	21.08%
Car Seat Program						
Supplies and Materials	-	20,000	20,000	16,495	3,505	82.48%
Community Action Committee						
Contracted Services	1,389,919	-	1,389,919	1,042,439	347,480	75.00%
Other Charges	220,000	-	220,000	165,000	55,000	75.00%
Dirty Lot Ordinance						
Personal Services	185,638	-	185,638	151,864	33,774	81.81%
Employee Benefits	75,501	-	75,501	61,018	14,483	80.82%
Contracted Services	25,900	-	25,900	5,468	20,432	21.11%
Supplies and Materials	17,000	-	17,000	8,182	8,818	48.13%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Payments to Component Units	256,628	-	256,628	128,314	128,314	50.00%
Total Public Health and Welfare	20,500,664	537,656	21,038,320	12,984,692	8,053,628	61.72%
Social and Cultural Services:						
Maintenance and Park Patrol						
Personal Services	1,343,151	16,559	1,359,710	1,011,599	348,111	74.40%
Employee Benefits	521,793	-	521,793	368,989	152,804	70.72%
Contracted Services	194,950	-	194,950	191,226	3,724	98.09%
Supplies and Materials	218,400	82,441	300,841	216,660	84,181	72.02%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Capital Outlay	-	-	-	108	(108)	N/A
Recreation Administration						
Personal Services	333,882	-	333,882	257,161	76,721	77.02%
Employee Benefits	93,146	-	93,146	69,100	24,046	74.18%
Contracted Services	274,900	-	274,900	214,173	60,727	77.91%
Supplies and Materials	37,830	730	38,560	19,475	19,085	50.51%
Other Charges	24,482	270	24,752	24,752	-	100.00%
Park Improvements Amusement Tax						
Contracted Services	50,000	10,447	60,447	31,161	29,286	51.55%
Supplies and Materials	35,000	3,825	38,825	43,833	(5,008)	112.90%
Capital Outlay	65,000	57,003	122,003	80,474	41,529	65.96%
Sport Operations						
Personal Services	109,455	-	109,455	67,393	42,062	61.57%
Employee Benefits	25,863	-	25,863	17,928	7,935	69.32%
Contracted Services	162,962	-	162,962	156,563	6,399	96.07%
Supplies and Materials	3,250	-	3,250	2,352	898	72.37%
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 nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Outreach						
Personal Services	90,945	-	90,945	66,885	24,060	73.54%
Employee Benefits	26,225	-	26,225	14,004	12,221	53.40%
Supplies and Materials	-	-	-	2,495	(2,495)	N/A
Constituent Services						
Personal Services	126,520	-	126,520	43,189	83,331	34.14%
Employee Benefits	49,633	-	49,633	15,101	34,532	30.43%
Senior Center & Volunteer Services						
Personal Services	55,987	-	55,987	43,287	12,700	77.32%
Employee Benefits	13,384	-	13,384	10,249	3,135	76.58%
Contracted Services	2,350	-	2,350	1,692	658	72.00%
Supplies and Materials	2,300	-	2,300	80	2,220	3.48%
Other Charges	650	-	650	650	-	100.00%
Senior Picnic						
Contracted Services	-	5,000	5,000	3,575	1,425	71.50%
Supplies and Materials	-	10,700	10,700	10,553	147	98.63%
Frank Strang Senior Center						
Personal Services	60,229	-	60,229	44,293	15,936	73.54%
Employee Benefits	14,803	-	14,803	10,849	3,954	73.29%
Contracted Services	10,250	-	10,250	6,164	4,086	60.14%
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%
Senior Center-South Knox						
Personal Services	60,357	-	60,357	44,107	16,250	73.08%
Employee Benefits	14,882	-	14,882	10,868	4,014	73.03%
Contracted Services	6,600	-	6,600	3,980	2,620	60.30%
Supplies and Materials	2,700	(173)	2,527	423	2,104	16.74%
Other Charges	650	456	1,106	1,106	-	100.00%
Halls Senior Center						
Personal Services	53,672	-	53,672	40,294	13,378	75.07%
Employee Benefits	27,461	-	27,461	20,215	7,246	73.61%
Contracted Services	8,200	-	8,200	6,425	1,775	78.35%
Supplies and Materials	4,050	(302)	3,748	793	2,955	21.16%
Other Charges	650	456	1,106	1,105	1	99.91%
Corryton Senior Center						
Personal Services	47,996	-	47,996	35,856	12,140	74.71%
Employee Benefits	19,553	-	19,553	16,081	3,472	82.24%
Contracted Services	6,500	-	6,500	3,396	3,104	52.25%
Supplies and Materials	3,350	(456)	2,894	2,479	415	85.66%
Other Charges	650	456	1,106	1,105	1	99.91%
Senior Center-Carter						
Personal Services	53,090	-	53,090	39,835	13,255	75.03%
Employee Benefits	30,264	-	30,264	22,252	8,012	73.53%
Contracted Services	3,100	-	3,100	2,686	414	86.65%
Supplies and Materials	2,600	(358)	2,242	1,922	320	85.73%
Other Charges	650	456	1,106	1,106	-	100.00%
Total Social and Cultural Services	4,355,040	187,627	4,542,667	3,360,111	1,182,556	73.97%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	253,980	-	253,980	161,712	92,268	63.67%
Employee Benefits	96,615	-	96,615	58,284	38,331	60.33%
Contracted Services	20,500	-	20,500	9,381	11,119	45.76%
Supplies and Materials	6,500	-	6,500	2,779	3,721	42.75%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
New Harvest Farmer's Market						
Contracted Services	-	2,310	2,310	3,321	(1,011)	143.77%
Soil Conservation District						
Personal Services	79,380	-	79,380	50,080	29,300	63.09%
Employee Benefits	24,537	-	24,537	11,762	12,775	47.94%
Contracted Services	7,000	-	7,000	6,673	327	95.33%
Supplies and Materials	3,900	-	3,900	2,916	984	74.77%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	<u>493,062</u>	<u>2,310</u>	<u>495,372</u>	<u>307,558</u>	<u>187,814</u>	<u>62.09%</u>
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	1,470,472	458,000	1,928,472	1,362,659	565,813	70.66%
Veteran's Services						
Personal Services	70,686	-	70,686	43,413	27,273	61.42%
Employee Benefits	10,392	-	10,392	6,353	4,039	61.13%
Contracted Services	9,350	-	9,350	5,212	4,138	55.74%
Supplies and Materials	1,500	-	1,500	337	1,163	22.47%
Other Charges	650	-	650	650	-	100.00%
Property and Liability Insurance						
Other Charges	47,389	-	47,389	35,552	11,837	75.02%
Payments to Cities						
Contracted Services	120,000	-	120,000	34,063	85,937	28.39%
Official's Expense						
Contracted Services	10,000	-	10,000	-	10,000	0.00%
Equipment						
Capital Outlay	1,183,350	1,216,106	2,399,456	1,910,722	488,734	79.63%
Audit Services						
Contracted Services	302,120	-	302,120	259,493	42,627	85.89%
Miscellaneous						
Personal Services	(60,000)	500,000	440,000	-	440,000	0.00%
Employee Benefits	(178,000)	-	(178,000)	-	(178,000)	0.00%
Contracted Services	154,981	241,899	396,880	320,658	76,222	80.79%
Supplies and Materials	-	10,000	10,000	2,848	7,152	28.48%
Other Charges	4,373	-	4,373	21,772	(17,399)	497.87%
Capital Outlay	-	-	-	41,530	(41,530)	N/A
PBA Management & Operations						
Contracted Services	2,900,000	-	2,900,000	2,900,000	-	100.00%
Other Charges	3,600,000	-	3,600,000	3,600,000	-	100.00%
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	2,145,989	504,011	80.98%
Employee Benefits						
Employee Benefits	680,000	-	680,000	600,000	80,000	88.24%
<i>Total Other General Government</i>	<u>12,977,263</u>	<u>2,426,005</u>	<u>15,403,268</u>	<u>13,291,251</u>	<u>2,112,017</u>	<u>86.29%</u>
Total Expenditures	<u>157,489,125</u>	<u>4,932,653</u>	<u>162,421,778</u>	<u>117,146,036</u>	<u>45,275,742</u>	<u>72.12%</u>

KNOX COUNTY, TENNESSEE

*General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 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)	9,438,694	21,533,254	-78.04%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	7,677,800	32,463	7,710,263	7,086,894	(623,369)	91.92%
Operating Transfers Out - Other Funds	(4,079,011)	(93,965)	(4,172,976)	(2,533,796)	1,639,180	60.72%
Total Other Financing Sources (Uses)	3,598,789	(61,502)	3,537,287	4,553,098	1,015,811	128.72%
Net Change in Fund Balances	\$ (4,425,232)	\$ (4,132,041)	\$ (8,557,273)	\$ 13,991,792	\$ 22,549,065	-163.51%

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 nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 65,500	\$ -	\$ 65,500	\$ 38,784	\$ (26,716)	59.21%
<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	1,567	367	130.58%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	105,000	-	105,000	45,381	(59,619)	43.22%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	51,951	-	51,951	38,315	13,636	73.75%
Employee Benefits	16,022	-	16,022	11,810	4,212	73.71%
Contracted Services	9,515	-	9,515	6,198	3,317	65.14%
Supplies & Materials	46,143	-	46,143	45,974	169	99.63%
Other Charges	1,369	-	1,369	1,078	291	78.74%
<i>Total Social and Cultural Services</i>	125,000	-	125,000	103,375	21,625	82.70%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	-	(20,000)	(57,994)	(37,994)	289.97%
Other Financing Sources						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (57,994)	\$ (57,994)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,550,000	\$ -	\$ 10,550,000	\$ 6,935,036	\$ (3,614,964)	65.73%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	222,261	(117,739)	65.37%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	5,223	(3,777)	58.03%
<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>
Total Revenues	10,950,900	-	10,950,900	7,231,537	(3,719,363)	66.04%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,354,932	-	6,354,932	4,647,752	1,707,180	73.14%
Employee Benefits	1,971,093	-	1,971,093	1,439,487	531,606	73.03%
Contracted Services	585,125	(13,637)	571,488	366,535	204,953	64.14%
Supplies & Materials	1,935,403	-	1,935,403	1,176,549	758,854	60.79%
Other Charges	172,703	-	172,703	123,240	49,463	71.36%
Capital Outlay	-	170,232	170,232	169,647	585	99.66%
Public Library Maintenance						
Personal Services	158,333	-	158,333	116,694	41,639	73.70%
Employee Benefits	54,261	-	54,261	39,761	14,500	73.28%
Contracted Services	560,050	23,215	583,265	473,045	110,220	81.10%
Supplies & Materials	54,000	-	54,000	38,008	15,992	70.39%
State General Library						
Supplies & Materials	50,000	1,900	51,900	51,900	-	100.00%
Rothrock Estate						
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>8,645,993</i>	<i>3,431,617</i>	<i>71.59%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(181,710)	(1,126,710)	(1,414,456)	(287,746)	125.54%
Other Financing Sources (Uses)						
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%
Total Other Financing Sources (Uses)	945,000	-	945,000	110,000	(835,000)	11.64%
Net Change in Fund Balances	\$ -	\$ (181,710)	\$ (181,710)	\$ (1,304,456)	\$ (1,122,746)	717.88%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	50,000	-	50,000	39,431	(10,569)	78.86%
Other Local Revenues	650,000	-	650,000	384,600	(265,400)	59.17%
State of Tennessee	378,500	-	378,500	203,172	(175,328)	53.68%
Other Governments and Citizens Groups	-	-	-	1,000	1,000	N/A
Total Revenues	3,478,500	-	3,478,500	3,028,203	(450,297)	87.05%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	165,576	-	165,576	116,156	49,420	70.15%
Employee Benefits	42,017	-	42,017	34,095	7,922	81.15%
Contracted Services	10,050	-	10,050	14,831	(4,781)	147.57%
Supplies & Materials	5,580	-	5,580	2,925	2,655	52.42%
Other Charges	145,115	-	145,115	148,272	(3,157)	102.18%
Convenience Centers						
Personal Services	456,325	-	456,325	358,232	98,093	78.50%
Employee Benefits	213,149	-	213,149	152,215	60,934	71.41%
Contracted Services	2,008,605	(15,000)	1,993,605	1,250,091	743,514	62.71%
Supplies & Materials	69,200	-	69,200	66,907	2,293	96.69%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
Tire Storage Facility						
Contracted Services	415,750	-	415,750	204,123	211,627	49.10%
Litter Grant - County						
Personal Services	43,579	-	43,579	32,414	11,165	74.38%
Employee Benefits	5,568	-	5,568	13,791	(8,223)	247.68%
Contracted Services	5,750	15,000	20,750	15,492	5,258	74.66%
Supplies & Materials	14,250	-	14,250	15,558	(1,308)	109.18%
Recycling Program						
Personal Services	117,399	-	117,399	92,439	24,960	78.74%
Employee Benefits	45,705	-	45,705	32,944	12,761	72.08%
Contracted Services	42,100	-	42,100	38,526	3,574	91.51%
Supplies & Materials	25,825	-	25,825	21,312	4,513	82.52%
Other Charges	752	-	752	752	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	39,924	44,318	47.39%
Total Public Health and Welfare	3,943,897	-	3,943,897	2,671,533	1,272,364	67.74%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	356,670	822,067	-76.64%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	(51,000)	(475,000)	-12.03%
Net Change in Fund Balances	\$ (41,397)	\$ -	\$ (41,397)	\$ 305,670	\$ 347,067	-738.39%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 267,103	\$ 115,308	175.96%
<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
Total Revenues	151,795	148,004	299,799	560,796	260,997	187.06%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	40,000	40,000	52,768	(12,768)	131.92%
Employee Benefits	-	15,000	15,000	19,254	(4,254)	128.36%
Contracted Services	-	13,799	13,799	23,717	(9,918)	171.87%
Supplies & Materials	-	11,171	11,171	8,347	2,824	74.72%
Air Pollution FY 10						
Personal Services	-	400,000	400,000	196,390	203,610	49.10%
Employee Benefits	-	125,000	125,000	62,210	62,790	49.77%
Contracted Services	-	70,972	70,972	39,050	31,922	55.02%
Supplies & Materials	-	85,166	85,166	68,475	16,691	80.40%
Other Charges	-	-	-	71,134	(71,134)	N/A
Capital Outlays	-	21,209	21,209	-	21,209	0.00%
Permit Fee						
Personal Services	-	-	-	92,788	(92,788)	N/A
Employee Benefits	-	-	-	41,616	(41,616)	N/A
Contracted Services	140,000	-	140,000	36,820	103,180	26.30%
Other Charges	11,795	-	11,795	11,795	-	100.00%
Air Pollution Title V						
Personal Services	-	80,000	80,000	74,761	5,239	93.45%
Employee Benefits	-	30,000	30,000	23,595	6,405	78.65%
Contracted Services	-	18,036	18,036	13,681	4,355	75.85%
Total Finance and Administration	151,795	910,353	1,062,148	836,401	225,747	78.75%
Net Change in Fund Balances	\$ -	\$ (762,349)	\$ (762,349)	\$ (275,605)	\$ 486,744	36.15%

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 nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,600,000	\$ -	\$ 5,600,000	\$ 3,247,744	\$ (2,352,256)	58.00%
Total Revenues	5,600,000	-	5,600,000	3,247,744	(2,352,256)	58.00%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,060,000	-	2,060,000	321,527	1,738,473	15.61%
Women's Basketball of Fame	150,000	-	150,000	112,500	37,500	75.00%
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	583,653	91,347	86.47%
<i>Total Other General Government:</i>	<i>5,175,000</i>	<i>-</i>	<i>5,175,000</i>	<i>2,157,812</i>	<i>3,017,188</i>	<i>41.70%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	1,089,932	664,932	256.45%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(270,000)	270,000	50.00%
Net Change in Fund Balances	\$ (115,000)	\$ -	\$ (115,000)	\$ 819,932	\$ 934,932	-712.98%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,921,900	\$ -	\$ 4,921,900	\$ 2,619,247	\$ (2,302,653)	53.22%
Statutory Local Taxes	2,100,000	-	2,100,000	1,183,998	(916,002)	56.38%
Total Local Taxes	7,021,900	-	7,021,900	3,803,245	(3,218,655)	54.16%
<i>Other Local Revenues</i>	6,000	-	6,000	247,175	241,175	4119.58%
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	2,703,752	(1,596,248)	62.88%
Petroleum Special Tax	310,000	-	310,000	181,924	(128,076)	58.69%
Total State of Tennessee	4,610,000	-	4,610,000	2,885,676	(1,724,324)	62.60%
Total Revenues	11,637,900	-	11,637,900	6,936,096	(4,701,804)	59.60%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	248,209	2,945	251,154	187,186	63,968	74.53%
Employee Benefits	81,340	-	81,340	60,416	20,924	74.28%
Contracted Services	30,838	-	30,838	17,507	13,331	56.77%
Supplies & Materials	7,300	-	7,300	5,422	1,878	74.27%
Other Charges	98,869	-	98,869	98,160	709	99.28%
Highway Project Manager-ADM						
Personal Services	186,340	-	186,340	144,068	42,272	77.31%
Employee Benefits	42,052	-	42,052	41,552	500	98.81%
Contracted Services	4,700	-	4,700	4,551	149	96.83%
Supplies & Materials	7,000	-	7,000	8,278	(1,278)	118.26%
Capital Outlay	23,000	2,259	25,259	25,259	-	100.00%
Stormwater Management-ADM						
Personal Services	840,951	(1,000)	839,951	598,193	241,758	71.22%
Employee Benefits	292,030	-	292,030	207,295	84,735	70.98%
Contracted Services	53,800	(330)	53,470	31,264	22,206	58.47%
Supplies & Materials	50,050	-	50,050	33,178	16,872	66.29%
Other Charges	-	330	330	330	-	100.00%
Stormwater Management-Violation						
Contracted Services	-	6,000	6,000	3,547	2,453	59.12%
Supplies & Materials	-	20,815	20,815	7,147	13,668	34.34%
Highway and Bridge Maintenance						
Personal Services	2,679,909	(1,944)	2,677,965	2,167,383	510,582	80.93%
Employee Benefits	1,084,676	-	1,084,676	839,069	245,607	77.36%
Contracted Services	889,200	-	889,200	728,777	160,423	81.96%
Supplies & Materials	2,862,786	(172,509)	2,690,277	1,180,805	1,509,472	43.89%
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 nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	299,766	-	299,766	229,164	70,602	76.45%
Employee Benefits	132,688	-	132,688	96,897	35,791	73.03%
Contracted Services	95,500	25,000	120,500	120,109	391	99.68%
Supplies & Materials	126,184	-	126,184	110,481	15,703	87.56%
Engineering						
Personal Services	261,948	-	261,948	194,390	67,558	74.21%
Employee Benefits	69,239	-	69,239	50,903	18,336	73.52%
Contracted Services	45,450	-	45,450	19,654	25,796	43.24%
Supplies & Materials	6,075	-	6,075	2,248	3,827	37.00%
Other Charges	8,000	-	8,000	8,000	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	-	105,000	33,766	71,234	32.16%
Subdivision Foreclosures						
Supplies & Materials	-	882,462	882,462	140,300	742,162	15.90%
<i>Total Engineering and Public Works</i>	<u>11,007,900</u>	<u>764,028</u>	<u>11,771,928</u>	<u>7,770,629</u>	<u>4,001,299</u>	<u>66.01%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(764,028)	(134,028)	(834,533)	(700,505)	622.66%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	(295,250)	(925,250)	(450,250)	475,000	48.66%
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,059,278)</u>	<u>\$ (1,059,278)</u>	<u>\$ (1,284,783)</u>	<u>\$ (225,505)</u>	<u>121.29%</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 nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,517,000	\$ -	\$ 32,517,000	\$ 32,451,907	\$ (65,093)	99.80%
<i>Interest Earned</i>	1,862,450	-	1,862,450	1,068,836	(793,614)	57.39%
<i>Payments from Component Units</i>	30,438,398	-	30,438,398	-	(30,438,398)	0.00%
Total Revenues	64,817,848	-	64,817,848	33,520,743	(31,297,105)	51.72%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	710,563	-	710,563	653,644	56,919	91.99%
Debt Service	72,289,437	-	72,289,437	17,368,736	54,920,701	24.03%
<i>Total Debt Service</i>	<i>73,000,000</i>	<i>-</i>	<i>73,000,000</i>	<i>18,022,380</i>	<i>54,977,620</i>	<i>24.69%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,182,152)	-	(8,182,152)	15,498,363	23,680,515	-189.42%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,220,916	-	1,220,916	195,266	(1,025,650)	15.99%
<i>Total Other Financial Sources (Uses)</i>	<i>1,220,916</i>	<i>-</i>	<i>1,220,916</i>	<i>195,266</i>	<i>(1,025,650)</i>	<i>15.99%</i>
Net Change in Fund Balances	\$ (6,961,236)	\$ -	\$ (6,961,236)	\$ 15,693,629	\$ 22,654,865	-225.44%

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 nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 116,048,000	\$ -	\$ 116,048,000	\$ 113,020,074	\$ (3,027,926)	97.39%
County Local Option Taxes	110,047,000	-	110,047,000	63,469,143	(46,577,857)	57.67%
Other Local Taxes	1,089,500	-	1,089,500	468,291	(621,209)	42.98%
Wheel Taxes	1,500,000	-	1,500,000	1,007,393	(492,607)	67.16%
<i>Total Local Taxes</i>	<i>228,684,500</i>	<i>-</i>	<i>228,684,500</i>	<i>177,964,901</i>	<i>(50,719,599)</i>	<i>77.82%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>18,164</i>	<i>(17,836)</i>	<i>50.46%</i>
<i>Charges for Current Services:</i>						
Education Charges	190,000	-	190,000	14,274	(175,726)	7.51%
Other Charges For Services	575,500	-	575,500	275,058	(300,442)	47.79%
<i>Total Charges/Current Services</i>	<i>765,500</i>	<i>-</i>	<i>765,500</i>	<i>289,332</i>	<i>(476,168)</i>	<i>37.80%</i>
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	177,655	(242,345)	42.30%
Nonrecurring Items	1,375,000	-	1,375,000	263,230	(1,111,770)	19.14%
<i>Total Other Local Revenues</i>	<i>1,795,000</i>	<i>-</i>	<i>1,795,000</i>	<i>440,885</i>	<i>(1,354,115)</i>	<i>24.56%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	140,335,346	(37,186,654)	79.05%
Other State Revenues	1,400,000	-	1,400,000	909,971	(490,029)	65.00%
<i>Total State of Tennessee</i>	<i>178,922,000</i>	<i>-</i>	<i>178,922,000</i>	<i>141,245,317</i>	<i>(37,676,683)</i>	<i>78.94%</i>
<i>Federal Government:</i>						
Direct Federal Revenue	537,000	29,282	566,282	324,661	(241,621)	57.33%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>29,282</i>	<i>566,282</i>	<i>324,661</i>	<i>(241,621)</i>	<i>57.33%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	4,857,000	-	4,857,000	4,610,756	(246,244)	94.93%
Total Revenues	415,597,000	29,282	415,626,282	324,894,016	(90,732,266)	78.17%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	160,131,121	63,735	160,194,856	94,634,956	65,559,900	59.07%
Employee Benefits	44,112,824	(71,241)	44,041,583	29,391,048	14,650,535	66.73%
Contracted Services	-	-	-	1,345	(1,345)	N/A
Supplies and Materials	733,300	5,000,000	5,733,300	4,435,130	1,298,170	77.36%
Art						
Contracted Services	2,500	-	2,500	2,774	(274)	110.96%
Supplies and Materials	226,430	-	226,430	192,692	33,738	85.10%
Basic Elementary						
Supplies and Materials	979,075	-	979,075	926,390	52,685	94.62%

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 nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Supplies and Materials	415,500	-	415,500	398,149	17,351	95.82%
Basic Secondary						
Supplies and Materials	961,250	-	961,250	1,092,895	(131,645)	113.70%
Business Education						
Supplies and Materials	61,674	-	61,674	9,041	52,633	14.66%
Other Charges	2,244	-	2,244	646	1,598	28.79%
Middle School Reading						
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	432	(182)	172.80%
Supplies and Materials	32,628	-	32,628	20,602	12,026	63.14%
Other	4,985	-	4,985	4,410	575	88.47%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	545,840	(234,536)	175.34%
Other	20,000	-	20,000	-	20,000	0.00%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	785	5,215	13.08%
Health Education						
Supplies and Materials	4,324	-	4,324	3,351	973	77.50%
Kindergarten						
Supplies and Materials	62,266	-	62,266	65,405	(3,139)	105.04%
Language Arts						
Supplies and Materials	36,148	-	36,148	36,037	111	99.69%
Math						
Contracted Services	500	(500)	-	-	-	N/A
Supplies and Materials	83,068	(3,600)	79,468	62,784	16,684	79.01%
Choral Music						
Contracted Services	6,200	-	6,200	4,362	1,838	70.35%
Supplies and Materials	31,880	-	31,880	29,809	2,071	93.50%
Physical Education						
Supplies and Materials	23,858	-	23,858	18,503	5,355	77.55%
Other Charges	-	-	-	785	(785)	N/A
Reading						
Personal Services	2,000	-	2,000	9,080	(7,080)	454.00%
Employee Benefits	153	-	153	2,280	(2,127)	1490.20%
Supplies and Materials	70,574	-	70,574	89,428	(18,854)	126.72%
Other Charges	16,185	-	16,185	605	15,580	3.74%
Science						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	77,501	26,431	74.57%
Social Studies						
Supplies and Materials	43,031	1,475	44,506	17,141	27,365	38.51%
Talented & Gifted						
Contracted Services	3,739	-	3,739	5,181	(1,442)	138.57%
Supplies and Materials	12,894	-	12,894	6,864	6,030	53.23%
Other Charges	2,244	-	2,244	5,203	(2,959)	231.86%
Instrumental Music						
Contracted Services	5,700	-	5,700	3,330	2,370	58.42%
Supplies and Materials	27,000	-	27,000	29,003	(2,003)	107.42%
Nutritional Education Instruction						
Contracted Services	-	-	-	61	(61)	N/A
Other Charges	-	-	-	570	(570)	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 nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	59,293	(44,293)	395.29%
Supplies and Materials	265,000	58,755	323,755	458,007	(134,252)	141.47%
Other Charges	-	-	-	360	(360)	N/A
Capital Outlay	20,000	-	20,000	18,300	1,700	91.50%
Summer School						
Personal Services	110,128	-	110,128	85,406	24,722	77.55%
Employee Benefits	20,091	-	20,091	21,997	(1,906)	109.49%
Project Graduation						
Personal Services	-	-	-	92,989	(92,989)	N/A
Employee Benefits	-	-	-	5,960	(5,960)	N/A
Contracted Services	1,241,742	-	1,241,742	931,306	310,436	75.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Contracted Services	68,153	-	68,153	-	68,153	0.00%
Supplies and Materials	46,717	-	46,717	46,717	-	100.00%
Other Charges	176,496	-	176,496	233,370	(56,874)	132.22%
Materials Center						
Contracted Services	-	-	-	294	(294)	N/A
Supplies and Materials	108,560	-	108,560	12,217	96,343	11.25%
T & I Construction						
Contracted Services	78,366	-	78,366	33,165	45,201	42.32%
Supplies and Materials	173,320	-	173,320	124,196	49,124	71.66%
Driver's Education						
Contracted Services	94,633	-	94,633	5,280	89,353	5.58%
Supplies and Materials	23,700	-	23,700	5,960	17,740	25.15%
Vine Magnet						
Supplies and Materials	77,933	-	77,933	71,974	5,959	92.35%
System-wide Screening						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	440	4,428	9.04%
Sarah Moore Greene Magnet						
Supplies and Materials	84,086	-	84,086	83,521	565	99.33%
Beaumont Magnet						
Supplies and Materials	72,612	-	72,612	69,224	3,388	95.33%
Capital Outlay	-	-	-	(5,942)	5,942	N/A
Greene Magnet						
Supplies and Materials	76,970	-	76,970	76,776	194	99.75%
Student Assistance Services						
Supplies and Materials	644	-	644	533	111	82.76%
Austin-East Magnet						
Supplies and Materials	85,114	-	85,114	79,115	5,999	92.95%
Other Charges	-	-	-	84	(84)	N/A
Section 504 Instruction						
Contracted Services	5,000	-	5,000	12,288	(7,288)	245.76%
Supplies and Materials	9,299	-	9,299	2,575	6,724	27.69%
Magnet Department						
Supplies and Materials	9,522	-	9,522	8,170	1,352	85.80%
Other Charges	4,353	-	4,353	4,732	(379)	108.71%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	70,000	-	70,000	70,170	(170)	100.24%
Stem Academy						
Supplies and Materials	29,000	-	29,000	24,661	4,339	85.04%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,420,512	-	1,420,512	671,716	748,796	47.29%
Employee Benefits	333,849	-	333,849	219,260	114,589	65.68%
Supplies and Materials	108,293	-	108,293	3,000	105,293	2.77%
Special Education Program						
Personal Services	29,014,578	(117,262)	28,897,316	16,533,135	12,364,181	57.21%
Employee Benefits	7,516,266	-	7,516,266	5,024,800	2,491,466	66.85%
Contracted Services	171,955	(20,000)	151,955	56,618	95,337	37.26%
Supplies and Materials	392,500	50,066	442,566	348,215	94,351	78.68%
Other Charges	-	-	-	1,909	(1,909)	N/A
Career & Technical Education						
Personal Services	10,034,637	-	10,034,637	5,304,942	4,729,695	52.87%
Employee Benefits	2,704,461	-	2,704,461	1,615,700	1,088,761	59.74%
Contracted Services	7,000	-	7,000	674	6,326	9.63%
Supplies and Materials	323,087	-	323,087	266,881	56,206	82.60%
Other Charges	2,600	-	2,600	1,469	1,131	56.50%
Capital Outlay	51,113	-	51,113	25,994	25,119	50.86%
Total Instruction	263,668,872	4,961,428	268,630,300	164,904,783	103,725,517	61.39%
Support Services:						
Attendance						
Personal Services	1,238,062	(108,000)	1,346,062	840,459	505,603	62.44%
Employee Benefits	392,249	(22,000)	414,249	247,561	166,688	59.76%
Contracted Services	10,000	-	10,000	5,461	4,539	54.61%
Supplies and Materials	1,125	-	1,125	741	384	65.87%
Other Charges	3,741	-	3,741	3,433	308	91.77%
Health Services						
Personal Services	1,292,594	77,000	1,369,594	960,308	409,286	70.12%
Employee Benefits	314,456	16,000	330,456	261,420	69,036	79.11%
Contracted Services	80,150	(10,000)	70,150	17,150	53,000	24.45%
Supplies and Materials	126,010	-	126,010	94,124	31,886	74.70%
Other Charges	11,388	10,000	21,388	8,303	13,085	38.82%
Other Student Support						
Personal Services	7,165,218	110,000	7,275,218	4,021,531	3,253,687	55.28%
Employee Benefits	1,772,258	25,000	1,797,258	1,144,344	652,914	63.67%
Contracted Services	542,500	(120,000)	422,500	60,105	362,395	14.23%
Other Charges	-	-	-	7,000	(7,000)	N/A
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	17,838	4,118	81.24%
Curriculum						
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%
Transfer Department						
Personal Services	196,656	-	196,656	139,611	57,045	70.99%
Employee Benefits	41,540	-	41,540	28,899	12,641	69.57%
Contracted Services	1,200	-	1,200	-	1,200	0.00%
Supplies and Materials	300	-	300	38	262	12.67%
Other Charges	524	-	524	-	524	0.00%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For nine months ended March 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	22,455	(5)	100.02%
Other Charges	5,711	-	5,711	2,961	2,750	51.85%
Math						
Contracted Services	25	(25)	-	85	(85)	N/A
Supplies and Materials	2,025	(250)	1,775	1,348	427	75.94%
Other Charges	748	4,375	5,123	7,075	(1,952)	138.10%
Choral Music						
Contracted Services	4,650	-	4,650	1,874	2,776	40.30%
Supplies and Materials	4,120	-	4,120	3,869	251	93.91%
Other Charges	9,061	-	9,061	3,436	5,625	37.92%
Physical Education						
Supplies and Materials	2,650	-	2,650	1,105	1,545	41.70%
Other Charges	9,000	-	9,000	1,879	7,121	20.88%
Science						
Personal Services	1,250	-	1,250	600	650	48.00%
Employee Benefits	191	-	191	44	147	23.04%
Contracted Services	500	-	500	145	355	29.00%
Supplies and Materials	3,938	-	3,938	2,912	1,026	73.95%
Other Charges	7,272	-	7,272	4,730	2,542	65.04%
Social Studies						
Personal Services	2,820	-	2,820	2,273	547	80.60%
Employee Benefits	216	-	216	170	46	78.70%
Other Charges	493	-	493	4,814	(4,321)	976.47%
Talented and Gifted						
Contracted Services	1,000	-	1,000	3,686	(2,686)	368.60%
Supplies and Materials	7,000	-	7,000	3,417	3,583	48.81%
Instrumental Music						
Contracted Services	2,600	-	2,600	4,225	(1,625)	162.50%
Supplies and Materials	5,500	-	5,500	1,680	3,820	30.55%
Other Charges	2,268	-	2,268	765	1,503	33.73%
High School PE/Wellness						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	1,767	12,176	12.67%
Other Charges	3,580	-	3,580	299	3,281	8.35%
Regular Instruction						
Personal Services	9,574,769	150,000	9,724,769	6,045,540	3,679,229	62.17%
Employee Benefits	2,299,317	-	2,299,317	1,749,157	550,160	76.07%
Contracted Services	837,000	-	837,000	177,441	659,559	21.20%
Supplies and Materials	-	-	-	4,018	(4,018)	N/A
Other Charges	45,000	-	45,000	-	45,000	0.00%
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
System-Wide Screening						
Contracted Services	12,963	-	12,963	5,330	7,633	41.12%
Supplies and Materials	11,234	-	11,234	7,686	3,548	68.42%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	255	2,095	10.85%
Other Charges	748	-	748	-	748	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	3,088	2,412	56.15%
Supplies and Materials	19,291	-	19,291	2,084	17,207	10.80%
Other Charges	4,489	-	4,489	2,197	2,292	48.94%
Alternative Schools						
Personal Services	515,499	-	515,499	308,560	206,939	59.86%
Employee Benefits	143,839	-	143,839	88,240	55,599	61.35%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	-	-	-	290	(290)	N/A
Libraries/Audio/Visual						
Contracted Services	35,200	-	35,200	2,886	32,314	8.20%
Supplies and Materials	427,369	683	428,052	408,559	19,493	95.45%
Other Charges	-	-	-	858	(858)	N/A
Staff Development						
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	33,151	486,849	6.38%
Art						
Contracted Services	365	-	365	79	286	21.64%
Supplies and Materials	11,200	-	11,200	2,964	8,236	26.46%
Other Charges	5,237	-	5,237	1,541	3,696	29.43%
Basic Elementary						
Contracted Services	7,253	-	7,253	2,001	5,252	27.59%
Supplies and Materials	45,520	6,265	51,785	1,627	50,158	3.14%
Other Charges	24,466	-	24,466	5,935	18,531	24.26%
Special Education Program						
Personal Services	6,064,402	(499,973)	5,564,429	3,658,192	1,906,237	65.74%
Employee Benefits	1,615,389	(40,159)	1,575,230	971,768	603,462	61.69%
Contracted Services	274,944	5,630	280,574	175,415	105,159	62.52%
Supplies and Materials	92,475	40,500	132,975	111,658	21,317	83.97%
Other Charges	75,040	3,000	78,040	57,848	20,192	74.13%
Basic Middle						
Contracted Services	455	-	455	90	365	19.78%
Supplies and Materials	13,364	-	13,364	3,800	9,564	28.43%
Other Charges	33,711	-	33,711	8,873	24,838	26.32%
Basic Secondary						
Contracted Services	76,300	-	76,300	56,720	19,580	74.34%
Supplies and Materials	3,670	-	3,670	1,087	2,583	29.62%
Other Charges	18,000	-	18,000	13,744	4,256	76.36%
World Language						
Personal Services	-	-	-	806	(806)	N/A
Employee Benefits	-	-	-	49	(49)	N/A
Contracted Services	175	-	175	800	(625)	457.14%
Other Charges	10,825	-	10,825	3,829	6,996	35.37%
Language Arts						
Contracted Services	3,520	-	3,520	-	3,520	0.00%
Supplies and Materials	3,150	-	3,150	-	3,150	0.00%
Other Charges	3,521	-	3,521	2,214	1,307	62.88%
Career & Technical Education						
Personal Services	361,394	-	361,394	276,951	84,443	76.63%
Employee Benefits	83,208	-	83,208	83,714	(506)	100.61%
Contracted Services	21,625	-	21,625	16,764	4,861	77.52%
Supplies and Materials	2,700	-	2,700	312	2,388	11.56%

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 nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	807	4,193	16.14%
Family/Community Engagement						
Personal Services	115,500	-	115,500	76,135	39,365	65.92%
Employee Benefits	21,497	-	21,497	15,927	5,570	74.09%
Contracted Services	30,000	-	30,000	-	30,000	0.00%
Supplies and Materials	15,000	755	15,755	4,511	11,244	28.63%
Grants Department						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	956	1,544	38.24%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,552	-	32,552	19,202	13,350	58.99%
Employee Benefits	20,091	-	20,091	1,918	18,173	9.55%
Contracted Services	5,050	-	5,050	4,900	150	97.03%
Supplies and Materials	30,143	-	30,143	18,532	11,611	61.48%
Humanities						
Supplies and Materials	2,650	-	2,650	1,498	1,152	56.53%
Other Charges	3,350	-	3,350	3,093	257	92.33%
Board of Education						
Personal Services	247,544	-	247,544	184,944	62,600	74.71%
Employee Benefits	464,135	-	464,135	296,446	167,689	63.87%
Contracted Services	167,074	9,250	176,324	119,960	56,364	68.03%
Supplies and Materials	3,000	-	3,000	1,338	1,662	44.60%
Other Charges	6,271,628	(17,375)	6,254,253	5,540,791	713,462	88.59%
Office of the Superintendent						
Personal Services	480,006	-	480,006	398,313	81,693	82.98%
Employee Benefits	134,137	-	134,137	89,484	44,653	66.71%
Contracted Services	71,300	-	71,300	44,116	27,184	61.87%
Supplies and Materials	4,400	-	4,400	12,328	(7,928)	280.18%
Office of the Principal						
Personal Services	22,484,909	-	22,484,909	15,452,313	7,032,596	68.72%
Employee Benefits	5,488,579	-	5,488,579	3,883,827	1,604,752	70.76%
Contracted Services	3,280,000	-	3,280,000	2,726,945	553,055	83.14%
Supplies and Materials	-	-	-	99,870	(99,870)	N/A
Fiscal Services						
Personal Services	979,120	123,000	1,102,120	866,592	235,528	78.63%
Employee Benefits	246,118	12,400	258,518	218,134	40,384	84.38%
Contracted Services	5,821	-	5,821	26,222	(20,401)	450.47%
Supplies and Materials	17,133	-	17,133	28,430	(11,297)	165.94%
Warehouse						
Personal Services	146,149	-	146,149	112,107	34,042	76.71%
Employee Benefits	37,137	-	37,137	29,191	7,946	78.60%
Contracted Services	4,800	-	4,800	44,078	(39,278)	918.29%
Supplies and Materials	15,750	-	15,750	6,398	9,352	40.62%
Human Resources						
Personal Services	1,049,266	-	1,049,266	706,640	342,626	67.35%
Employee Benefits	235,898	-	235,898	156,547	79,351	66.36%
Contracted Services	85,400	-	85,400	121,821	(36,421)	142.65%
Supplies and Materials	8,600	-	8,600	7,928	672	92.19%
Other Charges	6,000	-	6,000	2,245	3,755	37.42%
HR Employee Benefits Div						
Personal Services	486,602	-	486,602	397,425	89,177	81.67%
Employee Benefits	116,531	-	116,531	97,568	18,963	83.73%
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%

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 nine months ended March 31, 2014

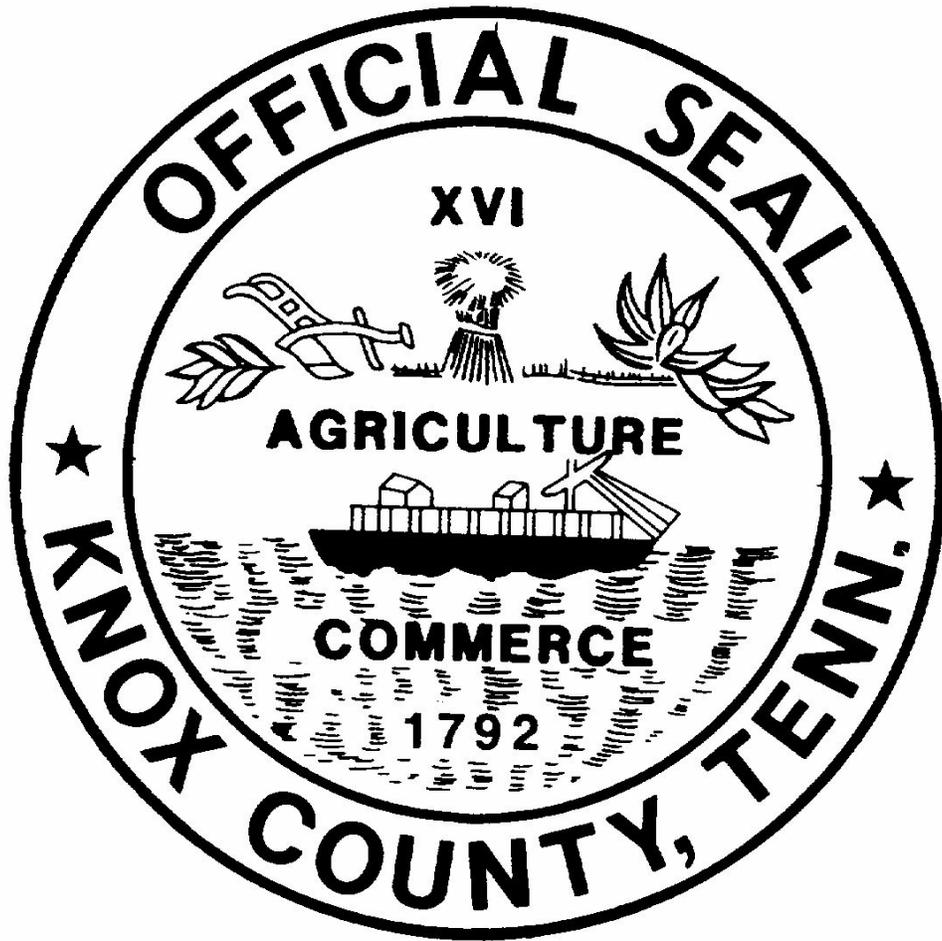
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,900,823	(23,000)	8,877,823	6,318,885	2,558,938	71.18%
Employee Benefits	2,385,690	23,000	2,408,690	1,656,265	752,425	68.76%
Contracted Services	1,132,847	54,292	1,187,139	780,218	406,921	65.72%
Supplies and Materials	12,474,806	(62,915)	12,411,891	6,961,022	5,450,869	56.08%
Other Charges	4,672,253	-	4,672,253	911,333	3,760,920	19.51%
Capital Outlay	100,000	-	100,000	-	100,000	0.00%
Security						
Personal Services	2,691,625	25,000	2,716,625	2,401,044	315,581	88.38%
Employee Benefits	586,489	-	586,489	512,800	73,689	87.44%
Contracted Services	142,100	49,581	191,681	84,019	107,662	43.83%
Supplies and Materials	177,267	9,133	186,400	95,566	90,834	51.27%
Other Charges	6,000	-	6,000	542	5,458	9.03%
General Maintenance of Plant						
Personal Services	5,655,311	-	5,655,311	4,563,198	1,092,113	80.69%
Employee Benefits	1,395,216	-	1,395,216	1,172,272	222,944	84.02%
Contracted Services	495,780	-	495,780	183,539	312,241	37.02%
Supplies and Materials	1,908,531	323,664	2,232,195	1,526,226	705,969	68.37%
Capital Outlay	124,000	7,236	131,236	57,236	74,000	43.61%
Facilities						
Personal Services	272,717	-	272,717	202,768	69,949	74.35%
Employee Benefits	67,790	-	67,790	43,592	24,198	64.30%
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%
Student Transportation						
Personal Services	671,714	-	671,714	655,398	16,316	97.57%
Employee Benefits	151,818	-	151,818	124,590	27,228	82.07%
Contracted Services	213,500	-	213,500	88,725	124,775	41.56%
Supplies and Materials	82,900	3,220	86,120	63,998	22,122	74.31%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Contracted Services	8,774,152	163,525	8,937,677	7,551,363	1,386,314	84.49%
Vocational Transportation						
Contracted Services	90,616	-	90,616	44,303	46,313	48.89%
Special Education Transportation						
Personal Services	81,313	-	81,313	33,416	47,897	41.10%
Employee Benefits	16,668	-	16,668	5,269	11,399	31.61%
Contracted Services	4,936,115	-	4,936,115	3,476,856	1,459,259	70.44%
Supplies and Materials	7,000	-	7,000	4,061	2,939	58.01%
Central and Other						
Personal Services	24,915	-	24,915	54,913	(29,998)	220.40%
Employee Benefits	10,967	-	10,967	14,492	(3,525)	132.14%
Technology						
Personal Services	3,792,657	(573,000)	3,219,657	2,375,402	844,255	73.78%
Employee Benefits	802,155	(156,000)	646,155	577,179	68,976	89.33%
Contracted Services	735,250	(18,450)	716,800	608,109	108,691	84.84%
Supplies and Materials	177,823	(19,100)	158,723	98,369	60,354	61.98%
Other Charges	264,963	-	264,963	560,096	(295,133)	211.39%
Capital Outlay	241,543	-	241,543	50,667	190,876	20.98%
Instructional Technology						
Personal Services	-	631,500	631,500	443,794	187,706	70.28%
Employee Benefits	-	169,000	169,000	116,500	52,500	68.93%
Contracted Services	-	18,450	18,450	13,047	5,403	70.72%
Supplies and Materials	-	25,000	25,000	10,906	14,094	43.62%
Other Charges	-	-	-	1,921	(1,921)	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 nine months ended March 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	-	8,000	1,166	6,834	14.58%
Supplies and Materials	80,000	-	80,000	24,937	55,063	31.17%
Public Affairs						
Personal Services	609,552	-	609,552	467,747	141,805	76.74%
Employee Benefits	126,953	-	126,953	103,899	23,054	81.84%
Contracted Services	132,900	-	132,900	183,156	(50,256)	137.81%
Supplies and Materials	1,000	-	1,000	2,794	(1,794)	279.40%
Office of Accountability						
Personal Services	464,629	(75,000)	389,629	412,530	(22,901)	105.88%
Employee Benefits	95,527	-	95,527	86,360	9,167	90.40%
Contracted Services	151,550	-	151,550	93,018	58,532	61.38%
Supplies and Materials	17,950	-	17,950	4,280	13,670	23.84%
Other Charges	6,469	-	6,469	712	5,757	11.01%
Other Charges						
Payments to Primary Governments	11,013,053	5,830,000	16,843,053	8,833,286	8,009,767	52.44%
<i>Total Support Services</i>	<u>156,198,128</u>	<u>6,481,212</u>	<u>162,939,340</u>	<u>108,738,250</u>	<u>54,201,090</u>	<u>66.74%</u>
Total Expenditures	<u>419,867,000</u>	<u>11,442,640</u>	<u>431,569,640</u>	<u>273,643,033</u>	<u>157,926,607</u>	<u>63.41%</u>
Net Change in Fund Balances	\$ (4,270,000)	\$ (11,413,358)	\$ (15,943,358)	\$ 51,250,983	\$ 67,194,341	-321.46%

Information



Knox County, Tennessee Property Tax Collection Summary - March 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%
	Sub-Total	101,423,000	103,373,631	1,950,631	1.92%	103,707,000	333,369	0.32%
141	General Purpose School Fund:							
	Current Property Tax	108,972,000	110,128,981	1,156,981	1.06%	111,240,000	1,111,019	1.01%
	Delinquent Property	1,650,000	1,312,722	(337,278)	-20.44%	1,500,000	187,278	14.27%
	Clerk & Master Delinquent	1,630,000	2,398,876	768,876	47.17%	2,108,000	(290,876)	-12.13%
	Interest & Penalty	1,200,000	1,270,029	70,029	5.84%	1,300,000	29,971	2.36%
	Sub-Total	113,452,000	115,110,608	1,658,608	1.46%	116,148,000	1,037,392	0.90%
151	Debt Service Fund							
	Current Property Tax	31,279,000	31,611,121	332,121	1.06%	31,930,000	318,879	1.01%
	Delinquent Property	587,000	376,800	(210,200)	-35.81%	437,000	60,200	15.98%
	Clerk & Master Delinquent	400,000	702,110	302,110	n/a	100,000	(602,110)	-85.76%
	Interest & Penalty	267,000	369,806	102,806	n/a	50,000	(319,806)	-86.48%
	Sub-Total	32,533,000	33,059,837	526,837	1.62%	32,517,000	(542,837)	-1.64%
Totals		247,408,000	251,544,076	4,136,076	1.67%	252,372,000	827,924	0.33%

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	99,619,966	101,614,022	1,994,056	2.00%	97.98%
141	General Purpose School Fund	110,924,131	113,145,048	2,220,917	2.00%	97.41%
151	General Debt Service Fund	31,848,735	32,487,185	638,450	2.00%	99.91%
Totals		242,392,832	247,246,255	4,853,423	2.00%	97.97%

Knox County, Tennessee
Sales Tax Collection Summary - March, 2014

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

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	4,456,767	4,110,348	(346,419)	-7.8%	92.0%
131	Highway	3,240,373	2,991,944	(248,429)	-7.7%	61.1%
141	School Operations	71,681,436	71,798,770	117,334	0.2%	65.3%
177	School Capital	12,871,860	12,860,758	(11,102)	-0.1%	65.3%
Total		92,250,436	91,761,821	(488,615)	-0.5%	64.9%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2014

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	19,786.97	
1010020 Bad Check Unit	11,300.00	
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	351.32	
1010910 County Commission	4,936.46	
1010920 Internal Audit	1,115.00	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011510 4th Circuit Court Clerk's Office	1,225.61	
1011520 Criminal Court Clerk's Office	350.00	
1011530 Criminal Sessions Clerk's Office	193.32	
1011810 Election Office	6,063.99	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	4,737.16	
1012410 Juvenile Court Judges	7,265.79	
1012420 IV-D Referee Program	2,737.80	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	7,596.90	
1013210 Law Director's Office	13,646.06	
1013310 County Mayor	9,827.22	
1013320 ADA Office	660.00	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	3,205.75	
1013610 Human Resources	2,069.00	
1014210 Probation Officers	677.73	
1014810 Park Maintenance	1,628.99	
1014830 Recreation Administration	3,751.02	
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	5,313.65	
1015403 Preventive Health Service	8,639.71	
1015406 Dental Services	-	
1015409 Emergency Medical Services	11.36	
1015412 Food & Restaurant Inspect	3,774.01	
1015415 Health Administration	748.56	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	231.81	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	1,415.58	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	4,150.00	
1015710 Finance	9,157.01	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2014

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	8,203.66	
1016020 Property Management	-	
1006030 County Building Maint.	978.17	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	2,088.46	
1017520 Soil Conservation Dist	1,130.27	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	831.28	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	6,221.00	
1018310 Property Assessor	11,939.39	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	33,044.75	
1018710 Register of Deeds' Office	3,689.66	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	263.84	
1018903 Sheriff's Administration	6,999.28	
1018906 Records & Communication	4,083.98	
1018912 Training	2,405.06	
1018915 Planning & Development	1,783.30	
1018918 Stop Violence Against Women	2,978.44	
1018921 Patrol Division	21,407.15	
1018924 Warrants	47,859.04	
1018927 Detectives	9,517.26	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	2,804.20	
1018942 Narcotics	4,638.98	
1018945 Internal Affairs	2,912.00	
1018948 Special Services	3,528.62	
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	35,852.70	
1018965 Explorer Post	-	
1018973 Medical Examiner	5,377.62	
1018993 Sheriff Animal Control	966.96	
1019710 County Trustee's Office	16,992.46	
TOTAL GENERAL FUND	387,550	
1150010 PUBLIC LIBRARY	-	
1160110 Solid Waste Administration	458.00	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	2,415.99	
1160330 Recycling Program	609.00	
TOTAL SOLID WASTE FUND	3,483	
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
TOTAL DRUG FUND	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2014

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	2,906.98	
1280050 Title V Program	360.76	
TOTAL AIR QUALITY FUND	3,268	3,268
1310110 Highway Administration	4,808.13	
1310120 Project Manager	-	
1310130 Stormwater Management	6,243.18	
1310135 Stormwater Ordinance Violation	592.50	
1310210 Highway/Bridge Maintenance	2,786.37	
1310220 Traffic Control	280.00	
1310410 Engineering	2,389.94	
TOTAL ENGINEERING & PUBLIC WORKS FUND	17,100	17,100
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	5,181.00	
171121 General School	5,735.83	
171124 Urban Schools	-	
171200 Special Education Instruction	38.42	
171300 Career & Technical Instruction	673.69	
172120 Health Services	14,652.76	
172132 Curriculum	-	
172133 Transfer Department	-	
172202 Choral Music Support	1,573.99	
172206 Talented & Gifted Support	3,685.69	
172207 Instrumental Music Support	1,835.00	
172210 Regular Instruction Support	16,957.78	
172214 Instruction Program	1,710.73	
172219 Basic Elementary Support	-	
172220 Special Education Support	69,861.69	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	13,630.67	
172320 Office of the Superintendent	7,174.27	
172410 Office of Principal	78.97	
172510 Fiscal Services	5,767.11	
172520 Human Resources	4,164.20	
172619 Security	1,991.63	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	535.00	
172710 Transportation	2,786.22	
172711 Regular Contracts	(500.00)	
172812 Technology	22,912.88	
172813 Instructional Technology	6,620.60	
172823 Public Affairs	3,321.27	
172824 Minority Recruiting	-	
172825 Office of Accountability	1,080.16	
TOTAL SCHOOL FUND	191,470	191,470
GRAND TOTAL	602,871	602,871

ADOPTED BUDGETS FOR 2013-2014 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1778	Approved by Board	161,568,136.00	
1-733	Sexual Offender Registration	450.00	
1-768	Public Defender	1,385.04	
1-1288	Sexual Offender Registration	300.00	
1-1777	Reappropriating Encumbrances from FY13	1,089,639.60	
2-368	Victim Assistance	8,036.12	
2-641	Sexual Offender Registration	150.00	
2-642	Teen Academy	150.00	
2-1398	Inmate Money Interest	653.33	
2-1399	Sexual Offender Registration	150.00	
2-1481	Designations of Fund Balance	3,668,557.00	
2-1791	Drug Fines	93,965.39	
2-1984	Sexual Offender Registration	450.00	
2-2032	Correction of Designations of Fund Balance	(1,000,000.00)	
3-1182	Sexual Offender Registration	750.00	
3-1597	VICE Money	9,353.00	
3-1896	Sexual Offender Registration	450.00	
3-1898	Inmate Money Interest	433.42	
3-1936	Circuit Court	181,379.19	
3-2219	Sexual Offender Registration	300.00	
4-345	VICE Money	3,600.00	
4-349	Sexual Offender Registration	150.00	
4-1281	Victim Assistance	6,512.98	
4-1282	Victim Assistance	6,249.67	
4-1283	Sexual Offender Registration	300.00	
4-1836	Sexual Offender Registration	150.00	
5-927	Medical Examiner Budget	526,963.18	
5-1078	Sexual Offender Registration	300.00	
5-1420	Sexual Offender Registration	600.00	
5-1421	Victim Assistance	7,428.74	
5-1569	Sexual Offender Registration	300.00	
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	
8-502	Inner Change	11,027.61	
8-503	Sexual Offender Registration	150.00	
8-851	Sexual Offender Registration	150.00	
9-640	Estimate & Appropriate Public Defender Fees	89,279.46	
9-883	Sexual Offender Registration	1,350.00	
9-888	Inner Change	28,538.96	
9-889	Victim Assistance	9,399.02	
9-1418	Sexual Offender Registration	2,700.00	
9-1421	Inmate Money Interest	804.32	
9-1474	Sexual Offender Registration	1,950.00	
9-1504	Sexual Offender Registration	150.00	166,594,754.24
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1778	Approved by Board	125,000.00	125,000.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1778	Approved by Board	12,620,900.00	
1-1766	R-13-8-808	140,000.00	
1-1777	Reappropriating Encumbrances from FY13	39,810.70	
3-227	Budget Revision for State Grant	1,900.00	12,802,610.70
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1778	Approved by Board	3,994,897.00	3,994,897
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1778	Approved by Board	660,495.00	
2-1791	Drug Fines	93,965.39	
3-2233	Drug Fines	120,973.32	875,433.71

123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1778	Approved by Board	5,715,000.00	5,715,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1778	Approved by Board	151,795.00	
1-1777	Reappropriating Encumbrances from FY13	9,974.25	
1-1690	Air Quality Grant Budget	68,799.00	
3-2027	Carryover Budget from FY13	701,209.19	
3-2029	Carryover Budget from FY13	2,335.30	
8-1609	Estimate & Appropriate Permit Fees	128,035.78	1,062,148.52
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1778	Approved by Board	11,637,900.00	
3-1880	Designations of Fund Balance	1,059,276.76	12,697,176.76
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1778	Approved by Board	419,867,000.00	
1-170	Designations of Fund Balance	11,430,000.00	
1-1777	Reappropriating Encumbrances from FY13	243,357.50	
4-341	IDEA Hi Cost Budget	29,281.71	431,569,639.21
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1778	Approved by Board	73,000,000.00	73,000,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1778	Approved by Board	3,939,560.00	3,939,560.00
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1778	Approved by Board	27,035,456.00	27,035,456.00
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1778	Approved by Board	4,620,818.00	
1-1777	Reappropriating Encumbrances from FY13	220.00	
2-898	Carryover Budget from Insurance Recovery for storms	689,722.67	
4-2054	Budget Revisions	150,275.00	5,461,035.67
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1778	Approved by Board	325,000.00	325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1778	Approved by Board	33,753,134.00	33,753,134.00
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1778	Approved by Board	10,047,654.00	10,047,654.00
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1778	Approved by Board	401,176.00	401,176.00
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1778	Approved by Board	12,000.00	12,000.00
351 --- ADOPTED BUDGET FOR SALES TAX FUND 351			
3-1943	August Sales Tax	3,780,466.37	
4-1576	September Sales Tax	3,352,775.86	
5-1634	October Sales Tax	3,492,252.53	
6-1326	November Sales Tax	3,472,938.58	
7-1019	December Sales Tax	3,618,695.31	
8-1147	January Sales Tax	4,769,511.51	
9-1249	February Sales Tax	2,994,127.12	25,480,767.28
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1778	Approved by Board	1,077,782.00	
1-1777	Reappropriating Encumbrances from FY13	500.00	1,078,282.00
950 --- ADOPTED BUDGET FOR MPC FUND 950			
1-1778	Approved by Board	5,449,360.00	
1-1777	Reappropriating Encumbrances from FY13	610,151.85	6,059,511.85
952 --- ADOPTED BUDGET FOR E-911 FUND 952			
1-1778	Approved by Board	7,724,392.00	
1-1777	Reappropriating Encumbrances from FY13	3,507,911.65	11,232,303.65

954 --- ADOPTED BUDGET FOR GIS FUND 954

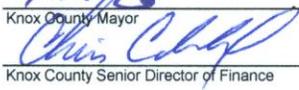
1-1778	Approved by Board	1,502,190.74	
1-1777	Reappropriating Encumbrances from FY13	14,173.18	1,516,363.92

956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956

3-1212	Pass through money received from the State	8,557.45	
3-1215	Pass through money received from the State	1,419.39	
4-714	Pass through money received from the State	6,971.62	
4-1370	Pass through money received from the State	1,395.83	
5-103	Pass through money received from the State	12,224.86	
5-400	Pass through money received from the State	2,883.94	
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