

# Budget Report to Citizenry



## Knox County, Tennessee

For ten months ended  
April 30, 2014

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For ten months ended April 30, 2014*

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



## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

May 21, 2014

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

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

This report is an interim report – issued for the ten months ended April 30, 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, appearing to read "Chris Caldwell", is written over a horizontal line.

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For ten months ended April 30, 2014 and 2013**

	2013-2014			2012-2013			Year to Date
	Annual	Year to Date	% of Annual	Annual	Year to Date	% of Annual	Increase
	Budget	Actual	Budget	Budget	Actual	Budget	(Decrease)
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 158,047,873	\$ 138,413,185	87.58%	\$ 153,909,178	\$ 135,297,734	87.91%	\$ 3,115,451
Governmental Library Fund	125,000	50,868	40.69%	109,000	47,696	43.76%	3,172
Public Library Fund	12,620,900	9,162,753	72.60%	12,559,076	9,673,531	77.02%	(510,778)
Solid Waste Fund	3,953,500	3,110,780	78.68%	4,015,215	3,070,276	76.47%	40,504
Hotel/Motel Fund	5,600,000	3,639,879	65.00%	5,500,000	3,560,323	64.73%	79,556
Engineering and Public Works Fund	11,637,900	7,840,294	67.37%	11,403,000	8,026,173	70.39%	(185,879)
Debt Service Fund	66,038,764	34,118,365	51.66%	66,622,151	64,317,485	96.54%	(30,199,120)
General Purpose School Fund	415,626,282	352,517,779	84.82%	399,205,000	343,600,380	86.07%	8,917,399
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 673,650,219</b>	<b>\$ 548,853,903</b>	<b>81.47%</b>	<b>\$ 653,322,620</b>	<b>\$ 567,593,598</b>	<b>86.88%</b>	<b>\$ (18,739,695)</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 167,004,587	\$ 130,208,361	77.97%	\$ 162,364,210	\$ 125,390,310	77.23%	\$ 4,818,051
Governmental Library Fund	125,000	110,955	88.76%	109,000	110,067	100.98%	888
Public Library Fund	12,802,610	10,365,503	80.96%	12,568,781	9,670,042	76.94%	695,461
Solid Waste Fund	3,994,897	3,024,119	75.70%	4,059,146	2,821,515	69.51%	202,604
Hotel/Motel Fund	5,715,000	3,161,942	55.33%	5,670,000	2,713,562	47.86%	448,380
Engineering and Public Works Fund	12,697,178	8,852,157	69.72%	12,541,410	9,567,711	76.29%	(715,554)
Debt Service Fund	73,000,000	44,131,853	60.45%	74,250,000	52,256,095	70.38%	(8,124,242)
General Purpose School Fund	431,569,640	309,782,465	71.78%	425,397,658	304,873,926	71.67%	4,908,539
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 706,908,912</b>	<b>\$ 509,637,355</b>	<b>72.09%</b>	<b>\$ 696,960,205</b>	<b>\$ 507,403,228</b>	<b>72.80%</b>	<b>\$ 2,234,127</b>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for ten months ended April 30, 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 \$250,981,052 equal 99.45% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$103,820,649 equal 73.4% 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 ten months of fiscal year 2014 were \$131,278,291 this was an increase of \$2,380,862 over the first ten 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 \$127,674,565, an increase of \$8,319,036 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 87.32% of our adopted budget and spent 78.41%. 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 ten months of fiscal year 2014 are \$50,868 an increase of \$3,172 over fiscal year 2013. The expenses for the same period are \$110,955 an increase of \$888 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 ten months of fiscal year 2014 are \$8,327,753 vs. expenses for the same period of \$9,640,503.

**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 ten months of fiscal year 2014 are \$3,110,780 vs. expenses of \$2,973,119. The expenses represent 75.39% 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 ten months of fiscal year 2014 are \$3,639,879 vs. expenses of \$2,891,942. 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 ten months of fiscal year 2014 are \$7,840,294 a decrease of \$185,879 over the first ten months of fiscal year 2013. The expenses for the same period were \$8,401,907 for fiscal year 2014 a decrease of \$569,069 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 ten months of fiscal year 2014 are \$33,923,099 vs. expenses for the same period of \$44,131,853. The expenses are only 60.45% 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 ten months of fiscal year 2014 are \$352,517,779 vs. expenses of \$309,782,465. The Basic Education Funding from the State is paid monthly and we have only received nine 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 ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 111,328,000	\$ -	\$ 111,328,000	\$ 103,082,868	\$ (8,245,132)	92.59%
County Local Option Taxes	15,058,600	49,352	15,107,952	7,694,253	(7,413,699)	50.93%
Wheel Taxes	525,000	-	525,000	386,702	(138,298)	73.66%
<i>Total Local Taxes</i>	<i>126,911,600</i>	<i>49,352</i>	<i>126,960,952</i>	<i>111,163,823</i>	<i>(15,797,129)</i>	<i>87.56%</i>
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	2,633,563	(101,537)	96.29%
Permits	859,000	-	859,000	775,770	(83,230)	90.31%
<i>Total Licenses and Permits</i>	<i>3,594,100</i>	<i>-</i>	<i>3,594,100</i>	<i>3,409,333</i>	<i>(184,767)</i>	<i>94.86%</i>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	7,600	5,100	304.00%
Criminal Court	696,000	89,279	785,279	703,262	(82,017)	89.56%
Juvenile Court	945,450	-	945,450	674,972	(270,478)	71.39%
Other Fines, Forfeitures & Penalties	47,200	52,983	100,183	140,780	40,597	140.52%
<i>Total Fines, Forfeitures and Penalties</i>	<i>1,691,150</i>	<i>142,262</i>	<i>1,833,412</i>	<i>1,526,614</i>	<i>(306,798)</i>	<i>83.27%</i>
<i>Charges for Current Services:</i>	<i>4,171,905</i>	<i>498,460</i>	<i>4,670,365</i>	<i>4,945,743</i>	<i>275,378</i>	<i>105.90%</i>
<i>Other Local Revenues:</i>	<i>3,462,685</i>	<i>23,288</i>	<i>3,485,973</i>	<i>4,202,464</i>	<i>716,491</i>	<i>120.55%</i>
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	648,166	(626,834)	50.84%
Other State Revenues	7,382,664	148,844	7,531,508	4,579,865	(2,951,643)	60.81%
<i>Total State of Tennessee</i>	<i>8,657,664</i>	<i>148,844</i>	<i>8,806,508</i>	<i>5,228,031</i>	<i>(3,578,477)</i>	<i>59.37%</i>
<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	25,846	14,546	228.73%
<i>Total Other Governments and Citizen Groups</i>	<i>251,000</i>	<i>10,300</i>	<i>261,300</i>	<i>253,968</i>	<i>(7,332)</i>	<i>97.19%</i>
<b>Total Revenues</b>	<b>149,465,104</b>	<b>872,506</b>	<b>150,337,610</b>	<b>131,278,291</b>	<b>(19,059,319)</b>	<b>87.32%</b>



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	324,190	-	324,190	265,451	58,739	81.88%
Employee Benefits	159,882	-	159,882	130,106	29,776	81.38%
Contracted Services	39,969	-	39,969	33,153	6,816	82.95%
Supplies and Materials	6,750	-	6,750	6,583	167	97.53%
Other Charges	20,434	-	20,434	20,434	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	28,016	26,984	50.94%
<b>Internal Audit</b>						
Personal Services	163,348	-	163,348	168,382	(5,034)	103.08%
Employee Benefits	51,251	-	51,251	51,117	134	99.74%
Contracted Services	37,600	-	37,600	4,911	32,689	13.06%
Supplies and Materials	4,000	-	4,000	1,398	2,602	34.95%
Other Charges	650	-	650	650	-	100.00%
<b>Audit Committee</b>						
Contracted Services	-	-	-	10,693	(10,693)	N/A
<b>Ethics Committee</b>						
Contracted Services	300	-	300	44	256	14.67%
Supplies and Materials	-	-	-	32	(32)	N/A
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	4,435	4,565	49.28%
<b>County Clerk</b>						
Contracted Services	452,966	-	452,966	349,067	103,899	77.06%
Supplies and Materials	149,666	-	149,666	70,951	78,715	47.41%
Other Charges	1,227	-	1,227	1,027	200	83.70%
Capital Outlay	30,000	25,000	55,000	11,109	43,891	20.20%
<b>Election Commission</b>						
Personal Services	1,011,593	-	1,011,593	636,429	375,164	62.91%
Employee Benefits	189,310	-	189,310	166,779	22,531	88.10%
Contracted Services	406,400	-	406,400	188,270	218,130	46.33%
Supplies and Materials	31,250	(173)	31,077	36,342	(5,265)	116.94%
Other Charges	3,045	173	3,218	3,218	-	100.00%
<b>Law Department</b>						
Personal Services	1,355,991	-	1,355,991	1,119,040	236,951	82.53%
Employee Benefits	343,726	-	343,726	272,265	71,461	79.21%
Contracted Services	114,810	-	114,810	61,681	53,129	53.72%
Supplies and Materials	34,250	-	34,250	16,714	17,536	48.80%
Other Charges	650	-	650	650	-	100.00%
<b>County Mayor</b>						
Personal Services	533,874	-	533,874	460,023	73,851	86.17%
Employee Benefits	126,024	-	126,024	107,203	18,821	85.07%
Contracted Services	41,100	322	41,422	29,566	11,856	71.38%
Supplies and Materials	14,000	21	14,021	3,218	10,803	22.95%
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 ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	55,269	-	55,269	46,220	9,049	83.63%
Employee Benefits	14,070	-	14,070	11,576	2,494	82.27%
Contracted Services	13,350	-	13,350	7,204	6,146	53.96%
Supplies and Materials	2,150	-	2,150	2,644	(494)	122.98%
Other Charges	650	-	650	650	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	49,352	49,352	60,746	(11,394)	123.09%
<b>Human Resources Department</b>						
Personal Services	536,132	-	536,132	423,391	112,741	78.97%
Employee Benefits	156,593	-	156,593	125,938	30,655	80.42%
Contracted Services	38,770	-	38,770	19,579	19,191	50.50%
Supplies and Materials	7,500	-	7,500	1,644	5,856	21.92%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	50,111	-	50,111	40,990	9,121	81.80%
Employee Benefits	32,797	-	32,797	26,966	5,831	82.22%
Contracted Services	13,250	-	13,250	3,954	9,296	29.84%
Supplies and Materials	1,800	-	1,800	1,995	(195)	110.83%
Other Charges	650	-	650	650	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	115,747	23,000	138,747	71,033	67,714	51.20%
Employee Benefits	41,512	-	41,512	21,613	19,899	52.06%
Contracted Services	13,000	133	13,133	5,443	7,690	41.45%
Supplies and Materials	2,500	-	2,500	968	1,532	38.72%
Other Charges	10,117	-	10,117	10,117	-	100.00%
<b>Finance Department</b>						
Personal Services	1,423,723	-	1,423,723	1,082,402	341,321	76.03%
Employee Benefits	403,745	-	403,745	320,106	83,639	79.28%
Contracted Services	99,250	553	99,803	61,182	38,621	61.30%
Supplies and Materials	37,150	-	37,150	20,162	16,988	54.27%
Other Charges	1,150	-	1,150	650	500	56.52%
<b>Purchasing Department</b>						
Personal Services	669,887	31,625	701,512	577,330	124,182	82.30%
Employee Benefits	198,949	13,439	212,388	179,989	32,399	84.75%
Contracted Services	33,800	(500)	33,300	25,285	8,015	75.93%
Supplies and Materials	10,250	(300)	9,950	7,410	2,540	74.47%
Other Charges	4,533	-	4,533	4,283	250	94.48%
<b>Property Management</b>						
Personal Services	213,279	(30,125)	183,154	148,584	34,570	81.13%
Employee Benefits	75,218	(13,439)	61,779	50,652	11,127	81.99%
Contracted Services	41,350	-	41,350	13,289	28,061	32.14%
Supplies and Materials	8,245	-	8,245	2,924	5,321	35.46%
Other Charges	650	-	650	650	-	100.00%
<b>Inoperable Car Lot</b>						
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 ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>County Buildings Maintenance</b>						
Personal Services	365,956	-	365,956	290,934	75,022	79.50%
Employee Benefits	130,462	-	130,462	97,670	32,792	74.86%
Contracted Services	16,075	-	16,075	12,754	3,321	79.34%
Supplies and Materials	12,500	-	12,500	25,441	(12,941)	203.53%
Other Charges	25,317	-	25,317	25,317	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	90,030	-	90,030	78,343	11,687	87.02%
Employee Benefits	35,150	-	35,150	29,131	6,019	82.88%
<b>Planning</b>						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	352,064	-	352,064	325,988	26,076	92.59%
<b>Codes Administration</b>						
Personal Services	912,287	-	912,287	733,162	179,125	80.37%
Employee Benefits	321,466	-	321,466	246,882	74,584	76.80%
Contracted Services	72,050	-	72,050	49,812	22,238	69.14%
Supplies and Materials	53,000	-	53,000	36,922	16,078	69.66%
Other Charges	77,278	-	77,278	77,278	-	100.00%
<b>Information Technology</b>						
Personal Services	2,995,805	-	2,995,805	2,480,233	515,572	82.79%
Employee Benefits	817,990	-	817,990	698,586	119,404	85.40%
Contracted Services	1,150,500	279	1,150,779	590,700	560,079	51.33%
Supplies and Materials	33,000	-	33,000	15,528	17,472	47.05%
Other Charges	5,157	-	5,157	4,878	279	94.59%
<b>Records Management</b>						
Personal Services	231,546	-	231,546	194,391	37,155	83.95%
Employee Benefits	91,547	-	91,547	77,535	14,012	84.69%
Contracted Services	11,483	-	11,483	6,950	4,533	60.52%
Supplies and Materials	5,500	776	6,276	5,642	634	89.90%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	162,517	-	162,517	129,961	32,556	79.97%
Employee Benefits	75,795	-	75,795	48,071	27,724	63.42%
Contracted Services	21,312	-	21,312	13,748	7,564	64.51%
Supplies and Materials	8,250	-	8,250	3,248	5,002	39.37%
<b>Property Assessor</b>						
Personal Services	1,984,586	-	1,984,586	1,523,543	461,043	76.77%
Employee Benefits	680,804	-	680,804	514,827	165,977	75.62%
Contracted Services	579,000	170,715	749,715	274,614	475,101	36.63%
Supplies and Materials	66,500	-	66,500	38,256	28,244	57.53%
Other Charges	3,657	-	3,657	3,657	-	100.00%
<b>Equalization Board</b>						
Personal Services	26,207	-	26,207	-	26,207	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	16	2,084	0.76%
Supplies and Materials	200	-	200	578	(378)	289.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Register of Deeds</b>						
Contracted Services	64,200	-	64,200	43,026	21,174	67.02%
Supplies and Materials	11,000	-	11,000	6,487	4,513	58.97%
Other Charges	2,888	-	2,888	2,888	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	59,130	-	59,130	50,861	8,269	86.02%
Employee Benefits	23,050	-	23,050	19,223	3,827	83.40%
Contracted Services	48,901	-	48,901	36,513	12,388	74.67%
Supplies and Materials	15,000	-	15,000	13,163	1,837	87.75%
Capital Outlay	-	378,568	378,568	-	378,568	0.00%
<b>County Trustee's Office</b>						
Contracted Services	784,600	(64,153)	720,447	648,339	72,108	89.99%
Supplies and Materials	130,250	-	130,250	116,766	13,484	89.65%
Other Charges	12,207	64,253	76,460	76,460	-	100.00%
<b>Payments to Component Units</b>	8,153,874	-	8,153,874	6,753,874	1,400,000	82.83%
<b>Total Finance and Administration</b>	31,428,408	648,819	32,077,227	24,713,787	7,363,440	77.04%
<b>Administration of Justice:</b>						
<b>Attorney General</b>						
Personal Services	1,990,903	-	1,990,903	1,533,330	457,573	77.02%
Employee Benefits	633,140	-	633,140	538,569	94,571	85.06%
Contracted Services	129,600	2,998	132,598	68,273	64,325	51.49%
Supplies and Materials	50,400	-	50,400	37,774	12,626	74.95%
Other Charges	650	-	650	650	-	100.00%
<b>Bad Check Unit</b>						
Personal Services	-	55,000	55,000	52,662	2,338	95.75%
Employee Benefits	-	5,000	5,000	3,471	1,529	69.42%
Contracted Services	-	38,500	38,500	25,200	13,300	65.45%
<b>Circuit Court Clerk</b>						
Contracted Services	55,100	384	55,484	38,037	17,447	68.55%
Supplies and Materials	10,800	-	10,800	6,260	4,540	57.96%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Capital Outlay	-	181,379	181,379	-	181,379	0.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	56,900	1,760	58,660	15,310	43,350	26.10%
Supplies and Materials	9,300	-	9,300	1,529	7,771	16.44%
Other Charges	650	-	650	650	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	538,916	-	538,916	455,721	83,195	84.56%
Employee Benefits	224,859	-	224,859	188,530	36,329	83.84%
Contracted Services	48,925	337	49,262	22,603	26,659	45.88%
Supplies and Materials	8,400	3,255	11,655	6,020	5,635	51.65%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Probate Court</b>						
Contracted Services	33,700	-	33,700	25,181	8,519	74.72%
Supplies and Materials	6,900	-	6,900	6,001	899	86.97%
Other Charges	652	-	652	652	-	100.00%
<b>Chancery Court</b>						
Contracted Services	65,550	-	65,550	44,673	20,877	68.15%
Supplies and Materials	18,200	-	18,200	11,415	6,785	62.72%
Other Charges	650	-	650	650	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Clerk</b>						
Contracted Services	70,000	-	70,000	38,022	31,978	54.32%
Supplies and Materials	25,750	-	25,750	15,135	10,615	58.78%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	73,000	-	73,000	35,245	37,755	48.28%
Supplies and Materials	36,750	38,405	75,155	25,000	50,155	33.26%
Other Charges	15,927	-	15,927	15,927	-	100.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,300	-	85,300	55,917	29,383	65.55%
Supplies and Materials	23,250	-	23,250	12,807	10,443	55.08%
Other Charges	15,175	-	15,175	15,175	-	100.00%
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	4,532	898	83.46%
Supplies and Materials	1,862	-	1,862	338	1,524	18.15%
Other Charges	650	-	650	650	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,666	-	7,666	4,067	3,599	53.05%
Supplies and Materials	4,500	-	4,500	3,267	1,233	72.60%
Other Charges	650	-	650	650	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	4,587	3,153	59.26%
Supplies and Materials	3,650	-	3,650	2,316	1,334	63.45%
Other Charges	100,650	-	100,650	65,577	35,073	65.15%
<b>General Sessions Court Judges</b>						
Personal Services	1,339,172	-	1,339,172	1,106,701	232,471	82.64%
Employee Benefits	306,318	-	306,318	247,575	58,743	80.82%
Contracted Services	39,110	(100)	39,010	21,797	17,213	55.88%
Supplies and Materials	14,600	-	14,600	11,340	3,260	77.67%
Other Charges	650	100	750	675	75	90.00%
<b>Jury Commission</b>						
Personal Services	169,092	-	169,092	133,906	35,186	79.19%
Employee Benefits	18,174	-	18,174	14,689	3,485	80.82%
Contracted Services	18,545	-	18,545	7,101	11,444	38.29%
Supplies and Materials	5,500	-	5,500	957	4,543	17.40%
Other Charges	650	-	650	650	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,012,990	-	2,012,990	1,599,232	413,758	79.45%
Employee Benefits	668,512	-	668,512	509,025	159,487	76.14%
Contracted Services	308,975	43,454	352,429	264,529	87,900	75.06%
Supplies and Materials	21,250	-	21,250	10,587	10,663	49.82%
Other Charges	74,149	8,546	82,695	84,425	(1,730)	102.09%
<b>IV-D Referee Program</b>						
Personal Services	290,714	-	290,714	234,905	55,809	80.80%
Employee Benefits	67,107	-	67,107	54,922	12,185	81.84%
Contracted Services	11,700	-	11,700	6,490	5,210	55.47%
Supplies and Materials	2,400	-	2,400	230	2,170	9.58%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	384,792	-	384,792	321,331	63,461	83.51%
Employee Benefits	122,414	-	122,414	103,684	18,730	84.70%
Contracted Services	59,000	250	59,250	30,599	28,651	51.64%
Supplies and Materials	14,750	4,160	18,910	2,862	16,048	15.13%
Other Charges	650	-	650	650	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Service Center</b>						
Personal Services	1,978,460	-	1,978,460	1,624,603	353,857	82.11%
Employee Benefits	902,347	-	902,347	690,338	212,009	76.50%
Contracted Services	90,030	5,640	95,670	78,651	17,019	82.21%
Supplies and Materials	139,915	1,875	141,790	103,747	38,043	73.17%
Other Charges	48,481	-	48,481	48,481	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials	-	-	-	771	(771)	N/A
<b>Probation/Pre-trial Release</b>						
Personal Services	480,253	-	480,253	350,230	130,023	72.93%
Employee Benefits	169,947	-	169,947	121,360	48,587	71.41%
Contracted Services	18,750	-	18,750	10,464	8,286	55.81%
Supplies and Materials	9,500	-	9,500	3,262	6,238	34.34%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	311,070	188,930	62.21%
<b>Public Defender</b>						
Personal Services	1,022,777	(21,315)	1,001,462	825,343	176,119	82.41%
Employee Benefits	291,002	8,077	299,079	246,371	52,708	82.38%
Contracted Services	168,604	13,156	181,760	137,162	44,598	75.46%
Supplies and Materials	106,647	34,073	140,720	128,143	12,577	91.06%
Other Charges	2,250	56,674	58,924	2,064	56,860	3.50%
<b>Court Officers</b>						
Contracted Services	10,790	-	10,790	8,695	2,095	80.58%
Supplies and Materials	15,450	-	15,450	7,304	8,146	47.28%
Other Charges	2,880	-	2,880	2,880	-	100.00%
<b>Total Administration of Justice</b>	<b>16,278,957</b>	<b>481,608</b>	<b>16,760,565</b>	<b>12,859,689</b>	<b>3,900,876</b>	<b>76.73%</b>
<b>Public Safety:</b>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	100,000	-	100,000	123,972	(23,972)	123.97%
<b>Fire Prevention Bureau</b>						
Personal Services	412,241	427	412,668	337,552	75,116	81.80%
Employee Benefits	111,859	-	111,859	93,336	18,523	83.44%
Contracted Services	92,812	-	92,812	71,940	20,872	77.51%
Supplies and Materials	51,000	(427)	50,573	32,187	18,386	63.64%
Other Charges	777	-	777	777	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	188,472	-	188,472	132,141	56,331	70.11%
Supplies and Materials	244,500	669	245,169	240,853	4,316	98.24%
Other Charges	1,053,939	-	1,053,939	1,053,939	-	100.00%
Capital Outlay	-	33,003	33,003	33,003	-	100.00%
<b>Records and Communication</b>						
Contracted Services	66,700	-	66,700	38,305	28,395	57.43%
Supplies and Materials	33,050	1,762	34,812	23,206	11,606	66.66%
<b>Training</b>						
Contracted Services	60,600	-	60,600	37,219	23,381	61.42%
Supplies and Materials	180,650	62,615	243,265	182,203	61,062	74.90%
<b>Planning and Development</b>						
Contracted Services	8,400	-	8,400	4,532	3,868	53.95%
Supplies and Materials	4,850	-	4,850	4,179	671	86.16%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Stop Violence Against Women</b>						
Contracted Services	14,150	-	14,150	13,263	887	93.73%
Supplies and Materials	25,300	-	25,300	13,430	11,870	53.08%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	40,216,087	-	40,216,087	32,219,644	7,996,443	80.12%
Employee Benefits	16,162,187	-	16,162,187	13,062,091	3,100,096	80.82%
Contracted Services	700,000	1,245	701,245	560,245	141,000	79.89%
Supplies and Materials	1,395,050	127,688	1,522,738	1,057,819	464,919	69.47%
Other Charges	20,125	-	20,125	25,638	(5,513)	127.39%
<b>Warrants</b>						
Contracted Services	182,403	-	182,403	103,347	79,056	56.66%
Supplies and Materials	113,750	-	113,750	78,074	35,676	68.64%
<b>Detectives</b>						
Contracted Services	156,300	-	156,300	103,994	52,306	66.53%
Supplies and Materials	130,550	-	130,550	102,424	28,126	78.46%
<b>Forensic Services</b>						
Contracted Services	29,815	-	29,815	13,991	15,824	46.93%
Supplies and Materials	44,050	306	44,356	25,885	18,471	58.36%
<b>Juvenile Division</b>						
Contracted Services	11,020	-	11,020	9,633	1,387	87.41%
Supplies and Materials	13,975	-	13,975	10,052	3,923	71.93%
<b>Special Teams</b>						
Contracted Services	13,025	-	13,025	14,562	(1,537)	111.80%
Supplies and Materials	21,700	-	21,700	16,804	4,896	77.44%
<b>Senior Citizen Awareness</b>						
Supplies and Materials	-	-	-	875	(875)	N/A
<b>Narcotics Division</b>						
Contracted Services	173,050	-	173,050	135,990	37,060	78.58%
Supplies and Materials	228,750	2,600	231,350	176,874	54,476	76.45%
<b>VICE</b>						
Contracted Services	-	52,983	52,983	8,000	44,983	15.10%
<b>Internal Affairs</b>						
Contracted Services	7,150	-	7,150	6,069	1,081	84.88%
Supplies and Materials	4,550	-	4,550	4,984	(434)	109.54%
<b>Special Services</b>						
Contracted Services	61,800	-	61,800	36,168	25,632	58.52%
Supplies and Materials	61,075	-	61,075	37,407	23,668	61.25%
<b>Teen Academy - Sheriff</b>						
Supplies and Materials	-	300	300	-	300	0.00%
<b>Sexual Offender Registry</b>						
Contracted Services	-	-	-	11,775	(11,775)	N/A
Supplies and Materials	-	16,650	16,650	2,001	14,649	12.02%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	27,776	27,776	1,017	26,759	3.66%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	-	-	49	(49)	N/A
<b>Auxiliary Services</b>						
Personal Services	302,853	-	302,853	198,768	104,085	65.63%
Employee Benefits	91,670	-	91,670	31,247	60,423	34.09%
Contracted Services	8,250	-	8,250	5,050	3,200	61.21%
Supplies and Materials	25,650	-	25,650	10,284	15,366	40.09%



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Correctional Facilities</b>						
Contracted Services	1,135,750	12,787	1,148,537	841,402	307,135	73.26%
Supplies and Materials	3,801,650	41,566	3,843,216	3,087,863	755,353	80.35%
Other Charges	725,511	-	725,511	728,168	(2,657)	100.37%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	148,844	148,844	148,844	-	100.00%
<b>Jail Commissary</b>						
Personal Services	209,550	-	209,550	167,412	42,138	79.89%
Employee Benefits	69,219	-	69,219	61,633	7,586	89.04%
Contracted Services	31,900	-	31,900	17,845	14,055	55.94%
Supplies and Materials	389,500	704	390,204	237,488	152,716	60.86%
Other Charges	70,000	-	70,000	50,184	19,816	71.69%
<b>Medical Examiner</b>						
Contracted Services	1,031,390	(597,758)	433,632	433,732	(100)	100.02%
<b>Medical Examiner Operating</b>						
Personal Services	-	620,740	620,740	456,613	164,127	73.56%
Employee Benefits	-	176,364	176,364	99,696	76,668	56.53%
Contracted Services	-	277,117	277,117	112,479	164,638	40.59%
Supplies and Materials	-	38,750	38,750	17,877	20,873	46.13%
Other Charges	-	11,750	11,750	8,509	3,241	72.42%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	-	-	418	(418)	N/A
<b>Animal Control</b>						
Contracted Services	681,340	-	681,340	682,213	(873)	100.13%
Supplies and Materials	59,382	-	59,382	36,195	23,187	60.95%
<b>Juvenile Court Officers</b>						
Contracted Services	12,950	-	12,950	5,252	7,698	40.56%
Supplies and Materials	31,725	-	31,725	17,386	14,339	54.80%
<b>Payments to Component Units</b>	326,200	-	326,200	163,100	163,100	50.00%
<b>Total Public Safety</b>	<b>71,455,731</b>	<b>1,058,461</b>	<b>72,514,192</b>	<b>57,883,636</b>	<b>14,630,556</b>	<b>79.82%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	221,150	(350)	100.16%
<b>John Tarleton Home</b>						
Contracted Services	754,026	-	754,026	647,206	106,820	85.83%
<b>Support Services</b>						
Personal Services	1,302,587	13,605	1,316,192	1,042,119	274,073	79.18%
Employee Benefits	532,591	-	532,591	388,550	144,041	72.95%
Contracted Services	481,245	29,049	510,294	298,538	211,756	58.50%
Supplies and Materials	290,297	-	290,297	259,857	30,440	89.51%
Other Charges	190,996	-	190,996	109,503	81,493	57.33%
<b>Preventive Health Service</b>						
Personal Services	1,441,621	(3,945)	1,437,676	1,192,423	245,253	82.94%
Employee Benefits	493,580	-	493,580	383,908	109,672	77.78%
Contracted Services	109,550	2,390	111,940	106,790	5,150	95.40%
Supplies and Materials	394,200	20,000	414,200	501,917	(87,717)	121.18%
<b>Dental Services</b>						
Personal Services	755,634	-	755,634	613,243	142,391	81.16%
Employee Benefits	230,005	-	230,005	179,692	50,313	78.13%
Contracted Services	26,700	67	26,767	11,445	15,322	42.76%
Supplies and Materials	65,300	-	65,300	50,360	14,940	77.12%
Capital Outlay	-	36,278	36,278	-	36,278	0.00%



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Emergency Medical Services</b>						
Personal Services	46,347	-	46,347	37,434	8,913	80.77%
Employee Benefits	10,484	-	10,484	9,228	1,256	88.02%
Contracted Services	13,798	-	13,798	5,672	8,126	41.11%
Supplies and Materials	2,250	-	2,250	105	2,145	4.67%
Other Charges	270,000	-	270,000	129,886	140,114	48.11%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	596,408	-	596,408	488,854	107,554	81.97%
Employee Benefits	197,504	-	197,504	166,201	31,303	84.15%
Contracted Services	21,600	-	21,600	18,558	3,042	85.92%
Supplies and Materials	20,000	(259)	19,741	16,451	3,290	83.33%
Capital Outlay	25,000	259	25,259	25,259	-	100.00%
<b>Health Administration</b>						
Personal Services	766,943	(18,256)	748,687	611,770	136,917	81.71%
Employee Benefits	250,987	-	250,987	184,793	66,194	73.63%
Contracted Services	46,350	350,226	396,576	255,560	141,016	64.44%
Supplies and Materials	7,350	-	7,350	3,254	4,096	44.27%
<b>Indigent Medical Care</b>						
Contracted Services	4,250,000	-	4,250,000	1,395,632	2,854,368	32.84%
<b>Pharmacy</b>						
Personal Services	144,548	-	144,548	117,377	27,171	81.20%
Employee Benefits	45,157	-	45,157	36,448	8,709	80.71%
Contracted Services	35,456	32	35,488	35,233	255	99.28%
Supplies and Materials	451,150	60,000	511,150	181,356	329,794	35.48%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	242,517	42,483	85.09%
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	456	-	456	2	454	0.44%
Contracted Services	-	-	-	25,434	(25,434)	N/A
Supplies and Materials	-	-	-	80	(80)	N/A
<b>School Health Program</b>						
Personal Services	29,917	-	29,917	24,164	5,753	80.77%
Employee Benefits	17,615	-	17,615	14,233	3,382	80.80%
Contracted Services	430,000	-	430,000	308,042	121,958	71.64%
<b>Social Services</b>						
Personal Services	296,496	-	296,496	250,725	45,771	84.56%
Employee Benefits	81,927	-	81,927	68,986	12,941	84.20%
Contracted Services	7,850	-	7,850	4,558	3,292	58.06%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	265,087	3,632	268,719	227,407	41,312	84.63%
Employee Benefits	113,077	-	113,077	93,633	19,444	82.80%
Contracted Services	49,250	-	49,250	10,924	38,326	22.18%
Supplies and Materials	12,550	-	12,550	8,451	4,099	67.34%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	1,002	2,198	31.31%
Supplies and Materials	6,400	-	6,400	1,752	4,648	27.38%
<b>Disease Surveillance and Investigation</b>						
Personal Services	224,687	819	225,506	191,688	33,818	85.00%
Employee Benefits	71,514	-	71,514	59,394	12,120	83.05%
Contracted Services	152,450	-	152,450	19,646	132,804	12.89%
Supplies and Materials	32,000	-	32,000	13,612	18,388	42.54%
Other Charges	15,000	-	15,000	11,000	4,000	73.33%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Vital Records</b>						
Personal Services	130,527	37,455	167,982	146,494	21,488	87.21%
Employee Benefits	42,099	-	42,099	45,019	(2,920)	106.94%
Contracted Services	71,350	32	71,382	40,937	30,445	57.35%
Supplies and Materials	150	-	150	58	92	38.67%
<b>Women's Health Services</b>						
Personal Services	129,247	-	129,247	104,565	24,682	80.90%
Employee Benefits	42,113	-	42,113	34,135	7,978	81.06%
Contracted Services	9,550	-	9,550	4,727	4,823	49.50%
Supplies and Materials	10,840	-	10,840	1,392	9,448	12.84%
<b>Community Health Services</b>						
Personal Services	997,019	(13,728)	983,291	751,786	231,505	76.46%
Employee Benefits	262,696	-	262,696	202,709	59,987	77.16%
Contracted Services	31,750	-	31,750	12,423	19,327	39.13%
Supplies and Materials	10,000	-	10,000	2,733	7,267	27.33%
<b>Car Seat Program</b>						
Supplies and Materials	-	20,000	20,000	16,495	3,505	82.48%
<b>Community Action Committee</b>						
Contracted Services	1,389,919	-	1,389,919	1,042,439	347,480	75.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	185,638	-	185,638	166,796	18,842	89.85%
Employee Benefits	75,501	-	75,501	67,554	7,947	89.47%
Contracted Services	25,900	-	25,900	5,468	20,432	21.11%
Supplies and Materials	17,000	-	17,000	8,264	8,736	48.61%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Payments to Component Units</b>	<b>256,628</b>	<b>-</b>	<b>256,628</b>	<b>128,314</b>	<b>128,314</b>	<b>50.00%</b>
<b>Total Public Health and Welfare</b>	<b>20,500,664</b>	<b>537,656</b>	<b>21,038,320</b>	<b>14,306,357</b>	<b>6,731,963</b>	<b>68.00%</b>
<b>Social and Cultural Services:</b>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,343,151	16,559	1,359,710	1,110,552	249,158	81.68%
Employee Benefits	521,793	-	521,793	406,848	114,945	77.97%
Contracted Services	194,950	-	194,950	211,662	(16,712)	108.57%
Supplies and Materials	218,400	82,441	300,841	243,112	57,729	80.81%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Capital Outlay	-	-	-	108	(108)	N/A
<b>Recreation Administration</b>						
Personal Services	333,882	-	333,882	279,804	54,078	83.80%
Employee Benefits	93,146	-	93,146	76,974	16,172	82.64%
Contracted Services	274,900	-	274,900	234,286	40,614	85.23%
Supplies and Materials	37,830	730	38,560	21,581	16,979	55.97%
Other Charges	24,482	270	24,752	24,752	-	100.00%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	50,000	10,447	60,447	38,236	22,211	63.26%
Supplies and Materials	35,000	3,825	38,825	47,052	(8,227)	121.19%
Capital Outlay	65,000	57,003	122,003	82,505	39,498	67.63%
<b>Sport Operations</b>						
Personal Services	109,455	-	109,455	75,088	34,367	68.60%
Employee Benefits	25,863	-	25,863	19,861	6,002	76.79%
Contracted Services	162,962	-	162,962	158,113	4,849	97.02%
Supplies and Materials	3,250	-	3,250	2,802	448	86.22%
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 ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Community Outreach</b>						
Personal Services	90,945	-	90,945	71,342	19,603	78.45%
Employee Benefits	26,225	-	26,225	20,280	5,945	77.33%
Supplies and Materials	-	-	-	2,495	(2,495)	N/A
<b>Constituent Services</b>						
Personal Services	126,520	-	126,520	47,025	79,495	37.17%
Employee Benefits	49,633	-	49,633	16,130	33,503	32.50%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	55,987	-	55,987	48,322	7,665	86.31%
Employee Benefits	13,384	-	13,384	11,397	1,987	85.15%
Contracted Services	2,350	-	2,350	1,696	654	72.17%
Supplies and Materials	2,300	-	2,300	80	2,220	3.48%
Other Charges	650	-	650	650	-	100.00%
<b>Senior Picnic</b>						
Contracted Services	-	5,000	5,000	3,575	1,425	71.50%
Supplies and Materials	-	10,700	10,700	10,553	147	98.63%
<b>Frank Strang Senior Center</b>						
Personal Services	60,229	-	60,229	48,956	11,273	81.28%
Employee Benefits	14,803	-	14,803	11,991	2,812	81.00%
Contracted Services	10,250	-	10,250	6,558	3,692	63.98%
Supplies and Materials	3,600	(339)	3,261	1,576	1,685	48.33%
Other Charges	650	456	1,106	1,105	1	99.91%
<b>Senior Center-South Knox</b>						
Personal Services	60,357	-	60,357	48,750	11,607	80.77%
Employee Benefits	14,882	-	14,882	12,013	2,869	80.72%
Contracted Services	6,600	-	6,600	4,581	2,019	69.41%
Supplies and Materials	2,700	(173)	2,527	423	2,104	16.74%
Other Charges	650	456	1,106	1,106	-	100.00%
<b>Halls Senior Center</b>						
Personal Services	53,672	-	53,672	44,535	9,137	82.98%
Employee Benefits	27,461	-	27,461	22,342	5,119	81.36%
Contracted Services	8,200	-	8,200	6,687	1,513	81.55%
Supplies and Materials	4,050	(302)	3,748	954	2,794	25.45%
Other Charges	650	456	1,106	1,106	-	100.00%
<b>Corryton Senior Center</b>						
Personal Services	47,996	-	47,996	39,630	8,366	82.57%
Employee Benefits	19,553	-	19,553	18,079	1,474	92.46%
Contracted Services	6,500	-	6,500	3,620	2,880	55.69%
Supplies and Materials	3,350	(456)	2,894	2,479	415	85.66%
Other Charges	650	456	1,106	1,106	-	100.00%
<b>Senior Center-Carter</b>						
Personal Services	53,090	-	53,090	44,029	9,061	82.93%
Employee Benefits	30,264	-	30,264	24,594	5,670	81.26%
Contracted Services	3,100	-	3,100	2,984	116	96.26%
Supplies and Materials	2,600	(358)	2,242	1,922	320	85.73%
Other Charges	650	456	1,106	1,106	-	100.00%
<b>Total Social and Cultural Services</b>	<b>4,355,040</b>	<b>187,627</b>	<b>4,542,667</b>	<b>3,674,838</b>	<b>867,829</b>	<b>80.90%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	253,980	-	253,980	224,609	29,371	88.44%
Employee Benefits	96,615	-	96,615	78,400	18,215	81.15%
Contracted Services	20,500	-	20,500	11,061	9,439	53.96%
Supplies and Materials	6,500	-	6,500	2,996	3,504	46.09%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For ten months ended April 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>New Harvest Farmer's Market</b>						
Contracted Services	-	2,310	2,310	3,932	(1,622)	170.22%
<b>Soil Conservation District</b>						
Personal Services	79,380	-	79,380	55,859	23,521	70.37%
Employee Benefits	24,537	-	24,537	12,562	11,975	51.20%
Contracted Services	7,000	-	7,000	7,361	(361)	105.16%
Supplies and Materials	3,900	-	3,900	3,258	642	83.54%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	493,062	2,310	495,372	400,688	94,684	80.89%
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,470,472	458,000	1,928,472	1,652,686	275,786	85.70%
<b>Veteran's Services</b>						
Personal Services	70,686	-	70,686	46,297	24,389	65.50%
Employee Benefits	10,392	-	10,392	6,753	3,639	64.98%
Contracted Services	9,350	-	9,350	5,349	4,001	57.21%
Supplies and Materials	1,500	-	1,500	437	1,063	29.13%
Other Charges	650	-	650	650	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	47,389	-	47,389	35,552	11,837	75.02%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	120,000	34,063	85,937	28.39%
<b>Official's Expense</b>						
Contracted Services	10,000	-	10,000	-	10,000	0.00%
<b>Equipment</b>						
Capital Outlay	1,183,350	1,216,106	2,399,456	1,973,767	425,689	82.26%
<b>Audit Services</b>						
Contracted Services	302,120	-	302,120	259,493	42,627	85.89%
<b>Miscellaneous</b>						
Personal Services	(60,000)	500,000	440,000	-	440,000	0.00%
Employee Benefits	(178,000)	-	(178,000)	-	(178,000)	0.00%
Contracted Services	154,981	241,899	396,880	340,011	56,869	85.67%
Supplies and Materials	-	10,000	10,000	2,848	7,152	28.48%
Other Charges	4,373	-	4,373	32,772	(28,399)	749.42%
Capital Outlay	-	-	-	42,039	(42,039)	N/A
<b>PBA Management &amp; Operations</b>						
Contracted Services	2,900,000	-	2,900,000	2,900,000	-	100.00%
Other Charges	3,600,000	-	3,600,000	3,600,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	2,650,000	-	2,650,000	2,302,853	347,147	86.90%
<b>Employee Benefits</b>						
Employee Benefits	680,000	-	680,000	600,000	80,000	88.24%
<i>Total Other General Government</i>	12,977,263	2,426,005	15,403,268	13,835,570	1,567,698	89.82%
<b>Total Expenditures</b>	157,489,125	5,342,486	162,831,611	127,674,565	35,157,046	78.41%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For ten months ended April 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,024,021)	(4,469,980)	(12,494,001)	3,603,726	16,097,727	-28.84%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	7,677,800	32,463	7,710,263	7,134,894	(575,369)	92.54%
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	4,601,098	1,063,811	130.07%
Net Change in Fund Balances	\$ (4,425,232)	\$ (4,531,482)	\$ (8,956,714)	\$ 8,204,824	\$ 17,161,538	-91.61%

## 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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 65,500	\$ -	\$ 65,500	\$ 44,161	\$ (21,339)	67.42%
<i>Charges for Current Services:</i>						
Fees	8,000	-	8,000	5,090	(2,910)	63.63%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	300	-	300	-	(300)	0.00%
Recurring Items	1,200	-	1,200	1,617	417	134.75%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	105,000	-	105,000	50,868	(54,132)	48.45%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	51,951	-	51,951	42,274	9,677	81.37%
Employee Benefits	16,022	-	16,022	13,036	2,986	81.36%
Contracted Services	9,515	-	9,515	6,593	2,922	69.29%
Supplies & Materials	46,143	-	46,143	47,833	(1,690)	103.66%
Other Charges	1,369	-	1,369	1,219	150	89.04%
<i>Total Social and Cultural Services</i>	125,000	-	125,000	110,955	14,045	88.76%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	-	(20,000)	(60,087)	(40,087)	300.44%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (60,087)	\$ (60,087)	N/A

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,550,000	\$ -	\$ 10,550,000	\$ 7,999,479	\$ (2,550,521)	75.82%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	250,974	(89,026)	73.82%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	5,819	(3,181)	64.66%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	19,581	19,581	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>71,481</i>	<i>19,581</i>	<i>137.73%</i>
<b>Total Revenues</b>	<b>10,950,900</b>	<b>-</b>	<b>10,950,900</b>	<b>8,327,753</b>	<b>(2,623,147)</b>	<b>76.05%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,354,932	-	6,354,932	5,141,012	1,213,920	80.90%
Employee Benefits	1,971,093	-	1,971,093	1,592,325	378,768	80.78%
Contracted Services	585,125	(13,637)	571,488	436,341	135,147	76.35%
Supplies & Materials	1,935,403	-	1,935,403	1,375,189	560,214	71.05%
Other Charges	172,703	-	172,703	148,979	23,724	86.26%
Capital Outlay	-	170,232	170,232	169,647	585	99.66%
<b>Public Library Maintenance</b>						
Personal Services	158,333	-	158,333	128,978	29,355	81.46%
Employee Benefits	54,261	-	54,261	43,946	10,315	80.99%
Contracted Services	560,050	23,215	583,265	506,029	77,236	86.76%
Supplies & Materials	54,000	-	54,000	42,782	11,218	79.23%
<b>State General Library</b>						
Supplies & Materials	50,000	1,900	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	-	-	3,375	(3,375)	N/A
<i>Total Social and Cultural Services</i>	<i>11,895,900</i>	<i>181,710</i>	<i>12,077,610</i>	<i>9,640,503</i>	<i>2,437,107</i>	<i>79.82%</i>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(945,000)</b>	<b>(181,710)</b>	<b>(1,126,710)</b>	<b>(1,312,750)</b>	<b>(186,040)</b>	<b>116.51%</b>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	835,000	(835,000)	50.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>945,000</b>	<b>-</b>	<b>945,000</b>	<b>110,000</b>	<b>(835,000)</b>	<b>11.64%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (181,710)</b>	<b>\$ (181,710)</b>	<b>\$ (1,202,750)</b>	<b>\$ (1,021,040)</b>	<b>661.91%</b>



**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
Local Taxes:						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	50,000	-	50,000	42,494	(7,506)	84.99%
Other Local Revenues	650,000	-	650,000	435,663	(214,337)	67.03%
State of Tennessee	378,500	-	378,500	231,623	(146,877)	61.19%
Other Governments and Citizens Groups	-	-	-	1,000	1,000	N/A
Total Revenues	3,478,500	-	3,478,500	3,110,780	(367,720)	89.43%
<b>Expenditures</b>						
Current:						
General Government:						
Public Health and Welfare						
<b>Solid Waste Administration</b>						
Personal Services	165,576	-	165,576	128,350	37,226	77.52%
Employee Benefits	42,017	-	42,017	37,845	4,172	90.07%
Contracted Services	10,050	-	10,050	15,614	(5,564)	155.36%
Supplies & Materials	5,580	-	5,580	3,478	2,102	62.33%
Other Charges	145,115	-	145,115	150,889	(5,774)	103.98%
<b>Convenience Centers</b>						
Personal Services	456,325	-	456,325	397,895	58,430	87.20%
Employee Benefits	213,149	-	213,149	168,322	44,827	78.97%
Contracted Services	2,008,605	(15,000)	1,993,605	1,396,454	597,151	70.05%
Supplies & Materials	69,200	-	69,200	68,968	232	99.66%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
<b>Tire Storage Facility</b>						
Contracted Services	415,750	-	415,750	233,141	182,609	56.08%
<b>Litter Grant - County</b>						
Personal Services	43,579	-	43,579	35,766	7,813	82.07%
Employee Benefits	5,568	-	5,568	15,232	(9,664)	273.56%
Contracted Services	5,750	15,000	20,750	15,679	5,071	75.56%
Supplies & Materials	14,250	-	14,250	18,336	(4,086)	128.67%
<b>Recycling Program</b>						
Personal Services	117,399	-	117,399	102,098	15,301	86.97%
Employee Benefits	45,705	-	45,705	36,158	9,547	79.11%
Contracted Services	42,100	-	42,100	38,611	3,489	91.71%
Supplies & Materials	25,825	-	25,825	27,064	(1,239)	104.80%
Other Charges	752	-	752	752	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	61,933	22,309	73.52%
Total Public Health and Welfare	3,943,897	-	3,943,897	2,973,119	970,778	75.39%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	137,661	603,058	-29.58%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	(51,000)	(475,000)	-12.03%
Net Change in Fund Balances	\$ (41,397)	\$ -	\$ (41,397)	\$ 86,661	\$ 128,058	-209.34%

**KNOX COUNTY, TENNESSEE**

***Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2014***

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 287,180	\$ 135,385	189.19%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	148,004	148,004	284,023	136,019	191.90%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	71,133	71,133	N/A
<b>Total Revenues</b>	<b>151,795</b>	<b>148,004</b>	<b>299,799</b>	<b>642,336</b>	<b>342,537</b>	<b>214.26%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	100,000	100,000	58,711	41,289	58.71%
Employee Benefits	-	35,000	35,000	21,337	13,663	60.96%
Contracted Services	-	53,799	53,799	26,669	27,130	49.57%
Supplies & Materials	-	21,171	21,171	8,347	12,824	39.43%
<b>Air Pollution FY 10</b>						
Personal Services	-	400,000	400,000	216,668	183,332	54.17%
Employee Benefits	-	125,000	125,000	68,692	56,308	54.95%
Contracted Services	-	70,972	70,972	42,805	28,167	60.31%
Supplies & Materials	-	85,166	85,166	71,129	14,037	83.52%
Other Charges	-	-	-	71,134	(71,134)	N/A
Capital Outlays	-	21,209	21,209	-	21,209	0.00%
<b>Permit Fee</b>						
Personal Services	-	-	-	102,221	(102,221)	N/A
Employee Benefits	-	-	-	45,898	(45,898)	N/A
Contracted Services	140,000	-	140,000	36,956	103,044	26.40%
Other Charges	11,795	-	11,795	11,795	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	80,000	80,000	82,191	(2,191)	102.74%
Employee Benefits	-	30,000	30,000	25,975	4,025	86.58%
Contracted Services	-	18,036	18,036	13,681	4,355	75.85%
<b>Total Finance and Administration</b>	<b>151,795</b>	<b>1,040,353</b>	<b>1,192,148</b>	<b>904,209</b>	<b>287,939</b>	<b>75.85%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (892,349)</b>	<b>\$ (892,349)</b>	<b>\$ (261,873)</b>	<b>\$ 630,476</b>	<b>29.35%</b>

*Note: The Air Quality Special Revenue Fund is included with other activities funded by grant and contract revenues within the State and Federal Grants Fund, included in the Knox County primary government activities, as reported in the Comprehensive Annual Financial Report. Budgets for those other activities are adopted throughout the fiscal year when the related grants are received and adopted by County Commission. As an original budget is, therefore, not adopted by Commission during the budget process, budgets for such activities are not included in this report.*

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,600,000	\$ -	\$ 5,600,000	\$ 3,639,879	\$ (1,960,121)	65.00%
<b>Total Revenues</b>	<b>5,600,000</b>	<b>-</b>	<b>5,600,000</b>	<b>3,639,879</b>	<b>(1,960,121)</b>	<b>65.00%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,060,000	-	2,060,000	360,348	1,699,652	17.49%
Women's Basketball of Fame	150,000	-	150,000	137,500	12,500	91.67%
Trustee Commission	50,000	-	50,000	32,477	17,523	64.95%
Tourism and Sports Development Corp.	2,240,000	-	2,240,000	1,680,000	560,000	75.00%
Contributions to agencies	675,000	-	675,000	681,617	(6,617)	100.98%
<i>Total Other General Government:</i>	<b>5,175,000</b>	<b>-</b>	<b>5,175,000</b>	<b>2,891,942</b>	<b>2,283,058</b>	<b>55.88%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	747,937	322,937	175.99%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(270,000)	270,000	50.00%
<b>Net Change in Fund Balances</b>	<b>\$ (115,000)</b>	<b>\$ -</b>	<b>\$ (115,000)</b>	<b>\$ 477,937</b>	<b>\$ 592,937</b>	<b>-415.60%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,921,900	\$ -	\$ 4,921,900	\$ 2,991,944	\$ (1,929,956)	60.79%
Statutory Local Taxes	2,100,000	-	2,100,000	1,316,608	(783,392)	62.70%
<b>Total Local Taxes</b>	<b>7,021,900</b>	<b>-</b>	<b>7,021,900</b>	<b>4,308,552</b>	<b>(2,713,348)</b>	<b>61.36%</b>
<i>Other Local Revenues</i>	6,000	-	6,000	264,425	258,425	4407.08%
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	3,059,403	(1,240,597)	71.15%
Petroleum Special Tax	310,000	-	310,000	207,914	(102,086)	67.07%
<b>Total State of Tennessee</b>	<b>4,610,000</b>	<b>-</b>	<b>4,610,000</b>	<b>3,267,317</b>	<b>(1,342,683)</b>	<b>70.87%</b>
<b>Total Revenues</b>	<b>11,637,900</b>	<b>-</b>	<b>11,637,900</b>	<b>7,840,294</b>	<b>(3,797,606)</b>	<b>67.37%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	248,209	2,945	251,154	206,774	44,380	82.33%
Employee Benefits	81,340	-	81,340	66,893	14,447	82.24%
Contracted Services	30,838	-	30,838	18,968	11,870	61.51%
Supplies & Materials	7,300	-	7,300	8,020	(720)	109.86%
Other Charges	98,869	-	98,869	98,160	709	99.28%
<b>Highway Project Manager-ADM</b>						
Personal Services	186,340	-	186,340	158,998	27,342	85.33%
Employee Benefits	42,052	-	42,052	45,861	(3,809)	109.06%
Contracted Services	4,700	-	4,700	4,551	149	96.83%
Supplies & Materials	7,000	-	7,000	8,318	(1,318)	118.83%
Capital Outlay	23,000	2,259	25,259	25,259	-	100.00%
<b>Stormwater Management-ADM</b>						
Personal Services	840,951	(1,000)	839,951	665,346	174,605	79.21%
Employee Benefits	292,030	-	292,030	230,599	61,431	78.96%
Contracted Services	53,800	(330)	53,470	34,260	19,210	64.07%
Supplies & Materials	50,050	-	50,050	34,365	15,685	68.66%
Other Charges	-	330	330	330	-	100.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	6,000	6,000	3,588	2,412	59.80%
Supplies & Materials	-	20,815	20,815	8,228	12,587	39.53%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,679,909	(1,944)	2,677,965	2,381,405	296,560	88.93%
Employee Benefits	1,084,676	-	1,084,676	925,547	159,129	85.33%
Contracted Services	889,200	-	889,200	746,182	143,018	83.92%
Supplies & Materials	2,862,786	(172,509)	2,690,277	1,244,020	1,446,257	46.24%
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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	299,766	-	299,766	252,513	47,253	84.24%
Employee Benefits	132,688	-	132,688	107,176	25,512	80.77%
Contracted Services	95,500	25,000	120,500	122,018	(1,518)	101.26%
Supplies & Materials	126,184	-	126,184	118,496	7,688	93.91%
<b>Engineering</b>						
Personal Services	261,948	-	261,948	214,829	47,119	82.01%
Employee Benefits	69,239	-	69,239	56,056	13,183	80.96%
Contracted Services	45,450	-	45,450	27,695	17,755	60.94%
Supplies & Materials	6,075	-	6,075	2,248	3,827	37.00%
Other Charges	8,000	-	8,000	8,000	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	105,000	-	105,000	61,574	43,426	58.64%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	882,462	882,462	140,300	742,162	15.90%
<i>Total Engineering and Public Works</i>	<i>11,007,900</i>	<i>764,028</i>	<i>11,771,928</i>	<i>8,401,907</i>	<i>3,370,021</i>	<i>71.37%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(764,028)	(134,028)	(561,613)	(427,585)	419.03%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(630,000)	(295,250)	(925,250)	(450,250)	475,000	48.66%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (1,059,278)</b>	<b>\$ (1,059,278)</b>	<b>\$ (1,011,863)</b>	<b>\$ 47,415</b>	<b>95.52%</b>

## DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit.

**KNOX COUNTY, TENNESSEE**

**Debt Service Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For ten months ended April 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,517,000	\$ -	\$ 32,517,000	\$ 32,806,145	\$ 289,145	100.89%
<i>Interest Earned</i>	1,862,450	-	1,862,450	1,116,954	(745,496)	59.97%
<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	33,923,099	(30,894,749)	52.34%
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	710,563	-	710,563	668,891	41,672	94.14%
Debt Service	72,289,437	-	72,289,437	43,462,962	28,826,475	60.12%
<i>Total Debt Service</i>	73,000,000	-	73,000,000	44,131,853	28,868,147	60.45%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,182,152)	-	(8,182,152)	(10,208,754)	(2,026,602)	124.77%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,220,916	-	1,220,916	195,266	(1,025,650)	15.99%
Total Other Financial Sources (Uses)	1,220,916	-	1,220,916	195,266	(1,025,650)	15.99%
Net Change in Fund Balances	\$ (6,961,236)	\$ -	\$ (6,961,236)	\$ (10,013,488)	\$ (3,052,252)	143.85%

## 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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 116,048,000	\$ -	\$ 116,048,000	\$ 114,235,421	\$ (1,812,579)	98.44%
County Local Option Taxes	110,047,000	-	110,047,000	71,798,771	(38,248,229)	65.24%
Other Local Taxes	1,089,500	-	1,089,500	468,291	(621,209)	42.98%
Wheel Taxes	1,500,000	-	1,500,000	1,162,015	(337,985)	77.47%
<i>Total Local Taxes</i>	<i>228,684,500</i>	<i>-</i>	<i>228,684,500</i>	<i>187,664,498</i>	<i>(41,020,002)</i>	<i>82.06%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>20,482</i>	<i>(15,518)</i>	<i>56.89%</i>
<i>Charges for Current Services:</i>						
Education Charges	190,000	-	190,000	36,720	(153,280)	19.33%
Other Charges For Services	575,500	-	575,500	328,577	(246,923)	57.09%
<i>Total Charges/Current Services</i>	<i>765,500</i>	<i>-</i>	<i>765,500</i>	<i>365,297</i>	<i>(400,203)</i>	<i>47.72%</i>
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	215,686	(204,314)	51.35%
Nonrecurring Items	1,375,000	-	1,375,000	419,923	(955,077)	30.54%
<i>Total Other Local Revenues</i>	<i>1,795,000</i>	<i>-</i>	<i>1,795,000</i>	<i>635,609</i>	<i>(1,159,391)</i>	<i>35.41%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	157,722,646	(19,799,354)	88.85%
Other State Revenues	1,400,000	-	1,400,000	1,086,048	(313,952)	77.57%
<i>Total State of Tennessee</i>	<i>178,922,000</i>	<i>-</i>	<i>178,922,000</i>	<i>158,808,694</i>	<i>(20,113,306)</i>	<i>88.76%</i>
<i>Federal Government:</i>						
Direct Federal Revenue	537,000	29,282	566,282	412,443	(153,839)	72.83%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>29,282</i>	<i>566,282</i>	<i>412,443</i>	<i>(153,839)</i>	<i>72.83%</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%
<b>Total Revenues</b>	<b>415,597,000</b>	<b>29,282</b>	<b>415,626,282</b>	<b>352,517,779</b>	<b>(63,108,503)</b>	<b>84.82%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	160,131,121	63,735	160,194,856	107,616,274	52,578,582	67.18%
Employee Benefits	44,112,824	(71,241)	44,041,583	32,746,719	11,294,864	74.35%
Contracted Services	-	-	-	1,345	(1,345)	N/A
Supplies and Materials	733,300	5,000,000	5,733,300	4,437,756	1,295,544	77.40%
<b>Art</b>						
Contracted Services	2,500	-	2,500	2,774	(274)	110.96%
Supplies and Materials	226,430	-	226,430	208,419	18,011	92.05%
<b>Basic Elementary</b>						
Supplies and Materials	979,075	-	979,075	943,927	35,148	96.41%

**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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Supplies and Materials	415,500	-	415,500	399,526	15,974	96.16%
<b>Basic Secondary</b>						
Supplies and Materials	961,250	-	961,250	1,097,747	(136,497)	114.20%
<b>Business Education</b>						
Supplies and Materials	61,674	-	61,674	36,107	25,567	58.54%
Other Charges	2,244	-	2,244	646	1,598	28.79%
<b>Middle School Reading</b>						
Personal Services	3,982	-	3,982	6,306	(2,324)	158.36%
Employee Benefits	306	-	306	1,608	(1,302)	525.49%
Contracted Services	250	-	250	432	(182)	172.80%
Supplies and Materials	32,628	-	32,628	26,121	6,507	80.06%
Other	4,985	-	4,985	4,410	575	88.47%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	-	311,304	545,840	(234,536)	175.34%
Other	20,000	-	20,000	-	20,000	0.00%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	1,564	4,436	26.07%
<b>Health Education</b>						
Supplies and Materials	4,324	-	4,324	3,818	506	88.30%
<b>Kindergarten</b>						
Supplies and Materials	62,266	-	62,266	65,405	(3,139)	105.04%
<b>Language Arts</b>						
Supplies and Materials	36,148	-	36,148	36,597	(449)	101.24%
<b>Math</b>						
Contracted Services	500	(500)	-	-	-	N/A
Supplies and Materials	83,068	(3,600)	79,468	65,365	14,103	82.25%
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	4,870	1,330	78.55%
Supplies and Materials	31,880	-	31,880	30,364	1,516	95.24%
<b>Physical Education</b>						
Supplies and Materials	23,858	-	23,858	18,453	5,405	77.35%
Other Charges	-	-	-	785	(785)	N/A
<b>Reading</b>						
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	2,392	13,793	14.78%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	78,992	24,940	76.00%
<b>Social Studies</b>						
Supplies and Materials	43,031	1,475	44,506	28,460	16,046	63.95%
<b>Talented &amp; Gifted</b>						
Contracted Services	3,739	-	3,739	5,181	(1,442)	138.57%
Supplies and Materials	12,894	-	12,894	6,564	6,330	50.91%
Other Charges	2,244	-	2,244	5,203	(2,959)	231.86%
<b>Instrumental Music</b>						
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%
<b>Nutritional Education Instruction</b>						
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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	15,000	-	15,000	66,224	(51,224)	441.49%
Supplies and Materials	265,000	58,755	323,755	455,196	(131,441)	140.60%
Other Charges	-	-	-	569	(569)	N/A
Capital Outlay	20,000	-	20,000	21,093	(1,093)	105.47%
<b>Summer School</b>						
Personal Services	110,128	-	110,128	85,406	24,722	77.55%
Employee Benefits	20,091	-	20,091	21,997	(1,906)	109.49%
<b>Project Graduation</b>						
Personal Services	-	-	-	92,989	(92,989)	N/A
Employee Benefits	-	-	-	5,960	(5,960)	N/A
Contracted Services	1,241,742	-	1,241,742	1,241,742	-	100.00%
<b>High Needs Schools</b>						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Contracted Services	68,153	-	68,153	-	68,153	0.00%
Supplies and Materials	46,717	-	46,717	46,717	-	100.00%
Other Charges	176,496	-	176,496	233,370	(56,874)	132.22%
<b>Materials Center</b>						
Contracted Services	-	-	-	294	(294)	N/A
Supplies and Materials	108,560	-	108,560	70,130	38,430	64.60%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	-	78,366	46,340	32,026	59.13%
Supplies and Materials	173,320	-	173,320	130,673	42,647	75.39%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	5,280	89,353	5.58%
Supplies and Materials	23,700	-	23,700	8,873	14,827	37.44%
<b>Vine Magnet</b>						
Supplies and Materials	77,933	-	77,933	77,791	142	99.82%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	440	4,428	9.04%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	84,086	-	84,086	83,974	112	99.87%
<b>Beaumont Magnet</b>						
Supplies and Materials	72,612	-	72,612	72,113	499	99.31%
Capital Outlay	-	-	-	(5,943)	5,943	N/A
<b>Greene Magnet</b>						
Supplies and Materials	76,970	-	76,970	77,002	(32)	100.04%
<b>Student Assistance Services</b>						
Supplies and Materials	644	-	644	533	111	82.76%
<b>Austin-East Magnet</b>						
Supplies and Materials	85,114	-	85,114	81,099	4,015	95.28%
Other Charges	-	-	-	84	(84)	N/A
<b>Section 504 Instruction</b>						
Contracted Services	5,000	-	5,000	12,952	(7,952)	259.04%
Supplies and Materials	9,299	-	9,299	2,575	6,724	27.69%
<b>Magnet Department</b>						
Supplies and Materials	9,522	-	9,522	8,170	1,352	85.80%
Other Charges	4,353	-	4,353	4,732	(379)	108.71%

**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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	70,000	-	70,000	70,170	(170)	100.24%
<b>Stem Academy</b>						
Supplies and Materials	29,000	-	29,000	30,131	(1,131)	103.90%
<b>Fulton Magnet</b>						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
<b>Alternative Schools</b>						
Personal Services	1,420,512	-	1,420,512	779,995	640,517	54.91%
Employee Benefits	333,849	-	333,849	247,871	85,978	74.25%
Supplies and Materials	108,293	-	108,293	3,000	105,293	2.77%
<b>Special Education Program</b>						
Personal Services	29,014,578	(117,262)	28,897,316	18,861,892	10,035,424	65.27%
Employee Benefits	7,516,266	-	7,516,266	5,640,992	1,875,274	75.05%
Contracted Services	171,955	(20,000)	151,955	59,831	92,124	39.37%
Supplies and Materials	392,500	50,066	442,566	383,908	58,658	86.75%
Other Charges	-	-	-	1,909	(1,909)	N/A
<b>Career &amp; Technical Education</b>						
Personal Services	10,034,637	-	10,034,637	6,053,306	3,981,331	60.32%
Employee Benefits	2,704,461	-	2,704,461	1,817,005	887,456	67.19%
Contracted Services	7,000	-	7,000	896	6,104	12.80%
Supplies and Materials	323,087	-	323,087	308,986	14,101	95.64%
Other Charges	2,600	-	2,600	2,483	117	95.50%
Capital Outlay	51,113	-	51,113	45,994	5,119	89.98%
<b>Total Instruction</b>	<b>263,668,872</b>	<b>4,961,428</b>	<b>268,630,300</b>	<b>185,885,466</b>	<b>82,744,834</b>	<b>69.20%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,238,062	(108,000)	1,346,062	954,528	391,534	70.91%
Employee Benefits	392,249	(22,000)	414,249	280,236	134,013	67.65%
Contracted Services	10,000	-	10,000	6,385	3,615	63.85%
Supplies and Materials	1,125	-	1,125	792	333	70.40%
Other Charges	3,741	-	3,741	3,433	308	91.77%
<b>Health Services</b>						
Personal Services	1,292,594	77,000	1,369,594	1,094,042	275,552	79.88%
Employee Benefits	314,456	16,000	330,456	294,905	35,551	89.24%
Contracted Services	80,150	(10,000)	70,150	19,869	50,281	28.32%
Supplies and Materials	126,010	-	126,010	111,962	14,048	88.85%
Other Charges	11,388	10,000	21,388	9,903	11,485	46.30%
<b>Other Student Support</b>						
Personal Services	7,165,218	110,000	7,275,218	4,572,020	2,703,198	62.84%
Employee Benefits	1,772,258	25,000	1,797,258	1,287,327	509,931	71.63%
Contracted Services	542,500	(120,000)	422,500	60,105	362,395	14.23%
Other Charges	-	-	-	7,000	(7,000)	N/A
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	21,687	269	98.77%
<b>Curriculum</b>						
Contracted Services	1,300	-	1,300	89,000	1,211	6.85%
Supplies and Materials	4,350	-	4,350	2,794	1,556	64.23%
Other Charges	11,532	-	11,532	5,168	6,364	44.81%
<b>Transfer Department</b>						
Personal Services	196,656	-	196,656	155,213	41,443	78.93%
Employee Benefits	41,540	-	41,540	32,229	9,311	77.59%
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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Supplies and Materials	22,450	-	22,450	22,455	(5)	100.02%
Other Charges	5,711	-	5,711	2,961	2,750	51.85%
<b>Math</b>						
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	5,250	(127)	102.48%
<b>Choral Music</b>						
Contracted Services	4,650	-	4,650	3,978	672	85.55%
Supplies and Materials	4,120	-	4,120	4,042	78	98.11%
Other Charges	9,061	-	9,061	4,226	4,835	46.64%
<b>Physical Education</b>						
Supplies and Materials	2,650	-	2,650	1,105	1,545	41.70%
Other Charges	9,000	-	9,000	2,023	6,977	22.48%
<b>Science</b>						
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	4,492	(554)	114.07%
Other Charges	7,272	-	7,272	7,074	198	97.28%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	2,273	547	80.60%
Employee Benefits	216	-	216	170	46	78.70%
Other Charges	493	-	493	4,424	(3,931)	897.36%
<b>Talented and Gifted</b>						
Contracted Services	1,000	-	1,000	3,686	(2,686)	368.60%
Supplies and Materials	7,000	-	7,000	3,417	3,583	48.81%
<b>Instrumental Music</b>						
Contracted Services	2,600	-	2,600	5,597	(2,997)	215.27%
Supplies and Materials	5,500	-	5,500	2,889	2,611	52.53%
Other Charges	2,268	-	2,268	765	1,503	33.73%
<b>High School PE/Wellness</b>						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	1,767	12,176	12.67%
Other Charges	3,580	-	3,580	299	3,281	8.35%
<b>Regular Instruction</b>						
Personal Services	9,574,769	150,000	9,724,769	6,821,249	2,903,520	70.14%
Employee Benefits	2,299,317	-	2,299,317	1,957,774	341,543	85.15%
Contracted Services	837,000	-	837,000	394,800	442,200	47.17%
Supplies and Materials	-	-	-	4,130	(4,130)	N/A
Other Charges	45,000	-	45,000	-	45,000	0.00%
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	12,963	-	12,963	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%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	90	1,335	6.32%
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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	3,155	2,345	57.36%
Supplies and Materials	19,291	-	19,291	2,130	17,161	11.04%
Other Charges	4,489	-	4,489	2,521	1,968	56.16%
<b>Alternative Schools</b>						
Personal Services	515,499	-	515,499	347,020	168,479	67.32%
Employee Benefits	143,839	-	143,839	98,480	45,359	68.47%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	-	-	-	1,183	(1,183)	N/A
<b>Libraries/Audio/Visual</b>						
Contracted Services	35,200	-	35,200	2,886	32,314	8.20%
Supplies and Materials	427,369	683	428,052	430,723	(2,671)	100.62%
Other Charges	-	-	-	858	(858)	N/A
<b>Staff Development</b>						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	2,758	14,736	15.77%
Other Charges	220,000	300,000	520,000	63,137	456,863	12.14%
<b>Art</b>						
Contracted Services	365	-	365	159	206	43.56%
Supplies and Materials	11,200	-	11,200	3,323	7,877	29.67%
Other Charges	5,237	-	5,237	4,401	836	84.04%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	2,151	5,102	29.66%
Supplies and Materials	45,520	6,265	51,785	1,806	49,979	3.49%
Other Charges	24,466	-	24,466	5,935	18,531	24.26%
<b>Special Education Program</b>						
Personal Services	6,064,402	(499,973)	5,564,429	4,128,061	1,436,368	74.19%
Employee Benefits	1,615,389	(40,159)	1,575,230	1,087,176	488,054	69.02%
Contracted Services	274,944	5,630	280,574	208,268	72,306	74.23%
Supplies and Materials	92,475	40,500	132,975	117,667	15,308	88.49%
Other Charges	75,040	3,000	78,040	70,078	7,962	89.80%
<b>Basic Middle</b>						
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	8,673	25,038	25.73%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	56,720	19,580	74.34%
Supplies and Materials	3,670	-	3,670	1,183	2,487	32.23%
Other Charges	18,000	-	18,000	13,545	4,455	75.25%
<b>World Language</b>						
Personal Services	-	-	-	942	(942)	N/A
Employee Benefits	-	-	-	55	(55)	N/A
Contracted Services	175	-	175	800	(625)	457.14%
Other Charges	10,825	-	10,825	4,929	5,896	45.53%
<b>Language Arts</b>						
Contracted Services	3,520	-	3,520	-	3,520	0.00%
Supplies and Materials	3,150	-	3,150	34	3,116	1.08%
Other Charges	3,521	-	3,521	2,214	1,307	62.88%
<b>Career &amp; Technical Education</b>						
Personal Services	361,394	-	361,394	307,245	54,149	85.02%
Employee Benefits	83,208	-	83,208	93,244	(10,036)	112.06%
Contracted Services	21,625	-	21,625	19,038	2,587	88.04%
Supplies and Materials	2,700	-	2,700	1,316	1,384	48.74%

**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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>TAP Department</b>						
Supplies and Materials	5,000	-	5,000	807	4,193	16.14%
<b>Family/Community Engagement</b>						
Personal Services	115,500	-	115,500	84,212	31,288	72.91%
Employee Benefits	21,497	-	21,497	17,766	3,731	82.64%
Contracted Services	30,000	-	30,000	-	30,000	0.00%
Supplies and Materials	15,000	755	15,755	4,511	11,244	28.63%
<b>Grants Department</b>						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	956	1,544	38.24%
Other Charges	500	-	500	-	500	0.00%
<b>Adult Program</b>						
Personal Services	32,552	-	32,552	21,308	11,244	65.46%
Employee Benefits	20,091	-	20,091	2,099	17,992	10.45%
Contracted Services	5,050	-	5,050	4,900	150	97.03%
Supplies and Materials	30,143	-	30,143	30,952	(809)	102.68%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	1,582	1,068	59.70%
Other Charges	3,350	-	3,350	3,153	197	94.12%
<b>Board of Education</b>						
Personal Services	247,544	-	247,544	205,525	42,019	83.03%
Employee Benefits	464,135	-	464,135	316,448	147,687	68.18%
Contracted Services	167,074	9,250	176,324	119,157	57,167	67.58%
Supplies and Materials	3,000	-	3,000	1,442	1,558	48.07%
Other Charges	6,271,628	(17,375)	6,254,253	5,886,712	367,541	94.12%
<b>Office of the Superintendent</b>						
Personal Services	480,006	-	480,006	443,662	36,344	92.43%
Employee Benefits	134,137	-	134,137	100,147	33,990	74.66%
Contracted Services	71,300	-	71,300	84,043	(12,743)	117.87%
Supplies and Materials	4,400	-	4,400	12,931	(8,531)	293.89%
<b>Office of the Principal</b>						
Personal Services	22,484,909	-	22,484,909	17,362,857	5,122,052	77.22%
Employee Benefits	5,488,579	-	5,488,579	4,356,399	1,132,180	79.37%
Contracted Services	3,280,000	-	3,280,000	2,834,304	445,696	86.41%
Supplies and Materials	-	-	-	75,178	(75,178)	N/A
<b>Fiscal Services</b>						
Personal Services	979,120	123,000	1,102,120	967,879	134,241	87.82%
Employee Benefits	246,118	12,400	258,518	245,872	12,646	95.11%
Contracted Services	5,821	-	5,821	29,116	(23,295)	500.19%
Supplies and Materials	17,133	-	17,133	39,351	(22,218)	229.68%
<b>Warehouse</b>						
Personal Services	146,149	-	146,149	124,526	21,623	85.20%
Employee Benefits	37,137	-	37,137	32,437	4,700	87.34%
Contracted Services	4,800	-	4,800	47,442	(42,642)	988.38%
Supplies and Materials	15,750	-	15,750	5,069	10,681	32.18%
<b>Human Resources</b>						
Personal Services	1,049,266	-	1,049,266	784,071	265,195	74.73%
Employee Benefits	235,898	-	235,898	174,941	60,957	74.16%
Contracted Services	85,400	-	85,400	127,199	(41,799)	148.94%
Supplies and Materials	8,600	-	8,600	11,633	(3,033)	135.27%
Other Charges	6,000	-	6,000	2,384	3,616	39.73%
<b>HR Employee Benefits Div</b>						
Personal Services	486,602	-	486,602	440,018	46,584	90.43%
Employee Benefits	116,531	-	116,531	107,688	8,843	92.41%
Contracted Services	2,079	-	2,079	11,900	(9,821)	572.39%
Supplies and Materials	6,117	-	6,117	8,108	(1,991)	132.55%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,900,823	(23,000)	8,877,823	6,951,741	1,926,082	78.30%
Employee Benefits	2,385,690	23,000	2,408,690	1,829,069	579,621	75.94%
Contracted Services	1,132,847	54,292	1,187,139	864,439	322,700	72.82%
Supplies and Materials	12,474,806	(62,915)	12,411,891	11,070,673	1,341,218	89.19%
Other Charges	4,672,253	-	4,672,253	912,991	3,759,262	19.54%
Capital Outlay	100,000	-	100,000	-	100,000	0.00%
<b>Security</b>						
Personal Services	2,691,625	25,000	2,716,625	2,671,922	44,703	98.35%
Employee Benefits	586,489	-	586,489	577,256	9,233	98.43%
Contracted Services	142,100	49,581	191,681	86,289	105,392	45.02%
Supplies and Materials	177,267	9,133	186,400	100,652	85,748	54.00%
Other Charges	6,000	-	6,000	543	5,457	9.05%
<b>General Maintenance of Plant</b>						
Personal Services	5,655,311	-	5,655,311	4,993,491	661,820	88.30%
Employee Benefits	1,395,216	-	1,395,216	1,291,048	104,168	92.53%
Contracted Services	495,780	-	495,780	214,737	281,043	43.31%
Supplies and Materials	1,908,531	323,664	2,232,195	1,696,237	535,958	75.99%
Capital Outlay	124,000	7,236	131,236	57,236	74,000	43.61%
<b>Facilities</b>						
Personal Services	272,717	-	272,717	225,800	46,917	82.80%
Employee Benefits	67,790	-	67,790	48,516	19,274	71.57%
Contracted Services	4,400	-	4,400	535	3,865	12.16%
Supplies and Materials	14,100	-	14,100	-	14,100	0.00%
Other Charges	748	-	748	(90)	838	-12.03%
<b>Student Transportation</b>						
Personal Services	671,714	-	671,714	734,495	(62,781)	109.35%
Employee Benefits	151,818	-	151,818	139,753	12,065	92.05%
Contracted Services	213,500	-	213,500	97,817	115,683	45.82%
Supplies and Materials	82,900	3,220	86,120	75,887	10,233	88.12%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Contracted Services	8,774,152	163,525	8,937,677	8,600,451	337,226	96.23%
<b>Vocational Transportation</b>						
Contracted Services	90,616	-	90,616	49,712	40,904	54.86%
<b>Special Education Transportation</b>						
Personal Services	81,313	-	81,313	37,154	44,159	45.69%
Employee Benefits	16,668	-	16,668	5,859	10,809	35.15%
Contracted Services	4,936,115	-	4,936,115	3,928,729	1,007,386	79.59%
Supplies and Materials	7,000	-	7,000	4,061	2,939	58.01%
<b>Central and Other</b>						
Personal Services	24,915	-	24,915	61,345	(36,430)	246.22%
Employee Benefits	10,967	-	10,967	16,279	(5,312)	148.44%
<b>Technology</b>						
Personal Services	3,792,657	(573,000)	3,219,657	2,661,005	558,652	82.65%
Employee Benefits	802,155	(156,000)	646,155	645,379	776	99.88%
Contracted Services	735,250	(18,450)	716,800	883,050	(166,250)	123.19%
Supplies and Materials	177,823	(19,100)	158,723	118,281	40,442	74.52%
Other Charges	264,963	-	264,963	566,113	(301,150)	213.66%
Capital Outlay	241,543	-	241,543	200,712	40,831	83.10%
<b>Instructional Technology</b>						
Personal Services	-	631,500	631,500	495,621	135,879	78.48%
Employee Benefits	-	169,000	169,000	130,467	38,533	77.20%
Contracted Services	-	18,450	18,450	14,021	4,429	75.99%
Supplies and Materials	-	25,000	25,000	12,501	12,499	50.00%
Other Charges	-	-	-	3,821	(3,821)	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 ten months ended April 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Publications</b>						
Contracted Services	8,000	-	8,000	1,166	6,834	14.58%
Supplies and Materials	80,000	-	80,000	25,793	54,207	32.24%
<b>Public Affairs</b>						
Personal Services	609,552	-	609,552	524,646	84,906	86.07%
Employee Benefits	126,953	-	126,953	116,612	10,341	91.85%
Contracted Services	132,900	-	132,900	223,610	(90,710)	168.25%
Supplies and Materials	1,000	-	1,000	2,943	(1,943)	294.30%
<b>Office of Accountability</b>						
Personal Services	464,629	(75,000)	389,629	458,920	(69,291)	117.78%
Employee Benefits	95,527	-	95,527	95,928	(401)	100.42%
Contracted Services	151,550	-	151,550	108,561	42,989	71.63%
Supplies and Materials	17,950	-	17,950	4,681	13,269	26.08%
Other Charges	6,469	-	6,469	712	5,757	11.01%
<b>Other Charges</b>						
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>	156,198,128	6,481,212	162,939,340	123,896,999	39,042,341	76.04%
 Total Expenditures	 419,867,000	 11,442,640	 431,569,640	 309,782,465	 121,787,175	 71.78%
 Net Change in Fund Balances	 \$ (4,270,000)	 \$ (11,413,358)	 \$ (15,943,358)	 \$ 42,735,314	 \$ 58,678,672	 -268.04%

# Information



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

**BUDGET SUMMARY**

April 30, 2014

<i>Where It Comes From:</i>					<i>Where It Goes by Function:</i>				
	Adopted Budget 2013-14	% of Budget	Actual Collections July - April	% of Budget Collected		Adopted Budget 2013-14	% of Budget	Actual Spending July - April	% of Budget Spent
Local Taxes	\$ 420,746,937	59.3%	\$ 362,887,295	51.1%	Schools	\$ 401,710,000	56.6%	\$ 309,782,465	43.6%
Licenses & Permits	5,421,500	0.8%	3,429,815	0.5%	School Construction	20,500,000	2.9%	27,469,135	3.9%
Fines, Forfeitures, & Penalties	1,751,200	0.2%	1,580,207	0.2%	School Cafeteria	25,992,842	3.7%	-	0.0%
Charges for Current Services	15,396,832	2.2%	5,671,950	0.8%	General Government	11,627,763	1.6%	9,888,008	1.4%
Other Local Revenue	8,190,657	1.2%	6,651,014	0.9%	Finance	13,805,659	1.9%	10,958,050	1.5%
Official Fees	7,107,000	1.0%	7,134,894	1.0%	Administration of Justice	11,727,048	1.7%	13,054,955	1.8%
State of Tennessee	183,599,702	25.9%	167,581,165	23.6%	Debt Service	74,250,000	10.5%	44,131,853	6.2%
Federal Government	16,654,019	2.3%	967,158	0.1%	Public Safety	73,996,648	10.4%	58,433,377	8.2%
Govt & Citizens Groups	205,822	0.0%	274,548	0.0%	Health & Welfare	22,353,859	3.1%	14,582,198	2.1%
Other	50,856,224	7.2%	5,641,434	0.8%	Public Libraries	12,558,482	1.8%	10,365,503	1.5%
					Public Works	11,403,000	1.6%	8,852,157	1.2%
					Tourism, Social & Cultural	9,984,651	1.4%	7,075,464	1.0%
					Agricultural/Natrual Resour	466,102	0.1%	400,687	0.1%
					Other	17,850,624	2.5%	19,285,390	2.7%
					Solid Waste	4,015,215	0.6%	3,024,119	0.4%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 537,303,361	75.7%
					<i>Where It Goes by Category:</i>	Adopted Budget 2013-14	% of Budget	Actual Spending July - April	% of Budget Spent
					Personnal Services	\$ 358,993,716	50.6%	\$ 262,387,398	37.0%
					Employees Benefits	105,418,484	14.8%	81,786,405	11.5%
					Contractual Services	55,539,026	7.8%	44,417,442	6.3%
					Supplies and Materials	50,716,254	7.1%	35,049,303	4.9%
					Other Charges	66,520,026	9.4%	40,993,293	5.8%
					Debt Service	72,457,231	10.2%	43,462,962	6.1%
					Capital Outlay	2,597,156	0.4%	29,206,558	4.1%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 537,303,361	75.7%

# Knox County, Tennessee

## Property Tax Collection Summary - April 2014

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

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	101,136,931	103,146,622	2,009,691	1.99%	99.46%
141	General Purpose School Fund	112,615,799	114,853,747	2,237,948	1.99%	98.89%
151	General Debt Service Fund	32,337,842	32,980,683	642,841	1.99%	101.43%
<b>Totals</b>		<b>246,090,572</b>	<b>250,981,052</b>	<b>4,890,480</b>	<b>1.99%</b>	<b>99.45%</b>

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

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

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 12-13</b>	<b>Actual YTD 13-14</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
<b>101</b>	General Fund	5,079,215	4,687,848	(391,367)	-7.7%	104.9%
<b>131</b>	Highway	3,693,099	3,410,133	(282,966)	-7.7%	69.6%
<b>141</b>	School Operations	80,974,097	81,179,677	205,580	0.3%	73.8%
<b>177</b>	School Capital	14,540,228	14,542,991	2,763	0.0%	73.8%
<b>Total</b>		<u>104,286,639</u>	<u>103,820,649</u>	<u>(465,990)</u>	<u>-0.4%</u>	<u>73.4%</u>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**April 30, 2014**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	21,542.63	
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	81.00	
1010620 Chancery Court	351.32	
1010910 County Commission	8,022.72	
1010920 Internal Audit	1,565.00	
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	661.08	
1011810 Election Office	8,554.59	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	4,737.16	
1012410 Juvenile Court Judges	10,261.71	
1012420 IV-D Referee Program	2,737.80	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	7,596.90	
1013210 Law Director's Office	17,444.32	
1013310 County Mayor	10,132.32	
1013320 ADA Office	660.00	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	4,144.91	
1013610 Human Resources	3,332.99	
1014210 Probation Officers	677.73	
1014810 Park Maintenance	1,534.42	
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	5,410.93	
1015403 Preventive Health Service	8,751.87	
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.	1,558.59	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	5,529.27	
1015710 Finance	9,907.30	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**April 30, 2014**

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	8,203.66	
1016020 Property Management	40.00	
1006030 County Building Maint.	1,069.25	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	2,088.46	
1017520 Soil Conservation Dist	1,332.60	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	4,942.16	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	6,795.56	
1018310 Property Assessor	11,939.39	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	35,476.67	
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	4,945.30	
1018912 Training	2,713.79	
1018915 Planning & Development	1,783.30	
1018918 Stop Violence Against Women	2,912.44	
1018921 Patrol Division	21,807.15	
1018924 Warrants	57,011.72	
1018927 Detectives	12,294.38	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	2,804.20	
1018942 Narcotics	4,681.49	
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	38,281.70	
1018965 Explorer Post	-	
1018973 Medical Examiner	6,211.97	
1018993 Sheriff Animal Control	966.96	
1019710 County Trustee's Office	19,226.79	
<b>TOTAL GENERAL FUND</b>		<b>434,005</b>
<b>1150010 PUBLIC LIBRARY</b>	-	-
1160110 Solid Waste Administration	530.29	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	2,415.99	
1160330 Recycling Program	609.00	
<b>TOTAL SOLID WASTE FUND</b>		<b>3,555</b>
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
<b>TOTAL DRUG FUND</b>		-

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**April 30, 2014**

<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	2,906.98	
1280050 Title V Program	360.76	
<b>TOTAL AIR QUALITY FUND</b>		<b>3,268</b>
1310110 Highway Administration	4,933.13	
1310120 Project Manager	-	
1310130 Stormwater Management	6,694.06	
1310135 Stormwater Ordinance Violation	592.50	
1310210 Highway/Bridge Maintenance	2,786.37	
1310220 Traffic Control	280.00	
1310410 Engineering	2,389.94	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>17,676</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	5,181.00	
171121 General School	7,898.16	
171124 Urban Schools	-	
171200 Special Education Instruction	38.42	
171300 Career & Technical Instruction	861.29	
172120 Health Services	16,784.92	
172132 Curriculum	-	
172133 Transfer Department	-	
172202 Choral Music Support	3,677.89	
172206 Talented & Gifted Support	3,685.69	
172207 Instrumental Music Support	3,207.06	
172210 Regular Instruction Support	18,527.63	
172214 Instruction Program	1,710.73	
172219 Basic Elementary Support	-	
172220 Special Education Support	79,144.68	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	14,570.72	
172320 Office of the Superintendent	26,683.87	
172410 Office of Principal	95.43	
172510 Fiscal Services	7,163.90	
172520 Human Resources	4,164.20	
172619 Security	2,476.99	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	535.00	
172710 Transportation	2,896.22	
172711 Regular Contracts	(500.00)	
172812 Technology	25,682.64	
172813 Instructional Technology	7,247.18	
172823 Public Affairs	3,441.67	
172824 Minority Recruiting	-	
172825 Office of Accountability	2,831.27	
<b>TOTAL SCHOOL FUND</b>		<b>238,007</b>
<b>GRAND TOTAL</b>	<b>696,511</b>	<b>696,511</b>



## ADOPTED BUDGETS FOR 2013-2014 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
1-1778	Approved by Board	161,568,136.00	
1-733	Sexual Offender Registration	450.00	
1-768	Public Defender	1,385.04	
1-1288	Sexual Offender Registration	300.00	
1-1777	Reappropriating Encumbrances from FY13	1,089,639.60	
2-368	Victim Assistance	8,036.12	
2-641	Sexual Offender Registration	150.00	
2-642	Teen Academy	150.00	
2-1398	Inmate Money Interest	653.33	
2-1399	Sexual Offender Registration	150.00	
2-1481	Designations of Fund Balance	3,668,557.00	
2-1791	Drug Fines	93,965.39	
2-1984	Sexual Offender Registration	450.00	
2-2032	Correction of Designations of Fund Balance	(1,000,000.00)	
3-1182	Sexual Offender Registration	750.00	
3-1597	VICE Money	9,353.00	
3-1896	Sexual Offender Registration	450.00	
3-1898	Inmate Money Interest	433.42	
3-1936	Circuit Court	181,379.19	
3-2219	Sexual Offender Registration	300.00	
4-345	VICE Money	3,600.00	
4-349	Sexual Offender Registration	150.00	
4-1281	Victim Assistance	6,512.98	
4-1282	Victim Assistance	6,249.67	
4-1283	Sexual Offender Registration	300.00	
4-1836	Sexual Offender Registration	150.00	
5-927	Medical Examiner Budget	526,963.18	
5-1078	Sexual Offender Registration	300.00	
5-1420	Sexual Offender Registration	600.00	
5-1421	Victim Assistance	7,428.74	
5-1569	Sexual Offender Registration	300.00	
6-388	Estimate & Appropriate funds for Farmer's Market	2,309.53	
6-389	Estimate & Appropriate funds for Senior Picnic	10,000.00	
6-514	VICE Money	1,707.00	
6-515	Sexual Offender Registration	300.00	
6-978	Estimate & Appropriate funds for Bad Check Unit	98,500.00	
6-999	VICE Money	27,883.06	
6-1024	VICE Money	2,209.00	
6-1030	VICE Money	2,730.00	
6-1032	VICE Money	3,237.00	
6-1040	VICE Money	561.00	
6-1045	VICE Money	973.00	
6-1054	Victim Assistance	5,850.07	
6-1062	Inner Change	109,277.36	
6-1772	Teen Academy	150.00	
7-759	Sexual Offender Registration	300.00	
7-1388	Sexual Offender Registration	150.00	
7-1389	Victim Assistance	5,875.19	
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	
10-394	VICE Money	730.00	
10-401	Sexual Offender Registration	1,800.00	
10-614	Estimate & Appropriate Register of Deeds Data Processing Fees	378,568.00	
10-1582	Sexual Offender Registration	2,550.00	
10-1585	Inmate Money Interest	1,391.70	
10-1742	Inmate Money Interest	20,872.35	
10-1834	Inmate Money Interest	3,620.66	
10-2163	Sexual Offender Registration	300.00	<b>167,004,586.95</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1778	Approved by Board	125,000.00	<b>125,000.00</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
1-1778	Approved by Board	12,620,900.00	
1-1766	R-13-8-808	140,000.00	
1-1777	Reappropriating Encumbrances from FY13	39,810.70	
3-227	Budget Revision for State Grant	1,900.00	<b>12,802,610.70</b>

<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>				
1-1778	Approved by Board		3,994,897.00	<b>3,994,897</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>				
1-1778	Approved by Board		660,495.00	
2-1791	Drug Fines		93,965.39	
3-2233	Drug Fines		120,973.32	<b>875,433.71</b>
<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>				
1-1778	Approved by Board		5,715,000.00	<b>5,715,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>				
1-1778	Approved by Board		151,795.00	
1-1777	Reappropriating Encumbrances from FY13		9,974.25	
1-1690	Air Quality Grant Budget		68,799.00	
3-2027	Carryover Budget from FY13		701,209.19	
3-2029	Carryover Budget from FY13		2,335.30	
8-1609	Estimate & Appropriate Permit Fees		128,035.78	
10-1168	Air Quality Grant Budget		130,000.00	<b>1,192,148.52</b>
<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>				
1-1778	Approved by Board		11,637,900.00	
3-1880	Designations of Fund Balance		1,059,276.76	<b>12,697,176.76</b>
<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>				
1-1778	Approved by Board		419,867,000.00	
1-170	Designations of Fund Balance		11,430,000.00	
1-1777	Reappropriating Encumbrances from FY13		243,357.50	
4-341	IDEA Hi Cost Budget		29,281.71	<b>431,569,639.21</b>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>				
1-1778	Approved by Board		73,000,000.00	<b>73,000,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>				
1-1778	Approved by Board		3,939,560.00	<b>3,939,560.00</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>				
1-1778	Approved by Board		27,035,456.00	<b>27,035,456.00</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>				
1-1778	Approved by Board		4,620,818.00	
1-1777	Reappropriating Encumbrances from FY13		220.00	
2-898	Carryover Budget from Insurance Recovery for storms		689,722.67	
4-2054	Budget Revisions		150,275.00	<b>5,461,035.67</b>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>				
1-1778	Approved by Board		325,000.00	<b>325,000.00</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>				
1-1778	Approved by Board		33,753,134.00	<b>33,753,134.00</b>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>				
1-1778	Approved by Board		10,047,654.00	<b>10,047,654.00</b>
<b>276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276</b>				
1-1778	Approved by Board		401,176.00	<b>401,176.00</b>
<b>278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278</b>				
1-1778	Approved by Board		12,000.00	<b>12,000.00</b>
<b>351 --- ADOPTED BUDGET FOR SALES TAX FUND 351</b>				
3-1943	August Sales Tax		3,780,466.37	
4-1576	September Sales Tax		3,352,775.86	
5-1634	October Sales Tax		3,492,252.53	
6-1326	November Sales Tax		3,472,938.58	
7-1019	December Sales Tax		3,618,695.31	
8-1147	January Sales Tax		4,769,511.51	
9-1249	February Sales Tax		2,994,127.12	
10-1684	March Sales Tax		3,151,368.01	<b>28,632,135.29</b>
<b>401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401</b>				
1-1778	Approved by Board		1,077,782.00	
1-1777	Reappropriating Encumbrances from FY13		500.00	<b>1,078,282.00</b>

**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	<b>6,059,511.85</b>

**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	<b>11,232,303.65</b>

**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	<b>1,516,363.92</b>

**956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956**

3-1212	Pass through money received from the State	8,557.45	
3-1215	Pass through money received from the State	1,419.39	
4-714	Pass through money received from the State	6,971.62	
4-1370	Pass through money received from the State	1,395.83	
5-103	Pass through money received from the State	12,224.86	
5-400	Pass through money received from the State	2,883.94	
6-1292	Pass through money received from the State	141.87	
7-148	Pass through money received from the State	1,341.34	
7-507	Pass through money received from the State	1,454.19	<b>36,390.49</b>

  
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 Knox County Mayor

  
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 Knox County Senior Director of Finance