

Budget Report to Citizenry



Knox County, Tennessee

For eleven months ended
May 31, 2014

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For eleven months ended May 31, 2014

INTRODUCTORY SECTION	i	Table of Contents
	ii	Transmittal Letter
	iii	Summary Schedule - Operating Funds
	iv-v	Management's Discussion and Analysis
GENERAL FUND	1-14	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
SPECIAL REVENUE FUNDS		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>	
DEBT SERVICE FUND	22	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
DISCRETELY PRESENTED COMPONENT UNIT - THE BOARD		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

June 18, 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 eleven months ended May 31, 2014. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Caldwell".

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

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

	2013-2014			2012-2013			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
Revenues and Operating Transfers In:							
General Fund	\$ 158,168,746	\$ 147,482,926	93.24%	\$ 159,264,345	\$ 144,190,079	90.54%	\$ 3,292,847
Governmental Library Fund	125,000	56,793	45.43%	109,000	53,610	49.18%	3,183
Public Library Fund	12,620,900	10,951,301	86.77%	12,559,076	10,728,977	85.43%	222,324
Solid Waste Fund	3,953,500	3,207,682	81.14%	4,033,287	3,161,236	78.38%	46,446
Hotel/Motel Fund	5,600,000	4,138,896	73.91%	5,500,000	3,993,881	72.62%	145,015
Engineering and Public Works Fund	11,637,900	8,812,305	75.72%	11,403,000	9,176,545	80.47%	(364,240)
Debt Service Fund	66,038,764	34,626,387	52.43%	66,622,151	64,836,376	97.32%	(30,209,989)
General Purpose School Fund	415,626,282	363,957,494	87.57%	399,205,000	355,214,444	88.98%	8,743,050
Total Revenues and Operating Transfers In	\$ 673,771,092	\$ 573,233,784	85.08%	\$ 658,695,859	\$ 591,355,148	89.78%	\$ (18,121,364)
Expenditures and Operating Transfers Out:							
General Fund	\$ 167,125,460	\$ 141,689,068	84.78%	\$ 168,069,378	\$ 141,314,450	84.08%	\$ 374,618
Governmental Library Fund	125,000	119,760	95.81%	109,000	125,208	114.87%	(5,448)
Public Library Fund	12,802,610	11,300,944	88.27%	12,613,952	10,688,496	84.74%	612,448
Solid Waste Fund	3,994,897	3,378,594	84.57%	4,059,146	3,115,064	76.74%	263,530
Hotel/Motel Fund	5,715,000	3,504,834	61.33%	5,670,000	3,413,007	60.19%	91,827
Engineering and Public Works Fund	12,697,178	10,546,678	83.06%	12,541,410	10,252,720	81.75%	293,958
Debt Service Fund	73,000,000	64,977,160	89.01%	74,250,000	65,253,874	87.88%	(276,714)
General Purpose School Fund	431,569,640	340,861,934	78.98%	425,397,658	343,234,293	80.69%	(2,372,359)
Total Expenditures and Operating Transfers Out	\$ 707,029,785	\$ 576,378,972	81.52%	\$ 702,710,544	\$ 577,397,112	82.17%	\$ (1,018,140)

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 eleven months ended May 31, 2014. This report gives a “snapshot” in time, and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of \$252,478,762 equal 100.04% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$115,395,146 equal 81.6% 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 eleven months of fiscal year 2014 were \$139,700,036 this was an increase of \$2,284,569 over the first eleven 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 \$138,240,522, an increase of \$8,235,659 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 92.85% of our adopted budget and spent 84.83%. 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 eleven months of fiscal year 2014 are \$56,793 an increase of \$3,183 over fiscal year 2013. The expenses for the same period are \$119,760 a decrease of \$5,448 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 eleven months of fiscal year 2014 are \$9,281,301 vs. expenses for the same period of \$10,575,944.

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 eleven months of fiscal year 2014 are \$3,207,682 vs. expenses of \$3,327,594. The expenses represent 84.37% 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 eleven months of fiscal year 2014 are \$4,138,896 vs. expenses of \$2,964,834. 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 eleven months of fiscal year 2014 are \$8,812,305 a decrease of \$364,240 over the first eleven months of fiscal year 2013. The expenses for the same period were \$9,846,248 for fiscal year 2014 an increase of \$190,263 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 eleven months of fiscal year 2014 are \$34,431,121 vs. expenses for the same period of \$64,977,160. The expenses are only 89.01% 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 eleven months of fiscal year 2014 are \$363,336,654 vs. expenses of \$340,298,934. The Basic Education Funding from the State is paid monthly and we have only received ten 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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 111,328,000	\$ -	\$ 111,328,000	\$ 103,643,391	\$ (7,684,609)	93.10%
County Local Option Taxes	15,058,600	81,676	15,140,276	11,134,713	(4,005,563)	73.54%
Wheel Taxes	525,000	-	525,000	431,474	(93,526)	82.19%
Total Local Taxes	126,911,600	81,676	126,993,276	115,209,578	(11,783,698)	90.72%
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	2,822,901	87,801	103.21%
Permits	859,000	-	859,000	872,615	13,615	101.58%
Total Licenses and Permits	3,594,100	-	3,594,100	3,695,516	101,416	102.82%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	8,075	5,575	323.00%
Criminal Court	696,000	103,188	799,188	798,924	(264)	99.97%
Juvenile Court	945,450	-	945,450	814,179	(131,271)	86.12%
Other Fines, Forfeitures & Penalties	47,200	52,983	100,183	142,664	42,481	142.40%
Total Fines, Forfeitures and Penalties	1,691,150	156,171	1,847,321	1,763,842	(83,479)	95.48%
<i>Charges for Current Services:</i>	4,171,905	543,602	4,715,507	5,383,544	668,037	114.17%
<i>Other Local Revenues:</i>	3,462,685	24,107	3,486,792	6,994,790	3,507,998	200.61%
<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	171,573	7,554,237	4,790,481	(2,763,756)	63.41%
Total State of Tennessee	8,657,664	171,573	8,829,237	5,438,647	(3,390,590)	61.60%
<i>Federal Government:</i>						
Prisoner Board - Federal	725,000	-	725,000	952,191	227,191	131.34%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	250,000	-	250,000	228,122	(21,878)	91.25%
Citizen Groups	1,000	16,250	17,250	33,806	16,556	195.98%
Total Other Governments and Citizen Groups	251,000	16,250	267,250	261,928	(5,322)	98.01%
Total Revenues	149,465,104	993,379	150,458,483	139,700,036	(10,758,447)	92.85%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	324,190	-	324,190	290,705	33,485	89.67%
Employee Benefits	159,882	-	159,882	142,492	17,390	89.12%
Contracted Services	39,969	-	39,969	34,423	5,546	86.12%
Supplies and Materials	6,750	-	6,750	6,933	(183)	102.71%
Other Charges	20,434	-	20,434	20,434	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	29,666	25,334	53.94%
Internal Audit						
Personal Services	163,348	-	163,348	182,666	(19,318)	111.83%
Employee Benefits	51,251	-	51,251	55,524	(4,273)	108.34%
Contracted Services	37,600	-	37,600	5,227	32,373	13.90%
Supplies and Materials	4,000	-	4,000	1,482	2,518	37.05%
Other Charges	650	-	650	650	-	100.00%
Audit Committee						
Contracted Services	-	-	-	10,693	(10,693)	N/A
Ethics Committee						
Contracted Services	300	-	300	44	256	14.67%
Supplies and Materials	-	-	-	32	(32)	N/A
Codes Commission						
Contracted Services	9,000	-	9,000	4,435	4,565	49.28%
County Clerk						
Contracted Services	452,966	-	452,966	375,661	77,305	82.93%
Supplies and Materials	149,666	-	149,666	77,336	72,330	51.67%
Other Charges	1,227	-	1,227	1,027	200	83.70%
Capital Outlay	30,000	25,000	55,000	27,817	27,183	50.58%
Election Commission						
Personal Services	1,011,593	-	1,011,593	881,357	130,236	87.13%
Employee Benefits	189,310	-	189,310	191,996	(2,686)	101.42%
Contracted Services	406,400	-	406,400	233,367	173,033	57.42%
Supplies and Materials	31,250	(173)	31,077	39,668	(8,591)	127.64%
Other Charges	3,045	173	3,218	3,218	-	100.00%
Law Department						
Personal Services	1,355,991	-	1,355,991	1,235,219	120,772	91.09%
Employee Benefits	343,726	-	343,726	299,848	43,878	87.23%
Contracted Services	114,810	-	114,810	74,832	39,978	65.18%
Supplies and Materials	34,250	-	34,250	18,035	16,215	52.66%
Other Charges	650	-	650	650	-	100.00%
County Mayor						
Personal Services	533,874	-	533,874	502,666	31,208	94.15%
Employee Benefits	126,024	-	126,024	117,506	8,518	93.24%
Contracted Services	41,100	322	41,422	33,189	8,233	80.12%
Supplies and Materials	14,000	21	14,021	3,458	10,563	24.66%
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 eleven months ended May 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	55,269	-	55,269	50,574	4,695	91.51%
Employee Benefits	14,070	-	14,070	12,673	1,397	90.07%
Contracted Services	13,350	-	13,350	8,206	5,144	61.47%
Supplies and Materials	2,150	-	2,150	2,664	(514)	123.91%
Other Charges	650	-	650	650	-	100.00%
Family Justice Center						
Supplies and Materials	-	68,356	68,356	69,993	(1,637)	102.39%
Human Resources Department						
Personal Services	536,132	-	536,132	463,897	72,235	86.53%
Employee Benefits	156,593	-	156,593	138,127	18,466	88.21%
Contracted Services	38,770	-	38,770	21,503	17,267	55.46%
Supplies and Materials	7,500	-	7,500	2,266	5,234	30.21%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Mailroom-Operating						
Personal Services	50,111	-	50,111	44,847	5,264	89.50%
Employee Benefits	32,797	-	32,797	29,522	3,275	90.01%
Contracted Services	13,250	-	13,250	4,089	9,161	30.86%
Supplies and Materials	1,800	-	1,800	1,995	(195)	110.83%
Other Charges	650	-	650	650	-	100.00%
Neighborhoods & Community Development						
Personal Services	115,747	23,000	138,747	68,998	69,749	49.73%
Employee Benefits	41,512	-	41,512	21,178	20,334	51.02%
Contracted Services	13,000	133	13,133	6,309	6,824	48.04%
Supplies and Materials	2,500	-	2,500	968	1,532	38.72%
Other Charges	10,117	-	10,117	10,117	-	100.00%
Finance Department						
Personal Services	1,423,723	-	1,423,723	1,187,171	236,552	83.38%
Employee Benefits	403,745	-	403,745	352,183	51,562	87.23%
Contracted Services	99,250	553	99,803	69,922	29,881	70.06%
Supplies and Materials	37,150	-	37,150	26,670	10,480	71.79%
Other Charges	1,150	-	1,150	650	500	56.52%
Purchasing Department						
Personal Services	669,887	31,625	701,512	633,425	68,087	90.29%
Employee Benefits	198,949	13,439	212,388	197,677	14,711	93.07%
Contracted Services	33,800	(500)	33,300	29,662	3,638	89.08%
Supplies and Materials	10,250	24,700	34,950	8,061	26,889	23.06%
Other Charges	4,533	-	4,533	4,283	250	94.48%
Property Management						
Personal Services	213,279	(30,125)	183,154	161,592	21,562	88.23%
Employee Benefits	75,218	(13,439)	61,779	54,991	6,788	89.01%
Contracted Services	41,350	(4,000)	37,350	13,423	23,927	35.94%
Supplies and Materials	8,245	-	8,245	5,409	2,836	65.60%
Other Charges	650	-	650	650	-	100.00%
Inoperable Car Lot						
Contracted Services	8,000	(21,700)	(13,700)	2,554	(16,254)	-18.64%
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 eleven months ended May 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	365,956	-	365,956	318,836	47,120	87.12%
Employee Benefits	130,462	-	130,462	107,453	23,009	82.36%
Contracted Services	16,075	-	16,075	13,568	2,507	84.40%
Supplies and Materials	12,500	-	12,500	28,089	(15,589)	224.71%
Other Charges	25,317	-	25,317	25,317	-	100.00%
E-Government Purchasing						
Personal Services	90,030	-	90,030	85,566	4,464	95.04%
Employee Benefits	35,150	-	35,150	31,680	3,470	90.13%
Planning						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	325,988	26,076	92.59%
Codes Administration						
Personal Services	912,287	-	912,287	803,086	109,201	88.03%
Employee Benefits	321,466	-	321,466	269,708	51,758	83.90%
Contracted Services	72,050	-	72,050	55,025	17,025	76.37%
Supplies and Materials	53,000	-	53,000	39,954	13,046	75.38%
Other Charges	77,278	-	77,278	77,278	-	100.00%
Information Technology						
Personal Services	2,995,805	-	2,995,805	2,713,156	282,649	90.57%
Employee Benefits	817,990	-	817,990	764,444	53,546	93.45%
Contracted Services	1,150,500	279	1,150,779	640,893	509,886	55.69%
Supplies and Materials	33,000	-	33,000	16,814	16,186	50.95%
Other Charges	5,157	-	5,157	4,878	279	94.59%
Records Management						
Personal Services	231,546	-	231,546	212,780	18,766	91.90%
Employee Benefits	91,547	-	91,547	85,076	6,471	92.93%
Contracted Services	11,483	-	11,483	7,456	4,027	64.93%
Supplies and Materials	5,500	776	6,276	5,757	519	91.73%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Sheriff's Merit System						
Personal Services	162,517	-	162,517	142,547	19,970	87.71%
Employee Benefits	75,795	-	75,795	52,652	23,143	69.47%
Contracted Services	21,312	-	21,312	14,317	6,995	67.18%
Supplies and Materials	8,250	-	8,250	5,663	2,587	68.64%
Property Assessor						
Personal Services	1,984,586	-	1,984,586	1,667,864	316,722	84.04%
Employee Benefits	680,804	-	680,804	563,037	117,767	82.70%
Contracted Services	579,000	170,715	749,715	295,730	453,985	39.45%
Supplies and Materials	66,500	-	66,500	42,425	24,075	63.80%
Other Charges	3,657	-	3,657	3,657	-	100.00%
Equalization Board						
Personal Services	26,207	-	26,207	-	26,207	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	16	2,084	0.76%
Supplies and Materials	200	-	200	578	(378)	289.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Register of Deeds						
Contracted Services	64,200	-	64,200	41,270	22,930	64.28%
Supplies and Materials	11,000	-	11,000	7,067	3,933	64.25%
Other Charges	2,888	-	2,888	2,888	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	59,130	-	59,130	55,657	3,473	94.13%
Employee Benefits	23,050	-	23,050	21,044	2,006	91.30%
Contracted Services	48,901	-	48,901	42,593	6,308	87.10%
Supplies and Materials	15,000	-	15,000	13,163	1,837	87.75%
Capital Outlay	-	378,568	378,568	-	378,568	0.00%
County Trustee's Office						
Contracted Services	784,600	(64,153)	720,447	691,326	29,121	95.96%
Supplies and Materials	130,250	-	130,250	122,114	8,136	93.75%
Other Charges	12,207	64,253	76,460	76,460	-	100.00%
Payments to Component Units	8,153,874	-	8,153,874	6,753,874	1,400,000	82.83%
Total Finance and Administration	31,428,408	667,823	32,096,231	26,510,760	5,585,471	82.60%
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	1,990,903	-	1,990,903	1,681,150	309,753	84.44%
Employee Benefits	633,140	-	633,140	592,159	40,981	93.53%
Contracted Services	129,600	2,998	132,598	82,882	49,716	62.51%
Supplies and Materials	50,400	-	50,400	43,181	7,219	85.68%
Other Charges	650	-	650	650	-	100.00%
Bad Check Unit						
Personal Services	-	55,000	55,000	55,971	(971)	101.77%
Employee Benefits	-	5,000	5,000	3,723	1,277	74.46%
Contracted Services	-	38,500	38,500	25,200	13,300	65.45%
Circuit Court Clerk						
Contracted Services	55,100	384	55,484	41,368	14,116	74.56%
Supplies and Materials	10,800	-	10,800	7,231	3,569	66.95%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Capital Outlay	-	181,379	181,379	-	181,379	0.00%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	1,760	58,660	15,902	42,758	27.11%
Supplies and Materials	9,300	-	9,300	1,529	7,771	16.44%
Other Charges	650	-	650	650	-	100.00%
IV-D Child Support - Clerk						
Personal Services	538,916	-	538,916	498,465	40,451	92.49%
Employee Benefits	224,859	-	224,859	206,460	18,399	91.82%
Contracted Services	48,925	337	49,262	24,738	24,524	50.22%
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%
Probate Court						
Contracted Services	33,700	-	33,700	27,293	6,407	80.99%
Supplies and Materials	6,900	-	6,900	6,001	899	86.97%
Other Charges	652	-	652	652	-	100.00%
Chancery Court						
Contracted Services	65,550	-	65,550	48,364	17,186	73.78%
Supplies and Materials	18,200	-	18,200	12,585	5,615	69.15%
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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Clerk						
Contracted Services	70,000	-	70,000	41,395	28,605	59.14%
Supplies and Materials	25,750	-	25,750	16,357	9,393	63.52%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	-	73,000	38,844	34,156	53.21%
Supplies and Materials	36,750	38,405	75,155	32,239	42,916	42.90%
Other Charges	15,927	-	15,927	15,927	-	100.00%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	-	85,300	62,420	22,880	73.18%
Supplies and Materials	23,250	-	23,250	16,535	6,715	71.12%
Other Charges	15,175	-	15,175	15,175	-	100.00%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	4,971	459	91.55%
Supplies and Materials	1,862	-	1,862	1,866	(4)	100.21%
Other Charges	650	-	650	650	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,666	-	7,666	4,124	3,542	53.80%
Supplies and Materials	4,500	-	4,500	3,406	1,094	75.69%
Other Charges	650	-	650	650	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	4,934	2,806	63.75%
Supplies and Materials	3,650	-	3,650	3,451	199	94.55%
Other Charges	100,650	-	100,650	68,759	31,891	68.31%
General Sessions Court Judges						
Personal Services	1,339,172	-	1,339,172	1,213,247	125,925	90.60%
Employee Benefits	306,318	-	306,318	272,632	33,686	89.00%
Contracted Services	39,110	(100)	39,010	23,054	15,956	59.10%
Supplies and Materials	14,600	-	14,600	11,964	2,636	81.95%
Other Charges	650	100	750	674	76	89.87%
Jury Commission						
Personal Services	169,092	-	169,092	147,243	21,849	87.08%
Employee Benefits	18,174	-	18,174	16,089	2,085	88.53%
Contracted Services	18,545	-	18,545	7,416	11,129	39.99%
Supplies and Materials	5,500	-	5,500	1,239	4,261	22.53%
Other Charges	650	-	650	650	-	100.00%
Juvenile Court						
Personal Services	2,012,990	-	2,012,990	1,751,622	261,368	87.02%
Employee Benefits	668,512	-	668,512	558,366	110,146	83.52%
Contracted Services	308,975	43,454	352,429	272,045	80,384	77.19%
Supplies and Materials	21,250	-	21,250	11,796	9,454	55.51%
Other Charges	74,149	8,546	82,695	84,425	(1,730)	102.09%
IV-D Referee Program						
Personal Services	290,714	-	290,714	257,229	33,485	88.48%
Employee Benefits	67,107	-	67,107	60,233	6,874	89.76%
Contracted Services	11,700	-	11,700	7,099	4,601	60.68%
Supplies and Materials	2,400	-	2,400	230	2,170	9.58%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Juvenile Court Clerk						
Personal Services	384,792	-	384,792	351,263	33,529	91.29%
Employee Benefits	122,414	-	122,414	113,312	9,102	92.56%
Contracted Services	59,000	250	59,250	35,579	23,671	60.05%
Supplies and Materials	14,750	4,160	18,910	2,541	16,369	13.44%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Service Center						
Personal Services	1,978,460	-	1,978,460	1,772,330	206,130	89.58%
Employee Benefits	902,347	-	902,347	754,831	147,516	83.65%
Contracted Services	90,030	5,640	95,670	85,296	10,374	89.16%
Supplies and Materials	139,915	1,875	141,790	110,682	31,108	78.06%
Other Charges	48,481	-	48,481	48,481	-	100.00%
Juvenile Service Center Donations						
Supplies and Materials	-	-	-	771	(771)	N/A
Probation/Pre-trial Release						
Personal Services	480,253	-	480,253	383,947	96,306	79.95%
Employee Benefits	169,947	-	169,947	133,002	36,945	78.26%
Contracted Services	18,750	-	18,750	11,392	7,358	60.76%
Supplies and Materials	9,500	-	9,500	3,823	5,677	40.24%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	359,786	140,214	71.96%
Public Defender						
Personal Services	1,022,777	(21,315)	1,001,462	905,784	95,678	90.45%
Employee Benefits	291,002	8,077	299,079	269,291	29,788	90.04%
Contracted Services	168,604	13,156	181,760	156,889	24,871	86.32%
Supplies and Materials	106,647	34,073	140,720	138,256	2,464	98.25%
Other Charges	2,250	70,583	72,833	2,114	70,719	2.90%
Court Officers						
Contracted Services	10,790	-	10,790	10,620	170	98.42%
Supplies and Materials	15,450	-	15,450	8,429	7,021	54.56%
Other Charges	2,880	-	2,880	2,880	-	100.00%
Total Administration of Justice	16,278,957	495,517	16,774,474	14,081,244	2,693,230	83.94%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
Community Mediation Center						
Contracted Services	100,000	13,320	113,320	139,875	(26,555)	123.43%
Fire Prevention Bureau						
Personal Services	412,241	427	412,668	369,656	43,012	89.58%
Employee Benefits	111,859	-	111,859	102,497	9,362	91.63%
Contracted Services	92,812	-	92,812	77,238	15,574	83.22%
Supplies and Materials	51,000	(427)	50,573	34,193	16,380	67.61%
Other Charges	777	-	777	777	-	100.00%
Sheriff's Administration						
Contracted Services	188,472	-	188,472	138,941	49,531	73.72%
Supplies and Materials	244,500	669	245,169	241,391	3,778	98.46%
Other Charges	1,053,939	-	1,053,939	1,053,939	-	100.00%
Capital Outlay	-	33,003	33,003	33,003	-	100.00%
Records and Communication						
Contracted Services	66,700	-	66,700	40,786	25,914	61.15%
Supplies and Materials	33,050	1,762	34,812	24,384	10,428	70.04%
Training						
Contracted Services	60,600	-	60,600	41,104	19,496	67.83%
Supplies and Materials	180,650	62,615	243,265	188,146	55,119	77.34%
Planning and Development						
Contracted Services	8,400	-	8,400	4,929	3,471	58.68%
Supplies and Materials	4,850	-	4,850	4,480	370	92.37%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Stop Violence Against Women						
Contracted Services	14,150	-	14,150	14,535	(385)	102.72%
Supplies and Materials	25,300	-	25,300	14,760	10,540	58.34%
Patrol & Cops Universal						
Personal Services	40,216,087	-	40,216,087	35,287,050	4,929,037	87.74%
Employee Benefits	16,162,187	-	16,162,187	14,300,188	1,861,999	88.48%
Contracted Services	700,000	1,245	701,245	606,617	94,628	86.51%
Supplies and Materials	1,395,050	127,688	1,522,738	1,195,256	327,482	78.49%
Other Charges	20,125	-	20,125	25,639	(5,514)	127.40%
Warrants						
Contracted Services	182,403	-	182,403	119,032	63,371	65.26%
Supplies and Materials	113,750	-	113,750	86,497	27,253	76.04%
Detectives						
Contracted Services	156,300	-	156,300	120,250	36,050	76.94%
Supplies and Materials	130,550	-	130,550	114,828	15,722	87.96%
Forensic Services						
Contracted Services	29,815	-	29,815	15,738	14,077	52.79%
Supplies and Materials	44,050	306	44,356	28,240	16,116	63.67%
Juvenile Division						
Contracted Services	11,020	-	11,020	10,311	709	93.57%
Supplies and Materials	13,975	-	13,975	11,420	2,555	81.72%
Special Teams						
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%
Senior Citizen Awareness						
Supplies and Materials	-	-	-	1,176	(1,176)	N/A
Narcotics Division						
Contracted Services	173,050	-	173,050	152,651	20,399	88.21%
Supplies and Materials	228,750	2,600	231,350	193,225	38,125	83.52%
VICE						
Contracted Services	-	52,983	52,983	8,000	44,983	15.10%
Internal Affairs						
Contracted Services	7,150	-	7,150	6,333	817	88.57%
Supplies and Materials	4,550	-	4,550	5,416	(866)	119.03%
Special Services						
Contracted Services	61,800	-	61,800	41,220	20,580	66.70%
Supplies and Materials	61,075	-	61,075	44,148	16,927	72.28%
Teen Academy - Sheriff						
Contracted Services	-	-	-	1,050	(1,050)	N/A
Supplies and Materials	-	5,250	5,250	-	5,250	0.00%
Sexual Offender Registry						
Contracted Services	-	-	-	18,575	(18,575)	N/A
Supplies and Materials	-	18,150	18,150	2,001	16,149	11.02%
Interest Earned - Inmates						
Supplies and Materials	-	28,595	28,595	1,397	27,198	4.89%
Honor Guard Golf Tournament						
Supplies and Materials	-	-	-	49	(49)	N/A
Auxiliary Services						
Personal Services	302,853	-	302,853	218,324	84,529	72.09%
Employee Benefits	91,670	-	91,670	34,034	57,636	37.13%
Contracted Services	8,250	-	8,250	5,466	2,784	66.25%
Supplies and Materials	25,650	-	25,650	11,211	14,439	43.71%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Correctional Facilities						
Contracted Services	1,135,750	12,787	1,148,537	918,116	230,421	79.94%
Supplies and Materials	3,801,650	41,566	3,843,216	3,390,284	452,932	88.21%
Other Charges	725,511	-	725,511	728,168	(2,657)	100.37%
Helen McNabb Interchange						
Contracted Services	-	171,573	171,573	171,573	-	100.00%
Jail Commissary						
Personal Services	209,550	-	209,550	183,500	26,050	87.57%
Employee Benefits	69,219	-	69,219	68,340	879	98.73%
Contracted Services	31,900	-	31,900	17,845	14,055	55.94%
Supplies and Materials	389,500	704	390,204	245,966	144,238	63.04%
Other Charges	70,000	-	70,000	55,622	14,378	79.46%
Medical Examiner						
Contracted Services	1,031,390	(597,758)	433,632	433,732	(100)	100.02%
Medical Examiner Operating						
Personal Services	-	620,740	620,740	562,957	57,783	90.69%
Employee Benefits	-	176,364	176,364	122,593	53,771	69.51%
Contracted Services	-	277,117	277,117	183,787	93,330	66.32%
Supplies and Materials	-	38,750	38,750	30,137	8,613	77.77%
Other Charges	-	11,750	11,750	8,509	3,241	72.42%
KCSO Reserve Training Academy						
Contracted Services	-	-	-	418	(418)	N/A
Animal Control						
Contracted Services	681,340	-	681,340	683,896	(2,556)	100.38%
Supplies and Materials	59,382	-	59,382	40,475	18,907	68.16%
Juvenile Court Officers						
Contracted Services	12,950	-	12,950	5,262	7,688	40.63%
Supplies and Materials	31,725	-	31,725	18,968	12,757	59.79%
Payments to Component Units	326,200	-	326,200	326,200	-	100.00%
Total Public Safety	71,455,731	1,101,779	72,557,510	63,420,219	9,137,291	87.41%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	-	220,800	221,750	(950)	100.43%
John Tarleton Home						
Contracted Services	754,026	-	754,026	711,926	42,100	94.42%
Support Services						
Personal Services	1,302,587	13,605	1,316,192	1,143,665	172,527	86.89%
Employee Benefits	532,591	-	532,591	425,993	106,598	79.99%
Contracted Services	481,245	29,049	510,294	388,351	121,943	76.10%
Supplies and Materials	290,297	-	290,297	292,171	(1,874)	100.65%
Other Charges	190,996	-	190,996	109,503	81,493	57.33%
Preventive Health Service						
Personal Services	1,441,621	(3,945)	1,437,676	1,302,324	135,352	90.59%
Employee Benefits	493,580	-	493,580	418,708	74,872	84.83%
Contracted Services	109,550	2,390	111,940	109,463	2,477	97.79%
Supplies and Materials	394,200	20,000	414,200	572,193	(157,993)	138.14%
Dental Services						
Personal Services	755,634	-	755,634	663,312	92,322	87.78%
Employee Benefits	230,005	-	230,005	195,373	34,632	84.94%
Contracted Services	26,700	67	26,767	15,409	11,358	57.57%
Supplies and Materials	65,300	-	65,300	57,867	7,433	88.62%
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 eleven months ended May 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Emergency Medical Services						
Personal Services	46,347	-	46,347	40,999	5,348	88.46%
Employee Benefits	10,484	-	10,484	10,106	378	96.39%
Contracted Services	13,798	-	13,798	5,680	8,118	41.17%
Supplies and Materials	2,250	-	2,250	105	2,145	4.67%
Other Charges	270,000	-	270,000	125,137	144,863	46.35%
Food & Restaurant Inspection						
Personal Services	596,408	-	596,408	536,325	60,083	89.93%
Employee Benefits	197,504	-	197,504	181,857	15,647	92.08%
Contracted Services	21,600	-	21,600	19,487	2,113	90.22%
Supplies and Materials	20,000	(259)	19,741	18,029	1,712	91.33%
Capital Outlay	25,000	259	25,259	25,259	-	100.00%
Health Administration						
Personal Services	766,943	(18,256)	748,687	669,691	78,996	89.45%
Employee Benefits	250,987	-	250,987	202,310	48,677	80.61%
Contracted Services	46,350	350,226	396,576	255,868	140,708	64.52%
Supplies and Materials	7,350	-	7,350	3,215	4,135	43.74%
Indigent Medical Care						
Contracted Services	4,250,000	-	4,250,000	1,522,682	2,727,318	35.83%
Pharmacy						
Personal Services	144,548	-	144,548	128,465	16,083	88.87%
Employee Benefits	45,157	-	45,157	39,910	5,247	88.38%
Contracted Services	35,456	32	35,488	37,081	(1,593)	104.49%
Supplies and Materials	451,150	60,000	511,150	146,304	364,846	28.62%
Primary Care						
Contracted Services	285,000	-	285,000	266,769	18,231	93.60%
Rabies & Animal Control						
Personal Services	6,270	-	6,270	8,100	(1,830)	129.19%
Employee Benefits	456	-	456	1,583	(1,127)	347.15%
Contracted Services	-	40,950	40,950	51,036	(10,086)	124.63%
Supplies and Materials	-	-	-	80	(80)	N/A
School Health Program						
Personal Services	29,917	-	29,917	26,465	3,452	88.46%
Employee Benefits	17,615	-	17,615	15,589	2,026	88.50%
Contracted Services	430,000	-	430,000	308,042	121,958	71.64%
Social Services						
Personal Services	296,496	-	296,496	274,443	22,053	92.56%
Employee Benefits	81,927	-	81,927	75,633	6,294	92.32%
Contracted Services	7,850	-	7,850	4,985	2,865	63.50%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	265,087	3,632	268,719	248,419	20,300	92.45%
Employee Benefits	113,077	-	113,077	102,392	10,685	90.55%
Contracted Services	49,250	-	49,250	12,072	37,178	24.51%
Supplies and Materials	12,550	-	12,550	9,397	3,153	74.88%
Vector Control Services						
Contracted Services	3,200	-	3,200	1,031	2,169	32.22%
Supplies and Materials	6,400	-	6,400	1,935	4,465	30.23%
Disease Surveillance and Investigation						
Personal Services	224,687	819	225,506	210,338	15,168	93.27%
Employee Benefits	71,514	-	71,514	65,287	6,227	91.29%
Contracted Services	152,450	-	152,450	21,760	130,690	14.27%
Supplies and Materials	32,000	-	32,000	15,743	16,257	49.20%
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 eleven months ended May 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Vital Records						
Personal Services	130,527	37,455	167,982	157,077	10,905	93.51%
Employee Benefits	42,099	-	42,099	48,911	(6,812)	116.18%
Contracted Services	71,350	32	71,382	41,107	30,275	57.59%
Supplies and Materials	150	-	150	105	45	70.00%
Women's Health Services						
Personal Services	129,247	-	129,247	114,438	14,809	88.54%
Employee Benefits	42,113	-	42,113	37,356	4,757	88.70%
Contracted Services	9,550	-	9,550	5,488	4,062	57.47%
Supplies and Materials	10,840	-	10,840	1,408	9,432	12.99%
Community Health Services						
Personal Services	997,019	(13,728)	983,291	824,229	159,062	83.82%
Employee Benefits	262,696	-	262,696	221,957	40,739	84.49%
Contracted Services	31,750	-	31,750	12,684	19,066	39.95%
Supplies and Materials	10,000	-	10,000	2,942	7,058	29.42%
Car Seat Program						
Supplies and Materials	-	20,000	20,000	20,870	(870)	104.35%
Community Action Committee						
Contracted Services	1,389,919	-	1,389,919	1,389,919	-	100.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
Dirty Lot Ordinance						
Personal Services	185,638	-	185,638	181,246	4,392	97.63%
Employee Benefits	75,501	-	75,501	73,404	2,097	97.22%
Contracted Services	25,900	-	25,900	5,580	20,320	21.54%
Supplies and Materials	17,000	-	17,000	12,110	4,890	71.24%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Payments to Component Units	256,628	-	256,628	211,628	45,000	82.46%
Total Public Health and Welfare	20,500,664	578,606	21,079,270	15,912,103	5,167,167	75.49%
Social and Cultural Services:						
Maintenance and Park Patrol						
Personal Services	1,343,151	16,559	1,359,710	1,217,200	142,510	89.52%
Employee Benefits	521,793	-	521,793	444,239	77,554	85.14%
Contracted Services	194,950	42,704	237,654	235,473	2,181	99.08%
Supplies and Materials	218,400	39,237	257,637	276,015	(18,378)	107.13%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Capital Outlay	-	500	500	140	360	N/A
Recreation Administration						
Personal Services	333,882	-	333,882	302,830	31,052	90.70%
Employee Benefits	93,146	-	93,146	84,877	8,269	91.12%
Contracted Services	274,900	-	274,900	267,755	7,145	97.40%
Supplies and Materials	37,830	730	38,560	25,106	13,454	65.11%
Other Charges	24,482	270	24,752	24,752	-	100.00%
Park Improvements Amusement Tax						
Contracted Services	50,000	10,447	60,447	43,659	16,788	72.23%
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%
Sport Operations						
Personal Services	109,455	-	109,455	83,612	25,843	76.39%
Employee Benefits	25,863	-	25,863	21,858	4,005	84.51%
Contracted Services	162,962	-	162,962	158,218	4,744	97.09%
Supplies and Materials	3,250	-	3,250	3,317	(67)	102.06%
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 eleven months ended May 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Outreach						
Personal Services	90,945	-	90,945	75,800	15,145	83.35%
Employee Benefits	26,225	-	26,225	20,970	5,255	79.96%
Supplies and Materials	-	-	-	2,495	(2,495)	N/A
Constituent Services						
Personal Services	126,520	-	126,520	50,862	75,658	40.20%
Employee Benefits	49,633	-	49,633	17,159	32,474	34.57%
Senior Center & Volunteer Services						
Personal Services	55,987	-	55,987	53,358	2,629	95.30%
Employee Benefits	13,384	-	13,384	12,545	839	93.73%
Contracted Services	2,350	-	2,350	1,768	582	75.23%
Supplies and Materials	2,300	-	2,300	80	2,220	3.48%
Other Charges	650	-	650	650	-	100.00%
Senior Picnic						
Contracted Services	-	5,000	5,000	3,925	1,075	78.50%
Supplies and Materials	-	10,700	10,700	10,553	147	98.63%
Frank Strang Senior Center						
Personal Services	60,229	-	60,229	53,618	6,611	89.02%
Employee Benefits	14,803	-	14,803	13,134	1,669	88.73%
Contracted Services	10,250	-	10,250	6,948	3,302	67.79%
Supplies and Materials	3,600	(339)	3,261	1,724	1,537	52.87%
Other Charges	650	456	1,106	1,106	-	100.00%
Senior Center-South Knox						
Personal Services	60,357	-	60,357	53,392	6,965	88.46%
Employee Benefits	14,882	-	14,882	13,158	1,724	88.42%
Contracted Services	6,600	-	6,600	4,842	1,758	73.36%
Supplies and Materials	2,700	(173)	2,527	758	1,769	30.00%
Other Charges	650	456	1,106	1,106	-	100.00%
Halls Senior Center						
Personal Services	53,672	-	53,672	48,777	4,895	90.88%
Employee Benefits	27,461	-	27,461	24,469	2,992	89.10%
Contracted Services	8,200	-	8,200	7,233	967	88.21%
Supplies and Materials	4,050	(302)	3,748	1,015	2,733	27.08%
Other Charges	650	456	1,106	1,105	1	99.91%
Corryton Senior Center						
Personal Services	47,996	-	47,996	43,405	4,591	90.43%
Employee Benefits	19,553	-	19,553	20,077	(524)	102.68%
Contracted Services	6,500	-	6,500	3,855	2,645	59.31%
Supplies and Materials	3,350	(456)	2,894	2,479	415	85.66%
Other Charges	650	456	1,106	1,105	1	99.91%
Senior Center-Carter						
Personal Services	53,090	-	53,090	48,222	4,868	90.83%
Employee Benefits	30,264	-	30,264	26,936	3,328	89.00%
Contracted Services	3,100	-	3,100	3,334	(234)	107.55%
Supplies and Materials	2,600	642	3,242	2,494	748	76.93%
Other Charges	650	456	1,106	1,106	-	100.00%
Total Social and Cultural Services	4,355,040	188,627	4,543,667	4,009,896	533,771	88.25%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	253,980	-	253,980	230,008	23,972	90.56%
Employee Benefits	96,615	-	96,615	78,399	18,216	81.15%
Contracted Services	20,500	-	20,500	13,184	7,316	64.31%
Supplies and Materials	6,500	-	6,500	3,225	3,275	49.62%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
New Harvest Farmer's Market						
Contracted Services	-	5,002	5,002	4,320	682	86.37%
Soil Conservation District						
Personal Services	79,380	-	79,380	61,740	17,640	77.78%
Employee Benefits	24,537	-	24,537	14,255	10,282	58.10%
Contracted Services	7,000	-	7,000	9,294	(2,294)	132.77%
Supplies and Materials	3,900	-	3,900	3,618	282	92.77%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	493,062	5,002	498,064	418,693	79,371	84.06%
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	1,470,472	458,000	1,928,472	1,666,507	261,965	86.42%
Veteran's Services						
Personal Services	70,686	-	70,686	49,182	21,504	69.58%
Employee Benefits	10,392	-	10,392	7,152	3,240	68.82%
Contracted Services	9,350	-	9,350	5,694	3,656	60.90%
Supplies and Materials	1,500	-	1,500	437	1,063	29.13%
Other Charges	650	-	650	650	-	100.00%
Property and Liability Insurance						
Other Charges	47,389	-	47,389	35,552	11,837	75.02%
Payments to Cities						
Contracted Services	120,000	-	120,000	34,063	85,937	28.39%
Official's Expense						
Contracted Services	10,000	-	10,000	-	10,000	0.00%
Equipment						
Capital Outlay	1,183,350	1,216,106	2,399,456	1,976,874	422,582	82.39%
Audit Services						
Contracted Services	302,120	-	302,120	259,493	42,627	85.89%
Miscellaneous						
Personal Services	(60,000)	500,000	440,000	-	440,000	0.00%
Employee Benefits	(178,000)	-	(178,000)	-	(178,000)	0.00%
Contracted Services	154,981	241,899	396,880	358,553	38,327	90.34%
Supplies and Materials	-	10,000	10,000	2,848	7,152	28.48%
Other Charges	4,373	-	4,373	33,420	(29,047)	764.24%
Capital Outlay	-	-	-	42,039	(42,039)	N/A
PBA Management & Operations						
Contracted Services	2,900,000	-	2,900,000	2,900,000	-	100.00%
Other Charges	3,600,000	-	3,600,000	3,600,000	-	100.00%
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	2,315,143	334,857	87.36%
Employee Benefits						
Employee Benefits	680,000	-	680,000	600,000	80,000	88.24%
<i>Total Other General Government</i>	12,977,263	2,426,005	15,403,268	13,887,607	1,515,661	90.16%
Total Expenditures	157,489,125	5,463,359	162,952,484	138,240,522	24,711,962	84.83%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eleven months ended May 31, 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)	1,459,514	13,953,515	-11.68%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	7,677,800	32,463	7,710,263	7,782,890	72,627	100.94%
Operating Transfers Out - Other Funds	(4,079,011)	(93,965)	(4,172,976)	(3,448,546)	724,430	82.64%
Total Other Financing Sources (Uses)	3,598,789	(61,502)	3,537,287	4,334,344	797,057	122.53%
Net Change in Fund Balances	\$ (4,425,232)	\$ (4,531,482)	\$ (8,956,714)	\$ 5,793,858	\$ 14,750,572	-64.69%

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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 65,500	\$ -	\$ 65,500	\$ 48,986	\$ (16,514)	74.79%
<i>Charges for Current Services:</i>						
Fees	8,000	-	8,000	5,190	(2,810)	64.88%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	300	-	300	1,000	700	333.33%
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	56,793	(48,207)	54.09%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	51,951	-	51,951	46,234	5,717	88.99%
Employee Benefits	16,022	-	16,022	14,261	1,761	89.01%
Contracted Services	9,515	-	9,515	6,816	2,699	71.63%
Supplies & Materials	46,143	-	46,143	51,231	(5,088)	111.03%
Other Charges	1,369	-	1,369	1,219	150	89.04%
<i>Total Social and Cultural Services</i>	125,000	-	125,000	119,760	5,240	95.81%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	-	(20,000)	(62,967)	(42,967)	314.84%
Other Financing Sources						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (62,967)	\$ (62,967)	N/A

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,550,000	\$ -	\$ 10,550,000	\$ 8,925,645	\$ (1,624,355)	84.60%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	277,885	(62,115)	81.73%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	6,290	(2,710)	69.89%
<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>
Total Revenues	10,950,900	-	10,950,900	9,281,301	(1,669,599)	84.75%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,354,932	-	6,354,932	5,621,216	733,716	88.45%
Employee Benefits	1,971,093	-	1,971,093	1,744,108	226,985	88.48%
Contracted Services	585,125	(13,637)	571,488	487,529	83,959	85.31%
Supplies & Materials	1,935,403	-	1,935,403	1,576,236	359,167	81.44%
Other Charges	172,703	-	172,703	148,979	23,724	86.26%
Capital Outlay	-	170,232	170,232	169,647	585	99.66%
Public Library Maintenance						
Personal Services	158,333	-	158,333	141,261	17,072	89.22%
Employee Benefits	54,261	-	54,261	48,130	6,131	88.70%
Contracted Services	560,050	23,215	583,265	535,850	47,415	91.87%
Supplies & Materials	54,000	-	54,000	47,712	6,288	88.35%
State General Library						
Supplies & Materials	50,000	1,900	51,900	51,900	-	100.00%
Rothrock Estate						
Supplies & Materials	-	-	-	3,375	(3,375)	N/A
<i>Total Social and Cultural Services</i>	<i>11,895,900</i>	<i>181,710</i>	<i>12,077,610</i>	<i>10,575,944</i>	<i>1,501,666</i>	<i>87.57%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(181,710)	(1,126,710)	(1,294,644)	(167,934)	114.90%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	1,670,000	-	100.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	945,000	-	100.00%
Net Change in Fund Balances	\$ -	\$ (181,710)	\$ (181,710)	\$ (349,644)	\$ (167,934)	192.42%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	50,000	-	50,000	46,661	(3,339)	93.32%
Other Local Revenues	650,000	-	650,000	496,490	(153,510)	76.38%
State of Tennessee	378,500	-	378,500	263,531	(114,969)	69.63%
Other Governments and Citizens Groups	-	-	-	1,000	1,000	N/A
Total Revenues	3,478,500	-	3,478,500	3,207,682	(270,818)	92.21%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	165,576	-	165,576	140,544	25,032	84.88%
Employee Benefits	42,017	-	42,017	41,594	423	98.99%
Contracted Services	10,050	-	10,050	16,549	(6,499)	164.67%
Supplies & Materials	5,580	-	5,580	3,975	1,605	71.24%
Other Charges	145,115	-	145,115	150,889	(5,774)	103.98%
Convenience Centers						
Personal Services	456,325	-	456,325	440,646	15,679	96.56%
Employee Benefits	213,149	-	213,149	184,845	28,304	86.72%
Contracted Services	2,008,605	(15,000)	1,993,605	1,617,164	376,441	81.12%
Supplies & Materials	69,200	-	69,200	76,215	(7,015)	110.14%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
Tire Storage Facility						
Contracted Services	415,750	-	415,750	260,341	155,409	62.62%
Litter Grant - County						
Personal Services	43,579	-	43,579	39,118	4,461	89.76%
Employee Benefits	5,568	-	5,568	16,673	(11,105)	299.44%
Contracted Services	5,750	15,000	20,750	15,996	4,754	77.09%
Supplies & Materials	14,250	-	14,250	21,131	(6,881)	148.29%
Recycling Program						
Personal Services	117,399	-	117,399	111,809	5,590	95.24%
Employee Benefits	45,705	-	45,705	39,380	6,325	86.16%
Contracted Services	42,100	-	42,100	38,765	3,335	92.08%
Supplies & Materials	25,825	-	25,825	28,741	(2,916)	111.29%
Other Charges	752	-	752	752	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	61,933	22,309	73.52%
Total Public Health and Welfare	3,943,897	-	3,943,897	3,327,594	616,303	84.37%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	(119,912)	345,485	25.77%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	(51,000)	(475,000)	-12.03%
Net Change in Fund Balances	\$ (41,397)	\$ -	\$ (41,397)	\$ (170,912)	\$ (129,515)	412.86%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ 128,036	\$ 279,831	\$ 310,969	\$ 31,138	111.13%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	278,004	278,004	284,023	6,019	102.17%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	71,133	71,133	N/A
Total Revenues	151,795	406,040	557,835	666,125	108,290	119.41%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	100,000	100,000	64,817	35,183	64.82%
Employee Benefits	-	35,000	35,000	23,442	11,558	66.98%
Contracted Services	-	53,799	53,799	26,669	27,130	49.57%
Supplies & Materials	-	21,171	21,171	8,347	12,824	39.42%
Air Pollution FY 10						
Personal Services	-	400,000	400,000	235,090	164,910	58.77%
Employee Benefits	-	125,000	125,000	74,691	50,309	59.75%
Contracted Services	-	70,972	70,972	46,547	24,425	65.59%
Supplies & Materials	-	85,166	85,166	73,143	12,023	85.88%
Other Charges	-	-	-	71,134	(71,134)	N/A
Capital Outlays	-	21,209	21,209	-	21,209	0.00%
Permit Fee						
Personal Services	-	-	-	111,425	(111,425)	N/A
Employee Benefits	-	-	-	50,070	(50,070)	N/A
Contracted Services	140,000	-	140,000	37,091	102,909	26.49%
Other Charges	11,795	-	11,795	11,795	-	100.00%
Air Pollution Title V						
Personal Services	-	80,000	80,000	89,891	(9,891)	112.36%
Employee Benefits	-	30,000	30,000	28,388	1,612	94.63%
Contracted Services	-	18,036	18,036	13,680	4,356	75.85%
Total Finance and Administration	151,795	1,040,353	1,192,148	966,220	225,928	81.05%
Net Change in Fund Balances	\$ -	\$ (634,313)	\$ (634,313)	\$ (300,095)	\$ 334,218	47.31%

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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,600,000	\$ -	\$ 5,600,000	\$ 4,138,896	\$ (1,461,104)	73.91%
Total Revenues	5,600,000	-	5,600,000	4,138,896	(1,461,104)	73.91%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,060,000	-	2,060,000	409,751	1,650,249	19.89%
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	705,106	(30,106)	104.46%
<i>Total Other General Government:</i>	<i>5,175,000</i>	<i>-</i>	<i>5,175,000</i>	<i>2,964,834</i>	<i>2,210,166</i>	<i>57.29%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	1,174,062	749,062	276.25%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(540,000)	-	100.00%
Net Change in Fund Balances	\$ (115,000)	\$ -	\$ (115,000)	\$ 634,062	\$ 749,062	-551.36%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,921,900	\$ -	\$ 4,921,900	\$ 3,412,321	\$ (1,509,579)	69.33%
Statutory Local Taxes	2,100,000	-	2,100,000	1,465,888	(634,112)	69.80%
Total Local Taxes	7,021,900	-	7,021,900	4,878,209	(2,143,691)	69.47%
<i>Other Local Revenues</i>	6,000	-	6,000	266,025	260,025	4433.75%
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	3,434,168	(865,832)	79.86%
Petroleum Special Tax	310,000	-	310,000	233,903	(76,097)	75.45%
Total State of Tennessee	4,610,000	-	4,610,000	3,668,071	(941,929)	79.57%
Total Revenues	11,637,900	-	11,637,900	8,812,305	(2,825,595)	75.72%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	248,209	2,945	251,154	226,362	24,792	90.13%
Employee Benefits	81,340	-	81,340	73,370	7,970	90.20%
Contracted Services	30,838	-	30,838	20,471	10,367	66.38%
Supplies & Materials	7,300	-	7,300	8,204	(904)	112.38%
Other Charges	98,869	-	98,869	98,160	709	99.28%
Highway Project Manager-ADM						
Personal Services	186,340	-	186,340	173,928	12,412	93.34%
Employee Benefits	42,052	-	42,052	50,169	(8,117)	119.30%
Contracted Services	4,700	-	4,700	4,563	137	97.09%
Supplies & Materials	7,000	-	7,000	8,985	(1,985)	128.36%
Capital Outlay	23,000	2,259	25,259	25,259	-	100.00%
Stormwater Management-ADM						
Personal Services	840,951	(1,000)	839,951	733,081	106,870	87.28%
Employee Benefits	292,030	-	292,030	253,689	38,341	86.87%
Contracted Services	53,800	(330)	53,470	39,771	13,699	74.38%
Supplies & Materials	50,050	-	50,050	37,765	12,285	75.45%
Other Charges	-	330	330	330	-	100.00%
Stormwater Management-Violation						
Contracted Services	-	6,000	6,000	3,651	2,349	60.85%
Supplies & Materials	-	20,815	20,815	8,229	12,586	39.53%
Highway and Bridge Maintenance						
Personal Services	2,679,909	(1,944)	2,677,965	2,598,118	79,847	97.02%
Employee Benefits	1,084,676	-	1,084,676	1,013,086	71,590	93.40%
Contracted Services	889,200	-	889,200	905,585	(16,385)	101.84%
Supplies & Materials	2,862,786	(172,509)	2,690,277	1,994,474	695,803	74.14%
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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	299,766	-	299,766	275,857	23,909	92.02%
Employee Benefits	132,688	-	132,688	117,455	15,233	88.52%
Contracted Services	95,500	25,000	120,500	140,138	(19,638)	116.30%
Supplies & Materials	126,184	-	126,184	120,768	5,416	95.71%
Engineering						
Personal Services	261,948	-	261,948	235,448	26,500	89.88%
Employee Benefits	69,239	-	69,239	61,224	8,015	88.42%
Contracted Services	45,450	-	45,450	30,656	14,794	67.45%
Supplies & Materials	6,075	-	6,075	2,248	3,827	37.00%
Other Charges	8,000	-	8,000	8,000	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	-	105,000	61,574	43,426	58.64%
Subdivision Foreclosures						
Supplies & Materials	-	882,462	882,462	140,300	742,162	15.90%
<i>Total Engineering and Public Works</i>	<u>11,007,900</u>	<u>764,028</u>	<u>11,771,928</u>	<u>9,846,248</u>	<u>1,925,680</u>	<u>83.64%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(764,028)	(134,028)	(1,033,943)	(899,915)	771.44%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	(295,250)	(925,250)	(700,430)	224,820	75.70%
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,059,278)</u>	<u>\$ (1,059,278)</u>	<u>\$ (1,734,373)</u>	<u>\$ (675,095)</u>	<u>163.73%</u>

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eleven months ended May 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,517,000	\$ -	\$ 32,517,000	\$ 32,974,370	\$ 457,370	101.41%
Interest Earned	1,862,450	-	1,862,450	1,456,751	(405,699)	78.22%
Payments from Component Units	30,438,398	-	30,438,398	-	(30,438,398)	0.00%
Total Revenues	64,817,848	-	64,817,848	34,431,121	(30,386,727)	53.12%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	710,563	-	710,563	672,851	37,712	94.69%
Debt Service	72,289,437	-	72,289,437	64,304,309	7,985,128	88.95%
<i>Total Debt Service</i>	<i>73,000,000</i>	<i>-</i>	<i>73,000,000</i>	<i>64,977,160</i>	<i>8,022,840</i>	<i>89.01%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,182,152)	-	(8,182,152)	(30,546,039)	(22,363,887)	373.33%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,220,916	-	1,220,916	195,266	(1,025,650)	15.99%
<i>Total Other Financial Sources (Uses)</i>	<i>1,220,916</i>	<i>-</i>	<i>1,220,916</i>	<i>195,266</i>	<i>(1,025,650)</i>	<i>15.99%</i>
Net Change in Fund Balances	\$ (6,961,236)	\$ -	\$ (6,961,236)	\$ (30,350,773)	\$ (23,389,537)	436.00%

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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 116,048,000	\$ -	\$ 116,048,000	\$ 114,815,190	\$ (1,232,810)	98.94%
County Local Option Taxes	110,047,000	-	110,047,000	81,183,116	(28,863,884)	73.77%
Other Local Taxes	1,089,500	-	1,089,500	468,291	(621,209)	42.98%
Wheel Taxes	1,500,000	-	1,500,000	1,296,552	(203,448)	86.44%
Total Local Taxes	228,684,500	-	228,684,500	197,763,149	(30,921,351)	86.48%
<i>Licenses and Permits</i>	36,000	-	36,000	23,133	(12,867)	64.26%
<i>Charges for Current Services:</i>						
Education Charges	190,000	-	190,000	156,856	(33,144)	82.56%
Other Charges For Services	575,500	-	575,500	420,572	(154,928)	73.08%
Total Charges/Current Services	765,500	-	765,500	577,428	(188,072)	75.43%
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	257,969	(162,031)	61.42%
Nonrecurring Items	1,375,000	-	1,375,000	433,730	(941,270)	31.54%
Total Other Local Revenues	1,795,000	-	1,795,000	691,699	(1,103,301)	38.53%
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	158,571,601	(18,950,399)	89.33%
Other State Revenues	1,400,000	-	1,400,000	1,224,959	(175,041)	87.50%
Total State of Tennessee	178,922,000	-	178,922,000	159,796,560	(19,125,440)	89.31%
<i>Federal Government:</i>						
Direct Federal Revenue	537,000	29,282	566,282	432,685	(133,597)	76.41%
Total Federal Government:	537,000	29,282	566,282	432,685	(133,597)	76.41%
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	4,052,000	-	100.00%
Total Revenues	414,792,000	29,282	414,821,282	363,336,654	(51,484,628)	87.59%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	160,131,121	63,735	160,194,856	120,745,058	39,449,798	75.37%
Employee Benefits	44,112,824	(71,241)	44,041,583	34,886,742	9,154,841	79.21%
Contracted Services	-	-	-	1,345	(1,345)	N/A
Supplies and Materials	733,300	5,000,000	5,733,300	4,769,705	963,595	83.19%
Art						
Contracted Services	2,500	-	2,500	4,091	(1,591)	163.64%
Supplies and Materials	226,430	-	226,430	209,100	17,330	92.35%
Basic Elementary						
Supplies and Materials	979,075	-	979,075	961,162	17,913	98.17%

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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	-	-	20,300	(20,300)	N/A
Supplies and Materials	415,500	-	415,500	409,640	5,860	98.59%
Basic Secondary						
Supplies and Materials	961,250	-	961,250	1,170,297	(209,047)	121.75%
Business Education						
Supplies and Materials	61,674	-	61,674	58,051	3,623	94.13%
Other Charges	2,244	-	2,244	1,546	698	68.89%
Middle School Reading						
Personal Services	3,982	-	3,982	6,306	(2,324)	158.36%
Employee Benefits	306	-	306	1,608	(1,302)	525.49%
Contracted Services	250	-	250	432	(182)	172.80%
Supplies and Materials	32,628	-	32,628	27,165	5,463	83.26%
Other	4,985	-	4,985	4,410	575	88.47%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	545,840	(234,536)	175.34%
Other	20,000	-	20,000	-	20,000	0.00%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	4,218	1,782	70.30%
Health Education						
Supplies and Materials	4,324	-	4,324	3,818	506	88.30%
Kindergarten						
Supplies and Materials	62,266	-	62,266	65,405	(3,139)	105.04%
Language Arts						
Supplies and Materials	36,148	-	36,148	36,656	(508)	101.41%
Math						
Contracted Services	500	(500)	-	-	-	N/A
Supplies and Materials	83,068	(3,600)	79,468	70,155	9,313	88.28%
Choral Music						
Contracted Services	6,200	-	6,200	5,610	590	90.48%
Supplies and Materials	31,880	-	31,880	30,375	1,505	95.28%
Physical Education						
Supplies and Materials	23,858	-	23,858	18,539	5,319	77.71%
Other Charges	-	-	-	785	(785)	N/A
Reading						
Personal Services	2,000	-	2,000	9,380	(7,380)	469.00%
Employee Benefits	153	-	153	2,303	(2,150)	1505.23%
Supplies and Materials	70,574	-	70,574	89,709	(19,135)	127.11%
Other Charges	16,185	-	16,185	5,095	11,090	31.48%
Science						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	86,920	17,012	83.63%
Social Studies						
Supplies and Materials	43,031	1,475	44,506	29,993	14,513	67.39%
Talented & Gifted						
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%
Instrumental Music						
Contracted Services	5,700	-	5,700	3,330	2,370	58.42%
Supplies and Materials	27,000	-	27,000	29,003	(2,003)	107.42%
Nutritional Education Instruction						
Contracted Services	-	-	-	61	(61)	N/A
Other Charges	-	-	-	570	(570)	N/A

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	70,683	(55,683)	471.22%
Supplies and Materials	265,000	58,755	323,755	495,340	(171,585)	153.00%
Other Charges	-	-	-	570	(570)	N/A
Capital Outlay	20,000	-	20,000	27,217	(7,217)	136.09%
Summer School						
Personal Services	110,128	-	110,128	85,406	24,722	77.55%
Employee Benefits	20,091	-	20,091	21,997	(1,906)	109.49%
Project Graduation						
Personal Services	-	-	-	92,989	(92,989)	N/A
Employee Benefits	-	-	-	5,960	(5,960)	N/A
Contracted Services	1,241,742	-	1,241,742	1,241,742	-	100.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Contracted Services	68,153	-	68,153	69,600	(1,447)	102.12%
Supplies and Materials	46,717	-	46,717	46,717	-	100.00%
Other Charges	176,496	-	176,496	234,195	(57,699)	132.69%
Materials Center						
Contracted Services	-	-	-	294	(294)	N/A
Supplies and Materials	108,560	-	108,560	106,795	1,765	98.37%
T & I Construction						
Contracted Services	78,366	-	78,366	54,933	23,433	70.10%
Supplies and Materials	173,320	-	173,320	155,107	18,213	89.49%
Driver's Education						
Contracted Services	94,633	-	94,633	55,665	38,968	58.82%
Supplies and Materials	23,700	-	23,700	11,912	11,788	50.26%
Vine Magnet						
Supplies and Materials	77,933	-	77,933	77,791	142	99.82%
System-wide Screening						
Contracted Services	770	-	770	350	420	45.45%
Supplies and Materials	4,868	-	4,868	440	4,428	9.04%
Sarah Moore Greene Magnet						
Supplies and Materials	84,086	-	84,086	83,974	112	99.87%
Beaumont Magnet						
Supplies and Materials	72,612	-	72,612	72,113	499	99.31%
Capital Outlay	-	-	-	(54,419)	54,419	N/A
Greene Magnet						
Supplies and Materials	76,970	-	76,970	77,045	(75)	100.10%
Student Assistance Services						
Supplies and Materials	644	-	644	533	111	82.76%
Austin-East Magnet						
Supplies and Materials	85,114	-	85,114	81,049	4,065	95.22%
Other Charges	-	-	-	84	(84)	N/A
Section 504 Instruction						
Contracted Services	5,000	-	5,000	14,803	(9,803)	296.06%
Supplies and Materials	9,299	-	9,299	2,575	6,724	27.69%
Magnet Department						
Supplies and Materials	9,522	-	9,522	8,170	1,352	85.80%
Other Charges	4,353	-	4,353	4,732	(379)	108.71%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	70,000	-	70,000	70,170	(170)	100.24%
Stem Academy						
Supplies and Materials	29,000	-	29,000	33,310	(4,310)	114.86%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,420,512	-	1,420,512	897,834	522,678	63.20%
Employee Benefits	333,849	-	333,849	265,367	68,482	79.49%
Supplies and Materials	108,293	-	108,293	3,000	105,293	2.77%
Special Education Program						
Personal Services	29,014,578	(117,262)	28,897,316	21,195,851	7,701,465	73.35%
Employee Benefits	7,516,266	-	7,516,266	6,001,350	1,514,916	79.84%
Contracted Services	171,955	(20,000)	151,955	73,833	78,122	48.59%
Supplies and Materials	392,500	50,066	442,566	416,468	26,098	94.10%
Career & Technical Education						
Personal Services	10,034,637	-	10,034,637	6,808,591	3,226,046	67.85%
Employee Benefits	2,704,461	-	2,704,461	1,935,488	768,973	71.57%
Contracted Services	7,000	-	7,000	1,212	5,788	17.31%
Supplies and Materials	323,087	-	323,087	319,367	3,720	98.85%
Other Charges	2,600	-	2,600	2,483	117	95.50%
Capital Outlay	51,113	-	51,113	55,333	(4,220)	108.26%
Total Instruction	263,668,872	4,961,428	268,630,300	205,622,690	63,007,610	76.54%
Support Services:						
Attendance						
Personal Services	1,238,062	(108,000)	1,346,062	1,071,095	274,967	79.57%
Employee Benefits	392,249	(22,000)	414,249	300,643	113,606	72.58%
Contracted Services	10,000	-	10,000	7,310	2,690	73.10%
Supplies and Materials	1,125	-	1,125	841	284	74.76%
Other Charges	3,741	-	3,741	3,433	308	91.77%
Health Services						
Personal Services	1,292,594	77,000	1,369,594	1,231,023	138,571	89.88%
Employee Benefits	314,456	16,000	330,456	316,002	14,454	95.63%
Contracted Services	80,150	(10,000)	70,150	23,605	46,545	33.65%
Supplies and Materials	126,010	-	126,010	125,593	417	99.67%
Other Charges	11,388	10,000	21,388	10,953	10,435	51.21%
Other Student Support						
Personal Services	7,165,218	110,000	7,275,218	5,132,892	2,142,326	70.55%
Employee Benefits	1,772,258	25,000	1,797,258	1,375,461	421,797	76.53%
Contracted Services	542,500	(120,000)	422,500	60,105	362,395	14.23%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	21,687	269	98.77%
Curriculum						
Contracted Services	1,300	-	1,300	116	1,184	8.92%
Supplies and Materials	4,350	-	4,350	4,154	196	95.49%
Other Charges	11,532	-	11,532	7,820	3,712	67.81%
Transfer Department						
Personal Services	196,656	-	196,656	170,815	25,841	86.86%
Employee Benefits	41,540	-	41,540	34,683	6,857	83.49%
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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	22,455	(5)	100.02%
Other Charges	5,711	-	5,711	2,961	2,750	51.85%
Math						
Contracted Services	25	(25)	-	85	(85)	N/A
Supplies and Materials	2,025	(250)	1,775	1,348	427	75.94%
Other Charges	748	4,375	5,123	5,413	(290)	105.66%
Choral Music						
Contracted Services	4,650	-	4,650	3,978	672	85.55%
Supplies and Materials	4,120	-	4,120	4,116	4	99.90%
Other Charges	9,061	-	9,061	4,376	4,685	48.29%
Physical Education						
Personal Services	-	-	-	272	(272)	N/A
Employee Benefits	-	-	-	20	(20)	N/A
Supplies and Materials	2,650	-	2,650	2,235	415	84.34%
Other Charges	9,000	-	9,000	2,846	6,154	31.62%
Science						
Personal Services	1,250	-	1,250	600	650	48.00%
Employee Benefits	191	-	191	44	147	23.04%
Contracted Services	500	-	500	145	355	29.00%
Supplies and Materials	3,938	-	3,938	4,536	(598)	115.19%
Other Charges	7,272	-	7,272	7,661	(389)	105.35%
Social Studies						
Personal Services	2,820	-	2,820	2,273	547	80.60%
Employee Benefits	216	-	216	170	46	78.70%
Other Charges	493	-	493	4,424	(3,931)	897.36%
Talented and Gifted						
Contracted Services	1,000	-	1,000	3,686	(2,686)	368.60%
Supplies and Materials	7,000	-	7,000	3,417	3,583	48.81%
Instrumental Music						
Contracted Services	2,600	-	2,600	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%
High School PE/Wellness						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	1,767	12,176	12.67%
Other Charges	3,580	-	3,580	299	3,281	8.35%
Regular Instruction						
Personal Services	9,574,769	150,000	9,724,769	7,698,772	2,025,997	79.17%
Employee Benefits	2,299,317	-	2,299,317	2,102,270	197,047	91.43%
Contracted Services	837,000	-	837,000	397,246	439,754	47.46%
Supplies and Materials	-	-	-	4,314	(4,314)	N/A
Other Charges	45,000	-	45,000	-	45,000	0.00%
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
System-Wide Screening						
Contracted Services	12,963	-	12,963	5,331	7,632	41.12%
Supplies and Materials	11,234	-	11,234	9,000	2,234	80.11%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	90	1,335	6.32%
Supplies and Materials	2,350	-	2,350	282	2,068	12.00%
Other Charges	748	-	748	-	748	0.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	3,527	1,973	64.13%
Supplies and Materials	19,291	-	19,291	11,332	7,959	58.74%
Other Charges	4,489	-	4,489	2,863	1,626	63.78%
Alternative Schools						
Personal Services	515,499	-	515,499	385,824	129,675	74.84%
Employee Benefits	143,839	-	143,839	104,145	39,694	72.40%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	-	-	-	1,183	(1,183)	N/A
Libraries/Audio/Visual						
Contracted Services	35,200	-	35,200	29,167	6,033	82.86%
Supplies and Materials	427,369	683	428,052	432,548	(4,496)	101.05%
Other Charges	-	-	-	858	(858)	N/A
Staff Development						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	2,758	14,736	15.77%
Other Charges	220,000	300,000	520,000	69,732	450,268	13.41%
Art						
Contracted Services	365	-	365	159	206	43.56%
Supplies and Materials	11,200	-	11,200	3,575	7,625	31.92%
Other Charges	5,237	-	5,237	4,650	587	88.79%
Basic Elementary						
Contracted Services	7,253	-	7,253	5,298	1,955	73.05%
Supplies and Materials	45,520	6,265	51,785	4,668	47,117	9.01%
Other Charges	24,466	-	24,466	5,935	18,531	24.26%
Special Education Program						
Personal Services	6,064,402	(499,973)	5,564,429	4,602,031	962,398	82.70%
Employee Benefits	1,615,389	(40,159)	1,575,230	1,159,335	415,895	73.60%
Contracted Services	274,944	5,630	280,574	227,595	52,979	81.12%
Supplies and Materials	92,475	40,500	132,975	129,572	3,403	97.44%
Other Charges	75,040	3,000	78,040	74,072	3,968	94.92%
Basic Middle						
Contracted Services	455	-	455	90	365	19.78%
Supplies and Materials	13,364	-	13,364	3,912	9,452	29.27%
Other Charges	33,711	-	33,711	21,951	11,760	65.12%
Basic Secondary						
Contracted Services	76,300	-	76,300	56,720	19,580	74.34%
Supplies and Materials	3,670	-	3,670	1,182	2,488	32.21%
Other Charges	18,000	-	18,000	10,865	7,135	60.36%
World Language						
Personal Services	-	-	-	943	(943)	N/A
Employee Benefits	-	-	-	55	(55)	N/A
Contracted Services	175	-	175	800	(625)	457.14%
Other Charges	10,825	-	10,825	5,205	5,620	48.08%
Language Arts						
Contracted Services	3,520	-	3,520	-	3,520	0.00%
Supplies and Materials	3,150	-	3,150	1,694	1,456	53.78%
Other Charges	3,521	-	3,521	2,214	1,307	62.88%
Career & Technical Education						
Personal Services	361,394	-	361,394	338,281	23,113	93.60%
Employee Benefits	83,208	-	83,208	98,391	(15,183)	118.25%
Contracted Services	21,625	-	21,625	21,101	524	97.58%
Supplies and Materials	2,700	-	2,700	1,764	936	65.33%

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 eleven months ended May 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	1,069	3,931	21.38%
Family/Community Engagement						
Personal Services	115,500	-	115,500	92,288	23,212	79.90%
Employee Benefits	21,497	-	21,497	19,212	2,285	89.37%
Contracted Services	30,000	-	30,000	-	30,000	0.00%
Supplies and Materials	15,000	755	15,755	13,675	2,080	86.80%
Grants Department						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	956	1,544	38.24%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,552	-	32,552	23,800	8,752	73.11%
Employee Benefits	20,091	-	20,091	2,295	17,796	11.42%
Contracted Services	5,050	-	5,050	4,900	150	97.03%
Supplies and Materials	30,143	-	30,143	31,685	(1,542)	105.12%
Humanities						
Supplies and Materials	2,650	-	2,650	1,582	1,068	59.70%
Other Charges	3,350	-	3,350	3,793	(443)	113.22%
Board of Education						
Personal Services	247,544	-	247,544	226,106	21,438	91.34%
Employee Benefits	464,135	-	464,135	322,936	141,199	69.58%
Contracted Services	167,074	9,250	176,324	126,668	49,656	71.84%
Supplies and Materials	3,000	-	3,000	1,442	1,558	48.07%
Other Charges	6,271,628	(17,375)	6,254,253	5,931,832	322,421	94.84%
Office of the Superintendent						
Personal Services	480,006	-	480,006	490,103	(10,097)	102.10%
Employee Benefits	134,137	-	134,137	123,145	10,992	91.81%
Contracted Services	71,300	-	71,300	89,756	(18,456)	125.88%
Supplies and Materials	4,400	-	4,400	13,480	(9,080)	306.36%
Office of the Principal						
Personal Services	22,484,909	-	22,484,909	19,259,467	3,225,442	85.66%
Employee Benefits	5,488,579	-	5,488,579	4,647,220	841,359	84.67%
Contracted Services	3,280,000	-	3,280,000	2,926,304	353,696	89.22%
Supplies and Materials	-	-	-	(8,732)	8,732	N/A
Fiscal Services						
Personal Services	979,120	123,000	1,102,120	1,065,151	36,969	96.65%
Employee Benefits	246,118	12,400	258,518	262,245	(3,727)	101.44%
Contracted Services	5,821	-	5,821	35,045	(29,224)	602.04%
Supplies and Materials	17,133	-	17,133	45,884	(28,751)	267.81%
Warehouse						
Personal Services	146,149	-	146,149	137,037	9,112	93.77%
Employee Benefits	37,137	-	37,137	33,990	3,147	91.53%
Contracted Services	4,800	-	4,800	49,827	(45,027)	1038.06%
Supplies and Materials	15,750	-	15,750	5,498	10,252	34.91%
Human Resources						
Personal Services	1,049,266	-	1,049,266	864,655	184,611	82.41%
Employee Benefits	235,898	-	235,898	186,841	49,057	79.20%
Contracted Services	85,400	-	85,400	128,356	(42,956)	150.30%
Supplies and Materials	8,600	-	8,600	14,735	(6,135)	171.34%
Other Charges	6,000	-	6,000	2,384	3,616	39.73%
HR Employee Benefits Div						
Personal Services	486,602	-	486,602	482,206	4,396	99.10%
Employee Benefits	116,531	-	116,531	114,526	2,005	98.28%
Contracted Services	2,079	-	2,079	11,885	(9,806)	571.67%
Supplies and Materials	6,117	-	6,117	8,416	(2,299)	137.58%

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 eleven months ended May 31, 2014**

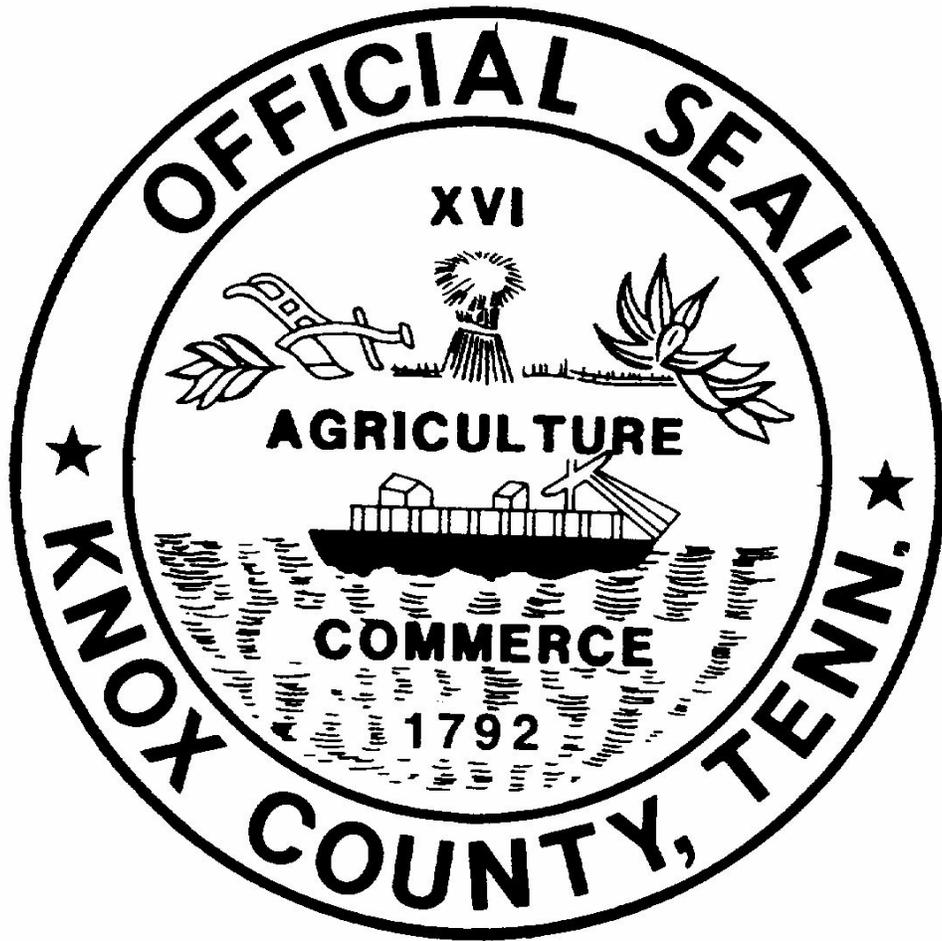
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,900,823	(23,000)	8,877,823	7,596,054	1,281,769	85.56%
Employee Benefits	2,385,690	23,000	2,408,690	1,911,377	497,313	79.35%
Contracted Services	1,132,847	54,292	1,187,139	992,916	194,223	83.64%
Supplies and Materials	12,474,806	(62,915)	12,411,891	12,382,141	29,750	99.76%
Other Charges	525,559	-	525,559	912,990	(387,431)	173.72%
Capital Outlay	100,000	-	100,000	82,728	17,272	82.73%
Security						
Personal Services	2,691,625	25,000	2,716,625	3,074,997	(358,372)	113.19%
Employee Benefits	586,489	-	586,489	630,364	(43,875)	107.48%
Contracted Services	142,100	49,581	191,681	88,336	103,345	46.08%
Supplies and Materials	177,267	9,133	186,400	106,800	79,600	57.30%
Other Charges	6,000	-	6,000	542	5,458	9.03%
General Maintenance of Plant						
Personal Services	5,655,311	-	5,655,311	5,425,013	230,298	95.93%
Employee Benefits	1,395,216	-	1,395,216	1,349,109	46,107	96.70%
Contracted Services	495,780	-	495,780	220,070	275,710	44.39%
Supplies and Materials	1,908,531	323,664	2,232,195	2,123,988	108,207	95.15%
Capital Outlay	124,000	7,236	131,236	57,236	74,000	43.61%
Facilities						
Personal Services	272,717	-	272,717	248,879	23,838	91.26%
Employee Benefits	67,790	-	67,790	52,395	15,395	77.29%
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	1,352	(604)	180.75%
Student Transportation						
Personal Services	671,714	-	671,714	819,396	(147,682)	121.99%
Employee Benefits	151,818	-	151,818	152,571	(753)	100.50%
Contracted Services	213,500	-	213,500	109,854	103,646	51.45%
Supplies and Materials	82,900	3,220	86,120	71,660	14,460	83.21%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Contracted Services	8,774,152	163,525	8,937,677	9,706,710	(769,033)	108.60%
Vocational Transportation						
Contracted Services	90,616	-	90,616	57,519	33,097	63.48%
Special Education Transportation						
Personal Services	81,313	-	81,313	40,892	40,421	50.29%
Employee Benefits	16,668	-	16,668	6,449	10,219	38.69%
Contracted Services	4,936,115	-	4,936,115	4,382,693	553,422	88.79%
Supplies and Materials	7,000	-	7,000	4,061	2,939	58.01%
Central and Other						
Personal Services	24,915	-	24,915	67,628	(42,713)	271.43%
Employee Benefits	10,967	-	10,967	17,402	(6,435)	158.68%
Technology						
Personal Services	3,792,657	(573,000)	3,219,657	2,942,599	277,058	91.39%
Employee Benefits	802,155	(156,000)	646,155	687,413	(41,258)	106.39%
Contracted Services	735,250	(18,450)	716,800	935,916	(219,116)	130.57%
Supplies and Materials	177,823	(19,100)	158,723	128,427	30,296	80.91%
Other Charges	14,963	-	14,963	25,113	(10,150)	167.83%
Capital Outlay	241,543	-	241,543	219,090	22,453	90.70%
Instructional Technology						
Personal Services	-	631,500	631,500	547,448	84,052	86.69%
Employee Benefits	-	169,000	169,000	138,736	30,264	82.09%
Contracted Services	-	18,450	18,450	15,180	3,270	82.28%
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 eleven months ended May 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	-	8,000	1,166	6,834	14.58%
Supplies and Materials	80,000	-	80,000	50,996	29,004	63.75%
Public Affairs						
Personal Services	609,552	-	609,552	581,264	28,288	95.36%
Employee Benefits	126,953	-	126,953	125,426	1,527	98.80%
Contracted Services	132,900	-	132,900	290,447	(157,547)	218.55%
Supplies and Materials	1,000	-	1,000	3,467	(2,467)	346.70%
Office of Accountability						
Personal Services	464,629	(75,000)	389,629	407,017	(17,388)	104.46%
Employee Benefits	95,527	-	95,527	87,971	7,556	92.09%
Contracted Services	151,550	-	151,550	109,284	42,266	72.11%
Supplies and Materials	17,950	-	17,950	10,697	7,253	59.59%
Other Charges	6,469	-	6,469	712	5,757	11.01%
Other Charges						
Payments to Primary Governments	10,938,398	-	10,938,398	8,800,000	2,138,398	80.45%
Other Charges	-	33,286	33,286	33,286	-	100.00%
<i>Total Support Services</i>	<i>151,726,779</i>	<i>684,498</i>	<i>152,671,277</i>	<i>134,676,244</i>	<i>17,995,033</i>	<i>88.21%</i>
Total Expenditures	415,395,651	5,645,926	421,301,577	340,298,934	81,002,643	80.77%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(603,651)	(5,616,644)	(6,480,295)	23,037,720	29,518,015	-355.50%
Other Financing Sources (Uses)						
Transfers From Other Funds	805,000	-	805,000	620,840	(184,160)	77.12%
Transfers To Other Funds	(4,471,349)	(5,796,714)	(10,268,063)	(563,000)	9,705,063	0.00%
Total Other Financing Sources (Uses)	(3,666,349)	(5,796,714)	(9,463,063)	57,840	9,520,903	-0.61%
Net Change in Fund Balances	\$ (4,270,000)	\$ (11,413,358)	\$ (15,943,358)	\$ 23,095,560	\$ 39,038,918	-144.86%

Information



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

BUDGET SUMMARY

May 31, 2014

<i>Where It Comes From:</i>	<u>Adopted Budget 2013-14</u>	<u>% of Budget</u>	<u>Actual Collections July - May</u>	<u>% of Budget Collected</u>	<i>Where It Goes by Function:</i>	<u>Adopted Budget 2013-14</u>	<u>% of Budget</u>	<u>Actual Spending July - May</u>	<u>% of Budget Spent</u>
Local Taxes	\$ 420,746,937	59.3%	\$ 380,882,449	53.7%	Schools	\$ 401,710,000	56.6%	\$ 340,861,934	48.0%
Licenses & Permits	5,421,500	0.8%	3,718,648	0.5%	School Construction	20,500,000	2.9%	28,601,655	4.0%
Fines, Forfeitures, & Penalties	1,751,200	0.2%	1,822,603	0.3%	School Cafeteria	25,992,842	3.7%	-	0.0%
Charges for Current Services	15,396,832	2.2%	6,348,893	0.9%	General Government	11,627,763	1.6%	10,679,565	1.5%
Other Local Revenue	8,190,657	1.2%	9,901,124	1.4%	Finance	13,805,659	1.9%	11,973,481	1.7%
Official Fees	7,107,000	1.0%	7,617,084	1.1%	Administration of Justice	11,727,048	1.7%	14,276,511	2.0%
State of Tennessee	183,599,702	25.9%	169,212,309	23.8%	Debt Service	74,250,000	10.5%	64,977,160	9.2%
Federal Government	16,654,019	2.3%	1,391,276	0.2%	Public Safety	73,996,648	10.4%	63,954,057	9.0%
Govt & Citizens Groups	205,822	0.0%	449,314	0.1%	Health & Welfare	22,353,859	3.1%	16,217,357	2.3%
Other	50,856,224	7.2%	6,538,518	0.9%	Public Libraries	12,558,482	1.8%	11,300,944	1.6%
					Public Works	11,403,000	1.6%	10,546,678	1.5%
	<u>\$ 709,929,893</u>	<u>100.0%</u>	<u>\$ 587,882,218</u>	<u>82.8%</u>	Tourism, Social & Cultural	9,984,651	1.4%	7,752,202	1.1%
					Agricultural/Natrual Resour	466,102	0.1%	418,693	0.1%
					Other	17,850,624	2.5%	20,252,177	2.9%
					Solid Waste	4,015,215	0.6%	3,378,594	0.5%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						<u>\$ 709,929,893</u>	<u>100.0%</u>	<u>\$ 605,191,008</u>	<u>85.2%</u>
					<i>Where It Goes by Category:</i>	<u>Adopted Budget 2013-14</u>	<u>% of Budget</u>	<u>Actual Spending July - May</u>	<u>% of Budget Spent</u>
					Personnal Services	\$ 358,993,716	50.6%	\$ 292,007,168	41.1%
					Employees Benefits	105,418,484	14.8%	87,823,872	12.4%
					Contractual Services	55,539,026	7.8%	48,612,243	6.8%
					Supplies and Materials	50,716,254	7.1%	39,156,476	5.5%
					Other Charges	66,520,026	9.4%	42,875,330	6.0%
					Debt Service	72,457,231	10.2%	64,304,309	9.1%
					Capital Outlay	2,597,156	0.4%	30,411,610	4.3%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						<u>\$ 709,929,893</u>	<u>100.0%</u>	<u>\$ 605,191,008</u>	<u>85.2%</u>

Knox County, Tennessee Property Tax Collection Summary - May 2014

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

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	101,986,537	103,761,145	1,774,608	1.74%	100.05%
141	General Purpose School Fund	113,563,209	115,538,948	1,975,739	1.74%	99.48%
151	General Debt Service Fund	32,611,707	33,178,669	566,962	1.74%	102.03%
Totals		248,161,453	252,478,762	4,317,309	1.74%	100.04%

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

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

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	5,673,902	5,250,255	(423,647)	-7.5%	117.5%
131	Highway	4,125,698	3,821,626	(304,072)	-7.4%	78.0%
141	School Operations	89,959,287	90,167,996	208,709	0.2%	82.0%
177	School Capital	16,153,545	16,155,269	1,724	0.0%	82.0%
Total		115,912,432	115,395,146	(517,286)	-0.4%	81.6%

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

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	28,959.15	
1010020 Bad Check Unit	11,300.00	
1010310 Circuit Court Clerk's Office	500.00	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	81.00	
1010620 Chancery Court	373.16	
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	13,602.31	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	4,737.16	
1012410 Juvenile Court Judges	10,521.83	
1012420 IV-D Referee Program	2,737.80	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	7,616.90	
1013210 Law Director's Office	26,932.74	
1013310 County Mayor	11,493.19	
1013320 ADA Office	660.00	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	5,084.07	
1013610 Human Resources	3,655.22	
1014210 Probation Officers	677.73	
1014810 Park Maintenance	1,741.80	
1014830 Recreation Administration	4,538.43	
1014845 Sport Operations	629.88	
1015142 Senior Citizens/Volunteer Svcs	-	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	1,761.33	
1015165 Neighborhood and Community Development	-	
1015400 Support Services	5,456.29	
1015403 Preventive Health Service	9,526.87	
1015406 Dental Services	75.00	
1015409 Emergency Medical Services	11.36	
1015412 Food & Restaurant Inspect	4,003.33	
1015415 Health Administration	768.56	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	288.93	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	1,728.33	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	5,781.41	
1015710 Finance	15,337.44	

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

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	10,975.71	
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	37,251.51	
1018710 Register of Deeds' Office	3,689.66	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	263.84	
1018903 Sheriff's Administration	7,559.28	
1018906 Records & Communication	4,945.30	
1018912 Training	3,450.83	
1018915 Planning & Development	1,783.30	
1018918 Stop Violence Against Women	2,912.44	
1018921 Patrol Division	21,807.15	
1018924 Warrants	66,734.78	
1018927 Detectives	12,294.38	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	2,804.20	
1018942 Narcotics	5,059.60	
1018945 Internal Affairs	2,912.00	
1018948 Special Services	4,929.48	
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	39,877.70	
1018965 Explorer Post	-	
1018973 Medical Examiner	8,617.32	
1018993 Sheriff Animal Control	966.96	
1019710 County Trustee's Office	22,808.25	
TOTAL GENERAL FUND	492,477	492,477
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	608.04	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	2,415.99	
1160330 Recycling Program	609.00	
TOTAL SOLID WASTE FUND	3,633	3,633
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
TOTAL DRUG FUND	-	-

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

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	2,906.98	
1280050 Title V Program	360.76	
TOTAL AIR QUALITY FUND	<u>3,268</u>	3,268
1310110 Highway Administration	5,010.45	
1310120 Project Manager	-	
1310130 Stormwater Management	7,017.70	
1310135 Stormwater Ordinance Violation	592.50	
1310210 Highway/Bridge Maintenance	2,986.37	
1310220 Traffic Control	280.00	
1310410 Engineering	3,287.65	
TOTAL ENGINEERING & PUBLIC WORKS FUND	<u>19,175</u>	19,175
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	-	
171300 Career & Technical Instruction	1,177.13	
172120 Health Services	20,247.43	
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	20,813.03	
172214 Instruction Program	1,922.73	
172219 Basic Elementary Support	-	
172220 Special Education Support	91,285.99	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	15,812.96	
172320 Office of the Superintendent	30,950.87	
172410 Office of Principal	111.11	
172510 Fiscal Services	7,648.00	
172520 Human Resources	5,020.08	
172619 Security	2,545.53	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	535.00	
172710 Transportation	3,037.82	
172711 Regular Contracts	(500.00)	
172812 Technology	27,999.92	
172813 Instructional Technology	8,203.52	
172823 Public Affairs	3,510.55	
172824 Minority Recruiting	-	
172825 Office of Accountability	3,554.23	
TOTAL SCHOOL FUND	<u>267,526</u>	267,526
GRAND TOTAL	<u><u>786,078</u></u>	<u><u>786,078</u></u>

ADOPTED BUDGETS FOR 2013-2014 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1778	Approved by Board	161,568,136.00	
1-733	Sexual Offender Registration	450.00	
1-768	Public Defender	1,385.04	
1-1288	Sexual Offender Registration	300.00	
1-1777	Reappropriating Encumbrances from FY13	1,089,639.60	
2-368	Victim Assistance	8,036.12	
2-641	Sexual Offender Registration	150.00	
2-642	Teen Academy	150.00	
2-1398	Inmate Money Interest	653.33	
2-1399	Sexual Offender Registration	150.00	
2-1481	Designations of Fund Balance	3,668,557.00	
2-1791	Drug Fines	93,965.39	
2-1984	Sexual Offender Registration	450.00	
2-2032	Correction of Designations of Fund Balance	(1,000,000.00)	
3-1182	Sexual Offender Registration	750.00	
3-1597	VICE Money	9,353.00	
3-1896	Sexual Offender Registration	450.00	
3-1898	Inmate Money Interest	433.42	
3-1936	Circuit Court	181,379.19	
3-2219	Sexual Offender Registration	300.00	
4-345	VICE Money	3,600.00	
4-349	Sexual Offender Registration	150.00	
4-1281	Victim Assistance	6,512.98	
4-1282	Victim Assistance	6,249.67	
4-1283	Sexual Offender Registration	300.00	
4-1836	Sexual Offender Registration	150.00	
5-927	Medical Examiner Budget	526,963.18	
5-1078	Sexual Offender Registration	300.00	
5-1420	Sexual Offender Registration	600.00	
5-1421	Victim Assistance	7,428.74	
5-1569	Sexual Offender Registration	300.00	
6-388	Estimate & Appropriate funds for Farmer's Market	2,309.53	
6-389	Estimate & Appropriate funds for Senior Picnic	10,000.00	
6-514	VICE Money	1,707.00	
6-515	Sexual Offender Registration	300.00	
6-978	Estimate & Appropriate funds for Bad Check Unit	98,500.00	
6-999	VICE Money	27,883.06	
6-1024	VICE Money	2,209.00	
6-1030	VICE Money	2,730.00	
6-1032	VICE Money	3,237.00	
6-1040	VICE Money	561.00	
6-1045	VICE Money	973.00	
6-1054	Victim Assistance	5,850.07	
6-1062	Inner Change	109,277.36	
6-1772	Teen Academy	150.00	
7-759	Sexual Offender Registration	300.00	
7-1388	Sexual Offender Registration	150.00	
7-1389	Victim Assistance	5,875.19	
8-502	Inner Change	11,027.61	
8-503	Sexual Offender Registration	150.00	
8-851	Sexual Offender Registration	150.00	
9-640	Estimate & Appropriate Public Defender Fees	89,279.46	
9-883	Sexual Offender Registration	1,350.00	
9-888	Inner Change	28,538.96	
9-889	Victim Assistance	9,399.02	
9-1418	Sexual Offender Registration	2,700.00	
9-1421	Inmate Money Interest	804.32	
9-1474	Sexual Offender Registration	1,950.00	
9-1504	Sexual Offender Registration	150.00	
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	
11-168	Estimate & Appropriate for Carter Senior Center	1,000.00	
11-541	Inner Change	22,729.41	
11-543	Sexual Offender Registration	900.00	
11-544	Victim Assistance	9,247.56	
11-930	Estimate & Appropriate Public Defender Fees	13,908.60	
11-1537	Victim Assistance	9,757.00	
11-1538	Teen Academy	2,400.00	
11-1542	Sexual Offender Registration	450.00	
11-1910	Estimate & Appropriate Rabies Clinic	40,950.25	
11-1911	Victim Assistance	13,319.62	
11-1927	Estimate & Appropriate funds for Farmer's Market	2,692.03	
11-1979	Teen Academy	2,550.00	
11-1980	Sexual Offender Registration	150.00	
11-1981	Inmate Money Interest	818.96	
			167,125,460.38

114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1778	Approved by Board	125,000.00	125,000.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1778	Approved by Board	12,620,900.00	
1-1766	R-13-8-808	140,000.00	
1-1777	Reappropriating Encumbrances from FY13	39,810.70	
3-227	Budget Revision for State Grant	1,900.00	12,802,610.70
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1778	Approved by Board	3,994,897.00	3,994,897
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1778	Approved by Board	660,495.00	
2-1791	Drug Fines	93,965.39	
3-2233	Drug Fines	120,973.32	875,433.71
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1778	Approved by Board	5,715,000.00	5,715,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1778	Approved by Board	151,795.00	
1-1777	Reappropriating Encumbrances from FY13	9,974.25	
1-1690	Air Quality Grant Budget	68,799.00	
3-2027	Carryover Budget from FY13	701,209.19	
3-2029	Carryover Budget from FY13	2,335.30	
8-1609	Estimate & Appropriate Permit Fees	128,035.78	
10-1168	Air Quality Grant Budget	130,000.00	1,192,148.52
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1778	Approved by Board	11,637,900.00	
3-1880	Designations of Fund Balance	1,059,276.76	12,697,176.76
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1778	Approved by Board	419,867,000.00	
1-170	Designations of Fund Balance	11,430,000.00	
1-1777	Reappropriating Encumbrances from FY13	243,357.50	
4-341	IDEA Hi Cost Budget	29,281.71	431,569,639.21
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1778	Approved by Board	73,000,000.00	73,000,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1778	Approved by Board	3,939,560.00	3,939,560.00
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1778	Approved by Board	27,035,456.00	27,035,456.00
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1778	Approved by Board	4,620,818.00	
1-1777	Reappropriating Encumbrances from FY13	220.00	
2-898	Carryover Budget from Insurance Recovery for storms	689,722.67	
4-2054	Budget Revisions	150,275.00	5,461,035.67
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1778	Approved by Board	325,000.00	325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1778	Approved by Board	33,753,134.00	33,753,134.00
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1778	Approved by Board	10,047,654.00	10,047,654.00
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1778	Approved by Board	401,176.00	401,176.00
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1778	Approved by Board	12,000.00	12,000.00

351 --- ADOPTED BUDGET FOR SALES TAX FUND 351

3-1943	August Sales Tax	3,780,466.37	
4-1576	September Sales Tax	3,352,775.86	
5-1634	October Sales Tax	3,492,252.53	
6-1326	November Sales Tax	3,472,938.58	
7-1019	December Sales Tax	3,618,695.31	
8-1147	January Sales Tax	4,769,511.51	
9-1249	February Sales Tax	2,994,127.12	
10-1684	March Sales Tax	3,151,368.01	
11-1659	April Sales Tax	3,545,706.21	32,177,841.50

401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401

1-1778	Approved by Board	1,077,782.00	
1-1777	Reappropriating Encumbrances from FY13	500.00	1,078,282.00

950 --- ADOPTED BUDGET FOR MPC FUND 950

1-1778	Approved by Board	5,449,360.00	
1-1777	Reappropriating Encumbrances from FY13	610,151.85	
11-535	Budget Amendment	38,550.00	6,098,061.85

952 --- ADOPTED BUDGET FOR E-911 FUND 952

1-1778	Approved by Board	7,724,392.00	
1-1777	Reappropriating Encumbrances from FY13	3,507,911.65	11,232,303.65

954 --- ADOPTED BUDGET FOR GIS FUND 954

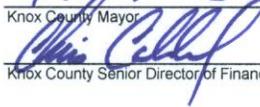
1-1778	Approved by Board	1,502,190.74	
1-1777	Reappropriating Encumbrances from FY13	14,173.18	1,516,363.92

956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956

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



Knox County Mayor



Knox County Senior Director of Finance