

Budget Report to Citizenry



Knox County, Tennessee

**For three months ended
September 30, 2013**

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For three months ended September 30, 2013

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

October 18, 2013

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 three months ended September 30, 2013. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

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

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For three months ended September 30, 2013 and 2012

	2013-2014			2012-2013			Year to Date
	Annual	Year to Date	% of Annual	Annual	Year to Date	% of Annual	Increase
	Budget	Actual	Budget	Budget	Actual	Budget	(Decrease)
Revenues and Operating Transfers In:							
General Fund	\$ 157,165,915	\$ 5,965,799	3.80%	\$ 153,642,396	\$ 5,345,922	3.48%	\$ 619,877
Governmental Library Fund	125,000	15,108	12.09%	109,000	14,484	13.29%	624
Public Library Fund	12,620,900	2,139,125	16.95%	12,558,482	1,984,169	15.80%	154,956
Solid Waste Fund	3,953,500	150,983	3.82%	4,015,215	109,984	2.74%	40,999
Hotel/Motel Fund	5,600,000	488,724	8.73%	5,500,000	524,614	9.54%	(35,890)
Engineering and Public Works Fund	11,637,900	1,297,219	11.15%	11,403,000	1,005,252	8.82%	291,967
Debt Service Fund	66,038,764	368,809	0.56%	66,622,151	325,304	0.49%	43,505
General Purpose School Fund	415,597,000	27,306,469	6.57%	396,740,000	43,619,383	10.99%	(16,312,914)
Total Revenues and Operating Transfers In	\$ 672,738,979	\$ 37,732,236	5.61%	\$ 650,590,244	\$ 52,929,112	8.14%	\$ (15,196,876)
Expenditures and Operating Transfers Out:							
General Fund	\$ 165,624,688	\$ 34,348,778	20.74%	\$ 161,844,428	\$ 39,291,851	24.28%	\$ (4,943,073)
Governmental Library Fund	125,000	29,332	23.47%	109,000	38,360	35.19%	(9,028)
Public Library Fund	12,802,610	2,528,141	19.75%	12,568,187	2,491,010	19.82%	37,131
Solid Waste Fund	3,994,897	686,204	17.18%	4,041,074	835,637	20.68%	(149,433)
Hotel/Motel Fund	5,715,000	310,884	5.44%	5,670,000	646,172	11.40%	(335,288)
Engineering and Public Works Fund	12,697,178	2,522,395	19.87%	12,541,410	2,382,865	19.00%	139,530
Debt Service Fund	73,000,000	3,874,717	5.31%	74,250,000	3,545,104	4.77%	329,613
General Purpose School Fund	431,540,358	67,055,374	15.54%	422,446,658	57,456,009	13.60%	9,599,365
Total Expenditures and Operating Transfers Out	\$ 705,499,731	\$ 111,355,825	15.78%	\$ 693,470,757	\$ 106,687,008	15.38%	\$ 4,668,817

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 three months ended September 30, 2013. This report gives a "snapshot" in time, and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of \$2,399,072 equal .95% 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 \$21,976,725 equal 15.5% 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 three months of fiscal year 2014 were \$5,905,299 this was an increase of \$596,907 over the first three 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 \$34,233,421, a decrease of \$4,938,430 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 3.95% of our adopted budget and spent 21.20%. 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 three months of fiscal year 2014 are \$15,108 an increase of \$624 over fiscal year 2013. The expenses for the same period are \$29,332 a decrease of \$9,028 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 three months of fiscal year 2014 are \$2,139,125 vs. expenses for the same period of \$2,528,141.

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 three months of fiscal year 2014 are \$150,983 vs. expenses of \$686,204. The expenses represent 17.40% 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 three months of fiscal year 2014 are \$488,724 vs. expenses of \$310,884. 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 three months of fiscal year 2014 are \$1,297,219 an increase of \$291,967 over the first three months of fiscal year 2013. The expenses for the same period were \$2,227,145 for fiscal year 2014 a decrease of \$155,720 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 three months of fiscal year 2013 are \$368,809 vs. expenses for the same period of \$3,874,717. The expenses are only 5.31% 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.

ADA Construction Fund - This fund accounts for construction activity related to the Americans with Disabilities Act. Beginning in fiscal year 1996 through fiscal year 2004 a portion of the tax rate was dedicated to the ADA Construction Fund. Since fiscal year 2005 their projects have been funded by dedicated funds in the fund balance. Priority lists of projects are submitted to the ADA board for approval.

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 three months of fiscal year 2014 are \$27,306,469 vs. expenses of \$31,732,251. The Basic Education Funding from the State is paid monthly and we have only received two 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 three months ended September 30, 2013

	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	\$ 1,084,814	\$ (110,243,186)	0.97%
County Local Option Taxes	15,058,600	8,036	15,066,636	2,305,981	(12,760,655)	15.31%
Wheel Taxes	525,000	-	525,000	100,141	(424,859)	19.07%
<i>Total Local Taxes</i>	126,911,600	8,036	126,919,636	3,490,936	(123,428,700)	2.75%
<i>Licenses and Permits:</i>						
Licenses	2,735,100	-	2,735,100	-	(2,735,100)	0.00%
Permits	859,000	-	859,000	268,697	(590,303)	31.28%
<i>Total Licenses and Permits</i>	3,594,100	-	3,594,100	268,697	(3,325,403)	7.48%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	2,500	-	2,500	1,900	(600)	76.00%
Criminal Court	696,000	-	696,000	157,461	(538,539)	22.62%
Juvenile Court	945,450	-	945,450	171,908	(773,542)	18.18%
Other Fines, Forfeitures & Penalties	47,200	9,353	56,553	13,509	(43,044)	23.89%
<i>Total Fines, Forfeitures and Penalties</i>	1,691,150	9,353	1,700,503	344,778	(1,355,725)	20.28%
<i>Charges for Current Services:</i>	4,171,905	3,000	4,174,905	807,068	(3,367,837)	19.33%
<i>Other Local Revenues:</i>	3,462,685	2,472	3,465,157	780,592	(2,684,565)	22.53%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	-	(1,275,000)	0.00%
Other State Revenues	7,382,664	-	7,382,664	196,378	(7,186,286)	2.66%
<i>Total State of Tennessee</i>	8,657,664	-	8,657,664	196,378	(8,461,286)	2.27%
<i>Federal Government:</i>						
Prisoner Board - Federal	725,000	-	725,000	-	(725,000)	0.00%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	250,000	-	250,000	-	(250,000)	0.00%
Citizen Groups	1,000	150	1,150	16,850	15,700	1465.22%
<i>Total Other Governments and Citizen Groups</i>	251,000	150	251,150	16,850	(234,300)	6.71%
Total Revenues	149,465,104	23,011	149,488,115	5,905,299	(143,582,816)	3.95%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013

	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	76,126	248,064	23.48%
Employee Benefits	159,882	-	159,882	37,207	122,675	23.27%
Contracted Services	39,969	-	39,969	9,725	30,244	24.33%
Supplies and Materials	6,750	-	6,750	(411)	7,161	-6.09%
Other Charges	20,434	-	20,434	-	20,434	0.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	5,798	49,202	10.54%
Internal Audit						
Personal Services	163,348	-	163,348	83,117	80,231	50.88%
Employee Benefits	51,251	-	51,251	16,534	34,717	32.26%
Contracted Services	37,600	-	37,600	1,886	35,714	5.02%
Supplies and Materials	4,000	-	4,000	537	3,463	13.43%
Other Charges	650	-	650	-	650	0.00%
Audit Committee						
Contracted Services	-	-	-	9,773	(9,773)	N/A
Ethics Committee						
Contracted Services	300	-	300	-	300	0.00%
Codes Commission						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
County Clerk						
Contracted Services	452,966	-	452,966	132,052	320,914	29.15%
Supplies and Materials	149,666	-	149,666	15,156	134,510	10.13%
Other Charges	1,227	-	1,227	-	1,227	0.00%
Capital Outlay	30,000	25,000	55,000	210	54,790	0.38%
Election Commission						
Personal Services	1,011,593	-	1,011,593	139,602	871,991	13.80%
Employee Benefits	189,310	-	189,310	45,165	144,145	23.86%
Contracted Services	406,400	-	406,400	92,930	313,470	22.87%
Supplies and Materials	31,250	-	31,250	1,489	29,761	4.76%
Other Charges	3,045	-	3,045	-	3,045	0.00%
Law Department						
Personal Services	1,355,991	-	1,355,991	310,451	1,045,540	22.89%
Employee Benefits	343,726	-	343,726	75,189	268,537	21.87%
Contracted Services	114,810	-	114,810	13,305	101,505	11.59%
Supplies and Materials	34,250	-	34,250	4,099	30,151	11.97%
Other Charges	650	-	650	-	650	0.00%
County Mayor						
Personal Services	533,874	-	533,874	134,249	399,625	25.15%
Employee Benefits	126,024	-	126,024	32,591	93,433	25.86%
Contracted Services	41,100	322	41,422	12,866	28,556	31.06%
Supplies and Materials	14,000	21	14,021	648	13,373	4.62%
Other Charges	3,501	-	3,501	-	3,501	0.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	55,269	-	55,269	13,063	42,206	23.64%
Employee Benefits	14,070	-	14,070	3,287	10,783	23.36%
Contracted Services	13,350	-	13,350	2,659	10,691	19.92%
Supplies and Materials	2,150	-	2,150	1,959	191	91.12%
Other Charges	650	-	650	-	650	0.00%
Family Justice Center						
Supplies and Materials	-	8,036	8,036	14,135	(6,099)	175.90%
Human Resources Department						
Personal Services	536,132	-	536,132	126,535	409,597	23.60%
Employee Benefits	156,593	-	156,593	37,025	119,568	23.64%
Contracted Services	38,770	-	38,770	6,037	32,733	15.57%
Supplies and Materials	7,500	-	7,500	556	6,944	7.41%
Other Charges	2,655	-	2,655	-	2,655	0.00%
Mailroom-Operating						
Personal Services	50,111	-	50,111	11,569	38,542	23.09%
Employee Benefits	32,797	-	32,797	7,681	25,116	23.42%
Contracted Services	13,250	-	13,250	738	12,512	5.57%
Supplies and Materials	1,800	-	1,800	-	1,800	0.00%
Other Charges	650	-	650	-	650	0.00%
Neighborhoods & Community Development						
Personal Services	115,747	23,000	138,747	19,506	119,241	14.06%
Employee Benefits	41,512	-	41,512	6,746	34,766	16.25%
Contracted Services	13,000	134	13,134	1,709	11,425	13.01%
Supplies and Materials	2,500	-	2,500	77	2,423	3.08%
Other Charges	10,117	-	10,117	-	10,117	0.00%
Finance Department						
Personal Services	1,423,723	-	1,423,723	303,930	1,119,793	21.35%
Employee Benefits	403,745	-	403,745	87,562	316,183	21.69%
Contracted Services	99,250	553	99,803	15,132	84,671	15.16%
Supplies and Materials	37,150	-	37,150	5,676	31,474	15.28%
Other Charges	1,150	-	1,150	-	1,150	0.00%
Purchasing Department						
Personal Services	669,887	-	669,887	157,001	512,886	23.44%
Employee Benefits	198,949	-	198,949	48,010	150,939	24.13%
Contracted Services	33,800	-	33,800	9,907	23,893	29.31%
Supplies and Materials	10,250	-	10,250	2,585	7,665	25.22%
Other Charges	4,533	-	4,533	-	4,533	0.00%
Property Management						
Personal Services	213,279	-	213,279	48,537	164,742	22.76%
Employee Benefits	75,218	-	75,218	17,264	57,954	22.95%
Contracted Services	41,350	-	41,350	4,773	36,577	11.54%
Supplies and Materials	8,245	-	8,245	174	8,071	2.11%
Other Charges	650	-	650	-	650	0.00%
Inoperable Car Lot						
Contracted Services	8,000	-	8,000	-	8,000	0.00%
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 three months ended September 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	365,956	-	365,956	84,259	281,697	23.02%
Employee Benefits	130,462	-	130,462	28,387	102,075	21.76%
Contracted Services	16,075	-	16,075	2,710	13,365	16.86%
Supplies and Materials	12,500	-	12,500	8,293	4,207	66.34%
Other Charges	25,317	-	25,317	-	25,317	0.00%
E-Government Purchasing						
Personal Services	90,030	-	90,030	23,766	66,264	26.40%
Employee Benefits	35,150	-	35,150	8,516	26,634	24.23%
Planning						
Contracted Services	646,000	-	646,000	323,000	323,000	50.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	68,328	283,736	19.41%
Codes Administration						
Personal Services	912,287	-	912,287	208,278	704,009	22.83%
Employee Benefits	321,466	-	321,466	73,045	248,421	22.72%
Contracted Services	72,050	-	72,050	19,443	52,607	26.99%
Supplies and Materials	53,000	-	53,000	11,511	41,489	21.72%
Other Charges	77,278	-	77,278	-	77,278	0.00%
Information Technology						
Personal Services	2,995,805	-	2,995,805	714,094	2,281,711	23.84%
Employee Benefits	817,990	-	817,990	198,877	619,113	24.31%
Contracted Services	1,150,500	279	1,150,779	149,453	1,001,326	12.99%
Supplies and Materials	33,000	-	33,000	2,794	30,206	8.47%
Other Charges	5,157	-	5,157	-	5,157	0.00%
Records Management						
Personal Services	231,546	-	231,546	55,169	176,377	23.83%
Employee Benefits	91,547	-	91,547	21,482	70,065	23.47%
Contracted Services	11,483	-	11,483	1,490	9,993	12.98%
Supplies and Materials	5,500	776	6,276	1,727	4,549	27.52%
Other Charges	2,655	-	2,655	-	2,655	0.00%
Sheriff's Merit System						
Personal Services	162,517	-	162,517	35,166	127,351	21.64%
Employee Benefits	75,795	-	75,795	13,649	62,146	18.01%
Contracted Services	21,312	-	21,312	6,944	14,368	32.58%
Supplies and Materials	8,250	-	8,250	197	8,053	2.39%
Property Assessor						
Personal Services	1,984,586	-	1,984,586	442,236	1,542,350	22.28%
Employee Benefits	680,804	-	680,804	146,562	534,242	21.53%
Contracted Services	579,000	170,715	749,715	34,616	715,099	4.62%
Supplies and Materials	66,500	-	66,500	12,142	54,358	18.26%
Other Charges	3,657	-	3,657	-	3,657	0.00%
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 three months ended September 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Register of Deeds						
Contracted Services	64,200	-	64,200	6,993	57,207	10.89%
Supplies and Materials	11,000	-	11,000	2,709	8,291	24.63%
Other Charges	2,888	-	2,888	108	2,780	3.74%
Register of Deeds-Data Processing Fees						
Personal Services	59,130	-	59,130	14,389	44,741	24.33%
Employee Benefits	23,050	-	23,050	5,466	17,584	23.71%
Contracted Services	48,901	-	48,901	36,190	12,711	74.01%
Supplies and Materials	15,000	-	15,000	4,005	10,995	26.70%
County Trustee's Office						
Contracted Services	784,600	(55,342)	729,258	217,259	511,999	29.79%
Supplies and Materials	130,250	-	130,250	9,661	120,589	7.42%
Other Charges	12,207	55,442	67,649	64,253	3,396	94.98%
Payments to Component Units	8,153,874	-	8,153,874	2,601,874	5,552,000	31.91%
<i>Total Finance and Administration</i>	31,428,408	228,936	31,657,344	7,863,762	23,793,582	24.84%
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	1,990,903	-	1,990,903	443,167	1,547,736	22.26%
Employee Benefits	633,140	-	633,140	145,248	487,892	22.94%
Contracted Services	129,600	2,998	132,598	12,313	120,285	9.29%
Supplies and Materials	50,400	-	50,400	19,875	30,525	39.43%
Other Charges	650	-	650	-	650	0.00%
Bad Check Unit						
Personal Services	-	-	-	14,747	(14,747)	N/A
Employee Benefits	-	-	-	1,113	(1,113)	N/A
Contracted Services	-	-	-	38,500	(38,500)	N/A
Circuit Court Clerk						
Contracted Services	55,100	384	55,484	11,819	43,665	21.30%
Supplies and Materials	10,800	-	10,800	571	10,229	5.29%
Other Charges	1,027	-	1,027	-	1,027	0.00%
Capital Outlay	-	181,379	181,379	-	181,379	0.00%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	1,760	58,660	7,726	50,934	13.17%
Supplies and Materials	9,300	-	9,300	-	9,300	0.00%
Other Charges	650	-	650	-	650	0.00%
IV-D Child Support - Clerk						
Personal Services	538,916	-	538,916	132,313	406,603	24.55%
Employee Benefits	224,859	-	224,859	54,040	170,819	24.03%
Contracted Services	48,925	337	49,262	7,006	42,256	14.22%
Supplies and Materials	8,400	3,255	11,655	3,346	8,309	28.71%
Other Charges	2,655	-	2,655	-	2,655	0.00%
Probate Court						
Contracted Services	33,700	-	33,700	7,384	26,316	21.91%
Supplies and Materials	6,900	-	6,900	1,943	4,957	28.16%
Other Charges	652	-	652	-	652	0.00%
Chancery Court						
Contracted Services	65,550	-	65,550	15,159	50,391	23.13%
Supplies and Materials	18,200	-	18,200	2,241	15,959	12.31%
Other Charges	650	-	650	-	650	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Clerk						
Contracted Services	70,000	-	70,000	10,366	59,634	14.81%
Supplies and Materials	25,750	-	25,750	1,434	24,316	5.57%
Other Charges	1,027	-	1,027	-	1,027	0.00%
Criminal Court Clerk						
Contracted Services	73,000	-	73,000	14,818	58,182	20.30%
Supplies and Materials	36,750	38,405	75,155	3,412	71,743	4.54%
Other Charges	15,927	-	15,927	-	15,927	0.00%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	-	85,300	19,081	66,219	22.37%
Supplies and Materials	23,250	-	23,250	1,832	21,418	7.88%
Other Charges	15,175	-	15,175	-	15,175	0.00%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	3,287	2,143	60.53%
Supplies and Materials	1,862	-	1,862	103	1,759	5.53%
Other Charges	650	-	650	-	650	0.00%
4th Circuit Court Judges						
Contracted Services	7,666	-	7,666	3,175	4,491	41.42%
Supplies and Materials	4,500	-	4,500	1,790	2,710	39.78%
Other Charges	650	-	650	-	650	0.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	3,333	4,407	43.06%
Supplies and Materials	3,650	-	3,650	419	3,231	11.48%
Other Charges	100,650	-	100,650	17,705	82,945	17.59%
General Sessions Court Judges						
Personal Services	1,339,172	-	1,339,172	312,753	1,026,419	23.35%
Employee Benefits	306,318	-	306,318	71,672	234,646	23.40%
Contracted Services	39,110	-	39,110	13,212	25,898	33.78%
Supplies and Materials	14,600	-	14,600	3,342	11,258	22.89%
Other Charges	650	-	650	11	639	1.69%
Jury Commission						
Personal Services	169,092	-	169,092	38,384	130,708	22.70%
Employee Benefits	18,174	-	18,174	4,195	13,979	23.08%
Contracted Services	18,545	-	18,545	1,274	17,271	6.87%
Supplies and Materials	5,500	-	5,500	282	5,218	5.13%
Other Charges	650	-	650	-	650	0.00%
Juvenile Court						
Personal Services	2,012,990	-	2,012,990	447,467	1,565,523	22.23%
Employee Benefits	668,512	-	668,512	144,663	523,849	21.64%
Contracted Services	308,975	52,000	360,975	48,216	312,759	13.36%
Supplies and Materials	21,250	-	21,250	3,621	17,629	17.04%
Other Charges	74,149	-	74,149	-	74,149	0.00%
IV-D Referee Program						
Personal Services	290,714	-	290,714	66,973	223,741	23.04%
Employee Benefits	67,107	-	67,107	15,475	51,632	23.06%
Contracted Services	11,700	-	11,700	3,218	8,482	27.50%
Supplies and Materials	2,400	-	2,400	173	2,227	7.21%
Other Charges	1,403	-	1,403	-	1,403	0.00%
Juvenile Court Clerk						
Personal Services	384,792	-	384,792	95,327	289,465	24.77%
Employee Benefits	122,414	-	122,414	31,147	91,267	25.44%
Contracted Services	59,000	250	59,250	10,042	49,208	16.95%
Supplies and Materials	14,750	4,160	18,910	3,218	15,692	17.02%
Other Charges	650	-	650	-	650	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Service Center						
Personal Services	1,978,460	-	1,978,460	446,953	1,531,507	22.59%
Employee Benefits	902,347	-	902,347	192,350	709,997	21.32%
Contracted Services	90,030	5,640	95,670	11,781	83,889	12.31%
Supplies and Materials	139,915	1,875	141,790	25,158	116,632	17.74%
Other Charges	48,481	-	48,481	-	48,481	0.00%
Probation/Pre-trial Release						
Personal Services	480,253	-	480,253	95,300	384,953	19.84%
Employee Benefits	169,947	-	169,947	33,144	136,803	19.50%
Contracted Services	18,750	-	18,750	5,849	12,901	31.19%
Supplies and Materials	9,500	-	9,500	635	8,865	6.68%
Other Charges	1,403	-	1,403	-	1,403	0.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	67,498	432,502	13.50%
Public Defender						
Personal Services	1,022,777	(21,315)	1,001,462	240,544	760,918	24.02%
Employee Benefits	291,002	8,077	299,079	71,668	227,411	23.96%
Contracted Services	168,604	13,156	181,760	40,353	141,407	22.20%
Supplies and Materials	106,647	14,073	120,720	26,506	94,214	21.96%
Other Charges	2,250	(12,605)	(10,355)	-	(10,355)	0.00%
Court Officers						
Contracted Services	10,790	-	10,790	1,404	9,386	13.01%
Supplies and Materials	15,450	-	15,450	1,377	14,073	8.91%
Other Charges	2,880	-	2,880	-	2,880	0.00%
Total Administration of Justice	16,278,957	293,829	16,572,786	3,574,451	12,998,335	21.57%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	-	2,529	0.00%
Community Mediation Center						
Contracted Services	100,000	-	100,000	28,212	71,788	28.21%
Fire Prevention Bureau						
Personal Services	412,241	-	412,241	96,064	316,177	23.30%
Employee Benefits	111,859	-	111,859	25,968	85,891	23.21%
Contracted Services	92,812	-	92,812	26,076	66,736	28.10%
Supplies and Materials	51,000	-	51,000	13,386	37,614	26.25%
Other Charges	777	-	777	-	777	0.00%
Sheriff's Administration						
Contracted Services	188,472	-	188,472	31,571	156,901	16.75%
Supplies and Materials	244,500	669	245,169	88,194	156,975	35.97%
Other Charges	1,053,939	-	1,053,939	-	1,053,939	0.00%
Capital Outlay	-	33,003	33,003	33,003	-	100.00%
Records and Communication						
Contracted Services	66,700	-	66,700	10,062	56,638	15.09%
Supplies and Materials	33,050	1,762	34,812	6,231	28,581	17.90%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Training						
Contracted Services	60,600	-	60,600	5,994	54,606	9.89%
Supplies and Materials	180,650	62,615	243,265	17,916	225,349	7.36%
Planning and Development						
Contracted Services	8,400	-	8,400	1,937	6,463	23.06%
Supplies and Materials	4,850	-	4,850	1,760	3,090	36.29%
Stop Violence Against Women						
Contracted Services	14,150	-	14,150	3,572	10,578	25.24%
Supplies and Materials	25,300	-	25,300	3,408	21,892	13.47%
Patrol & Cops Universal						
Personal Services	40,216,087	-	40,216,087	9,120,917	31,095,170	22.68%
Employee Benefits	16,162,187	-	16,162,187	3,709,052	12,453,135	22.95%
Contracted Services	700,000	1,245	701,245	217,165	484,080	30.97%
Supplies and Materials	1,395,050	127,688	1,522,738	242,546	1,280,192	15.93%
Other Charges	20,125	-	20,125	11,240	8,885	55.85%
Warrants						
Contracted Services	182,403	-	182,403	23,861	158,542	13.08%
Supplies and Materials	113,750	-	113,750	14,672	99,078	12.90%
Detectives						
Contracted Services	156,300	-	156,300	25,609	130,691	16.38%
Supplies and Materials	130,550	-	130,550	27,541	103,009	21.10%
Forensic Services						
Contracted Services	29,815	-	29,815	2,252	27,563	7.55%
Supplies and Materials	44,050	306	44,356	6,107	38,249	13.77%
Juvenile Division						
Contracted Services	11,020	-	11,020	1,733	9,287	15.73%
Supplies and Materials	13,975	-	13,975	2,954	11,021	21.14%
Special Teams						
Contracted Services	13,025	-	13,025	1,848	11,177	14.19%
Supplies and Materials	21,700	-	21,700	7,862	13,838	36.23%
Narcotics Division						
Contracted Services	173,050	-	173,050	31,712	141,338	18.33%
Supplies and Materials	228,750	2,600	231,350	56,383	174,967	24.37%
VICE						
Contracted Services	-	9,353	9,353	3,000	6,353	32.08%
Internal Affairs						
Contracted Services	7,150	-	7,150	1,224	5,926	17.12%
Supplies and Materials	4,550	-	4,550	842	3,708	18.51%
Special Services						
Contracted Services	61,800	-	61,800	4,483	57,317	7.25%
Supplies and Materials	61,075	-	61,075	7,263	53,812	11.89%
Teen Academy - Sheriff						
Supplies and Materials	-	150	150	-	150	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Sexual Offender Registry						
Contracted Services	-	-	-	5,207	(5,207)	N/A
Supplies and Materials	-	3,000	3,000	-	3,000	0.00%
Interest Earned - Inmates						
Supplies and Materials	-	1,087	1,087.000	-	1,087	0.00%
Auxiliary Services						
Personal Services	302,853	-	302,853	52,735	250,118	17.41%
Employee Benefits	91,670	-	91,670	9,916	81,754	10.82%
Contracted Services	8,250	-	8,250	718	7,532	8.70%
Supplies and Materials	25,650	-	25,650	3,013	22,637	11.75%
Correctional Facilities						
Contracted Services	1,135,750	12,787	1,148,537	203,896	944,641	17.75%
Supplies and Materials	3,801,650	41,566	3,843,216	604,932	3,238,284	15.74%
Other Charges	725,511	-	725,511	-	725,511	0.00%
Jail Commissary						
Personal Services	209,550	-	209,550	48,265	161,285	23.03%
Employee Benefits	69,219	-	69,219	15,956	53,263	23.05%
Contracted Services	31,900	-	31,900	4,600	27,300	14.42%
Supplies and Materials	389,500	704	390,204	55,234	334,970	14.16%
Other Charges	70,000	-	70,000	11,126	58,874	15.89%
Medical Examiner						
Contracted Services	1,031,390	-	1,031,390	259,744	771,646	25.18%
KCSO Reserve Training Academy						
Contracted Services	-	-	-	122	(122)	N/A
Animal Control						
Contracted Services	681,340	-	681,340	665,646	15,694	97.70%
Supplies and Materials	59,382	-	59,382	7,576	51,806	12.76%
Juvenile Court Officers						
Contracted Services	12,950	-	12,950	3,557	9,393	27.47%
Supplies and Materials	31,725	-	31,725	5,315	26,410	16.75%
Payments to Component Units	326,200	-	326,200	163,100	163,100	50.00%
<i>Total Public Safety</i>	71,455,731	298,535	71,754,266	16,034,278	55,719,988	22.35%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	58,800	162,000	26.63%
John Tarleton Home						
Contracted Services	754,026	-	754,026	194,162	559,864	25.75%
Support Services						
Personal Services	1,302,587	12,470	1,315,057	289,640	1,025,417	22.02%
Employee Benefits	532,591	-	532,591	109,245	423,346	20.51%
Contracted Services	481,245	29,048	510,293	82,591	427,702	16.19%
Supplies and Materials	290,297	-	290,297	55,536	234,761	19.13%
Other Charges	190,996	-	190,996	59,887	131,109	31.36%
Preventive Health Service						
Personal Services	1,441,621	(4,033)	1,437,588	347,582	1,090,006	24.18%
Employee Benefits	493,580	-	493,580	111,124	382,456	22.51%
Contracted Services	109,550	(19,582)	89,968	11,610	78,358	12.90%
Supplies and Materials	394,200	-	394,200	222,201	171,999	56.37%
Dental Services						
Personal Services	755,634	-	755,634	168,354	587,280	22.28%
Employee Benefits	230,005	-	230,005	49,471	180,534	21.51%
Contracted Services	26,700	67	26,767	5,243	21,524	19.59%
Supplies and Materials	65,300	-	65,300	10,189	55,111	15.60%
Capital Outlay	-	78,250	78,250	-	78,250	0.00%
Emergency Medical Services						
Personal Services	46,347	-	46,347	10,695	35,652	23.08%
Employee Benefits	10,484	-	10,484	2,636	7,848	25.14%
Contracted Services	13,798	-	13,798	1,216	12,582	8.81%
Supplies and Materials	2,250	-	2,250	-	2,250	0.00%
Other Charges	270,000	-	270,000	-	270,000	0.00%
Food & Restaurant Inspection						
Personal Services	596,408	-	596,408	139,709	456,699	23.43%
Employee Benefits	197,504	-	197,504	47,342	150,162	23.97%
Contracted Services	21,600	-	21,600	10,138	11,462	46.94%
Supplies and Materials	20,000	-	20,000	5,731	14,269	28.66%
Capital Outlay	25,000	-	25,000	-	25,000	0.00%
Health Administration						
Personal Services	766,943	(17,032)	749,911	173,766	576,145	23.17%
Employee Benefits	250,987	-	250,987	53,290	197,697	21.23%
Contracted Services	46,350	350,226	396,576	13,830	382,746	3.49%
Supplies and Materials	7,350	-	7,350	686	6,664	9.33%
Indigent Medical Care						
Contracted Services	4,250,000	-	4,250,000	360,120	3,889,880	8.47%
Pediatric Services						
Contracted Services	-	-	-	1	(1)	N/A
Pharmacy						
Personal Services	144,548	-	144,548	33,265	111,283	23.01%
Employee Benefits	45,157	-	45,157	10,407	34,750	23.05%
Contracted Services	35,456	32	35,488	13,156	22,332	37.07%
Supplies and Materials	451,150	60,000	511,150	46,832	464,318	9.16%

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Primary Care						
Contracted Services	285,000	-	285,000	72,757	212,243	25.53%
Rabies & Animal Control						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	456	-	456	(17)	473	-3.73%
School Health Program						
Personal Services	29,917	-	29,917	6,904	23,013	23.08%
Employee Benefits	17,615	-	17,615	4,065	13,550	23.08%
Contracted Services	430,000	-	430,000	-	430,000	0.00%
Social Services						
Personal Services	296,496	-	296,496	71,155	225,341	24.00%
Employee Benefits	81,927	-	81,927	19,301	62,626	23.56%
Contracted Services	7,850	-	7,850	2,639	5,211	33.62%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	265,087	3,631	268,718	63,220	205,498	23.53%
Employee Benefits	113,077	-	113,077	26,447	86,630	23.39%
Contracted Services	49,250	-	49,250	5,820	43,430	11.82%
Supplies and Materials	12,550	-	12,550	3,388	9,162	27.00%
Vector Control Services						
Contracted Services	3,200	-	3,200	357	2,843	11.16%
Supplies and Materials	6,400	-	6,400	1,213	5,187	18.95%
Disease Surveillance and Investigation						
Personal Services	224,687	819	225,506	56,234	169,272	24.94%
Employee Benefits	71,514	-	71,514	16,865	54,649	23.58%
Contracted Services	152,450	-	152,450	8,049	144,401	5.28%
Supplies and Materials	32,000	-	32,000	6,684	25,316	20.89%
Other Charges	15,000	-	15,000	-	15,000	0.00%
Vital Records						
Personal Services	130,527	37,455	167,982	66,523	101,459	39.60%
Employee Benefits	42,099	-	42,099	15,472	26,627	36.75%
Contracted Services	71,350	32	71,382	1,075	70,307	1.51%
Supplies and Materials	150	-	150	42	108	28.00%
Women's Health Services						
Personal Services	129,247	-	129,247	29,618	99,629	22.92%
Employee Benefits	42,113	-	42,113	9,711	32,402	23.06%
Contracted Services	9,550	-	9,550	1,260	8,290	13.19%
Supplies and Materials	10,840	-	10,840	-	10,840	0.00%
Community Health Services						
Personal Services	997,019	(13,728)	983,291	217,764	765,527	22.15%
Employee Benefits	262,696	-	262,696	58,604	204,092	22.31%
Contracted Services	31,750	-	31,750	7,558	24,192	23.80%
Supplies and Materials	10,000	-	10,000	81	9,919	0.81%
Car Seat Program						
Supplies and Materials	-	20,000	20,000	-	20,000	0.00%
Community Action Committee						
Contracted Services	1,389,919	-	1,389,919	347,480	1,042,439	25.00%
Other Charges	220,000	-	220,000	55,000	165,000	25.00%

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Dirty Lot Ordinance						
Personal Services	185,638	-	185,638	45,856	139,782	24.70%
Employee Benefits	75,501	-	75,501	18,983	56,518	25.14%
Contracted Services	25,900	-	25,900	1,097	24,803	4.24%
Supplies and Materials	17,000	-	17,000	2,322	14,678	13.66%
Other Charges	1,027	-	1,027	-	1,027	0.00%
Payments to Component Units	256,628	-	256,628	128,314	128,314	50.00%
<i>Total Public Health and Welfare</i>	20,500,664	537,655	21,038,319	4,070,296	16,968,023	19.35%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,343,151	-	1,343,151	323,263	1,019,888	24.07%
Employee Benefits	521,793	-	521,793	117,933	403,860	22.60%
Contracted Services	194,950	-	194,950	65,004	129,946	33.34%
Supplies and Materials	218,400	99,000	317,400	100,157	217,243	31.56%
Other Charges	51,235	-	51,235	-	51,235	0.00%
Recreation Administration						
Personal Services	333,882	-	333,882	79,191	254,691	23.72%
Employee Benefits	93,146	-	93,146	21,521	71,625	23.10%
Contracted Services	274,900	-	274,900	58,006	216,894	21.10%
Supplies and Materials	37,830	730	38,560	2,630	35,930	6.82%
Other Charges	24,482	270	24,752	-	24,752	0.00%
Park Improvements Amusement Tax						
Contracted Services	50,000	10,447	60,447	10,447	50,000	17.28%
Supplies and Materials	35,000	3,825	38,825	3,933	34,892	10.13%
Capital Outlay	65,000	57,003	122,003	65,442	56,561	53.64%
Sport Operations						
Personal Services	109,455	-	109,455	23,852	85,603	21.79%
Employee Benefits	25,863	-	25,863	5,857	20,006	22.65%
Contracted Services	162,962	-	162,962	149,607	13,355	91.80%
Supplies and Materials	3,250	-	3,250	731	2,519	22.49%
Other Charges	5,240	-	5,240	-	5,240	0.00%
Community Outreach						
Personal Services	90,945	-	90,945	20,987	69,958	23.08%
Employee Benefits	26,225	-	26,225	6,054	20,171	23.08%
Constituent Services						
Personal Services	126,520	-	126,520	15,060	111,460	11.90%
Employee Benefits	49,633	-	49,633	5,009	44,624	10.09%
Senior Center & Volunteer Services						
Personal Services	55,987	-	55,987	12,072	43,915	21.56%
Employee Benefits	13,384	-	13,384	3,036	10,348	22.68%
Contracted Services	2,350	-	2,350	905	1,445	38.51%
Supplies and Materials	2,300	-	2,300	24	2,276	1.04%
Other Charges	650	-	650	-	650	0.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Senior Picnic						
Supplies and Materials	-	5,700	5,700	189	5,511	3.32%
Frank Strang Senior Center						
Personal Services	60,229	-	60,229	13,987	46,242	23.22%
Employee Benefits	14,803	-	14,803	3,425	11,378	23.14%
Contracted Services	10,250	-	10,250	3,594	6,656	35.06%
Supplies and Materials	3,600	117	3,717	1,025	2,692	27.58%
Other Charges	650	-	650	-	650	0.00%
Senior Center-South Knox						
Personal Services	60,357	-	60,357	13,928	46,429	23.08%
Employee Benefits	14,882	-	14,882	3,431	11,451	23.05%
Contracted Services	6,600	-	6,600	2,406	4,194	36.45%
Supplies and Materials	2,700	283	2,983	98	2,885	3.29%
Other Charges	650	-	650	-	650	0.00%
Halls Senior Center						
Personal Services	53,672	-	53,672	12,724	40,948	23.71%
Employee Benefits	27,461	-	27,461	6,385	21,076	23.25%
Contracted Services	8,200	-	8,200	3,740	4,460	45.61%
Supplies and Materials	4,050	154	4,204	91	4,113	2.16%
Other Charges	650	-	650	-	650	0.00%
Corryton Senior Center						
Personal Services	47,996	-	47,996	11,323	36,673	23.59%
Employee Benefits	19,553	-	19,553	4,542	15,011	23.23%
Contracted Services	6,500	-	6,500	2,273	4,227	34.97%
Supplies and Materials	3,350	-	3,350	-	3,350	0.00%
Other Charges	650	-	650	-	650	0.00%
Senior Center-Carter						
Personal Services	53,090	-	53,090	12,581	40,509	23.70%
Employee Benefits	30,264	-	30,264	7,028	23,236	23.22%
Contracted Services	3,100	-	3,100	1,192	1,908	38.45%
Supplies and Materials	2,600	98	2,698	709	1,989	26.28%
Other Charges	650	-	650	-	650	0.00%
Total Social and Cultural Services	4,355,040	177,627	4,532,667	1,195,392	3,337,275	26.37%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	253,980	-	253,980	-	253,980	0.00%
Employee Benefits	96,615	-	96,615	-	96,615	0.00%
Contracted Services	20,500	-	20,500	977	19,523	4.77%
Supplies and Materials	6,500	-	6,500	615	5,885	9.46%
New Harvest Farmer's Market						
Contracted Services	-	-	-	2,017	(2,017)	N/A
Soil Conservation District						
Personal Services	79,380	-	79,380	19,307	60,073	24.32%
Employee Benefits	24,537	-	24,537	5,826	18,711	23.74%
Contracted Services	7,000	-	7,000	2,969	4,031	42.41%
Supplies and Materials	3,900	-	3,900	195	3,705	5.00%
Other Charges	650	-	650	-	650	0.00%
Total Agricultural and Natural Resources:	493,062	-	493,062	31,906	461,156	6.47%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	1,470,472	458,000	1,928,472	519,578	1,408,894	26.94%
Veteran's Services						
Personal Services	70,686	-	70,686	16,312	54,374	23.08%
Employee Benefits	10,392	-	10,392	2,397	7,995	23.07%
Contracted Services	9,350	-	9,350	836	8,514	8.94%
Supplies and Materials	1,500	-	1,500	-	1,500	0.00%
Other Charges	650	-	650	-	650	0.00%
Property and Liability Insurance						
Other Charges	47,389	-	47,389	-	47,389	0.00%
Payments to Cities						
Contracted Services	120,000	-	120,000	-	120,000	0.00%
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	184,064	2,215,392	7.67%
Audit Services						
Contracted Services	302,120	-	302,120	1,873	300,247	0.62%
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	98,458	298,422	24.81%
Supplies and Materials	-	10,000	10,000	-	10,000	0.00%
Other Charges	4,373	-	4,373	20,121	(15,748)	460.12%
PBA Management & Operations						
Contracted Services	2,900,000	-	2,900,000	-	2,900,000	0.00%
Other Charges	3,600,000	-	3,600,000	-	3,600,000	0.00%
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	19,697	2,630,303	0.74%
Employee Benefits						
Employee Benefits	680,000	-	680,000	600,000	80,000	88.24%
<i>Total Other General Government</i>	<u>12,977,263</u>	<u>2,426,005</u>	<u>15,403,268</u>	<u>1,463,336</u>	<u>13,939,932</u>	<u>9.50%</u>
Total Expenditures	<u>157,489,125</u>	<u>3,962,587</u>	<u>161,451,712</u>	<u>34,233,421</u>	<u>127,218,291</u>	<u>21.20%</u>
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	<u>(8,024,021)</u>	<u>(3,939,576)</u>	<u>(11,963,597)</u>	<u>(28,328,122)</u>	<u>(16,364,525)</u>	<u>236.79%</u>
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	7,677,800	-	7,677,800	60,500	(7,617,300)	0.79%
Operating Transfers Out - Other Funds	(4,079,011)	(93,965)	(4,172,976)	(115,357)	4,057,619	2.76%
Total Other Financing Sources (Uses)	<u>3,598,789</u>	<u>(93,965)</u>	<u>3,504,824</u>	<u>(54,857)</u>	<u>(3,559,681)</u>	<u>-1.57%</u>
Net Change in Fund Balances	<u>\$ (4,425,232)</u>	<u>\$ (4,033,541)</u>	<u>\$ (8,458,773)</u>	<u>\$ (28,382,979)</u>	<u>\$ (19,924,206)</u>	<u>335.54%</u>

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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 65,500	\$ -	\$ 65,500	\$ 10,365	\$ (55,135)	15.82%
<i>Charges for Current Services:</i>						
Fees	8,000	-	8,000	3,660	(4,340)	45.75%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	300	-	300	-	(300)	0.00%
Recurring Items	1,200	-	1,200	1,083	(117)	90.25%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	105,000	-	105,000	15,108	(89,892)	14.39%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	51,951	-	51,951	11,878	40,073	22.86%
Employee Benefits	16,022	-	16,022	3,690	12,332	23.03%
Contracted Services	9,515	-	9,515	3,225	6,290	33.89%
Supplies & Materials	46,143	-	46,143	10,539	35,604	22.84%
Other Charges	1,369	-	1,369	-	1,369	0.00%
<i>Total Social and Cultural Services</i>	125,000	-	125,000	29,332	95,668	23.47%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(20,000)	-	(20,000)	(14,224)	5,776	71.12%
Other Financing Sources						
Operating Transfers In - Other Funds	20,000	-	20,000	-	(20,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (14,224)	\$ (14,224)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,550,000	\$ -	\$ 10,550,000	\$ 2,071,564	\$ (8,478,436)	19.64%
<i>Charges for Current Services:</i>						
Fees	340,000	-	340,000	62,387	(277,613)	18.35%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	1,228	(7,772)	13.64%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	-	(6,400)	0.00%
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	3,946	3,946	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>3,946</i>	<i>(47,954)</i>	<i>7.60%</i>
Total Revenues	10,950,900	-	10,950,900	2,139,125	(8,811,775)	19.53%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,354,932	-	6,354,932	1,448,684	4,906,248	22.80%
Employee Benefits	1,971,093	-	1,971,093	449,628	1,521,465	22.81%
Contracted Services	585,125	6,363	591,488	121,828	469,660	20.60%
Supplies & Materials	1,935,403	-	1,935,403	332,908	1,602,495	17.20%
Other Charges	172,703	-	172,703	-	172,703	0.00%
Capital Outlay	-	170,232	170,232	30,233	139,999	17.76%
Public Library Maintenance						
Personal Services	158,333	-	158,333	36,851	121,482	23.27%
Employee Benefits	54,261	-	54,261	12,557	41,704	23.14%
Contracted Services	560,050	3,215	563,265	85,475	477,790	15.17%
Supplies & Materials	54,000	-	54,000	9,977	44,023	18.48%
State General Library						
Supplies & Materials	50,000	1,900	51,900	-	51,900	0.00%
<i>Total Social and Cultural Services</i>	<i>11,895,900</i>	<i>181,710</i>	<i>12,077,610</i>	<i>2,528,141</i>	<i>9,549,469</i>	<i>20.93%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(181,710)	(1,126,710)	(389,016)	737,694	34.53%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	-	(1,670,000)	0.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	-	725,000	0.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	-	(945,000)	0.00%
Net Change in Fund Balances	\$ -	\$ (181,710)	\$ (181,710)	\$ (389,016)	\$ (207,306)	214.09%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013**

	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)	0.00%
Fines	50,000	-	50,000	14,632	(35,368)	29.26%
<i>Other Local Revenues</i>	650,000	-	650,000	105,114	(544,886)	16.17%
<i>State of Tennessee</i>	378,500	-	378,500	30,237	(348,263)	7.99%
<i>Other Governments and Citizens Groups</i>	-	-	-	1,000	1,000	N/A
Total Revenues	3,478,500	-	3,478,500	150,983	(3,327,517)	4.34%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	165,576	-	165,576	38,558	127,018	23.29%
Employee Benefits	42,017	-	42,017	10,499	31,518	24.99%
Contracted Services	10,050	-	10,050	3,893	6,157	38.74%
Supplies & Materials	5,580	-	5,580	762	4,818	13.66%
Other Charges	145,115	-	145,115	-	145,115	0.00%
Convenience Centers						
Personal Services	456,325	-	456,325	110,442	345,883	24.20%
Employee Benefits	213,149	-	213,149	46,739	166,410	21.93%
Contracted Services	2,008,605	-	2,008,605	331,260	1,677,345	16.49%
Supplies & Materials	69,200	-	69,200	16,686	52,514	24.11%
Other Charges	27,360	-	27,360	-	27,360	0.00%
Tire Storage Facility						
Contracted Services	415,750	-	415,750	54,065	361,685	13.00%
Litter Grant - County						
Personal Services	43,579	-	43,579	10,057	33,522	23.08%
Employee Benefits	5,568	-	5,568	4,332	1,236	77.80%
Contracted Services	5,750	-	5,750	6,561	(811)	114.10%
Supplies & Materials	14,250	-	14,250	3,037	11,213	21.31%
Recycling Program						
Personal Services	117,399	-	117,399	29,449	87,950	25.08%
Employee Benefits	45,705	-	45,705	10,864	34,841	23.77%
Contracted Services	42,100	-	42,100	3,392	38,708	8.06%
Supplies & Materials	25,825	-	25,825	5,608	20,217	21.72%
Other Charges	752	-	752	-	752	0.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	-	84,242	0.00%
Total Public Health and Welfare	3,943,897	-	3,943,897	686,204	3,257,693	17.40%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(465,397)	-	(465,397)	(535,221)	(69,824)	115.00%
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	0.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	-	(424,000)	0.00%
Net Change in Fund Balances	\$ (41,397)	\$ -	\$ (41,397)	\$ (535,221)	\$ (493,824)	1292.90%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 20,980	\$ (130,815)	13.82%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	148,004	148,004	-	(148,004)	0.00%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	71,133	71,133	N/A
Total Revenues	151,795	148,004	299,799	92,113	(207,686)	30.72%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	40,000	40,000	19,525	20,475	48.81%
Employee Benefits	-	15,000	15,000	6,614	8,386	44.09%
Contracted Services	-	13,799	13,799	2,568	11,231	18.61%
Supplies & Materials	-	11,171	11,171	1,790	9,381	16.02%
Air Pollution FY 10						
Personal Services	-	400,000	400,000	59,899	340,101	14.97%
Employee Benefits	-	150,000	150,000	19,090	130,910	12.73%
Contracted Services	-	70,972	70,972	11,886	59,086	16.75%
Supplies & Materials	-	60,166	60,166	15,643	44,523	26.00%
Other Charges	-	-	-	71,133	(71,133)	N/A
Capital Outlays	-	21,209	21,209	-	21,209	0.00%
Permit Fee						
Personal Services	-	-	-	29,319	(29,319)	N/A
Employee Benefits	-	-	-	13,304	(13,304)	N/A
Contracted Services	140,000	-	140,000	260	139,740	0.19%
Other Charges	11,795	-	11,795	-	11,795	0.00%
Air Pollution Title V						
Personal Services	-	-	-	24,554	(24,554)	N/A
Employee Benefits	-	-	-	7,522	(7,522)	N/A
Total Finance and Administration	151,795	782,317	934,112	283,107	651,005	30.31%
Net Change in Fund Balances	\$ -	\$ (634,313)	\$ (634,313)	\$ (190,994)	\$ 443,319	30.11%

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 three months ended September 30, 2013**

	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	\$ 488,724	\$ (5,111,276)	8.73%
Total Revenues	5,600,000	-	5,600,000	488,724	(5,111,276)	8.73%
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	48,384	2,011,616	2.35%
Women's Basketball of Fame	150,000	-	150,000	37,500	112,500	25.00%
Trustee Commission	50,000	-	50,000	-	50,000	0.00%
Tourism and Sports Development Corp.	2,240,000	-	2,240,000	-	2,240,000	0.00%
Contributions to agencies	675,000	-	675,000	225,000	450,000	33.33%
<i>Total Other General Government:</i>	5,175,000	-	5,175,000	310,884	4,864,116	6.01%
Excess (Deficiency) of Revenues Over (Under) Expenditures	425,000	-	425,000	177,840	(247,160)	41.84%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	-	540,000	0.00%
Net Change in Fund Balances	\$ (115,000)	\$ -	\$ (115,000)	\$ 177,840	\$ 292,840	-154.64%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013**

	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	\$ 407,144	\$ (4,514,756)	8.27%
Statutory Local Taxes	2,100,000	-	2,100,000	191,362	(1,908,638)	9.11%
<i>Total Local Taxes</i>	<i>7,021,900</i>	<i>-</i>	<i>7,021,900</i>	<i>598,506</i>	<i>(6,423,394)</i>	<i>8.52%</i>
<i>Other Local Revenues</i>	<i>6,000</i>	<i>-</i>	<i>6,000</i>	<i>296,124</i>	<i>290,124</i>	<i>4935.40%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,300,000	-	4,300,000	376,600	(3,923,400)	8.76%
Petroleum Special Tax	310,000	-	310,000	25,989	(284,011)	8.38%
<i>Total State of Tennessee</i>	<i>4,610,000</i>	<i>-</i>	<i>4,610,000</i>	<i>402,589</i>	<i>(4,207,411)</i>	<i>8.73%</i>
Total Revenues	11,637,900	-	11,637,900	1,297,219	(10,340,681)	11.15%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	248,209	2,945	251,154	58,764	192,390	23.40%
Employee Benefits	81,340	-	81,340	19,385	61,955	23.83%
Contracted Services	30,838	-	30,838	7,689	23,149	24.93%
Supplies & Materials	7,300	-	7,300	900	6,400	12.33%
Other Charges	98,869	-	98,869	-	98,869	0.00%
Highway Project Manager-ADM						
Personal Services	186,340	-	186,340	45,775	140,565	24.57%
Employee Benefits	42,052	-	42,052	13,621	28,431	32.39%
Contracted Services	4,700	-	4,700	182	4,518	3.87%
Supplies & Materials	7,000	-	7,000	2,617	4,383	37.39%
Capital Outlay	23,000	-	23,000	-	23,000	0.00%
Stormwater Management-ADM						
Personal Services	840,951	(1,000)	839,951	184,146	655,805	21.92%
Employee Benefits	292,030	-	292,030	63,810	228,220	21.85%
Contracted Services	53,800	-	53,800	9,943	43,857	18.48%
Supplies & Materials	50,050	-	50,050	11,399	38,651	22.78%
Stormwater Management-Violation						
Contracted Services	-	-	-	45	(45)	N/A
Supplies & Materials	-	26,815	26,815	384	26,431	1.43%
Highway and Bridge Maintenance						
Personal Services	2,679,909	(1,944)	2,677,965	663,131	2,014,834	24.76%
Employee Benefits	1,084,676	-	1,084,676	259,667	825,009	23.94%
Contracted Services	889,200	-	889,200	232,032	657,168	26.09%
Supplies & Materials	2,862,786	(147,509)	2,715,277	334,574	2,380,703	12.32%
Other Charges	375,000	-	375,000	-	375,000	0.00%
Capital Outlay	-	2,259	2,259	-	2,259	0.00%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	299,766	-	299,766	72,139	227,627	24.07%
Employee Benefits	132,688	-	132,688	30,069	102,619	22.66%
Contracted Services	95,500	-	95,500	50,136	45,364	52.50%
Supplies & Materials	126,184	-	126,184	51,303	74,881	40.66%
Engineering						
Personal Services	261,948	-	261,948	60,432	201,516	23.07%
Employee Benefits	69,239	-	69,239	16,160	53,079	23.34%
Contracted Services	45,450	-	45,450	3,894	41,556	8.57%
Supplies & Materials	6,075	-	6,075	441	5,634	7.26%
Other Charges	8,000	-	8,000	-	8,000	0.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	-	105,000	-	105,000	0.00%
Subdivision Foreclosures						
Supplies & Materials	-	882,462	882,462	34,507	847,955	3.91%
<i>Total Engineering and Public Works</i>	<i>11,007,900</i>	<i>764,028</i>	<i>11,771,928</i>	<i>2,227,145</i>	<i>9,544,783</i>	<i>18.92%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	630,000	(764,028)	(134,028)	(929,926)	(795,898)	693.83%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	(295,250)	(925,250)	(295,250)	630,000	31.91%
Net Change in Fund Balances	\$ -	\$ (1,059,278)	\$ (1,059,278)	\$ (1,225,176)	\$ (165,898)	115.66%

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 three months ended September 30, 2013

	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	\$ 316,583	\$ (32,200,417)	0.97%
<i>Interest Earned</i>	1,862,450	-	1,862,450	52,226	(1,810,224)	2.80%
<i>Payments from Component Units</i>	30,438,398	-	30,438,398	-	(30,438,398)	0.00%
Total Revenues	64,817,848	-	64,817,848	368,809	(64,449,039)	0.57%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	710,563	-	710,563	6,332	704,231	0.89%
Debt Service	72,289,437	-	72,289,437	3,868,385	68,421,052	5.35%
<i>Total Debt Service</i>	73,000,000	-	73,000,000	3,874,717	69,125,283	5.31%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,182,152)	-	(8,182,152)	(3,505,908)	4,676,244	42.85%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,220,916	-	1,220,916	-	(1,220,916)	0.00%
Total Other Financial Sources (Uses)	1,220,916	-	1,220,916	-	(1,220,916)	0.00%
Net Change in Fund Balances	\$ (6,961,236)	\$ -	\$ (6,961,236)	\$ (3,505,908)	\$ 3,455,328	50.36%

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 three months ended September 30, 2013**

	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	\$ 1,097,659	\$ (114,950,341)	0.95%
County Local Option Taxes	111,136,500	-	111,136,500	5,434,267	(105,702,233)	4.89%
Wheel Taxes	1,500,000	-	1,500,000	3,009,181	1,509,181	200.61%
<i>Total Local Taxes</i>	<i>228,684,500</i>	<i>-</i>	<i>228,684,500</i>	<i>9,541,107</i>	<i>(219,143,393)</i>	<i>4.17%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>5,491</i>	<i>(30,509)</i>	<i>15.25%</i>
<i>Charges for Current Services:</i>						
Education Charges	190,000	-	190,000	-	(190,000)	0.00%
Other Charges For Services	575,500	-	575,500	80,584	(494,916)	14.00%
<i>Total Charges/Current Services</i>	<i>765,500</i>	<i>-</i>	<i>765,500</i>	<i>80,584</i>	<i>(684,916)</i>	<i>10.53%</i>
<i>Other Local Revenues:</i>						
Recurring Items	420,000	-	420,000	48,339	(371,661)	11.51%
Nonrecurring Items	1,375,000	-	1,375,000	14,038	(1,360,962)	1.02%
<i>Total Other Local Revenues</i>	<i>1,795,000</i>	<i>-</i>	<i>1,795,000</i>	<i>62,377</i>	<i>(1,732,623)</i>	<i>3.48%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	177,522,000	-	177,522,000	17,330,100	(160,191,900)	9.76%
Other State Revenues	1,400,000	-	1,400,000	118,149	(1,281,851)	8.44%
<i>Total State of Tennessee</i>	<i>178,922,000</i>	<i>-</i>	<i>178,922,000</i>	<i>17,448,249</i>	<i>(161,473,751)</i>	<i>9.75%</i>
<i>Federal Government:</i>						
Direct Federal Revenue	537,000	-	537,000	44,493	(492,507)	8.29%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>-</i>	<i>537,000</i>	<i>44,493</i>	<i>(492,507)</i>	<i>8.29%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	4,857,000	-	4,857,000	124,168	(4,732,832)	2.56%
Total Revenues	415,597,000	-	415,597,000	27,306,469	(388,290,531)	6.57%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	160,131,121	63,735	160,194,856	14,365,245	145,829,611	8.97%
Employee Benefits	44,112,824	(71,241)	44,041,583	8,608,040	35,433,543	19.55%
Contracted Services	-	-	-	1,045	(1,045)	N/A
Supplies and Materials	733,300	5,000,000	5,733,300	4,090,543	1,642,757	71.35%
Art						
Contracted Services	2,500	-	2,500	1,161	1,339	46.44%
Supplies and Materials	226,430	-	226,430	100,190	126,240	44.25%
Basic Elementary						
Supplies and Materials	979,075	-	979,075	320,100	658,975	32.69%

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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Supplies and Materials	415,500	-	415,500	160,600	254,900	38.65%
Basic Secondary						
Supplies and Materials	961,250	-	961,250	234,900	726,350	24.44%
Business Education						
Supplies and Materials	61,674	-	61,674	-	61,674	0.00%
Other Charges	2,244	-	2,244	-	2,244	0.00%
Middle School Reading						
Personal Services	3,982	-	3,982	4,025	(43)	101.08%
Employee Benefits	306	-	306	1,158	(852)	378.43%
Contracted Services	250	-	250	68	182	27.20%
Supplies and Materials	32,628	-	32,628	3,033	29,595	9.30%
Other	4,985	-	4,985	865	4,120	17.35%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	488,867	(177,563)	157.04%
Other	20,000	-	20,000	-	20,000	0.00%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	106	5,894	1.77%
Health Education						
Supplies and Materials	4,324	-	4,324	572	3,752	13.23%
Kindergarten						
Supplies and Materials	62,266	-	62,266	38,280	23,986	61.48%
Language Arts						
Supplies and Materials	36,148	-	36,148	5,804	30,344	16.06%
Math						
Contracted Services	500	(500)	-	-	-	N/A
Supplies and Materials	83,068	(3,600)	79,468	13,163	66,305	16.56%
Choral Music						
Contracted Services	6,200	-	6,200	1,740	4,460	28.06%
Supplies and Materials	31,880	-	31,880	27,545	4,335	86.40%
Physical Education						
Supplies and Materials	23,858	-	23,858	3,650	20,208	15.30%
Other Charges	-	-	-	555	(555)	N/A
Reading						
Personal Services	2,000	-	2,000	4,000	(2,000)	200.00%
Employee Benefits	153	-	153	1,611	(1,458)	1052.94%
Supplies and Materials	70,574	-	70,574	5,949	64,625	8.43%
Other Charges	16,185	-	16,185	98	16,087	0.61%
Science						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	73,075	30,857	70.31%
Social Studies						
Supplies and Materials	43,031	1,475	44,506	2,386	42,120	5.36%
Talented & Gifted						
Contracted Services	3,739	-	3,739	-	3,739	0.00%
Supplies and Materials	12,894	-	12,894	-	12,894	0.00%
Other Charges	2,244	-	2,244	2,753	(509)	122.68%
Instrumental Music						
Contracted Services	5,700	-	5,700	-	5,700	0.00%
Supplies and Materials	27,000	-	27,000	26,211	789	97.08%

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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	12,224	2,776	81.49%
Supplies and Materials	265,000	67,005	332,005	306,981	25,024	92.46%
Capital Outlay	20,000	-	20,000	1,202	18,798	6.01%
Summer School						
Personal Services	110,128	-	110,128	85,406	24,722	77.55%
Employee Benefits	20,091	-	20,091	21,749	(1,658)	108.25%
Project Graduation						
Contracted Services	1,241,742	-	1,241,742	310,435	931,307	25.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Contracted Services	68,153	-	68,153	-	68,153	0.00%
Supplies and Materials	46,717	-	46,717	27,300	19,417	58.44%
Other Charges	176,496	-	176,496	228,680	(52,184)	129.57%
Materials Center						
Contracted Services	-	-	-	221	(221)	N/A
Supplies and Materials	108,560	-	108,560	77	108,483	0.07%
T & I Construction						
Contracted Services	78,366	-	78,366	13,242	65,124	16.90%
Supplies and Materials	173,320	-	173,320	58,529	114,791	33.77%
Driver's Education						
Contracted Services	94,633	-	94,633	657	93,976	0.69%
Supplies and Materials	23,700	-	23,700	(776)	24,476	-3.27%
Vine Magnet						
Supplies and Materials	77,933	-	77,933	2,419	75,514	3.10%
System-wide Screening						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	-	4,868	0.00%
Sarah Moore Greene Magnet						
Supplies and Materials	84,086	-	84,086	250	83,836	0.30%
Beaumont Magnet						
Supplies and Materials	72,612	-	72,612	250	72,362	0.34%
Greene Magnet						
Supplies and Materials	76,970	-	76,970	66,983	9,987	87.02%
Student Assistance Services						
Supplies and Materials	644	-	644	60	584	9.32%
Austin-East Magnet						
Supplies and Materials	85,114	-	85,114	65,250	19,864	76.66%
Section 504 Instruction						
Contracted Services	5,000	-	5,000	375	4,625	7.50%
Supplies and Materials	9,299	-	9,299	2,496	6,803	26.84%
Magnet Department						
Supplies and Materials	9,522	-	9,522	2,721	6,801	28.58%
Other Charges	4,353	-	4,353	3,063	1,290	70.37%

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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	70,000	-	70,000	65,500	4,500	93.57%
Stem Academy						
Supplies and Materials	29,000	-	29,000	18,893	10,107	65.15%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,420,512	-	1,420,512	107,681	1,312,831	7.58%
Employee Benefits	333,849	-	333,849	54,952	278,897	16.46%
Supplies and Materials	108,293	-	108,293	-	108,293	0.00%
Special Education Program						
Personal Services	29,014,578	(117,262)	28,897,316	2,613,978	26,283,338	9.05%
Employee Benefits	7,516,266	-	7,516,266	1,315,168	6,201,098	17.50%
Contracted Services	171,955	(20,000)	151,955	38	151,917	0.03%
Supplies and Materials	392,500	20,784	413,284	1,385	411,899	0.34%
Other Charges	-	-	-	1,337	(1,337)	N/A
Career & Technical Education						
Personal Services	10,034,637	-	10,034,637	811,404	9,223,233	8.09%
Employee Benefits	2,704,461	-	2,704,461	424,422	2,280,039	15.69%
Contracted Services	7,000	-	7,000	-	7,000	0.00%
Supplies and Materials	323,087	-	323,087	45,973	277,114	14.23%
Other Charges	2,600	-	2,600	260	2,340	10.00%
Capital Outlay	51,113	-	51,113	-	51,113	0.00%
Total Instruction	263,668,872	4,940,396	268,609,268	35,323,123	233,286,145	13.15%
Support Services:						
Attendance						
Personal Services	1,238,062	(108,000)	1,346,062	138,361	1,207,701	10.28%
Employee Benefits	392,249	(22,000)	414,249	55,523	358,726	13.40%
Contracted Services	10,000	-	10,000	846	9,154	8.46%
Supplies and Materials	1,125	-	1,125	150	975	13.33%
Other Charges	3,741	-	3,741	-	3,741	0.00%
Health Services						
Personal Services	1,292,594	77,000	1,369,594	163,991	1,205,603	11.97%
Employee Benefits	314,456	16,000	330,456	66,737	263,719	20.20%
Contracted Services	80,150	(10,000)	70,150	2,874	67,276	4.10%
Supplies and Materials	126,010	-	126,010	38,466	87,544	30.53%
Other Charges	11,388	10,000	21,388	305	21,083	1.43%
Other Student Support						
Personal Services	7,165,218	110,000	7,275,218	662,581	6,612,637	9.11%
Employee Benefits	1,772,258	25,000	1,797,258	290,505	1,506,753	16.16%
Contracted Services	542,500	(120,000)	422,500	-	422,500	0.00%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
Curriculum						
Contracted Services	1,300	-	1,300	-	1,300	0.00%
Supplies and Materials	4,350	-	4,350	740	3,610	17.01%
Other Charges	11,532	-	11,532	1,050	10,482	9.11%
Transfer Department						
Personal Services	196,656	-	196,656	46,403	150,253	23.60%
Employee Benefits	41,540	-	41,540	8,620	32,920	20.75%
Contracted Services	1,200	-	1,200	-	1,200	0.00%
Supplies and Materials	300	-	300	-	300	0.00%
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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	-	22,450	0.00%
Other Charges	5,711	-	5,711	(6,170)	11,881	-108.04%
Math						
Contracted Services	25	(25)	-	-	-	N/A
Supplies and Materials	2,025	(250)	1,775	147	1,628	8.28%
Other Charges	748	4,375	5,123	620	4,503	12.10%
Choral Music						
Contracted Services	4,650	-	4,650	236	4,414	5.08%
Supplies and Materials	4,120	-	4,120	136	3,984	3.30%
Other Charges	9,061	-	9,061	-	9,061	0.00%
Physical Education						
Supplies and Materials	2,650	-	2,650	-	2,650	0.00%
Other Charges	9,000	-	9,000	369	8,631	4.10%
Science						
Personal Services	1,250	-	1,250	-	1,250	0.00%
Employee Benefits	191	-	191	-	191	0.00%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	3,938	-	3,938	394	3,544	10.01%
Other Charges	7,272	-	7,272	492	6,780	6.77%
Social Studies						
Personal Services	2,820	-	2,820	-	2,820	0.00%
Employee Benefits	216	-	216	-	216	0.00%
Other Charges	493	-	493	444	49	90.06%
Talented and Gifted						
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	-	7,000	3,303	3,697	47.19%
Instrumental Music						
Contracted Services	2,600	-	2,600	572	2,028	22.00%
Supplies and Materials	5,500	-	5,500	23	5,477	0.42%
Other Charges	2,268	-	2,268	370	1,898	16.31%
High School PE/Wellness						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	34	13,909	0.24%
Other Charges	3,580	-	3,580	-	3,580	0.00%
Regular Instruction						
Personal Services	9,574,769	150,000	9,724,769	1,245,922	8,478,847	12.81%
Employee Benefits	2,299,317	-	2,299,317	479,777	1,819,540	20.87%
Contracted Services	837,000	-	837,000	1,614	835,386	0.19%
Supplies and Materials	-	-	-	1,475	(1,475)	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	2,095	10,868	16.16%
Supplies and Materials	11,234	-	11,234	1,578	9,656	14.05%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	-	2,350	0.00%
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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	628	4,872	11.42%
Supplies and Materials	19,291	-	19,291	1,092	18,199	5.66%
Other Charges	4,489	-	4,489	303	4,186	6.75%
Alternative Schools						
Personal Services	515,499	-	515,499	74,065	441,434	14.37%
Employee Benefits	143,839	-	143,839	25,502	118,337	17.73%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Capital Outlay	-	-	-	290	(290)	N/A
Libraries/Audio/Visual						
Contracted Services	35,200	-	35,200	-	35,200	0.00%
Supplies and Materials	427,369	683	428,052	112,573	315,479	26.30%
Other Charges	-	-	-	126	(126)	N/A
Staff Development						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	-	17,494	0.00%
Other Charges	220,000	300,000	520,000	4,855	515,145	0.93%
Art						
Contracted Services	365	-	365	-	365	0.00%
Supplies and Materials	11,200	-	11,200	651	10,549	5.81%
Other Charges	5,237	-	5,237	289	4,948	5.52%
Basic Elementary						
Contracted Services	7,253	-	7,253	718	6,535	9.90%
Supplies and Materials	45,520	6,265	51,785	1,066	50,719	2.06%
Other Charges	24,466	-	24,466	630	23,836	2.58%
Special Education Program						
Personal Services	6,064,402	(499,973)	5,564,429	845,374	4,719,055	15.19%
Employee Benefits	1,615,389	(40,159)	1,575,230	267,248	1,307,982	16.97%
Contracted Services	274,944	5,630	280,574	39,663	240,911	14.14%
Supplies and Materials	92,475	40,500	132,975	7,745	125,230	5.82%
Other Charges	75,040	3,000	78,040	1,930	76,110	2.47%
Basic Middle						
Contracted Services	455	-	455	-	455	0.00%
Supplies and Materials	13,364	-	13,364	85	13,279	0.64%
Other Charges	33,711	-	33,711	(200)	33,911	-0.59%
Basic Secondary						
Contracted Services	76,300	-	76,300	1,776	74,524	2.33%
Supplies and Materials	3,670	-	3,670	1,043	2,627	28.42%
Other Charges	18,000	-	18,000	-	18,000	0.00%
World Language						
Contracted Services	175	-	175	100	75	57.14%
Other Charges	10,825	-	10,825	218	10,607	2.01%
Language Arts						
Contracted Services	3,520	-	3,520	-	3,520	0.00%
Supplies and Materials	3,150	-	3,150	-	3,150	0.00%
Other Charges	3,521	-	3,521	-	3,521	0.00%
Career & Technical Education						
Personal Services	361,394	-	361,394	90,962	270,432	25.17%
Employee Benefits	83,208	-	83,208	26,277	56,931	31.58%
Contracted Services	21,625	-	21,625	5,024	16,601	23.23%
Supplies and Materials	2,700	-	2,700	272	2,428	10.07%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	134	4,866	2.68%
Family/Community Engagement						
Personal Services	115,500	-	115,500	26,582	88,918	23.01%
Employee Benefits	21,497	-	21,497	4,879	16,618	22.70%
Contracted Services	30,000	-	30,000	-	30,000	0.00%
Supplies and Materials	15,000	755	15,755	970	14,785	6.16%
Grants Department						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	504	1,996	20.16%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,552	-	32,552	6,986	25,566	21.46%
Employee Benefits	20,091	-	20,091	761	19,330	3.79%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	8,943	21,200	29.67%
Humanities						
Supplies and Materials	2,650	-	2,650	102	2,548	3.85%
Other Charges	3,350	-	3,350	80	3,270	2.39%
Board of Education						
Personal Services	247,544	-	247,544	61,600	185,944	24.88%
Employee Benefits	464,135	-	464,135	77,975	386,160	16.80%
Contracted Services	167,074	9,250	176,324	45,920	130,404	26.04%
Supplies and Materials	3,000	-	3,000	260	2,740	8.67%
Other Charges	6,271,628	(17,375)	6,254,253	120,406	6,133,847	1.93%
Office of the Superintendent						
Personal Services	480,006	-	480,006	129,967	350,039	27.08%
Employee Benefits	134,137	-	134,137	25,538	108,599	19.04%
Contracted Services	71,300	-	71,300	30,690	40,610	43.04%
Supplies and Materials	4,400	-	4,400	1,595	2,805	36.25%
Office of the Principal						
Personal Services	22,484,909	-	22,484,909	3,937,751	18,547,158	17.51%
Employee Benefits	5,488,579	-	5,488,579	1,070,435	4,418,144	19.50%
Contracted Services	3,280,000	-	3,280,000	2,166,016	1,113,984	66.04%
Supplies and Materials	-	-	-	59,781	(59,781)	N/A
Fiscal Services						
Personal Services	979,120	123,000	1,102,120	284,410	817,710	25.81%
Employee Benefits	246,118	12,400	258,518	59,510	199,008	23.02%
Contracted Services	5,821	-	5,821	12,612	(6,791)	216.66%
Supplies and Materials	17,133	-	17,133	14,163	2,970	82.67%
Warehouse						
Personal Services	146,149	-	146,149	37,828	108,321	25.88%
Employee Benefits	37,137	-	37,137	9,058	28,079	24.39%
Contracted Services	4,800	-	4,800	15,961	(11,161)	332.52%
Supplies and Materials	15,750	-	15,750	-	15,750	0.00%
Human Resources						
Personal Services	1,049,266	-	1,049,266	220,839	828,427	21.05%
Employee Benefits	235,898	-	235,898	45,730	190,168	19.39%
Contracted Services	85,400	-	85,400	91,183	(5,783)	106.77%
Supplies and Materials	8,600	-	8,600	416	8,184	4.84%
Other Charges	6,000	-	6,000	55	5,945	0.92%
HR Employee Benefits Div						
Personal Services	486,602	-	486,602	127,940	358,662	26.29%
Employee Benefits	116,531	-	116,531	28,692	87,839	24.62%
Contracted Services	2,079	-	2,079	-	2,079	0.00%
Supplies and Materials	6,117	-	6,117	3,885	2,232	63.51%

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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,900,823	(23,000)	8,877,823	2,183,081	6,694,742	24.59%
Employee Benefits	2,385,690	23,000	2,408,690	545,844	1,862,846	22.66%
Contracted Services	1,132,847	54,292	1,187,139	248,858	938,281	20.96%
Supplies and Materials	12,474,806	(62,915)	12,411,891	984,584	11,427,307	7.93%
Other Charges	4,672,253	-	4,672,253	6,629	4,665,624	0.14%
Capital Outlay	100,000	-	100,000	-	100,000	0.00%
Security						
Personal Services	2,691,625	25,000	2,716,625	590,360	2,126,265	21.73%
Employee Benefits	586,489	-	586,489	100,283	486,206	17.10%
Contracted Services	142,100	49,581	191,681	18,731	172,950	9.77%
Supplies and Materials	177,267	9,133	186,400	22,075	164,325	11.84%
Other Charges	6,000	-	6,000	-	6,000	0.00%
General Maintenance of Plant						
Personal Services	5,655,311	-	5,655,311	1,673,735	3,981,576	29.60%
Employee Benefits	1,395,216	-	1,395,216	372,213	1,023,003	26.68%
Contracted Services	495,780	-	495,780	45,381	450,399	9.15%
Supplies and Materials	1,908,531	315,414	2,223,945	518,328	1,705,617	23.31%
Capital Outlay	124,000	7,236	131,236	7,236	124,000	5.51%
Facilities						
Personal Services	272,717	-	272,717	66,816	205,901	24.50%
Employee Benefits	67,790	-	67,790	12,696	55,094	18.73%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	14,100	-	14,100	-	14,100	0.00%
Other Charges	748	-	748	(90)	838	-12.03%
Student Transportation						
Personal Services	671,714	-	671,714	177,056	494,658	26.36%
Employee Benefits	151,818	-	151,818	31,173	120,645	20.53%
Contracted Services	213,500	-	213,500	21,276	192,224	9.97%
Supplies and Materials	82,900	3,220	86,120	16,207	69,913	18.82%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Contracted Services	8,774,152	163,525	8,937,677	1,849,975	7,087,702	20.70%
Vocational Transportation						
Contracted Services	90,616	-	90,616	3,332	87,284	3.68%
Special Education Transportation						
Personal Services	81,313	-	81,313	11,101	70,212	13.65%
Employee Benefits	16,668	-	16,668	1,451	15,217	8.71%
Contracted Services	4,936,115	-	4,936,115	778,736	4,157,379	15.78%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
Central and Other						
Personal Services	24,915	-	24,915	18,269	6,646	73.33%
Employee Benefits	10,967	-	10,967	4,529	6,438	41.30%
Technology						
Personal Services	3,792,657	(573,000)	3,219,657	890,544	2,329,113	27.66%
Employee Benefits	802,155	(156,000)	646,155	197,555	448,600	30.57%
Contracted Services	735,250	(18,450)	716,800	229,843	486,957	32.07%
Supplies and Materials	177,823	(19,100)	158,723	22,308	136,415	14.05%
Other Charges	264,963	-	264,963	375	264,588	0.14%
Capital Outlay	241,543	-	241,543	24,624	216,919	10.19%
Instructional Technology						
Personal Services	-	631,500	631,500	21,757	609,743	3.45%
Employee Benefits	-	169,000	169,000	4,405	164,595	2.61%
Contracted Services	-	18,450	18,450	2,314	16,136	12.54%
Supplies and Materials	-	25,000	25,000	18	24,982	0.07%
Other Charges	-	-	-	251	(251)	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 three months ended September 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	-	8,000	551	7,449	6.89%
Supplies and Materials	80,000	-	80,000	2,025	77,975	2.53%
Public Affairs						
Personal Services	609,552	-	609,552	152,832	456,720	25.07%
Employee Benefits	126,953	-	126,953	30,586	96,367	24.09%
Contracted Services	132,900	-	132,900	95,538	37,362	71.89%
Supplies and Materials	1,000	-	1,000	148	852	14.80%
Office of Accountability						
Personal Services	464,629	(75,000)	389,629	139,264	250,365	35.74%
Employee Benefits	95,527	-	95,527	24,180	71,347	25.31%
Contracted Services	151,550	-	151,550	371	151,179	0.24%
Supplies and Materials	17,950	-	17,950	652	17,298	3.63%
Other Charges	6,469	-	6,469	1,200	5,269	18.55%
Other Charges						
Payments to Primary Governments	11,013,053	5,830,000	16,843,053	6,130,000	10,713,053	36.39%
<i>Total Support Services</i>	156,198,128	6,472,962	162,931,090	31,732,251	131,198,839	19.48%
 Total Expenditures	 419,867,000	 11,413,358	 431,540,358	 67,055,374	 364,484,984	 15.54%
 Net Change in Fund Balances	 \$ (4,270,000)	 \$ (11,413,358)	 \$ (15,943,358)	 \$ (39,748,905)	 \$ (23,805,547)	 249.31%

Information



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

BUDGET SUMMARY

September 30, 2013

<i>Where It Comes From:</i>	Adopted Budget 2013-14	% of Budget	Actual Collections July - Sept	% of Budget Collected	<i>Where It Goes by Function:</i>	Adopted Budget 2013-14	% of Budget	Actual Spending July - Sept	% of Budget Spent
Local Taxes	\$ 420,746,937	59.3%	\$ 24,340,929	3.4%	Schools	\$ 401,710,000	56.6%	\$ 67,055,374	9.4%
Licenses & Permits	5,421,500	0.8%	274,188	0.0%	School Construction	20,500,000	2.9%	8,162,108	1.1%
Fines, Forfeitures, & Penalties	1,751,200	0.2%	364,310	0.1%	School Cafeteria	25,992,842	3.7%	-	0.0%
Charges for Current Services	15,396,832	2.2%	953,724	0.1%	General Government	11,627,763	1.6%	4,768,666	0.7%
Other Local Revenue	8,190,657	1.2%	1,293,820	0.2%	Finance	13,805,659	1.9%	3,142,207	0.4%
Official Fees	7,107,000	1.0%	60,500	0.0%	Administration of Justice	11,727,048	1.7%	3,574,449	0.5%
State of Tennessee	183,599,702	25.9%	18,077,453	2.5%	Debt Service	74,250,000	10.5%	3,874,716	0.5%
Federal Government	16,654,019	2.3%	44,493	0.0%	Public Safety	73,996,648	10.4%	15,342,876	2.2%
Govt & Citizens Groups	205,822	0.0%	21,796	0.0%	Health & Welfare	22,353,859	3.1%	4,096,390	0.6%
Other	50,856,224	7.2%	16,873,650	2.4%	Public Libraries	12,558,482	1.8%	2,528,141	0.4%
					Public Works	11,403,000	1.6%	2,522,396	0.4%
					Tourism, Social & Cultural	9,984,651	1.4%	1,488,501	0.2%
					Agricultural/Natrual Resour	466,102	0.1%	31,905	0.0%
					Other	17,850,624	2.5%	2,286,882	0.3%
					Solid Waste	4,015,215	0.6%	686,204	0.1%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 119,560,815	16.8%
					<i>Where It Goes by Category:</i>	Adopted Budget 2013-14	% of Budget	Actual Spending July - Sept	% of Budget Spent
					Personnal Services	\$ 358,993,716	50.6%	\$ 51,765,564	7.3%
					Employees Benefits	105,418,484	14.8%	22,030,349	3.1%
					Contractual Services	55,539,026	7.8%	13,665,629	1.9%
					Supplies and Materials	50,716,254	7.1%	10,793,977	1.5%
					Other Charges	66,520,026	9.4%	9,019,332	1.3%
					Debt Service	72,457,231	10.2%	3,868,384	0.5%
					Capital Outlay	2,597,156	0.4%	8,417,580	1.2%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						\$ 709,929,893	100.0%	\$ 119,560,815	16.8%

Knox County, Tennessee

Property Tax Collection Summary - September 2013

Fund #	Source	Budget 12-13	Actual 12-13	Dollar Difference F (U)	Percentage +/- Budget	Budget 13-14	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund:							
	Current Property Tax	97,873,000	98,912,178	1,039,178	1.06%	99,910,000	997,822	1.01%
	Delinquent Property	1,300,000	1,179,020	(120,980)	-9.31%	1,200,000	20,980	1.78%
	Clerk & Master Delinquent	1,250,000	2,145,336	895,336	71.63%	1,597,000	(548,336)	-25.56%
	Interest & Penalty	1,000,000	1,137,097	137,097	13.71%	1,000,000	(137,097)	-12.06%
	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	1,012,183	984,831	(27,352)	-2.70%	0.95%
141	General Purpose School Fund	1,128,100	1,097,658	(30,442)	-2.70%	0.95%
151	General Debt Service Fund	325,303	316,583	(8,720)	-2.68%	0.97%
Totals		2,465,586	2,399,072	(66,514)	-2.70%	0.95%

Knox County, Tennessee
Sales Tax Collection Summary - September, 2013

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		<u>136,487,095</u>	<u>139,300,474</u>	<u>2,813,379</u>	<u>2.1%</u>	<u>141,477,100</u>	<u>2,176,626</u>	<u>1.6%</u>

Fund #	Fund Name	Actual YTD 12-13	Actual YTD 13-14	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	1,101,090	1,119,937	18,847	1.7%	25.1%
131	Highway	799,597	814,559	14,962	1.9%	16.6%
141	School Operations	17,390,090	16,996,931	(393,159)	-2.3%	15.5%
177	School Capital	3,128,951	3,045,298	(83,653)	-2.7%	15.5%
Total		<u>22,419,728</u>	<u>21,976,725</u>	<u>(443,003)</u>	<u>-2.0%</u>	<u>15.5%</u>

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
September 30, 2013

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	881.26	
1010020 Bad Check Unit	10,300.00	
1010310 Circuit Court Clerk's Office	-	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	(9.00)	
1010620 Chancery Court	-	
1010910 County Commission	130.00	
1010920 Internal Audit	375.00	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011510 4th Circuit Court Clerk's Office	350.00	
1011520 Criminal Court Clerk's Office	-	
1011530 Criminal Sessions Clerk's Office	175.00	
1011810 Election Office	267.25	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	2,208.79	
1012410 Juvenile Court Judges	6,215.00	
1012420 IV-D Referee Program	1,980.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	2,148.98	
1013210 Law Director's Office	2,478.96	
1013310 County Mayor	3,961.92	
1013320 ADA Office	-	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	-	
1013610 Human Resources	1,246.00	
1014210 Probation Officers	578.77	
1014810 Park Maintenance	95.00	
1014830 Recreation Administration	399.55	
1014845 Sport Operations	-	
1015142 Senior Citizens/Volunteer Svcs	-	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	-	
1015165 Neighborhood and Community Development	-	
1015400 Support Services	1,277.92	
1015403 Preventive Health Service	860.04	
1015406 Dental Services	-	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	1,416.00	
1015415 Health Administration	523.56	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	64.42	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	407.13	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	2,161.14	
1015710 Finance	817.00	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
September 30, 2013

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	4,834.73	
1016020 Property Management	-	
1006030 County Building Maint.	-	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	-	
1017520 Soil Conservation Dist	-	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	90.40	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	4,328.52	
1018310 Property Assessor	6,226.15	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	14,005.19	
1018710 Register of Deeds' Office	-	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	263.84	
1018903 Sheriff's Administration	3,413.69	
1018906 Records & Communication	2,346.72	
1018912 Training	1,215.96	
1018915 Planning & Development	1,783.30	
1018918 Stop Violence Against Women	2,350.42	
1018921 Patrol Division	13,653.30	
1018924 Warrants	13,320.43	
1018927 Detectives	4,896.34	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	731.92	
1018942 Narcotics	2,802.30	
1018945 Internal Affairs	-	
1018948 Special Services	-	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	4,707.20	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	12,629.50	
1018965 Explorer Post	-	
1018993 Sheriff Animal Control	650.00	
1019710 County Trustee's Office	4,796.58	
TOTAL GENERAL FUND		140,551
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	139.00	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	609.00	
TOTAL SOLID WASTE FUND		748
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	-	
TOTAL DRUG FUND		-

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
September 30, 2013

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	943.24	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		943
1310110 Highway Administration	4,009.89	
1310120 Project Manager	-	
1310130 Stormwater Management	1,200.00	
1310135 Stormwater Ordinance Violation	-	
1310210 Highway/Bridge Maintenance	-	
1310220 Traffic Control	-	
1310410 Engineering	783.56	
TOTAL ENGINEERING & PUBLIC WORKS FUND		5,993
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	-	
171121 General School	604.96	
171124 Urban Schools	-	
171200 Special Education Instruction	38.42	
171300 Career & Technical Instruction	-	
172120 Health Services	2,434.88	
172132 Curriculum	-	
172133 Transfer Department	-	
172202 Choral Music Support	235.61	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	571.92	
172210 Regular Instruction Support	1,134.33	
172214 Instruction Program	244.32	
172219 Basic Elementary Support	-	
172220 Special Education Support	11,441.55	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	4,082.81	
172320 Office of the Superintendent	507.30	
172410 Office of Principal	15.82	
172510 Fiscal Services	2,659.11	
172520 Human Resources	1,215.84	
172619 Security	1,043.03	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	525.00	
172711 Regular Contracts	-	
172812 Technology	7,733.25	
172813 Instructional Technology	2,073.96	
172823 Public Affairs	3,093.92	
172824 Minority Recruiting	-	
172825 Office of Accountability	371.00	
TOTAL SCHOOL FUND		40,027
GRAND TOTAL	188,263	188,263

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	165,624,688.09
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	934,112.74
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	431,540,357.50
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	5,310,760.67
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	3,780,466.37
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1778	Approved by Board	1,077,782.00	
1-1777	Reappropriating Encumbrances from FY13	500.00	1,078,282.00
950 --- ADOPTED BUDGET FOR MPC FUND 950			
1-1778	Approved by Board	5,449,360.00	
1-1777	Reappropriating Encumbrances from FY13	610,151.85	6,059,511.85
952 --- ADOPTED BUDGET FOR E-911 FUND 952			
1-1778	Approved by Board	7,724,392.00	
1-1777	Reappropriating Encumbrances from FY13	3,507,911.65	11,232,303.65
954 --- ADOPTED BUDGET FOR GIS FUND 954			
1-1778	Approved by Board	1,502,190.74	
1-1777	Reappropriating Encumbrances from FY13	14,173.18	1,516,363.92
956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956			
3-1212	Pass through money received from the State	8,557.45	
3-1215	Pass through money received from the State	1,419.39	9,976.84


Knox County Mayor


Knox County Senior Director of Finance