

# Budget Report to Citizenry



## Knox County, Tennessee

For seven months ended  
January 31, 2015

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For seven months ended January 31, 2015*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

February 23, 2015

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

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

This report is an interim report – issued for the seven months ended January 31, 2015. 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 seven months ended January 31, 2015 and 2014**

	2014-2015			2013-2014			Year to Date
	Annual	Year to Date	% of Annual	Annual	Year to Date	% of Annual	Increase
	Budget	Actual	Budget	Budget	Actual	Budget	(Decrease)
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 164,024,576	\$ 79,901,684	48.71%	\$ 157,891,982	\$ 77,893,526	49.33%	\$ 2,008,158
Governmental Library Fund	131,200	32,133	24.49%	125,000	35,740	28.59%	(3,607)
Public Library Fund	12,675,900	5,402,844	42.62%	12,620,900	6,406,490	50.76%	(1,003,646)
Solid Waste Fund	4,000,000	1,542,083	38.55%	3,953,500	2,881,697	72.89%	(1,339,614)
Hotel/Motel Fund	5,650,000	2,992,452	52.96%	5,600,000	2,476,523	44.22%	515,929
Engineering and Public Works Fund	11,812,400	5,265,822	44.58%	11,637,900	5,091,934	43.75%	173,888
Debt Service Fund	69,225,489	31,566,263	45.60%	66,038,764	19,990,785	30.27%	11,575,478
General Purpose School Fund	420,615,000	222,554,525	52.91%	415,626,282	224,471,446	54.01%	(1,916,921)
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 688,134,565</b>	<b>\$ 349,257,806</b>	<b>50.75%</b>	<b>\$ 673,494,328</b>	<b>\$ 339,248,141</b>	<b>50.37%</b>	<b>\$ 10,009,665</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 168,849,585	\$ 98,384,596	58.27%	\$ 166,449,255	\$ 98,197,751	59.00%	\$ 186,845
Governmental Library Fund	131,200	60,840	46.37%	125,000	77,910	62.33%	(17,070)
Public Library Fund	12,753,043	7,423,794	58.21%	12,802,610	7,599,946	59.36%	(176,152)
Solid Waste Fund	4,046,324	2,129,969	52.64%	3,994,897	2,161,033	54.09%	(31,064)
Hotel/Motel Fund	5,770,000	2,068,036	35.84%	5,715,000	2,170,583	37.98%	(102,547)
Engineering and Public Works Fund	13,226,703	6,858,644	51.85%	12,697,178	6,348,404	50.00%	510,240
Debt Service Fund	75,500,000	12,127,856	16.06%	73,000,000	15,564,301	21.32%	(3,436,445)
General Purpose School Fund	426,379,535	202,651,591	47.53%	431,569,640	203,592,573	47.17%	(940,982)
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 706,656,390</b>	<b>\$ 331,705,326</b>	<b>46.94%</b>	<b>\$ 706,353,580</b>	<b>\$ 335,712,501</b>	<b>47.53%</b>	<b>\$ (4,007,175)</b>

## MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for seven months ended January 31, 2015. 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 \$151,937,037 equal 58.86% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$76,480,819 equal 54.1% 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 seven months of fiscal year 2015 were \$79,063,089 this was an increase of \$2,641,198 over the first seven months of fiscal year 2014. 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 \$92,174,670, a decrease of \$3,693,824 over fiscal year 2014. Some expenditure, like Workers’ Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units were expensed earlier this fiscal year. We have collected 50.68% of our adopted budget and spent 57.07%. These results are consistent with our expectations for this time within the fiscal year.

#### Special Revenue Funds

**Governmental Library Fund** – This fund accounts for the operation of the law library which is available to the public, but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first seven months of fiscal year 2015 are \$32,133 a decrease of \$3,607 over fiscal year 2014. The expenses for the same period are \$60,840 a decrease of \$17,070 from fiscal year 2014.

**Public Library Fund** – This fund accounts for the operation of the County-wide public library system. Their main revenue source is a transfer from General Fund and Wheel Tax. The General Fund operating transfer in the amount of \$1,130,000 is paid in two payments. The Wheel Tax is collected monthly.

Revenue collections for the first seven months of fiscal year 2015 are \$4,567,844 vs. expenses for the same period of \$6,698,794.

**Solid Waste Fund** – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first seven months of fiscal year 2015 are \$1,542,083 vs. expenses of \$2,078,969. The expenses represent 52.04% of the annual budget.

**Hotel-Motel Tax Fund** – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first seven months of fiscal year 2015 are \$2,992,452 vs. expenses of \$1,798,036. Through this fund Knox County supports the Knoxville Convention Center, Women's Basketball Hall of Fame and Tourism and Sports Development Corporation.

**Engineering and Public Works Fund** – This fund accounts for the County's share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first seven months of fiscal year 2015 are \$5,265,822 an increase of \$173,888 over the first seven months of fiscal year 2014. The expenses for the same period were \$6,703,644 for fiscal year 2015 an increase of \$805,490 from fiscal year 2014. These amounts are consistent with our expectations for this time of the year.

**Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first seven months of fiscal year 2015 are \$31,566,263 vs. expenses for the same period of \$12,127,856. The expenses are only 16.06% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our largest month of collections will be in February but our principal and interest payments are paid according to our debt schedule.

**Capital Projects Funds** – Capital project funds account for the acquisition of fixed assets or construction of major facilities not financed by proprietary or trust funds. These are multiyear funds and projects are approved in the Capital Improvement Plan submitted to Knox County Commission.

**General Purpose School Fund** – This fund is used to account for general operations of the Board. Major funding is provided through local tax levies and state education funds. Revenue collections for the first seven months of fiscal year 2015 are \$222,182,021 vs. expenses of \$200,047,229. The Basic Education Funding from the State is paid monthly and we have only received six months. These results are consistent with our expectations for this time of the year.

## **GENERAL FUND**

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. The General Fund accounts for normal recurring activities of the County (i.e. public safety, recreation, health and welfare, general government, etc.) These activities are funded primarily by property taxes on individuals and businesses.

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
Local Taxes:						
County Property Taxes	\$ 114,816,000	\$ -	\$ 114,816,000	\$ 62,949,480	\$ (51,866,520)	54.83%
County Local Option Taxes	15,333,150	38,565	15,371,715	4,315,931	(11,055,784)	28.08%
Wheel Taxes	525,000	-	525,000	260,302	(264,698)	49.58%
<b>Total Local Taxes</b>	<b>130,674,150</b>	<b>38,565</b>	<b>130,712,715</b>	<b>67,525,713</b>	<b>(63,187,002)</b>	<b>51.66%</b>
Licenses and Permits:						
Licenses	2,826,000	-	2,826,000	158,106	(2,667,894)	5.59%
Permits	1,016,000	-	1,016,000	678,204	(337,796)	66.75%
<b>Total Licenses and Permits</b>	<b>3,842,000</b>	<b>-</b>	<b>3,842,000</b>	<b>836,310</b>	<b>(3,005,690)</b>	<b>21.77%</b>
Fines, Forfeitures and Penalties:						
County Clerk	5,000	-	5,000	2,850	(2,150)	57.00%
Criminal Court	721,000	-	721,000	447,871	(273,129)	62.12%
Juvenile Court	942,700	-	942,700	502,552	(440,148)	53.31%
Other Fines, Forfeitures & Penalties	77,150	5,505	82,655	29,173	(53,482)	35.29%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,745,850</b>	<b>5,505</b>	<b>1,751,355</b>	<b>982,446</b>	<b>(768,909)</b>	<b>56.10%</b>
Charges for Current Services:	5,411,850	130,680	5,542,530	3,519,720	(2,022,810)	63.50%
Other Local Revenues:	3,709,256	19,779	3,729,035	2,983,935	(745,100)	80.02%
State of Tennessee:						
Prisoner Board	1,500,000	-	1,500,000	2,886	(1,497,114)	0.19%
Other State Revenues	7,668,757	26,803	7,695,560	2,646,829	(5,048,731)	34.39%
<b>Total State of Tennessee</b>	<b>9,168,757</b>	<b>26,803</b>	<b>9,195,560</b>	<b>2,649,715</b>	<b>(6,545,845)</b>	<b>28.82%</b>
Federal Government:						
Prisoner Board - Federal	1,200,000	-	1,200,000	525,146	(674,854)	43.76%
<b>Total Federal Government</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>	<b>525,146</b>	<b>(674,854)</b>	<b>43.76%</b>
Other Governments and Citizen Groups:						
Other Governments	-	-	-	3,078	3,078	N/A
Citizen Groups	1,000	15,381	16,381	37,026	20,645	226.03%
<b>Total Other Governments and Citizen Groups</b>	<b>1,000</b>	<b>15,381</b>	<b>16,381</b>	<b>40,104</b>	<b>23,723</b>	<b>244.82%</b>
<b>Total Revenues</b>	<b>155,752,863</b>	<b>236,713</b>	<b>155,989,576</b>	<b>79,063,089</b>	<b>(76,926,487)</b>	<b>50.68%</b>
<b>Expenditures</b>						
Current:						
General Government:						
Finance and Administration:						
County Commission						
Personal Services	330,346	-	330,346	185,595	144,751	56.18%
Employee Benefits	162,563	-	162,563	85,093	77,470	52.34%
Contracted Services	41,225	-	41,225	21,199	20,026	51.42%
Supplies and Materials	6,750	-	6,750	3,054	3,696	45.24%
Other Charges	23,900	-	23,900	23,900	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	21,400	33,600	38.91%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Internal Audit</b>						
Personal Services	208,696	-	208,696	118,485	90,211	56.77%
Employee Benefits	74,324	-	74,324	41,964	32,360	56.46%
Contracted Services	16,300	-	16,300	3,249	13,051	19.93%
Supplies and Materials	3,000	-	3,000	8,013	(5,013)	267.10%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	7,000	-	7,000	-	7,000	0.00%
<b>Audit Committee</b>						
Personal Services	5,760	-	5,760	-	5,760	0.00%
Employee Benefits	441	-	441	-	441	0.00%
<b>Ethics Committee</b>						
Contracted Services	275	-	275	10	265	3.64%
Supplies and Materials	25	-	25	-	25	0.00%
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
<b>County Clerk</b>						
Contracted Services	463,090	41,000	504,090	208,616	295,474	41.38%
Supplies and Materials	132,483	-	132,483	34,413	98,070	25.98%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Election Commission</b>						
Personal Services	1,024,745	-	1,024,745	857,097	167,648	83.64%
Employee Benefits	194,945	-	194,945	142,025	52,920	72.85%
Contracted Services	466,400	-	466,400	222,767	243,633	47.76%
Supplies and Materials	31,250	-	31,250	10,420	20,830	33.34%
Other Charges	3,318	-	3,318	3,015	303	90.87%
<b>Law Department</b>						
Personal Services	1,441,809	-	1,441,809	813,482	628,327	56.42%
Employee Benefits	353,469	-	353,469	198,898	154,571	56.27%
Contracted Services	121,510	-	121,510	34,275	87,235	28.21%
Supplies and Materials	37,750	18,000	55,750	10,244	45,506	18.37%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	28,348	-	100.00%
<b>County Mayor</b>						
Personal Services	559,548	-	559,548	324,706	234,842	58.03%
Employee Benefits	130,593	-	130,593	73,919	56,674	56.60%
Contracted Services	42,200	-	42,200	34,355	7,845	81.41%
Supplies and Materials	14,000	2,756	16,756	3,350	13,406	19.99%
Other Charges	3,688	-	3,688	3,468	220	94.03%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	57,105	1,998	59,103	33,938	25,165	57.42%
Employee Benefits	14,451	-	14,451	8,442	6,009	58.42%
Contracted Services	13,700	-	13,700	7,436	6,264	54.28%
Supplies and Materials	2,050	-	2,050	2,031	19	99.07%
Other Charges	625	-	625	625	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	38,565	38,565	38,565	-	100.00%
<b>Human Resources Department</b>						
Personal Services	562,704	(1,998)	560,706	293,015	267,691	52.26%
Employee Benefits	163,035	-	163,035	85,882	77,153	52.68%
Contracted Services	38,770	-	38,770	20,037	18,733	51.68%
Supplies and Materials	7,500	21,640	29,140	11,096	18,044	38.08%
Other Charges	3,052	-	3,052	3,052	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	50,631	-	50,631	29,229	21,402	57.73%
Employee Benefits	33,810	-	33,810	19,494	14,316	57.66%
Contracted Services	10,350	-	10,350	5,368	4,982	51.86%
Supplies and Materials	2,000	-	2,000	1,060	940	53.00%
Other Charges	625	-	625	625	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	128,794	(14,969)	113,825	51,082	62,743	44.88%
Employee Benefits	32,481	-	32,481	13,538	18,943	41.68%
Contracted Services	13,134	14,969	28,103	4,575	23,528	16.28%
Supplies and Materials	2,750	-	2,750	726	2,024	26.40%
Other Charges	1,175	-	1,175	1,175	-	100.00%
<b>Finance Department</b>						
Personal Services	1,462,385	-	1,462,385	795,326	667,059	54.39%
Employee Benefits	458,480	-	458,480	237,027	221,453	51.70%
Contracted Services	99,150	-	99,150	43,825	55,325	44.20%
Supplies and Materials	37,150	-	37,150	15,977	21,173	43.01%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Purchasing Department</b>						
Personal Services	673,526	4,853	678,379	386,262	292,117	56.94%
Employee Benefits	217,974	-	217,974	129,268	88,706	59.30%
Contracted Services	35,100	500	35,600	12,616	22,984	35.44%
Supplies and Materials	10,250	-	10,250	2,654	7,596	25.89%
Other Charges	5,222	-	5,222	4,972	250	95.21%
Capital Outlay	-	24,898	24,898	24,898	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	149,704	-	149,704	91,947	57,757	61.42%
Employee Benefits	40,401	-	40,401	27,280	13,121	67.52%
Contracted Services	132,100	(5,353)	126,747	14,676	112,071	11.58%
Supplies and Materials	900	-	900	937	(37)	104.11%
<b>Property Management</b>						
Personal Services	122,277	-	122,277	70,501	51,776	57.66%
Employee Benefits	37,519	-	37,519	21,577	15,942	57.51%
Contracted Services	41,350	-	41,350	1,434	39,916	3.47%
Supplies and Materials	8,245	-	8,245	1,041	7,204	12.63%
Other Charges	625	-	625	625	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	8,000	-	8,000	-	8,000	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
<b>County Buildings Maintenance</b>						
Personal Services	367,661	-	367,661	216,404	151,257	58.86%
Employee Benefits	129,254	-	129,254	73,062	56,192	56.53%
Contracted Services	14,475	-	14,475	9,816	4,659	67.81%
Supplies and Materials	33,400	-	33,400	29,014	4,386	86.87%
Other Charges	29,434	-	29,434	29,434	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	94,305	-	94,305	54,462	39,843	57.75%
Employee Benefits	36,136	-	36,136	17,859	18,277	49.42%
<b>Planning</b>						
Contracted Services	646,000	-	646,000	484,500	161,500	75.00%
<b>Geographic Information Systems</b>						
Other Charges	352,064	-	352,064	352,064	-	100.00%
<b>Codes Administration</b>						
Personal Services	920,294	-	920,294	519,091	401,203	56.40%
Employee Benefits	301,337	-	301,337	168,293	133,044	55.85%
Contracted Services	72,050	-	72,050	27,628	44,422	38.35%
Supplies and Materials	53,000	-	53,000	18,153	34,847	34.25%
Other Charges	90,145	-	90,145	90,145	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Information Technology</b>						
Personal Services	3,096,109	-	3,096,109	1,740,344	1,355,765	56.21%
Employee Benefits	884,381	-	884,381	496,205	388,176	56.11%
Contracted Services	1,200,844	312,741	1,513,585	770,462	743,123	50.90%
Supplies and Materials	33,000	-	33,000	7,148	25,852	21.66%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	40,000	-	100.00%
<b>Records Management</b>						
Personal Services	240,466	-	240,466	135,976	104,490	56.55%
Employee Benefits	99,356	-	99,356	60,245	39,111	60.64%
Contracted Services	11,483	-	11,483	6,728	4,755	58.59%
Supplies and Materials	5,500	-	5,500	2,303	3,197	41.87%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	12,497	3	99.98%
<b>Sheriff's Merit System</b>						
Personal Services	164,417	-	164,417	94,566	69,851	57.52%
Employee Benefits	60,427	-	60,427	34,679	25,748	57.39%
Contracted Services	21,812	-	21,812	10,414	11,398	47.74%
Supplies and Materials	8,250	-	8,250	3,280	4,970	39.76%
<b>Property Assessor</b>						
Personal Services	2,019,039	-	2,019,039	1,112,129	906,910	55.08%
Employee Benefits	680,262	-	680,262	379,969	300,293	55.86%
Contracted Services	664,357	85,358	749,715	65,724	683,991	8.77%
Supplies and Materials	66,500	-	66,500	21,886	44,614	32.91%
Other Charges	4,303	-	4,303	4,303	-	100.00%
<b>Equalization Board</b>						
Personal Services	26,209	-	26,209	-	26,209	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	-	2,100	0.00%
Supplies and Materials	200	-	200	-	200	0.00%
<b>Register of Deeds</b>						
Contracted Services	61,610	-	61,610	24,866	36,744	40.36%
Supplies and Materials	10,500	-	10,500	4,196	6,304	39.96%
Other Charges	3,429	-	3,429	4,381	(952)	127.76%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	62,852	-	62,852	36,932	25,920	58.76%
Employee Benefits	23,977	-	23,977	13,945	10,032	58.16%
Contracted Services	48,171	-	48,171	9,184	38,987	19.07%
Supplies and Materials	15,000	-	15,000	5,609	9,391	37.39%
Capital Outlay	-	20,000	20,000	9,593	10,407	47.97%
<b>County Trustee's Office</b>						
Contracted Services	750,900	-	750,900	292,924	457,976	39.01%
Supplies and Materials	126,175	-	126,175	109,865	16,310	87.07%
Other Charges	69,257	-	69,257	60,446	8,811	87.28%
<b>Payments to Component Units</b>	6,553,874	-	6,553,874	2,501,874	4,052,000	38.17%
<b>Total Finance and Administration</b>	30,827,808	633,306	31,461,114	16,203,510	15,257,604	51.50%
<b>Administration of Justice:</b>						
<b>Attorney General</b>						
Personal Services	1,994,274	-	1,994,274	1,113,264	881,010	55.82%
Employee Benefits	728,125	92,268	820,393	458,349	362,044	55.87%
Contracted Services	133,600	5,296	138,896	61,148	77,748	44.02%
Supplies and Materials	50,500	-	50,500	23,235	27,265	46.01%
Other Charges	625	-	625	625	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Bad Check Unit</b>						
Personal Services	-	72,000	72,000	21,835	50,165	30.33%
Employee Benefits	-	5,000	5,000	1,651	3,349	33.02%
Contracted Services	-	70,000	70,000	14,042	55,958	20.06%
<b>Circuit Court Clerk</b>						
Contracted Services	55,100	896	55,996	22,572	33,424	40.31%
Supplies and Materials	10,800	-	10,800	1,619	9,181	14.99%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Capital Outlay	-	182,582	182,582	77,603	104,979	42.50%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	56,900	-	56,900	10,025	46,875	17.62%
Supplies and Materials	9,300	-	9,300	4,538	4,762	48.80%
Other Charges	625	-	625	625	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	549,098	-	549,098	308,909	240,189	56.26%
Employee Benefits	233,755	-	233,755	130,227	103,528	55.71%
Contracted Services	49,400	7,375	56,775	14,659	42,116	25.82%
Supplies and Materials	8,400	2,862	11,262	2,191	9,071	19.45%
Other Charges	3,052	-	3,052	3,052	-	100.00%
<b>Probate Court</b>						
Contracted Services	37,200	-	37,200	15,589	21,611	41.91%
Supplies and Materials	7,400	-	7,400	2,190	5,210	29.59%
Other Charges	776	-	776	776	-	100.00%
<b>Chancery Court</b>						
Contracted Services	67,550	-	67,550	20,180	47,370	29.87%
Supplies and Materials	18,200	-	18,200	9,528	8,672	52.35%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Clerk</b>						
Contracted Services	70,000	1,250	71,250	19,427	51,823	27.27%
Supplies and Materials	25,750	-	25,750	13,679	12,071	53.12%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	73,000	2,026	75,026	20,604	54,422	27.46%
Supplies and Materials	36,750	905	37,655	14,503	23,152	38.52%
Other Charges	18,497	-	18,497	19,449	(952)	105.15%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,300	2,903	88,203	29,334	58,869	33.26%
Supplies and Materials	23,250	-	23,250	21,815	1,435	93.83%
Other Charges	17,784	-	17,784	18,736	(952)	105.35%
<b>Court Technology Upgrade</b>						
Contracted Services	-	-	-	358	(358)	N/A
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	1,658	3,772	30.53%
Supplies and Materials	1,862	-	1,862	1,978	(116)	106.23%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	11,141	-	11,141	928	10,213	8.33%
Supplies and Materials	4,500	-	4,500	3,235	1,265	71.89%
Other Charges	625	-	625	625	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	1,218	6,522	15.74%
Supplies and Materials	3,650	585	4,235	2,298	1,937	54.26%
Other Charges	100,625	-	100,625	51,618	49,007	51.30%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Judges</b>						
Personal Services	1,378,219	-	1,378,219	796,660	581,559	57.80%
Employee Benefits	316,083	-	316,083	174,380	141,703	55.17%
Contracted Services	38,810	-	38,810	8,625	30,185	22.22%
Supplies and Materials	14,600	-	14,600	8,969	5,631	61.43%
Other Charges	625	-	625	625	-	100.00%
<b>Jury Commission</b>						
Personal Services	169,092	-	169,092	88,022	81,070	52.06%
Employee Benefits	18,471	-	18,471	10,587	7,884	57.32%
Contracted Services	18,545	66	18,611	4,561	14,050	24.51%
Supplies and Materials	5,500	-	5,500	1,632	3,868	29.67%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,001,312	-	2,001,312	1,132,027	869,285	56.56%
Employee Benefits	648,048	-	648,048	373,276	274,772	57.60%
Contracted Services	311,800	52,000	363,800	172,528	191,272	47.42%
Supplies and Materials	31,750	-	31,750	16,504	15,246	51.98%
Other Charges	96,621	-	96,621	95,638	983	98.98%
<b>IV-D Referee Program</b>						
Personal Services	290,714	-	290,714	166,816	123,898	57.38%
Employee Benefits	69,647	-	69,647	40,003	29,644	57.44%
Contracted Services	13,950	50	14,000	4,917	9,083	35.12%
Supplies and Materials	2,400	-	2,400	327	2,073	13.63%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	395,894	-	395,894	220,593	175,301	55.72%
Employee Benefits	139,744	-	139,744	66,461	73,283	47.56%
Contracted Services	62,250	1,979	64,229	21,898	42,331	34.09%
Supplies and Materials	14,750	-	14,750	3,077	11,673	20.86%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,034,212	-	2,034,212	1,160,983	873,229	57.07%
Employee Benefits	868,140	-	868,140	473,242	394,898	54.51%
Contracted Services	94,780	-	94,780	53,512	41,268	56.46%
Supplies and Materials	150,115	-	150,115	71,299	78,816	47.50%
Other Charges	56,441	-	56,441	56,441	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	482,204	-	482,204	256,709	225,495	53.24%
Employee Benefits	172,170	-	172,170	91,281	80,889	53.02%
Contracted Services	18,750	-	18,750	4,044	14,706	21.57%
Supplies and Materials	9,500	-	9,500	2,263	7,237	23.82%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	149,055	350,945	29.81%
<b>Public Defender</b>						
Personal Services	1,121,708	(69,410)	1,052,298	572,436	479,862	54.40%
Employee Benefits	309,622	10,982	320,604	192,792	127,812	60.13%
Contracted Services	182,300	31,620	213,920	112,430	101,490	52.56%
Supplies and Materials	110,000	4,725	114,725	109,418	5,307	95.37%
Other Charges	(66,971)	24,658	(42,313)	2,107	(44,420)	-4.98%
<b>Court Officers</b>						
Contracted Services	9,755	-	9,755	4,400	5,355	45.11%
Supplies and Materials	14,075	-	14,075	8,447	5,628	60.01%
Other Charges	3,258	-	3,258	3,258	-	100.00%
<b>Total Administration of Justice</b>	<b>16,617,660</b>	<b>502,618</b>	<b>17,120,278</b>	<b>9,280,330</b>	<b>7,839,948</b>	<b>54.21%</b>

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Safety:</i>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,008	-	3,008	3,008	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	100,000	-	100,000	65,629	34,371	65.63%
<b>Fire Prevention Bureau</b>						
Personal Services	414,453	-	414,453	240,170	174,283	57.95%
Employee Benefits	119,861	-	119,861	69,380	50,481	57.88%
Contracted Services	102,991	-	102,991	38,927	64,064	37.80%
Supplies and Materials	52,500	-	52,500	19,979	32,521	38.06%
Other Charges	820	-	820	820	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	206,230	314	206,544	80,380	126,164	38.92%
Supplies and Materials	248,819	669	249,488	185,297	64,191	74.27%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
<b>Records and Communication</b>						
Contracted Services	68,325	-	68,325	37,970	30,355	55.57%
Supplies and Materials	32,800	-	32,800	15,978	16,822	48.71%
<b>Training</b>						
Contracted Services	60,820	-	60,820	23,182	37,638	38.12%
Supplies and Materials	191,150	20,621	211,771	80,756	131,015	38.13%
<b>Planning and Development</b>						
Contracted Services	7,520	-	7,520	3,341	4,179	44.43%
Supplies and Materials	5,075	-	5,075	2,322	2,753	45.75%
<b>Stop Violence Against Women</b>						
Contracted Services	15,000	-	15,000	8,617	6,383	57.45%
Supplies and Materials	25,300	-	25,300	9,192	16,108	36.33%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	40,577,697	527,933	41,105,630	23,390,205	17,715,425	56.90%
Employee Benefits	16,144,238	101,318	16,245,556	9,248,204	6,997,352	56.93%
Contracted Services	709,460	80,644	790,104	407,917	382,187	51.63%
Supplies and Materials	1,466,250	25,851	1,492,101	544,203	947,898	36.47%
Other Charges	20,250	-	20,250	23,945	(3,695)	118.25%
<b>Warrants</b>						
Contracted Services	189,300	120	189,420	56,838	132,582	30.01%
Supplies and Materials	124,000	-	124,000	55,902	68,098	45.08%
<b>Detectives</b>						
Contracted Services	170,200	314	170,514	79,928	90,586	46.87%
Supplies and Materials	139,750	-	139,750	60,398	79,352	43.22%
<b>Forensic Services</b>						
Contracted Services	32,350	-	32,350	16,624	15,726	51.39%
Supplies and Materials	45,600	-	45,600	21,442	24,158	47.02%
<b>Juvenile Division</b>						
Contracted Services	13,120	12	13,132	7,059	6,073	53.75%
Supplies and Materials	15,700	-	15,700	11,663	4,037	74.29%
<b>Special Teams</b>						
Contracted Services	13,025	-	13,025	9,853	3,172	75.65%
Supplies and Materials	24,700	-	24,700	8,485	16,215	34.35%
<b>Senior Citizen Awareness</b>						
Contracted Services	-	-	-	100	(100)	N/A
Supplies and Materials	-	-	-	282	(282)	N/A
<b>Narcotics Division</b>						
Contracted Services	172,125	-	172,125	102,500	69,625	59.55%
Supplies and Materials	233,500	20,209	253,709	126,964	126,745	50.04%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>VICE</b>						
Contracted Services	-	10,505	10,505	4,148	6,357	39.49%
Supplies and Materials	-	2,000	2,000	8,728	(6,728)	436.40%
<b>Internal Affairs</b>						
Contracted Services	6,850	-	6,850	7,420	(570)	108.32%
Supplies and Materials	7,080	-	7,080	4,018	3,062	56.75%
<b>Special Services</b>						
Contracted Services	62,100	-	62,100	23,388	38,712	37.66%
Supplies and Materials	61,075	-	61,075	28,410	32,665	46.52%
<b>Dare Donations</b>						
Contracted Services	-	2,000	2,000	750	1,250	37.50%
Supplies and Materials	-	1,000	1,000	100	900	10.00%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	2,000	2,000	485	1,515	24.25%
Supplies and Materials	-	225	225	-	225	0.00%
<b>Sexual Offender Registry</b>						
Contracted Services	-	2,000	2,000	1,350	650	67.50%
Supplies and Materials	-	8,550	8,550	4,903	3,647	57.35%
<b>Interest Earned - Inmates</b>						
Contracted Services	-	2,000	2,000	428	1,572	21.40%
Supplies and Materials	-	8,704	8,704	3,497	5,207	40.18%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	-	-	1,337	(1,337)	N/A
<b>Auxiliary Services</b>						
Personal Services	299,432	-	299,432	133,591	165,841	44.61%
Employee Benefits	39,355	-	39,355	20,328	19,027	51.65%
Contracted Services	8,950	-	8,950	3,354	5,596	37.47%
Supplies and Materials	25,800	-	25,800	8,039	17,761	31.16%
<b>Correctional Facilities</b>						
Contracted Services	1,164,850	1,999	1,166,849	517,456	649,393	44.35%
Supplies and Materials	4,084,449	20,721	4,105,170	2,195,328	1,909,842	53.48%
Other Charges	831,081	-	831,081	830,591	490	99.94%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	26,803	26,803	26,803	-	100.00%
<b>Jail Commissary</b>						
Personal Services	209,550	-	209,550	120,258	89,292	57.39%
Employee Benefits	88,422	-	88,422	44,400	44,022	50.21%
Contracted Services	31,900	-	31,900	8,090	23,810	25.36%
Supplies and Materials	389,500	3,946	393,446	158,847	234,599	40.37%
Other Charges	75,000	-	75,000	32,140	42,860	42.85%
<b>Medical Examiner Operating</b>						
Personal Services	1,256,172	99,980	1,356,152	800,958	555,194	59.06%
Employee Benefits	278,940	-	278,940	176,877	102,063	63.41%
Contracted Services	434,220	119	434,339	307,503	126,836	70.80%
Supplies and Materials	205,750	-	205,750	42,507	163,243	20.66%
Other Charges	23,500	-	23,500	789	22,711	3.36%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	2,000	2,000	253	1,747	12.65%
<b>Animal Control</b>						
Contracted Services	682,260	-	682,260	676,012	6,248	99.08%
Supplies and Materials	59,382	-	59,382	17,275	42,107	29.09%
<b>Juvenile Court Officers</b>						
Contracted Services	16,075	-	16,075	5,327	10,748	33.14%
Supplies and Materials	30,050	-	30,050	14,025	16,025	46.67%

**KNOX COUNTY, TENNESSEE**

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**Schedule of Revenues, Expenditures and**  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<i>Total Public Safety</i>	73,595,559	972,557	74,568,116	42,712,052	31,856,064	57.28%
<i>Public Health and Welfare:</i>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	111,650	109,150	50.57%
<b>John Tarleton Home</b>						
Contracted Services	799,946	-	799,946	399,973	399,973	50.00%
<b>Support Services</b>						
Personal Services	1,406,275	17,360	1,423,635	779,764	643,871	54.77%
Employee Benefits	544,130	-	544,130	285,082	259,048	52.39%
Contracted Services	497,215	32	497,247	279,117	218,130	56.13%
Supplies and Materials	290,297	-	290,297	128,794	161,503	44.37%
Other Charges	122,720	-	122,720	51,131	71,589	41.66%
<b>Preventive Health Service</b>						
Personal Services	1,650,330	(70,000)	1,580,330	846,346	733,984	53.56%
Employee Benefits	523,157	-	523,157	265,216	257,941	50.70%
Contracted Services	94,900	-	94,900	131,085	(36,185)	138.13%
Supplies and Materials	411,000	-	411,000	620,334	(209,334)	150.93%
<b>Dental Services</b>						
Personal Services	792,295	(1,639)	790,656	398,281	392,375	50.37%
Employee Benefits	237,982	-	237,982	123,346	114,636	51.83%
Contracted Services	23,000	-	23,000	4,212	18,788	18.31%
Supplies and Materials	64,800	-	64,800	43,432	21,368	67.02%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
<b>Emergency Medical Services</b>						
Personal Services	46,347	-	46,347	26,560	19,787	57.31%
Employee Benefits	11,490	-	11,490	6,598	4,892	57.42%
Contracted Services	13,000	-	13,000	3,828	9,172	29.45%
Other Charges	270,000	-	270,000	98,414	171,586	36.45%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	647,790	1,395	649,185	364,973	284,212	56.22%
Employee Benefits	211,367	-	211,367	117,751	93,616	55.71%
Contracted Services	22,500	-	22,500	6,166	16,334	27.40%
Supplies and Materials	20,000	-	20,000	13,002	6,998	65.01%
<b>Health Administration</b>						
Personal Services	835,621	(52,935)	782,686	445,537	337,149	56.92%
Employee Benefits	251,744	-	251,744	136,614	115,130	54.27%
Contracted Services	92,675	-	92,675	6,359	86,316	6.86%
Supplies and Materials	7,450	-	7,450	3,037	4,413	40.77%
<b>Community Development &amp; Planning</b>						
Personal Services	567,971	143,980	711,951	289,709	422,242	40.69%
Employee Benefits	134,776	-	134,776	77,153	57,623	57.25%
Contracted Services	10,200	-	10,200	2,647	7,553	25.95%
Supplies and Materials	6,300	-	6,300	756	5,544	12.00%
<b>Indigent Medical Care</b>						
Contracted Services	3,935,000	15,000	3,950,000	1,597,072	2,352,928	40.43%
<b>Pharmacy</b>						
Personal Services	144,548	-	144,548	75,491	69,057	52.23%
Employee Benefits	45,595	-	45,595	21,588	24,007	47.35%
Contracted Services	30,500	-	30,500	5,393	25,107	17.68%
Supplies and Materials	655,500	-	655,500	230,865	424,635	35.22%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	169,753	115,247	59.56%
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
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For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>School Health Program</b>						
Personal Services	38,578	-	38,578	22,108	16,470	57.31%
Employee Benefits	19,069	-	19,069	11,048	8,021	57.94%
Contracted Services	430,003	-	430,003	207,464	222,539	48.25%
<b>Social Services</b>						
Personal Services	315,832	-	315,832	181,850	133,982	57.58%
Employee Benefits	88,328	-	88,328	51,343	36,985	58.13%
Contracted Services	7,200	-	7,200	3,310	3,890	45.97%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	287,560	-	287,560	165,946	121,614	57.71%
Employee Benefits	117,860	-	117,860	68,191	49,669	57.86%
Contracted Services	51,150	-	51,150	11,265	39,885	22.02%
Supplies and Materials	12,400	-	12,400	8,477	3,923	68.36%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	2,384	816	74.50%
Supplies and Materials	6,400	-	6,400	2,396	4,004	37.44%
<b>Disease Surveillance and Investigation</b>						
Personal Services	248,782	105,819	354,601	153,637	200,964	43.33%
Employee Benefits	81,536	-	81,536	49,565	31,971	60.79%
Contracted Services	128,500	53,440	181,940	14,751	167,189	8.11%
Supplies and Materials	32,000	-	32,000	22,009	9,991	68.78%
Other Charges	15,000	-	15,000	20,101	(5,101)	134.01%
<b>Vital Records</b>						
Personal Services	145,751	-	145,751	83,953	61,798	57.60%
Employee Benefits	52,759	-	52,759	30,389	22,370	57.60%
Contracted Services	72,000	-	72,000	21,601	50,399	30.00%
Supplies and Materials	150	-	150	-	150	0.00%
<b>Women's Health Services</b>						
Personal Services	129,247	-	129,247	74,453	54,794	57.61%
Employee Benefits	42,583	-	42,583	24,776	17,807	58.18%
Contracted Services	9,500	-	9,500	2,921	6,579	30.75%
Supplies and Materials	10,000	-	10,000	153	9,847	1.53%
<b>Community Health Services</b>						
Personal Services	434,153	(143,980)	290,173	261,994	28,179	90.29%
Employee Benefits	137,191	-	137,191	69,389	67,802	50.58%
Contracted Services	18,040	-	18,040	663	17,377	3.68%
Supplies and Materials	5,600	308	5,908	1,724	4,184	29.18%
<b>Car Seat Program</b>						
Supplies and Materials	20,000	-	20,000	11,420	8,580	57.10%
<b>Community Action Committee</b>						
Contracted Services	1,449,919	-	1,449,919	724,959	724,960	50.00%
Other Charges	220,000	-	220,000	110,000	110,000	50.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	197,333	-	197,333	119,113	78,220	60.36%
Employee Benefits	83,182	-	83,182	47,715	35,467	57.36%
Contracted Services	20,900	-	20,900	3,739	17,161	17.89%
Supplies and Materials	17,000	-	17,000	1,867	15,133	10.98%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	166,628	90,000	64.93%
<b>Total Public Health and Welfare</b>	21,137,937	108,780	21,246,717	10,921,463	10,325,254	51.40%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,419,678	-	1,419,678	830,927	588,751	58.53%
Employee Benefits	524,610	-	524,610	286,936	237,674	54.70%
Contracted Services	206,950	-	206,950	121,278	85,672	58.60%
Supplies and Materials	247,750	450	248,200	157,832	90,368	63.59%
Other Charges	59,655	-	59,655	59,655	-	100.00%
<b>Recreation Administration</b>						
Personal Services	328,525	-	328,525	186,891	141,634	56.89%
Employee Benefits	103,511	-	103,511	57,787	45,724	55.83%
Contracted Services	274,350	-	274,350	133,847	140,503	48.79%
Supplies and Materials	37,000	-	37,000	8,818	28,182	23.83%
Other Charges	28,520	-	28,520	25,820	2,700	90.53%
<b>Trial Sponsor Program</b>						
Contracted Services	-	806	806	-	806	0.00%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	15,156	15,156	1,639	13,517	10.81%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	5,000	15,000	20,000	13,108	6,892	65.54%
Supplies and Materials	45,000	-	45,000	1,777	43,223	3.95%
Capital Outlay	100,000	200,000	300,000	59,250	240,750	19.75%
<b>Sport Operations</b>						
Personal Services	109,455	-	109,455	55,166	54,289	50.40%
Employee Benefits	26,118	-	26,118	13,751	12,367	52.65%
Contracted Services	159,100	-	159,100	153,730	5,370	96.62%
Supplies and Materials	3,250	-	3,250	1,699	1,551	52.28%
Other Charges	6,400	-	6,400	5,400	1,000	84.38%
<b>Community Outreach</b>						
Personal Services	57,945	-	57,945	40,091	17,854	69.19%
Employee Benefits	8,964	-	8,964	6,231	2,733	69.51%
<b>Constituent Services</b>						
Personal Services	94,887	15,000	109,887	28,584	81,303	26.01%
Employee Benefits	32,895	-	32,895	7,727	25,168	23.49%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	71,328	-	71,328	36,456	34,872	51.11%
Employee Benefits	15,501	-	15,501	8,543	6,958	55.11%
Contracted Services	2,350	-	2,350	637	1,713	27.11%
Supplies and Materials	2,300	-	2,300	-	2,300	0.00%
Other Charges	625	-	625	625	-	100.00%
<b>Senior Picnic</b>						
Contracted Services	-	4,000	4,000	6,370	(2,370)	159.25%
Supplies and Materials	-	8,747	8,747	6,750	1,997	77.17%
<b>Frank Strang Senior Center</b>						
Personal Services	60,612	-	60,612	34,735	25,877	57.31%
Employee Benefits	14,979	-	14,979	8,581	6,398	57.29%
Contracted Services	10,000	-	10,000	2,858	7,142	28.58%
Supplies and Materials	3,850	-	3,850	1,543	2,307	40.08%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Senior Center-South Knox</b>						
Personal Services	61,120	-	61,120	34,589	26,531	56.59%
Employee Benefits	15,109	-	15,109	9,370	5,739	62.02%
Contracted Services	6,200	-	6,200	1,880	4,320	30.32%
Supplies and Materials	2,600	120	2,720	379	2,341	13.93%
Other Charges	1,125	-	1,125	625	500	55.56%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Halls Senior Center</b>						
Personal Services	56,074	-	56,074	31,599	24,475	56.35%
Employee Benefits	28,172	-	28,172	16,082	12,090	57.09%
Contracted Services	8,200	-	8,200	3,242	4,958	39.54%
Supplies and Materials	3,550	55	3,605	566	3,039	15.70%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Corryton Senior Center</b>						
Personal Services	50,001	-	50,001	27,165	22,836	54.33%
Employee Benefits	26,497	-	26,497	15,567	10,930	58.75%
Contracted Services	7,000	-	7,000	2,345	4,655	33.50%
Supplies and Materials	4,850	-	4,850	618	4,232	12.74%
Other Charges	1,525	-	1,525	625	900	40.98%
<b>Senior Center-Carter</b>						
Personal Services	55,451	-	55,451	31,242	24,209	56.34%
Employee Benefits	31,037	-	31,037	17,714	13,323	57.07%
Contracted Services	3,400	-	3,400	1,465	1,935	43.09%
Supplies and Materials	4,600	2,298	6,898	1,186	5,712	17.19%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Karns Center-Carter</b>						
Personal Services	49,404	-	49,404	2,458	46,946	4.98%
Employee Benefits	33,236	-	33,236	339	32,897	1.02%
Contracted Services	10,250	-	10,250	-	10,250	0.00%
Supplies and Materials	3,600	-	3,600	-	3,600	0.00%
Other Charges	500	-	500	-	500	0.00%
<b>Total Social and Cultural Services</b>	<b>4,527,984</b>	<b>261,632</b>	<b>4,789,616</b>	<b>2,565,973</b>	<b>2,223,643</b>	<b>53.57%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	264,385	-	264,385	125,120	139,265	47.32%
Employee Benefits	104,226	-	104,226	45,231	58,995	43.40%
Contracted Services	23,200	-	23,200	9,626	13,574	41.49%
Supplies and Materials	6,500	-	6,500	1,992	4,508	30.65%
<b>New Harvest Farmer's Market</b>						
Contracted Services	3,500	-	3,500	2,105	1,395	60.14%
<b>Soil Conservation District</b>						
Personal Services	75,061	-	75,061	43,816	31,245	58.37%
Employee Benefits	23,564	-	23,564	12,744	10,820	54.08%
Contracted Services	7,000	-	7,000	6,618	382	94.54%
Supplies and Materials	3,900	-	3,900	921	2,979	23.62%
Other Charges	625	-	625	625	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>511,961</b>	<b>-</b>	<b>511,961</b>	<b>248,798</b>	<b>263,163</b>	<b>48.60%</b>
<b>Other General Government:</b>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,400,000	3,000	1,403,000	917,051	485,949	65.36%
<b>Veteran's Services</b>						
Personal Services	73,503	-	73,503	41,644	31,859	56.66%
Employee Benefits	23,351	-	23,351	8,559	14,792	36.65%
Contracted Services	9,650	-	9,650	3,611	6,039	37.42%
Supplies and Materials	1,500	-	1,500	618	882	41.20%
Other Charges	625	-	625	625	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
For seven months ended January 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Property and Liability Insurance</b>						
Other Charges	38,686	-	38,686	36,752	1,934	95.00%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	120,000	35,286	84,714	29.41%
<b>Official's Expense</b>						
Contracted Services	10,000	-	10,000	500	9,500	5.00%
<b>Equipment</b>						
Capital Outlay	-	833,530	833,530	1,691,058	(857,528)	202.88%
<b>Audit Services</b>						
Contracted Services	350,000	-	350,000	193,989	156,011	55.43%
<b>Miscellaneous</b>						
Personal Services	40,000	1,750,000	1,790,000	1,862,893	(72,893)	104.07%
Employee Benefits	(150,000)	-	(150,000)	(148,155)	(1,845)	98.77%
Contracted Services	154,981	7,900	162,881	68,043	94,838	41.77%
Supplies and Materials	-	50,000	50,000	25,265	24,735	50.53%
Other Charges	192,052	-	192,052	75,863	116,189	39.50%
Capital Outlay	-	-	-	28,166	(28,166)	N/A
<b>PBA Management &amp; Operations</b>						
Contracted Services	3,095,000	-	3,095,000	3,095,000	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	2,650,000	-	2,650,000	1,363,680	1,286,320	51.46%
<b>Employee Benefits</b>						
Employee Benefits	1,165,000	(150,000)	1,015,000	913,738	101,262	90.02%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	-	150,000	150,000	28,358	121,642	18.91%
<b>Total Other General Government</b>	<b>9,174,348</b>	<b>2,644,430</b>	<b>11,818,778</b>	<b>10,242,544</b>	<b>1,576,234</b>	<b>86.66%</b>
<b>Total Expenditures</b>	<b>156,393,257</b>	<b>5,123,323</b>	<b>161,516,580</b>	<b>92,174,670</b>	<b>69,341,910</b>	<b>57.07%</b>
<b>Excess (Deficiency) of Revenues</b>						
Over (Under) Expenditures	(640,394)	(4,886,610)	(5,527,004)	(13,111,581)	(7,584,577)	237.23%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	838,595	(7,196,405)	10.44%
Operating Transfers Out - Other Funds	(7,882,256)	549,251	(7,333,005)	(6,209,926)	1,123,079	84.68%
<b>Total Other Financing Sources (Uses)</b>	<b>152,744</b>	<b>549,251</b>	<b>701,995</b>	<b>(5,371,331)</b>	<b>(6,073,326)</b>	<b>-765.15%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (487,650)</b>	<b>\$ (4,337,359)</b>	<b>\$ (4,825,009)</b>	<b>\$ (18,482,912)</b>	<b>\$ (13,657,903)</b>	<b>383.06%</b>

## SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues that are legally restricted to expenditures for particular purposes.

Governmental Library Fund: This fund accounts for the operation of the law library which is available to the public, but used primarily by attorneys practicing in the courts. User fees are charged by the Governmental Library.

Public Library Fund: This fund accounts for the operation of the County-wide public library system.

Solid Waste Fund: All solid waste and recycling activities are accounted for within this fund.

Air Quality Fund: This fund accounts for air pollution control activity.

Hotel/Motel Tax Fund: This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County.

Engineering and Public Works Fund: This fund accounts for the County's share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County.

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,400	\$ -	\$ 61,400	\$ 27,243	\$ (34,157)	44.37%
<i>Charges for Current Services:</i>						
Fees	7,000	-	7,000	4,100	(2,900)	58.57%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,800	-	1,800	790	(1,010)	43.89%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
<b>Total Revenues</b>	<b>101,200</b>	<b>-</b>	<b>101,200</b>	<b>32,133</b>	<b>(69,067)</b>	<b>31.75%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	52,173	-	52,173	21,924	30,249	42.02%
Employee Benefits	16,163	-	16,163	6,293	9,870	38.93%
Contracted Services	9,450	-	9,450	3,281	6,169	34.72%
Supplies & Materials	51,662	-	51,662	28,088	23,574	54.37%
Other Charges	1,752	-	1,752	1,254	498	71.58%
<i>Total Social and Cultural Services</i>	<b>131,200</b>	<b>-</b>	<b>131,200</b>	<b>60,840</b>	<b>70,360</b>	<b>46.37%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(28,707)	1,293	95.69%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	30,000	-	30,000	-	(30,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (28,707)</b>	<b>\$ (28,707)</b>	<b>N/A</b>

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,600,000	\$ -	\$ 10,600,000	\$ 4,336,386	\$ (6,263,614)	40.91%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	157,270	(187,730)	45.59%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	3,639	(5,361)	40.43%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	18,649	18,649	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>70,549</i>	<i>18,649</i>	<i>135.93%</i>
Total Revenues	11,005,900	-	11,005,900	4,567,844	(6,438,056)	41.50%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,440,571	-	6,440,571	3,687,866	2,752,705	57.26%
Employee Benefits	2,048,508	-	2,048,508	1,161,226	887,282	56.69%
Contracted Services	583,925	5,000	588,925	183,173	405,752	31.10%
Supplies & Materials	1,798,240	(13,400)	1,784,840	936,522	848,318	52.47%
Other Charges	193,033	-	193,033	121,486	71,547	62.94%
<b>Public Library Maintenance</b>						
Personal Services	164,909	12,400	177,309	88,780	88,529	50.07%
Employee Benefits	55,764	1,000	56,764	29,845	26,919	52.58%
Contracted Services	559,050	-	559,050	382,213	176,837	68.37%
Supplies & Materials	55,000	-	55,000	28,977	26,023	52.69%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Contracted Services	-	-	-	6,132	(6,132)	N/A
Supplies & Materials	-	70,028	70,028	20,674	49,354	29.52%
<b>Pettway Foundation</b>						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
<b>Cultural and Exhibit</b>						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
<i>Total Social and Cultural Services</i>	<i>11,950,900</i>	<i>77,143</i>	<i>12,028,043</i>	<i>6,698,794</i>	<i>5,329,249</i>	<i>55.69%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(2,130,950)	(1,108,807)	208.48%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	835,000	(835,000)	50.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	110,000	(835,000)	11.64%
Net Change in Fund Balances	\$ -	\$ (77,143)	\$ (77,143)	\$ (2,020,950)	\$ (1,943,807)	2619.75%

**KNOX COUNTY, TENNESSEE**

***Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015***

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 1,200,000	\$ (1,200,000)	50.00%
Fines	55,000	-	55,000	23,956	(31,044)	43.56%
<i>Other Local Revenues</i>	645,000	-	645,000	258,667	(386,333)	40.10%
<i>State of Tennessee</i>	425,000	-	425,000	59,460	(365,540)	13.99%
<b>Total Revenues</b>	<b>3,525,000</b>	<b>-</b>	<b>3,525,000</b>	<b>1,542,083</b>	<b>(1,982,917)</b>	<b>43.75%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	166,843	-	166,843	93,183	73,660	55.85%
Employee Benefits	49,222	-	49,222	28,039	21,183	56.96%
Contracted Services	11,472	-	11,472	6,213	5,259	54.16%
Supplies & Materials	5,180	-	5,180	2,800	2,380	54.05%
Other Charges	178,554	-	178,554	171,625	6,929	96.12%
<b>Convenience Centers</b>						
Personal Services	520,021	-	520,021	289,454	230,567	55.66%
Employee Benefits	230,936	-	230,936	129,230	101,706	55.96%
Contracted Services	1,956,484	-	1,956,484	900,972	1,055,512	46.05%
Supplies & Materials	65,700	324	66,024	36,565	29,459	55.38%
Other Charges	24,000	-	24,000	24,000	-	100.00%
Capital Outlay	-	-	-	18	(18)	N/A
<b>Tire Storage Facility</b>						
Contracted Services	378,500	-	378,500	163,435	215,065	43.18%
<b>Litter Grant - County</b>						
Personal Services	43,979	-	43,979	25,374	18,605	57.70%
Employee Benefits	19,055	-	19,055	10,950	8,105	57.47%
Contracted Services	6,614	-	6,614	5,453	1,161	82.45%
Supplies & Materials	12,500	-	12,500	12,128	372	97.02%
<b>Recycling Program</b>						
Personal Services	126,874	-	126,874	73,376	53,498	57.83%
Employee Benefits	42,445	-	42,445	24,420	18,025	57.53%
Contracted Services	42,676	-	42,676	32,393	10,283	75.90%
Supplies & Materials	28,827	-	28,827	10,400	18,427	36.08%
Other Charges	876	-	876	876	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	38,065	46,177	45.19%
<i>Total Public Health and Welfare</i>	<b>3,995,000</b>	<b>324</b>	<b>3,995,324</b>	<b>2,078,969</b>	<b>1,916,355</b>	<b>52.04%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(324)	(470,324)	(536,886)	(66,562)	114.15%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>424,000</b>	<b>-</b>	<b>424,000</b>	<b>(51,000)</b>	<b>(475,000)</b>	<b>-12.03%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (46,000)</b>	<b>\$ (324)</b>	<b>\$ (46,324)</b>	<b>\$ (587,886)</b>	<b>\$ (541,562)</b>	<b>1269.07%</b>

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
Charges for Current Services:						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 100,933	\$ (59,067)	63.08%
Federal Government:						
EPA Grant FY 2011	-	448,372	448,372	161,326	(287,046)	35.98%
Other Local Revenues						
Grant Income-Other Sources	-	78,786	78,786	63,228	(15,558)	80.25%
<b>Total Revenues</b>	<b>160,000</b>	<b>527,158</b>	<b>687,158</b>	<b>325,487</b>	<b>(361,671)</b>	<b>47.37%</b>
<b>Expenditures</b>						
Current:						
General Government:						
Finance and Administration						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	25,439	25,439	28,836	(3,397)	113.35%
Employee Benefits	-	4,328	4,328	15,099	(10,771)	348.87%
Contracted Services	-	19,522	19,522	18,886	636	96.74%
Supplies & Materials	-	12,798	12,798	3,009	9,789	23.51%
<b>Air Pollution FY 10</b>						
Personal Services	-	510,575	510,575	193,204	317,371	37.84%
Employee Benefits	-	170,144	170,144	76,920	93,224	45.21%
Contracted Services	-	107,798	107,798	34,897	72,901	32.37%
Supplies & Materials	-	124,458	124,458	33,510	90,948	26.92%
Other Charges	-	78,786	78,786	63,228	15,558	N/A
Capital Outlays	-	57,000	57,000	-	57,000	0.00%
<b>Permit Fee</b>						
Personal Services	-	-	-	77,112	(77,112)	N/A
Employee Benefits	-	-	-	29,559	(29,559)	N/A
Contracted Services	146,324	-	146,324	20,856	125,468	14.25%
Other Charges	13,676	-	13,676	13,676	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	36,808	(36,808)	N/A
Employee Benefits	-	-	-	8,441	(8,441)	N/A
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>1,110,848</b>	<b>1,270,848</b>	<b>654,041</b>	<b>616,807</b>	<b>51.46%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (583,690)</b>	<b>\$ (583,690)</b>	<b>\$ (328,554)</b>	<b>\$ 255,136</b>	<b>56.29%</b>

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

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,650,000	\$ -	\$ 5,650,000	\$ 2,992,452	\$ (2,657,548)	52.96%
Total Revenues	5,650,000	-	5,650,000	2,992,452	(2,657,548)	52.96%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,065,000	-	2,065,000	296,253	1,768,747	14.35%
Women's Basketball of Fame	150,000	-	150,000	87,500	62,500	58.33%
Trustee Commission	55,000	-	55,000	24,744	30,256	44.99%
Tourism and Sports Development Corp.	2,260,000	-	2,260,000	1,130,000	1,130,000	50.00%
Contributions to agencies	700,000	-	700,000	259,539	440,461	37.08%
<i>Total Other General Government:</i>	5,230,000	-	5,230,000	1,798,036	3,431,964	34.38%
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	1,194,416	774,416	284.38%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(270,000)	270,000	50.00%
Net Change in Fund Balances	\$ (120,000)	\$ -	\$ (120,000)	\$ 924,416	\$ 1,044,416	-770.35%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,729,900	\$ -	\$ 4,729,900	\$ 2,152,178	\$ (2,577,722)	45.50%
Statutory Local Taxes	2,100,000	-	2,100,000	863,296	(1,236,704)	41.11%
<i>Total Local Taxes</i>	<i>6,829,900</i>	<i>-</i>	<i>6,829,900</i>	<i>3,015,474</i>	<i>(3,814,426)</i>	<i>44.15%</i>
<i>Other Local Revenues</i>	<i>21,500</i>	<i>-</i>	<i>21,500</i>	<i>110,559</i>	<i>89,059</i>	<i>514.23%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	2,009,843	(2,640,157)	43.22%
Petroleum Special Tax	311,000	-	311,000	129,946	(181,054)	41.78%
<i>Total State of Tennessee</i>	<i>4,961,000</i>	<i>-</i>	<i>4,961,000</i>	<i>2,139,789</i>	<i>(2,821,211)</i>	<i>43.13%</i>
<b>Total Revenues</b>	<b>11,812,400</b>	<b>-</b>	<b>11,812,400</b>	<b>5,265,822</b>	<b>(6,546,578)</b>	<b>44.58%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	257,126	-	257,126	147,933	109,193	57.53%
Employee Benefits	83,994	-	83,994	48,112	35,882	57.28%
Contracted Services	24,990	-	24,990	13,695	11,295	54.80%
Supplies & Materials	5,500	-	5,500	1,936	3,564	35.20%
Other Charges	113,875	-	113,875	113,519	356	99.69%
<b>Highway Project Manager-ADM</b>						
Personal Services	194,890	-	194,890	112,029	82,861	57.48%
Employee Benefits	56,499	-	56,499	33,347	23,152	59.02%
Contracted Services	5,000	-	5,000	881	4,119	17.62%
Supplies & Materials	8,600	-	8,600	3,607	4,993	41.94%
<b>Stormwater Management-ADM</b>						
Personal Services	874,193	1,785	875,978	493,903	382,075	56.38%
Employee Benefits	305,507	-	305,507	170,546	134,961	55.82%
Contracted Services	57,070	(1,785)	55,285	29,284	26,001	52.97%
Supplies & Materials	48,500	-	48,500	16,677	31,823	34.39%
Other Charges	-	-	-	322	(322)	N/A
Capital Outlay	26,000	-	26,000	-	26,000	0.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	247	(247)	N/A
Supplies & Materials	-	26,982	26,982	3,999	22,983	14.82%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,856,248	-	2,856,248	1,668,084	1,188,164	58.40%
Employee Benefits	1,177,915	-	1,177,915	671,020	506,895	56.97%
Contracted Services	1,095,750	-	1,095,750	838,720	257,030	76.54%
Supplies & Materials	2,601,111	-	2,601,111	1,266,540	1,334,571	48.69%
Other Charges	435,200	-	435,200	435,522	(322)	100.07%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	306,831	-	306,831	179,517	127,314	58.51%
Employee Benefits	136,164	-	136,164	78,765	57,399	57.85%
Contracted Services	120,364	-	120,364	56,757	63,607	47.15%
Supplies & Materials	144,275	-	144,275	34,354	109,921	23.81%
<b>Capital Outlay</b>						
Capital Outlay	-	400,000	400,000	-	400,000	0.00%
<b>Engineering</b>						
Personal Services	269,249	-	269,249	150,872	118,377	56.03%
Employee Benefits	67,774	-	67,774	38,524	29,250	56.84%
Contracted Services	40,250	1,500	41,750	10,361	31,389	24.82%
Supplies & Materials	5,700	-	5,700	1,489	4,211	26.12%
Other Charges	8,825	-	8,825	8,825	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	105,000	-	105,000	42,338	62,662	40.32%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	735,821	735,821	31,919	703,902	4.34%
<b>Total Engineering and Public Works</b>	<b>11,432,400</b>	<b>1,164,303</b>	<b>12,596,703</b>	<b>6,703,644</b>	<b>5,893,059</b>	<b>53.22%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,164,303)	(784,303)	(1,437,822)	(653,519)	183.32%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(630,000)	-	(630,000)	(155,000)	475,000	24.60%
<b>Net Change in Fund Balances</b>	<b>\$ (250,000)</b>	<b>\$ (1,164,303)</b>	<b>\$ (1,414,303)</b>	<b>\$ (1,592,822)</b>	<b>\$ (178,519)</b>	<b>112.62%</b>

## DEBT SERVICE FUND

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

**KNOX COUNTY, TENNESSEE**

**Debt Service Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For seven months ended January 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 52,480,000	\$ -	\$ 52,480,000	\$ 31,028,734	\$ (21,451,266)	59.12%
<i>Interest Earned</i>	1,892,668	-	1,892,668	537,529	(1,355,139)	28.40%
<i>Payments from Component Units</i>	14,658,427	-	14,658,427	-	(14,658,427)	0.00%
<b>Total Revenues</b>	<b>69,031,095</b>	<b>-</b>	<b>69,031,095</b>	<b>31,566,263</b>	<b>(37,464,832)</b>	<b>45.73%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	624,525	475,475	56.78%
Debt Service	74,400,000	-	74,400,000	11,503,331	62,896,669	15.46%
<i>Total Debt Service</i>	<b>75,500,000</b>	<b>-</b>	<b>75,500,000</b>	<b>12,127,856</b>	<b>63,372,144</b>	<b>16.06%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(6,468,905)</b>	<b>-</b>	<b>(6,468,905)</b>	<b>19,438,407</b>	<b>25,907,312</b>	<b>-300.49%</b>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	194,394	-	194,394	-	(194,394)	0.00%
<b>Total Other Financial Sources (Uses)</b>	<b>194,394</b>	<b>-</b>	<b>194,394</b>	<b>-</b>	<b>(194,394)</b>	<b>0.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (6,274,511)</b>	<b>\$ -</b>	<b>\$ (6,274,511)</b>	<b>\$ 19,438,407</b>	<b>\$ 25,712,918</b>	<b>-309.80%</b>

## DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here is:

General Purpose School Fund: This fund is used to account for general operations of the Board. Major funding is provided through local tax levies and State education funds

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 98,968,000	\$ -	\$ 98,968,000	\$ 58,052,179	\$ (40,915,821)	58.66%
County Local Option Taxes	130,788,000	-	130,788,000	55,345,332	(75,442,668)	42.32%
Other Local Taxes	1,090,000	-	1,090,000	487,452	(602,548)	44.72%
Wheel Taxes	1,525,000	-	1,525,000	782,192	(742,808)	51.29%
<i>Total Local Taxes</i>	<i>232,371,000</i>	<i>-</i>	<i>232,371,000</i>	<i>114,667,155</i>	<i>(117,703,845)</i>	<i>49.35%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>15,989</i>	<i>(20,011)</i>	<i>44.41%</i>
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	68,755	(116,245)	37.16%
Other Charges For Services	510,000	-	510,000	109,656	(400,344)	21.50%
<i>Total Charges/Current Services</i>	<i>695,000</i>	<i>-</i>	<i>695,000</i>	<i>178,411</i>	<i>(516,589)</i>	<i>25.67%</i>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	107,470	(172,530)	38.38%
Nonrecurring Items	1,307,000	-	1,307,000	584,562	(722,438)	44.73%
<i>Total Other Local Revenues</i>	<i>1,587,000</i>	<i>-</i>	<i>1,587,000</i>	<i>692,032</i>	<i>(894,968)</i>	<i>43.61%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	105,699,963	(72,509,037)	59.31%
Other State Revenues	1,860,000	-	1,860,000	622,148	(1,237,852)	33.45%
<i>Total State of Tennessee</i>	<i>177,951,000</i>	<i>2,118,000</i>	<i>180,069,000</i>	<i>106,322,111</i>	<i>(73,746,889)</i>	<i>59.05%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	2,118,000	(2,118,000)	-	53,342	53,342	N/A
Direct Federal Revenue	475,000	-	475,000	252,981	(222,019)	53.26%
<i>Total Federal Government:</i>	<i>2,593,000</i>	<i>(2,118,000)</i>	<i>475,000</i>	<i>306,323</i>	<i>(168,677)</i>	<i>64.49%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	-	(4,052,000)	0.00%
<b>Total Revenues</b>	<b>419,285,000</b>	<b>-</b>	<b>419,285,000</b>	<b>222,182,021</b>	<b>(197,102,979)</b>	<b>52.99%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	162,053,813	-	162,053,813	67,481,550	94,572,263	41.64%
Employee Benefits	45,052,929	-	45,052,929	26,071,856	18,981,073	57.87%
Contracted Services	-	-	-	1,044	(1,044)	N/A
Supplies and Materials	808,300	9,471	817,771	858,520	(40,749)	104.98%
<b>Art</b>						
Contracted Services	2,500	-	2,500	3,002	(502)	120.08%
Supplies and Materials	205,341	-	205,341	182,153	23,188	88.71%
<b>Basic Elementary</b>						
Supplies and Materials	830,636	-	830,636	795,958	34,678	95.83%

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Contracted Services	-	-	-	6,142	(6,142)	N/A
Supplies and Materials	367,277	-	367,277	428,934	(61,657)	116.79%
<b>Basic Secondary</b>						
Contracted Services	-	-	-	5,147	(5,147)	N/A
Supplies and Materials	900,912	-	900,912	749,280	151,632	83.17%
Other Charges	-	-	-	1,247	(1,247)	N/A
<b>Business Education</b>						
Supplies and Materials	51,009	-	51,009	20,508	30,501	40.20%
Other Charges	2,244	-	2,244	582	1,662	25.94%
<b>Middle School Reading</b>						
Personal Services	3,982	-	3,982	2,568	1,414	64.49%
Employee Benefits	306	-	306	418	(112)	136.60%
Contracted Services	250	-	250	358	(108)	143.20%
Supplies and Materials	32,628	-	32,628	17,169	15,459	52.62%
Other	4,985	-	4,985	6,542	(1,557)	131.23%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	-	311,304	273,664	37,640	87.91%
Other	20,000	-	20,000	1,764	18,236	8.82%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	4,447	1,553	74.12%
<b>Health Education</b>						
Supplies and Materials	4,324	-	4,324	1,618	2,706	37.42%
<b>Kindergarten</b>						
Supplies and Materials	65,766	-	65,766	12,550	53,216	19.08%
<b>Language Arts</b>						
Supplies and Materials	36,148	-	36,148	37,029	(881)	102.44%
<b>Math</b>						
Supplies and Materials	79,468	-	79,468	54,130	25,338	68.12%
Other	-	-	-	397	(397)	N/A
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	1,150	5,050	18.55%
Supplies and Materials	26,924	-	26,924	27,282	(358)	101.33%
<b>Physical Education</b>						
Supplies and Materials	23,858	-	23,858	11,157	12,701	46.76%
Other Charges	-	-	-	500	(500)	N/A
<b>Reading</b>						
Personal Services	2,000	-	2,000	19,664	(17,664)	983.20%
Employee Benefits	153	-	153	3,156	(3,003)	2062.75%
Supplies and Materials	70,574	-	70,574	918	69,656	1.30%
Other Charges	16,185	-	16,185	5,652	10,533	34.92%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	78,350	12,702	86.05%
<b>Social Studies</b>						
Supplies and Materials	43,031	-	43,031	13,532	29,499	31.45%
<b>Talented &amp; Gifted</b>						
Contracted Services	3,739	-	3,739	-	3,739	0.00%
Supplies and Materials	12,894	-	12,894	4,654	8,240	36.09%
Other Charges	2,244	-	2,244	17,092	(14,848)	761.68%
<b>Instrumental Music</b>						
Contracted Services	5,700	-	5,700	1,233	4,467	21.63%
Supplies and Materials	27,000	473	27,473	23,895	3,578	86.98%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	4,000	-	4,000	19,528	(15,528)	488.20%
Supplies and Materials	76,000	-	76,000	185,790	(109,790)	244.46%
Capital Outlay	20,000	-	20,000	15,568	4,432	77.84%
<b>Summer School</b>						
Personal Services	110,128	-	110,128	234,230	(124,102)	212.69%
Employee Benefits	20,091	-	20,091	38,503	(18,412)	191.64%
<b>Project Graduation</b>						
Contracted Services	1,141,742	-	1,141,742	570,871	570,871	50.00%
<b>High Needs Schools</b>						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Personal Services	-	-	-	634,485	(634,485)	N/A
Employee Benefits	-	-	-	81,356	(81,356)	N/A
Contracted Services	68,153	-	68,153	4,000	64,153	5.87%
Supplies and Materials	46,717	-	46,717	44,795	1,922	95.89%
Other Charges	176,496	-	176,496	229,614	(53,118)	130.10%
<b>Materials Center</b>						
Supplies and Materials	89,089	-	89,089	3,109	85,980	3.49%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	42,027	120,393	71,488	48,905	59.38%
Supplies and Materials	173,320	-	173,320	101,310	72,010	58.45%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	5,148	89,485	5.44%
Supplies and Materials	23,700	-	23,700	5,808	17,892	24.51%
<b>Vine Magnet</b>						
Supplies and Materials	67,933	-	67,933	66,462	1,471	97.83%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	142	4,726	2.92%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	74,086	-	74,086	75,166	(1,080)	101.46%
<b>Beaumont Magnet</b>						
Supplies and Materials	62,612	-	62,612	62,612	-	100.00%
<b>Greene Magnet</b>						
Supplies and Materials	66,970	-	66,970	66,970	-	100.00%
<b>Student Assistance Services</b>						
Contracted Services	-	-	-	72	(72)	N/A
Supplies and Materials	644	-	644	120	524	18.63%
<b>Austin-East Magnet</b>						
Supplies and Materials	75,114	-	75,114	55,114	20,000	73.37%
<b>Section 504 Instruction</b>						
Contracted Services	5,000	-	5,000	8,097	(3,097)	161.94%
Supplies and Materials	9,299	-	9,299	116	9,183	1.25%
<b>Magnet Department</b>						
Supplies and Materials	9,522	-	9,522	13,035	(3,513)	136.89%
Other Charges	4,353	-	4,353	295	4,058	6.78%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	60,000	-	60,000	60,000	-	100.00%
<b>Stem Academy</b>						
Supplies and Materials	19,000	-	19,000	19,000	-	100.00%
<b>Fulton Magnet</b>						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
<b>ELL Instruction</b>						
Personal Services	-	-	-	1,118,745	(1,118,745)	N/A
Employee Benefits	-	-	-	273,848	(273,848)	N/A
<b>Alternative Schools</b>						
Personal Services	1,426,882	-	1,426,882	575,596	851,286	40.34%
Employee Benefits	336,425	-	336,425	175,847	160,578	52.27%
Supplies and Materials	54,429	-	54,429	3,325	51,104	6.11%
<b>Special Education Program</b>						
Personal Services	28,836,025	-	28,836,025	12,213,203	16,622,822	42.35%
Employee Benefits	7,509,845	-	7,509,845	3,877,131	3,632,714	51.63%
Contracted Services	105,233	-	105,233	47,369	57,864	45.01%
Supplies and Materials	412,500	9,902	422,402	167,192	255,210	39.58%
<b>Career &amp; Technical Education</b>						
Personal Services	10,080,415	-	10,080,415	3,718,810	6,361,605	36.89%
Employee Benefits	2,727,416	-	2,727,416	1,226,304	1,501,112	44.96%
Contracted Services	7,000	-	7,000	812	6,188	11.60%
Supplies and Materials	277,224	-	277,224	273,902	3,322	98.80%
Other Charges	2,600	-	2,600	1,315	1,285	50.58%
Capital Outlay	51,113	-	51,113	52,115	(1,002)	101.96%
<b>Total Instruction</b>	<b>265,646,264</b>	<b>61,873</b>	<b>265,708,137</b>	<b>123,680,130</b>	<b>142,028,007</b>	<b>46.55%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,349,702	-	1,349,702	619,845	729,857	45.92%
Employee Benefits	417,312	-	417,312	207,033	210,279	49.61%
Contracted Services	10,000	-	10,000	5,553	4,447	55.53%
Supplies and Materials	1,125	-	1,125	450	675	40.00%
Other Charges	3,741	-	3,741	3,381	360	90.38%
<b>Health Services</b>						
Personal Services	1,373,331	-	1,373,331	722,885	650,446	52.64%
Employee Benefits	332,798	-	332,798	211,141	121,657	63.44%
Contracted Services	70,150	-	70,150	14,907	55,243	21.25%
Supplies and Materials	126,010	-	126,010	73,291	52,719	58.16%
Other Charges	21,388	-	21,388	7,389	13,999	34.55%
<b>Other Student Support</b>						
Personal Services	7,206,597	-	7,206,597	3,089,136	4,117,461	42.87%
Employee Benefits	1,792,833	-	1,792,833	940,734	852,099	52.47%
Contracted Services	422,500	-	422,500	57,669	364,831	13.65%
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
<b>Curriculum</b>						
Contracted Services	1,300	-	1,300	-	1,300	0.00%
Supplies and Materials	4,350	-	4,350	1,514	2,836	34.80%
Other Charges	11,532	-	11,532	2,798	8,734	24.26%
<b>Transfer Department</b>						
Personal Services	196,193	-	196,193	110,897	85,296	56.52%
Employee Benefits	41,848	-	41,848	22,881	18,967	54.68%
Contracted Services	1,200	-	1,200	1,654	(454)	137.83%
Supplies and Materials	243	-	243	-	243	0.00%
Other Charges	524	-	524	-	524	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Supplies and Materials	22,450	-	22,450	16,950	5,500	75.50%
Other Charges	5,711	-	5,711	-	5,711	0.00%
<b>Math</b>						
Contracted Services	-	-	-	85	(85)	N/A
Supplies and Materials	1,775	-	1,775	397	1,378	22.37%
Other Charges	5,123	-	5,123	7,556	(2,433)	147.49%
<b>Choral Music</b>						
Contracted Services	4,650	-	4,650	579	4,071	12.45%
Supplies and Materials	4,120	-	4,120	174	3,946	4.22%
Other Charges	9,061	-	9,061	4,055	5,006	44.75%
<b>Physical Education</b>						
Personal Services	-	-	-	118	(118)	N/A
Employee Benefits	-	-	-	14	(14)	N/A
Supplies and Materials	2,650	-	2,650	1,435	1,215	54.15%
Other Charges	9,000	-	9,000	3,731	5,269	41.46%
<b>Science</b>						
Personal Services	1,250	-	1,250	1,136	114	90.88%
Employee Benefits	191	-	191	177	14	92.67%
Contracted Services	500	-	500	75	425	15.00%
Supplies and Materials	3,938	-	3,938	3,048	890	77.40%
Other Charges	7,272	-	7,272	4,564	2,708	62.76%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	1,816	1,004	64.40%
Employee Benefits	216	-	216	303	(87)	140.28%
Other Charges	493	-	493	6,811	(6,318)	1381.54%
<b>Talented and Gifted</b>						
Personal Services	-	-	-	23,619	(23,619)	N/A
Employee Benefits	-	-	-	3,533	(3,533)	N/A
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
<b>Instrumental Music</b>						
Contracted Services	2,600	-	2,600	3,231	(631)	124.27%
Supplies and Materials	5,500	-	5,500	9	5,491	0.16%
Other Charges	2,268	-	2,268	1,085	1,183	47.84%
<b>High School PE/Wellness</b>						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	5,300	8,643	38.01%
Other Charges	3,580	-	3,580	-	3,580	0.00%
<b>Regular Instruction</b>						
Personal Services	9,762,765	-	9,762,765	4,312,727	5,450,038	44.18%
Employee Benefits	2,315,276	-	2,315,276	1,321,384	993,892	57.07%
Contracted Services	862,000	-	862,000	447,339	414,661	51.90%
Supplies and Materials	-	-	-	1,985	(1,985)	N/A
Other Charges	45,000	-	45,000	-	45,000	N/A
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	12,963	-	12,963	2,207	10,756	17.03%
Supplies and Materials	11,234	-	11,234	5,362	5,872	47.73%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	370	1,980	15.74%
Other Charges	748	-	748	-	748	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	3,428	2,072	62.33%
Supplies and Materials	19,291	-	19,291	2,294	16,997	11.89%
Other Charges	4,489	-	4,489	3,360	1,129	74.85%
<b>Alternative Schools</b>						
Personal Services	517,391	-	517,391	233,435	283,956	45.12%
Employee Benefits	144,634	-	144,634	67,485	77,149	46.66%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Contracted Services	35,200	-	35,200	38,675	(3,475)	109.87%
Supplies and Materials	427,369	-	427,369	152,577	274,792	35.70%
Other Charges	-	-	-	1,926	(1,926)	N/A
<b>Staff Development</b>						
Personal Services	55,000	-	55,000	-	55,000	0.00%
Employee Benefits	9,643	-	9,643	-	9,643	0.00%
Supplies and Materials	17,494	-	17,494	3,473	14,021	19.85%
Other Charges	456,352	-	456,352	93,338	363,014	20.45%
<b>Art</b>						
Contracted Services	365	-	365	539	(174)	147.67%
Supplies and Materials	11,200	-	11,200	819	10,381	7.31%
Other Charges	5,237	-	5,237	3,835	1,402	73.23%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	708	6,545	9.76%
Supplies and Materials	51,785	-	51,785	3,047	48,738	5.88%
Other Charges	24,466	-	24,466	4,047	20,419	16.54%
<b>Special Education Program</b>						
Personal Services	5,457,183	-	5,457,183	2,733,397	2,723,786	50.09%
Employee Benefits	1,566,710	-	1,566,710	741,397	825,313	47.32%
Contracted Services	251,944	37,683	289,627	74,284	215,343	25.65%
Supplies and Materials	132,975	-	132,975	33,353	99,622	25.08%
Other Charges	78,040	-	78,040	13,400	64,640	17.17%
<b>Basic Middle</b>						
Contracted Services	455	-	455	145	310	31.87%
Supplies and Materials	13,364	-	13,364	1,561	11,803	11.68%
Other Charges	33,711	-	33,711	2,983	30,728	8.85%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	54,770	21,530	71.78%
Supplies and Materials	3,670	-	3,670	176	3,494	4.80%
Other Charges	18,000	-	18,000	2,669	15,331	14.83%
<b>World Language</b>						
Contracted Services	175	-	175	119	56	68.00%
Other Charges	10,825	-	10,825	3,742	7,083	34.57%
<b>Language Arts</b>						
Contracted Services	3,520	-	3,520	199	3,321	5.65%
Supplies and Materials	3,150	-	3,150	723	2,427	22.95%
Other Charges	3,521	-	3,521	2,952	569	83.84%
<b>Career &amp; Technical Education</b>						
Personal Services	362,371	-	362,371	211,707	150,664	58.42%
Employee Benefits	83,737	-	83,737	65,783	17,954	78.56%
Contracted Services	21,625	-	21,625	16,406	5,219	75.87%
Supplies and Materials	2,700	-	2,700	2,861	(161)	105.96%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>TAP Department</b>						
Supplies and Materials	5,000	-	5,000	1,716	3,284	34.32%
<b>Family/Community Engagement</b>						
Personal Services	119,305	-	119,305	57,405	61,900	48.12%
Employee Benefits	22,159	-	22,159	12,357	9,802	55.77%
Contracted Services	30,000	-	30,000	-	30,000	N/A
Supplies and Materials	15,000	-	15,000	4,817	10,183	32.11%
<b>Grants Department</b>						
Contracted Services	2,000	-	2,000	21	1,979	1.05%
Supplies and Materials	2,500	-	2,500	6	2,494	0.24%
Other Charges	500	-	500	-	500	0.00%
<b>Adult Program</b>						
Personal Services	32,706	-	32,706	1,628	31,078	4.98%
Employee Benefits	20,121	-	20,121	141	19,980	0.70%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	11,687	18,456	38.77%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	3,227	(577)	121.77%
Other Charges	3,350	-	3,350	2,864	486	85.49%
<b>Board of Education</b>						
Personal Services	246,955	-	246,955	146,867	100,088	59.47%
Employee Benefits	465,036	-	465,036	189,399	275,637	40.73%
Contracted Services	167,074	9,250	176,324	145,245	31,079	82.37%
Supplies and Materials	3,000	-	3,000	921	2,079	30.70%
Other Charges	6,252,253	-	6,252,253	4,226,809	2,025,444	67.60%
<b>Office of the Superintendent</b>						
Personal Services	479,256	-	479,256	286,025	193,231	59.68%
Employee Benefits	134,802	-	134,802	68,186	66,616	50.58%
Contracted Services	71,300	-	71,300	56,947	14,353	79.87%
Supplies and Materials	4,400	-	4,400	1,115	3,285	25.34%
Other Charges	-	-	-	(40)	40	N/A
<b>Office of the Principal</b>						
Personal Services	23,077,293	-	23,077,293	12,708,097	10,369,196	55.07%
Employee Benefits	5,679,262	-	5,679,262	3,177,536	2,501,726	55.95%
Contracted Services	3,280,000	-	3,280,000	2,530,926	749,074	77.16%
Supplies and Materials	-	-	-	108,967	(108,967)	N/A
<b>Fiscal Services</b>						
Personal Services	1,105,200	-	1,105,200	733,649	371,551	66.38%
Employee Benefits	259,499	-	259,499	197,024	62,475	75.92%
Contracted Services	5,821	-	5,821	8,539	(2,718)	146.69%
Supplies and Materials	13,880	-	13,880	28,119	(14,239)	202.59%
<b>Warehouse</b>						
Personal Services	146,548	-	146,548	96,816	49,732	66.06%
Employee Benefits	37,218	-	37,218	24,912	12,306	66.94%
Contracted Services	4,800	-	4,800	10,302	(5,502)	214.63%
Supplies and Materials	15,750	-	15,750	1,369	14,381	8.69%
<b>Human Resources</b>						
Personal Services	1,052,129	-	1,052,129	593,470	458,659	56.41%
Employee Benefits	237,274	-	237,274	128,616	108,658	54.21%
Contracted Services	135,400	-	135,400	65,676	69,724	48.51%
Supplies and Materials	6,967	-	6,967	5,360	1,607	76.93%
Other Charges	6,000	-	6,000	1,654	4,346	27.57%
<b>HR Employee Benefits Div</b>						
Personal Services	487,929	-	487,929	305,439	182,490	62.60%
Employee Benefits	117,038	-	117,038	74,987	42,051	64.07%
Contracted Services	2,079	-	2,079	2,893	(814)	139.15%
Supplies and Materials	4,955	-	4,955	398	4,557	8.03%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,680,803	-	8,680,803	4,974,576	3,706,227	57.31%
Employee Benefits	2,380,881	-	2,380,881	1,338,144	1,042,737	56.20%
Contracted Services	1,132,847	91,641	1,224,488	634,503	589,985	51.82%
Supplies and Materials	13,105,087	-	13,105,087	2,709,548	10,395,539	20.68%
Other Charges	525,559	-	525,559	934,493	(408,934)	177.81%
Capital Outlay	100,000	187,278	287,278	187,278	100,000	65.19%
<b>Security</b>						
Personal Services	3,028,308	-	3,028,308	1,692,623	1,335,685	55.89%
Employee Benefits	638,452	-	638,452	376,652	261,800	58.99%
Contracted Services	142,100	-	142,100	24,634	117,466	17.34%
Supplies and Materials	177,077	79,205	256,282	115,879	140,403	45.22%
Other Charges	6,000	-	6,000	-	6,000	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	5,668,836	-	5,668,836	3,593,252	2,075,584	63.39%
Employee Benefits	1,396,515	-	1,396,515	909,486	487,029	65.13%
Contracted Services	495,780	1,063	496,843	288,180	208,663	58.00%
Supplies and Materials	1,919,762	26,542	1,946,304	991,952	954,352	50.97%
Capital Outlay	124,000	-	124,000	50,000	74,000	40.32%
<b>Facilities</b>						
Personal Services	273,461	-	273,461	161,865	111,596	59.19%
Employee Benefits	67,921	-	67,921	34,827	33,094	51.28%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	11,755	-	11,755	-	11,755	0.00%
Other Charges	748	-	748	-	748	0.00%
<b>Student Transportation</b>						
Personal Services	672,406	-	672,406	525,723	146,683	78.19%
Employee Benefits	152,157	-	152,157	96,421	55,736	63.37%
Contracted Services	213,500	-	213,500	151,643	61,857	71.03%
Supplies and Materials	69,610	-	69,610	57,888	11,722	83.16%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Employee Benefits	-	-	-	(11,305)	11,305	N/A
Contracted Services	9,514,711	-	9,514,711	6,048,454	3,466,257	63.57%
<b>Vocational Transportation</b>						
Contracted Services	91,042	-	91,042	37,635	53,407	41.34%
<b>Special Education Transportation</b>						
Personal Services	81,534	-	81,534	26,595	54,939	32.62%
Employee Benefits	16,688	-	16,688	(5,652)	22,340	-33.87%
Contracted Services	4,958,859	-	4,958,859	2,654,339	2,304,520	53.53%
Supplies and Materials	7,000	-	7,000	3,598	3,402	51.40%
<b>Central and Other</b>						
Personal Services	25,032	-	25,032	39,853	(14,821)	159.21%
Employee Benefits	11,074	-	11,074	11,441	(367)	103.31%
<b>Technology</b>						
Personal Services	3,321,408	-	3,321,408	1,947,624	1,373,784	58.64%
Employee Benefits	655,857	-	655,857	469,853	186,004	71.64%
Contracted Services	722,800	-	722,800	552,637	170,163	76.46%
Supplies and Materials	138,048	-	138,048	57,748	80,300	41.83%
Other Charges	14,963	-	14,963	4,350	10,613	29.07%
Capital Outlay	241,543	-	241,543	151,872	89,671	62.88%
<b>Instructional Technology</b>						
Personal Services	633,223	-	633,223	348,163	285,060	54.98%
Employee Benefits	170,327	-	170,327	93,205	77,122	54.72%
Contracted Services	18,450	-	18,450	7,676	10,774	41.60%
Supplies and Materials	25,000	-	25,000	786	24,214	3.14%
Other Charges	-	-	-	380	(380)	N/A

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For seven months ended January 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Publications</b>						
Contracted Services	8,000	-	8,000	1,756	6,244	21.95%
Supplies and Materials	80,000	-	80,000	1,761	78,239	2.20%
<b>Public Affairs</b>						
Personal Services	611,215	-	611,215	329,477	281,738	53.91%
Employee Benefits	127,448	-	127,448	74,297	53,151	58.30%
Contracted Services	132,900	-	132,900	178,240	(45,340)	134.12%
Supplies and Materials	1,000	-	1,000	3,028	(2,028)	302.80%
<b>Office of Accountability</b>						
Personal Services	390,658	-	390,658	291,067	99,591	74.51%
Employee Benefits	96,053	-	96,053	61,368	34,685	63.89%
Contracted Services	151,550	-	151,550	100,561	50,989	66.35%
Supplies and Materials	17,950	-	17,950	10,026	7,924	55.86%
Other Charges	6,469	-	6,469	-	6,469	0.00%
<b>Office of Innovation</b>						
Contracted Services	2,800	-	2,800	7,126	(4,326)	254.50%
Supplies and Materials	11,100	-	11,100	4,013	7,087	36.15%
Other Charges	11,100	-	11,100	3,179	7,921	28.64%
<b>Other Charges</b>						
Payments to Primary Governments	14,658,427	-	14,658,427	-	14,658,427	0.00%
Other Charges	-	-	-	140,343	(140,343)	N/A
<i>Total Support Services</i>	<i>158,201,352</i>	<i>432,662</i>	<i>158,634,014</i>	<i>76,367,099</i>	<i>82,266,915</i>	<i>48.14%</i>
<b>Total Expenditures</b>	<b>423,847,616</b>	<b>494,535</b>	<b>424,342,151</b>	<b>200,047,229</b>	<b>224,294,922</b>	<b>47.14%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	22,134,792	27,191,943	-437.69%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,330,000	-	1,330,000	372,504	(957,496)	28.01%
Transfers To Other Funds	(1,037,384)	(1,000,000)	(2,037,384)	(2,604,362)	(566,978)	127.83%
<b>Total Other Financing Sources (Uses)</b>	<b>292,616</b>	<b>(1,000,000)</b>	<b>(707,384)</b>	<b>(2,231,858)</b>	<b>(1,524,474)</b>	<b>315.51%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (4,270,000)</b>	<b>\$ (1,494,535)</b>	<b>\$ (5,764,535)</b>	<b>\$ 19,902,934</b>	<b>\$ 25,667,469</b>	<b>-345.27%</b>

# Information



**KNOX COUNTY, TENNESSEE  
2014-2015 FISCAL YEAR**

**BUDGET SUMMARY**

January 31, 2015

<i>Where It Comes From:</i>					<i>Where It Goes by Function:</i>				
	Adopted Budget 2014-15	% of Budget	Actual Collections July - Jan	% of Budget Collected		Adopted Budget 2014-15	% of Budget	Actual Spending July - Jan	% of Budget Spent
Local Taxes	\$ 441,066,450	60.7%	\$ 224,793,155	30.9%	Schools	\$ 424,885,000	58.4%	\$ 202,651,591	27.9%
Licenses & Permits	3,878,000	0.5%	852,299	0.1%	School Cafeteria	27,508,265	3.8%	-	0.0%
Fines, Forfeitures, & Penalties	1,808,350	0.2%	1,008,952	0.1%	General Government	11,890,098	1.6%	8,325,588	1.1%
Charges for Current Services	14,611,522	2.0%	3,861,064	0.5%	Finance	15,116,517	2.1%	7,996,671	1.1%
Other Local Revenue	8,506,437	1.2%	4,585,992	0.6%	Administration of Justice	16,812,055	2.3%	9,280,331	1.3%
Official Fees	8,035,000	1.1%	838,595	0.1%	Debt Service	75,500,000	10.4%	12,127,856	1.7%
State of Tennessee	193,096,676	26.6%	111,216,575	15.3%	Public Safety	74,169,269	10.2%	43,320,131	6.0%
Federal Government	22,116,861	3.0%	837,869	0.1%	Health & Welfare	21,357,782	2.9%	11,128,296	1.5%
Govt & Citizens Groups	32,000	0.0%	58,753	0.0%	Public Libraries	12,675,900	1.7%	7,423,794	1.0%
Other	33,862,982	4.7%	1,207,504	0.2%	Public Works	12,062,400	1.7%	6,858,643	0.9%
					Tourism, Social & Cultural	10,519,493	1.4%	4,897,217	0.7%
					Agricultural/Natrual Resour	511,961	0.1%	248,797	0.0%
					Other	19,959,538	2.7%	15,457,644	2.1%
					Solid Waste	4,046,000	0.6%	2,129,969	0.3%
						<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 331,846,528</u>	<u>45.6%</u>
					<i>Where It Goes by Category:</i>	Adopted Budget 2014-15	% of Budget	Actual Spending July - Jan	% of Budget Spent
					Personnal Services	\$ 376,869,486	51.8%	\$ 180,216,287	24.8%
					Employees Benefits	111,022,457	15.3%	61,707,017	8.5%
					Contractual Services	58,821,541	8.1%	32,971,671	4.5%
					Supplies and Materials	50,477,130	6.9%	17,337,605	2.4%
					Other Charges	53,964,508	7.4%	25,682,353	3.5%
					Debt Service	74,400,000	10.2%	11,503,331	1.6%
					Capital Outlay	1,459,156	0.2%	2,428,264	0.3%
						<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 331,846,528</u>	<u>45.6%</u>

# Knox County, Tennessee

## Property Tax Collection Summary - January 2015

Fund #	Source	Budget 13-14	Actual 13-14	Dollar Difference F (U)	Percentage +/- Budget	Budget 14-15	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund:							
	Current Property Tax	99,910,000	100,450,661	540,661	0.54%	102,720,000	2,269,339	2.26%
	Delinquent Property	1,200,000	1,436,962	236,962	19.75%	1,100,000	(336,962)	-23.45%
	Clerk & Master Delinquent	1,597,000	1,954,671	357,671	22.40%	1,597,000	(357,671)	-18.30%
	Interest & Penalty	1,000,000	1,209,595	209,595	20.96%	1,000,000	(209,595)	-17.33%
	<b>Sub-Total</b>	<b>103,707,000</b>	<b>105,051,889</b>	<b>1,344,889</b>	<b>1.30%</b>	<b>106,417,000</b>	<b>1,365,111</b>	<b>1.30%</b>
141	General Purpose School Fund:							
	Current Property Tax	111,240,000	111,841,930	601,930	0.54%	94,160,000	(17,681,930)	-15.81%
	Delinquent Property	1,500,000	1,599,916	99,916	6.66%	1,500,000	(99,916)	-6.25%
	Clerk & Master Delinquent	2,108,000	2,185,677	77,677	3.68%	2,108,000	(77,677)	-3.55%
	Interest & Penalty	1,300,000	1,351,006	51,006	3.92%	1,300,000	(51,006)	-3.78%
	<b>Sub-Total</b>	<b>116,148,000</b>	<b>116,978,529</b>	<b>830,529</b>	<b>0.72%</b>	<b>99,068,000</b>	<b>(17,910,529)</b>	<b>-15.31%</b>
151	Debt Service Fund							
	Current Property Tax	31,930,000	32,102,801	172,801	0.54%	51,360,000	19,257,199	59.99%
	Delinquent Property	437,000	459,235	22,235	5.09%	370,000	(89,235)	-19.43%
	Clerk & Master Delinquent	100,000	639,710	539,710	n/a	600,000	(39,710)	-6.21%
	Interest & Penalty	50,000	393,391	343,391	n/a	300,000	(93,391)	-23.74%
	<b>Sub-Total</b>	<b>32,517,000</b>	<b>33,595,137</b>	<b>1,078,137</b>	<b>3.32%</b>	<b>52,630,000</b>	<b>19,034,863</b>	<b>56.66%</b>
<b>Totals</b>		<b>252,372,000</b>	<b>255,625,555</b>	<b>3,253,555</b>	<b>1.29%</b>	<b>258,115,000</b>	<b>2,489,445</b>	<b>0.97%</b>

Fund #	Fund Name	Actual YTD 13-14	Actual YTD 14-15	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	61,375,196	62,674,357	1,299,161	2.12%	58.90%
141	General Purpose School Fund	68,339,733	58,169,738	(10,169,995)	-14.88%	58.72%
151	General Debt Service Fund	19,621,978	31,092,942	11,470,964	58.46%	59.08%
<b>Totals</b>		<b>149,336,907</b>	<b>151,937,037</b>	<b>2,600,130</b>	<b>1.74%</b>	<b>58.86%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - January, 2015**

<b>Fund #</b>	<b>Fund Name</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Dollar Difference F (U)</b>	<b>Percentage +/- Budget</b>	<b>Budget 14-15</b>	<b>Dollar Inc. / (Dec.)</b>	<b>Percentage Inc. / (Dec.)</b>
<b>101</b>	General Fund	4,470,100	4,032,931	(437,169)	-9.8%	4,200,000	167,069	4.1%
<b>116</b>	Solid Waste	2,400,000	2,400,000	-	-	2,400,000	-	N/A
<b>131</b>	Highway	4,900,000	4,658,329	(241,671)	-4.9%	4,700,000	41,671	0.9%
<b>141</b>	School Operations	110,007,000	108,909,261	(1,097,739)	-1.0%	130,155,000	21,245,739	19.5%
<b>177</b>	School Capital	19,700,000	19,516,096	(183,904)	-0.9%	-	(19,516,096)	-100.0%
<b>Total</b>		141,477,100	139,516,617	(1,960,483)	-1.4%	141,455,000	1,938,383	1.4%

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 13-14</b>	<b>Actual YTD 14-15</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
<b>101</b>	General Fund	3,066,477	3,673,841	607,364	19.8%	87.5%
<b>131</b>	Highway	2,232,034	2,671,968	439,934	19.7%	56.9%
<b>141</b>	School Operations	55,382,099	70,135,010	14,752,911	26.6%	53.9%
<b>177</b>	School Capital	9,917,300	-	(9,917,300)	-100.0%	N/A
<b>Total</b>		70,597,910	76,480,819	5,882,909	8.3%	54.1%

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2015**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	20,463.00	
1010020 Bad Check Unit	8,870.00	
1010310 Circuit Court Clerk's Office	338.21	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	-	
1010620 Chancery Court	250.10	
1010910 County Commission	3,941.53	
1010920 Internal Audit	1,089.50	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011510 4th Circuit Court Clerk's Office	200.00	
1011520 Criminal Court Clerk's Office	1,440.00	
1011530 Criminal Sessions Clerk's Office	-	
1011810 Election Office	5,419.12	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	3,701.24	
1012410 Juvenile Court Judges	9,748.58	
1012420 IV-D Referee Program	2,658.70	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	5,194.93	
1013210 Law Director's Office	7,415.67	
1013310 County Mayor	6,538.77	
1013320 ADA Office	1,512.62	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	2,566.02	
1013610 Human Resources	1,067.02	
1014210 Probation Officers	214.80	
1014810 Park Maintenance	714.70	
1014830 Recreation Administration	2,540.63	
1014845 Sport Operations	354.48	
1015142 Senior Citizens/Volunteer Svcs	-	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	943.84	
1015165 Neighborhood and Community Development	96.32	
1015400 Support Services	2,312.41	
1015403 Preventive Health Service	8,083.24	
1015406 Dental Services	905.00	
1015409 Emergency Medical Services	155.11	
1015412 Food & Restaurant Inspect	212.39	
1015415 Health Administration	1,276.02	
1015421 Laboratory	2,559.92	
1015424 Indigent Care	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	186.48	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	1,239.60	
1015457 Vital Records	-	
1015460 Women's Health Services	93.18	
1015463 Community Health Services	2,495.78	
1015710 Finance	9,595.03	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2015**

<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1016010 Purchasing	3,512.80	
1016020 Property Management	-	
1006030 County Building Maint.	785.26	
1016910 Official's Expense	500.17	
1017510 Fire Prevention Control	2,280.68	
1017520 Soil Conservation Dist	1,401.00	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	2,387.25	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	5,367.00	
1018310 Property Assessor	13,454.35	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	31,967.39	
1018710 Register of Deeds' Office	3,070.40	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	9,073.89	
1018906 Records & Communication	995.22	
1018912 Training	2,384.46	
1018915 Planning & Development	1,850.80	
1018918 Stop Violence Against Women	1,272.00	
1018921 Patrol Division	18,007.07	
1018924 Warrants	32,756.54	
1018927 Detectives	7,241.08	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	460.00	
1018942 Narcotics	1,208.65	
1018945 Internal Affairs	3,819.88	
1018948 Special Services	112.08	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	411.00	
1018960 Correctional Facility	29,660.91	
1018965 Explorer Post	-	
1018973 Medical Examiner	9,447.59	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	12,531.74	
<b>TOTAL GENERAL FUND</b>		<b>312,373</b>
<b>1150010 PUBLIC LIBRARY</b>	-	-
1160110 Solid Waste Administration	71.82	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
<b>TOTAL SOLID WASTE FUND</b>		<b>72</b>
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	3,010.47	
<b>TOTAL DRUG FUND</b>		<b>3,010</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**January 31, 2015**

<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	4,668.60	
1280050 Title V Program	-	
<b>TOTAL AIR QUALITY FUND</b>		<b>4,669</b>
1310110 Highway Administration	4,239.59	
1310120 Project Manager	-	
1310130 Stormwater Management	5,464.62	
1310135 Stormwater Ordinance Violation	100.00	
1310210 Highway/Bridge Maintenance	844.00	
1310220 Traffic Control	282.00	
1310410 Engineering	1,588.74	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>12,519</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	-	
171121 General School	6,121.90	
171124 Urban Schools	-	
171134 Student Assistance Service	72.24	
171200 Special Education Instruction	137.76	
171300 Career & Technical Instruction	763.32	
172120 Health Services	13,578.87	
172132 Curriculum	-	
172133 Transfer Department	1,653.96	
172202 Choral Music Support	579.49	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	1,331.21	
172210 Regular Instruction Support	9,457.66	
172214 Instruction Program	2,130.40	
172216 Libraries/Audiovisual	1,714.59	
172218 Art Support	415.10	
172219 Basic Elementary Support	669.00	
172220 Special Education Support	49,402.11	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	20.50	
172310 Board of Education	2,359.12	
172320 Office of the Superintendent	1,330.92	
172410 Office of Principal	245.50	
172510 Fiscal Services	2,560.75	
172520 Human Resources	1,963.30	
172530 HR Employee Benefits	972.20	
172619 Security	1,683.73	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	603.15	
172711 Regular Contracts	-	
172812 Technology	15,559.30	
172813 Instructional Technology	5,616.93	
172823 Public Affairs	1,261.68	
172824 Minority Recruiting	-	
172825 Office of Accountability	6,994.04	
172826 Office of Innovation	4,245.12	
<b>TOTAL SCHOOL FUND</b>		<b>133,444</b>
<b>GRAND TOTAL</b>	<b>466,087</b>	<b>466,087</b>

**ADOPTED BUDGETS FOR 2014-2015 AND REVISIONS**

<b>GJ#</b>	<b>PURPOSE</b>	<b>AMOUNT</b>	<b>FUND TOTAL</b>
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
1-1838	Approved by Board	164,275,513.00	
1-96	Public Defender	2,575.00	
1-801	Sexual Offender Registration	150.00	
1-1721	Medical Examiner	99,980.00	
1-1837	Reappropriating Encumbrances from FY14	1,401,377.98	
2-129	Teen Academy	225.00	
2-131	Sexual Offender Registration	450.00	
2-1443	Designations of Fund Balance	2,335,667.17	
2-1467	Sexual Offender Registration	300.00	
2-1468	Victim Assistance	7,074.52	
2-1474	Circuit Court	112,582.15	
2-1809	Sexual Offender Registration	300.00	
3-178	Sexual Offender Registration	300.00	
3-246	Knox County Clerk	41,000.00	
3-388	Circuit Court	70,000.00	
3-674	Sexual Offender Registration	300.00	
3-1213	VICE Money	1,265.00	
3-1274	Inner Change	12,386.16	
4-480	Sexual Offender Registration	900.00	
4-481	Inmate Money	546.40	
4-481	Trail Sponsorship	806.50	
4-1089	Parks & Rec	15,155.67	
4-1436	Reserve Fund Balance	169,500.00	
4-1442	Park Improvement	15,000.00	
4-1523	Register of Deeds - Data Processing	20,000.00	
4-1733	Sexual Offender Registration	450.00	
5-412	Senior Picnic	9,424.77	
5-878	Inmate Money	10.56	
5-879	Sexual Offender Registration	150.00	
5-1006	Dare Donation	3,000.00	
5-1444	Sexual Offender Registration	1,200.00	
5-1446	Inmate Money	510.77	
6-789	Park Improvement	200,000.00	
6-1194	Sexual Offender Registration	600.00	
6-1195	Inner Change	14,417.43	
6-1196	Victim Assistance	6,694.59	
7-564	Sexual Offender Registration	150.00	
7-742	VICE Money	4,240.00	
7-769	Victim Assistance	24,796.14	
7-1260	Sexual Offender Registration	450.00	
7-1262	Inmate Money	135.78	
			<b>168,849,584.59</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1838	Approved by Board	131,200.00	
			<b>131,200.00</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
1-1838	Approved by Board	12,675,900.00	
1-1766	Estimate & Appropriate Rothrock Estates	72,142.81	
1-1837	Reappropriating Encumbrances from FY14	5,000.00	
			<b>12,753,042.81</b>
<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
1-1838	Approved by Board	4,046,000.00	
1-1837	Reappropriating Encumbrances from FY14	323.75	
			<b>4,046,323.75</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>			
1-1838	Approved by Board	788,000.00	
1-1837	Reappropriating Encumbrances from FY14	169.20	
			<b>788,169.20</b>
<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>			
1-1838	Approved by Board	5,770,000.00	
			<b>5,770,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>			
1-1838	Approved by Board	160,000.00	
1-1837	Reappropriating Encumbrances from FY14	44.20	
3-2027	Carryover Budget from FY14	374,603.73	
3-2029	Carryover Budget from FY14	62,086.82	
6-1880	A-Grant Budget	674,113.00	
			<b>1,270,847.75</b>

<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>			
1-1838	Approved by Board	12,062,400.00	
1-1837	Reappropriating Encumbrances from FY14	1,500.00	
2-1488	Designations of Fund Balance	1,162,802.84	<b>13,226,702.84</b>
<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>			
1-1838	Approved by Board	424,885,000.00	
1-766	Designations of Fund Balance	1,000,000.00	
1-1837	Reappropriating Encumbrances from FY14	494,534.25	<b>426,379,534.25</b>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>			
1-1838	Approved by Board	75,500,000.00	<b>75,500,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>			
1-1838	Approved by Board	4,042,980.00	<b>4,042,980.00</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>			
1-1838	Approved by Board	24,974,825.40	<b>24,974,825.40</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>			
1-1838	Approved by Board	5,518,511.96	
1-1837	Reappropriating Encumbrances from FY14	75.00	<b>5,518,586.96</b>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>			
1-1838	Approved by Board	325,000.00	<b>325,000.00</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>			
1-1838	Approved by Board	29,922,417.51	
7-655	Budget Amendment	1,099,237.36	<b>31,021,654.87</b>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>			
1-1838	Approved by Board	8,900,193.82	<b>8,900,193.82</b>
<b>276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276</b>			
1-1838	Approved by Board	382,371.60	
1-1837	Reappropriating Encumbrances from FY14	1,220.60	
6-303	Encumbrances Budget	(1,220.60)	<b>382,371.60</b>
<b>278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278</b>			
1-1838	Approved by Board	12,000.00	<b>12,000.00</b>
<b>351 --- ADOPTED BUDGET FOR SALES TAX FUND 351</b>			
3-1031	August Sales Tax	3,764,298.10	
4-1183	September Sales Tax	3,561,715.91	
5-1157	October Sales Tax	3,557,211.03	
6-1411	November Sales Tax	3,550,354.12	
7-825	December Sales Tax	3,681,439.20	<b>18,115,018.36</b>
<b>401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401</b>			
1-1838	Approved by Board	1,077,782.00	
5-514	Estimate & Appropriate from Fund Balance	150,000.00	<b>1,227,782.00</b>
<b>950 --- ADOPTED BUDGET FOR MPC FUND 950</b>			
1-1838	Approved by Board	4,465,838.00	
1-1837	Reappropriating Encumbrances from FY14	15,917.03	
2-1909	Budget Amendment	(63,987.00)	<b>4,417,768.03</b>
<b>952 --- ADOPTED BUDGET FOR E-911 FUND 952</b>			
1-1838	Approved by Board	8,433,938.00	
1-1837	Reappropriating Encumbrances from FY14	1,920,976.90	<b>10,354,914.90</b>
<b>954 --- ADOPTED BUDGET FOR GIS FUND 954</b>			
1-1838	Approved by Board	1,428,442.00	
1-1837	Reappropriating Encumbrances from FY14	13,743.48	<b>1,442,185.48</b>



Knox County Mayor



Knox County Senior Director of Finance