

Budget Report to Citizenry



Knox County, Tennessee

For eight months ended
February 28, 2015

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For eight months ended February 28, 2015

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

March 24, 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 eight months ended February 28, 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 eight months ended February 28, 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)
Revenues and Operating Transfers In:							
General Fund	\$ 164,026,688	\$ 125,480,069	76.50%	\$ 157,903,309	\$ 124,357,989	78.76%	\$ 1,122,080
Governmental Library Fund	131,200	37,782	28.80%	125,000	40,808	32.65%	(3,026)
Public Library Fund	12,675,900	7,089,910	55.93%	12,620,900	7,212,440	57.15%	(122,530)
Solid Waste Fund	4,000,000	1,569,962	39.25%	3,953,500	2,945,360	74.50%	(1,375,398)
Hotel/Motel Fund	5,650,000	3,375,590	59.74%	5,600,000	2,860,523	51.08%	515,067
Engineering and Public Works Fund	11,812,400	6,385,390	54.06%	11,637,900	6,017,147	51.70%	368,243
Debt Service Fund	69,225,489	50,141,629	72.43%	66,038,764	32,259,187	48.85%	17,882,442
General Purpose School Fund	420,615,000	289,709,813	68.88%	415,626,282	296,848,992	71.42%	(7,139,179)
Total Revenues and Operating Transfers In	\$ 688,136,677	\$ 483,790,145	70.30%	\$ 673,505,655	\$ 472,542,446	70.16%	\$ 11,247,699
Expenditures and Operating Transfers Out:							
General Fund	\$ 168,875,597	\$ 109,671,670	64.94%	\$ 166,460,582	\$ 109,127,154	65.56%	\$ 544,516
Governmental Library Fund	131,200	69,407	52.90%	125,000	89,799	71.84%	(20,392)
Public Library Fund	12,753,043	8,362,254	65.57%	12,802,610	8,517,503	66.53%	(155,249)
Solid Waste Fund	4,046,324	2,410,838	59.58%	3,994,897	2,445,475	61.21%	(34,637)
Hotel/Motel Fund	5,770,000	2,215,470	38.40%	5,715,000	2,329,590	40.76%	(114,120)
Engineering and Public Works Fund	13,226,703	7,785,220	58.86%	12,697,178	7,531,808	59.32%	253,412
Debt Service Fund	75,500,000	15,110,019	20.01%	73,000,000	18,010,302	24.67%	(2,900,283)
General Purpose School Fund	426,379,535	235,317,877	55.19%	431,569,640	241,626,667	55.99%	(6,308,790)
Total Expenditures and Operating Transfers Out	\$ 706,682,402	\$ 380,942,755	53.91%	\$ 706,364,907	\$ 389,678,298	55.17%	\$ (8,735,543)

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 eight months ended February 28, 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 \$242,077,177 equal 93.79% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$87,573,132 equal 61.9% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the eight months of fiscal year 2015 were \$122,442,218 this was an increase of \$2,339,756 over the first eight 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 \$103,461,744, a decrease of \$3,327,659 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 78.49% of our adopted budget and spent 64.05%. 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 eight months of fiscal year 2015 are \$37,782 a decrease of \$3,026 over fiscal year 2014. The expenses for the same period are \$69,407 a decrease of \$20,392 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 eight months of fiscal year 2015 are \$6,254,910 vs. expenses for the same period of \$7,637,254.

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 eight months of fiscal year 2015 are \$1,569,962 vs. expenses of \$2,359,838. The expenses represent 59.06% 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 eight months of fiscal year 2015 are \$3,375,590 vs. expenses of \$1,945,470. 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 eight months of fiscal year 2015 are \$6,385,390 an increase of \$368,243 over the first eight months of fiscal year 2014. The expenses for the same period were \$7,630,220 for fiscal year 2015 an increase of \$548,662 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 eight months of fiscal year 2015 are \$50,141,629 vs. expenses for the same period of \$15,110,019. The expenses are only 20.01% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our largest month of collections will be in February but our principal and interest payments are paid according to our debt schedule.

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

General Purpose School Fund – This fund is used to account for general operations of the Board. Major funding is provided through local tax levies and state education funds. Revenue collections for the first eight months of fiscal year 2015 are \$289,213,141 vs. expenses of \$232,713,515. The Basic Education Funding from the State is paid monthly and we have only received seven 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 eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 114,816,000	\$ -	\$ 114,816,000	\$ 100,234,624	\$ (14,581,376)	87.30%
County Local Option Taxes	15,333,150	38,565	15,371,715	5,751,471	(9,620,244)	37.42%
Wheel Taxes	525,000	-	525,000	298,327	(226,673)	56.82%
<i>Total Local Taxes</i>	<i>130,674,150</i>	<i>38,565</i>	<i>130,712,715</i>	<i>106,284,422</i>	<i>(24,428,293)</i>	<i>81.31%</i>
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	2,807,445	(18,555)	99.34%
Permits	1,016,000	-	1,016,000	743,705	(272,295)	73.20%
<i>Total Licenses and Permits</i>	<i>3,842,000</i>	<i>-</i>	<i>3,842,000</i>	<i>3,551,150</i>	<i>(290,850)</i>	<i>92.43%</i>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	2,850	(2,150)	57.00%
Criminal Court	721,000	-	721,000	548,335	(172,665)	76.05%
Juvenile Court	942,700	-	942,700	615,387	(327,313)	65.28%
Other Fines, Forfeitures & Penalties	77,150	5,505	82,655	44,470	(38,185)	53.80%
<i>Total Fines, Forfeitures and Penalties</i>	<i>1,745,850</i>	<i>5,505</i>	<i>1,751,355</i>	<i>1,211,042</i>	<i>(540,313)</i>	<i>69.15%</i>
<i>Charges for Current Services:</i>	<i>5,411,850</i>	<i>131,430</i>	<i>5,543,280</i>	<i>3,864,247</i>	<i>(1,679,033)</i>	<i>69.71%</i>
<i>Other Local Revenues:</i>	<i>3,709,256</i>	<i>21,140</i>	<i>3,730,396</i>	<i>3,692,950</i>	<i>(37,446)</i>	<i>99.00%</i>
<i>State of Tennessee:</i>						
Prisoner Board	1,500,000	-	1,500,000	111,555	(1,388,445)	7.44%
Other State Revenues	7,668,757	26,804	7,695,561	2,917,136	(4,778,425)	37.91%
<i>Total State of Tennessee</i>	<i>9,168,757</i>	<i>26,804</i>	<i>9,195,561</i>	<i>3,028,691</i>	<i>(6,166,870)</i>	<i>32.94%</i>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	603,938	(596,062)	50.33%
<i>Total Federal Government</i>	<i>1,200,000</i>	<i>-</i>	<i>1,200,000</i>	<i>603,938</i>	<i>(596,062)</i>	<i>50.33%</i>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	-	-	-	3,078	3,078	N/A
Citizen Groups	1,000	15,381	16,381	37,026	20,645	226.03%
CAC Debt Payment	-	-	-	165,674	165,674	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>1,000</i>	<i>15,381</i>	<i>16,381</i>	<i>205,778</i>	<i>189,397</i>	<i>1256.20%</i>
Total Revenues	155,752,863	238,825	155,991,688	122,442,218	(33,549,470)	78.49%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	330,346	-	330,346	210,872	119,474	63.83%
Employee Benefits	162,563	-	162,563	97,001	65,562	59.67%
Contracted Services	41,225	-	41,225	24,705	16,520	59.93%
Supplies and Materials	6,750	-	6,750	3,215	3,535	47.63%
Other Charges	23,900	-	23,900	23,900	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Commission Discretionary						
Other Charges	55,000	-	55,000	23,250	31,750	42.27%
Internal Audit						
Personal Services	208,696	-	208,696	137,088	71,608	65.69%
Employee Benefits	74,324	-	74,324	47,633	26,691	64.09%
Contracted Services	16,300	-	16,300	5,415	10,885	33.22%
Supplies and Materials	3,000	-	3,000	8,061	(5,061)	268.70%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	7,000	-	7,000	-	7,000	0.00%
Audit Committee						
Personal Services	5,760	-	5,760	-	5,760	0.00%
Employee Benefits	441	-	441	-	441	0.00%
Ethics Committee						
Contracted Services	275	-	275	10	265	3.64%
Supplies and Materials	25	-	25	-	25	0.00%
Codes Commission						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
County Clerk						
Contracted Services	463,090	41,000	504,090	276,690	227,400	54.89%
Supplies and Materials	132,483	-	132,483	46,847	85,636	35.36%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Election Commission						
Personal Services	1,024,745	-	1,024,745	898,797	125,948	87.71%
Employee Benefits	194,945	-	194,945	157,386	37,559	80.73%
Contracted Services	466,400	-	466,400	241,786	224,614	51.84%
Supplies and Materials	31,250	-	31,250	10,592	20,658	33.89%
Other Charges	3,318	-	3,318	3,015	303	90.87%
Law Department						
Personal Services	1,441,809	-	1,441,809	922,887	518,922	64.01%
Employee Benefits	353,469	-	353,469	224,821	128,648	63.60%
Contracted Services	121,510	-	121,510	41,993	79,517	34.56%
Supplies and Materials	37,750	18,000	55,750	10,731	45,019	19.25%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	28,348	-	100.00%
County Mayor						
Personal Services	559,548	890	560,438	369,662	190,776	65.96%
Employee Benefits	130,593	-	130,593	84,789	45,804	64.93%
Contracted Services	42,200	-	42,200	41,402	798	98.11%
Supplies and Materials	14,000	2,756	16,756	3,437	13,319	20.51%
Other Charges	3,688	-	3,688	3,468	220	94.03%
ADA, FMLA & Title VI Office						
Personal Services	57,105	1,998	59,103	38,446	20,657	65.05%
Employee Benefits	14,451	-	14,451	9,566	4,885	66.20%
Contracted Services	13,700	-	13,700	8,265	5,435	60.33%
Supplies and Materials	2,050	-	2,050	2,514	(464)	122.63%
Other Charges	625	-	625	625	-	100.00%
Family Justice Center						
Supplies and Materials	-	38,565	38,565	44,801	(6,236)	116.17%
Human Resources Department						
Personal Services	562,704	(1,998)	560,706	329,128	231,578	58.70%
Employee Benefits	163,035	-	163,035	97,503	65,532	59.80%
Contracted Services	38,770	-	38,770	27,764	11,006	71.61%
Supplies and Materials	7,500	21,640	29,140	11,492	17,648	39.44%
Other Charges	3,052	-	3,052	3,052	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Mailroom-Operating						
Personal Services	50,631	-	50,631	33,085	17,546	65.35%
Employee Benefits	33,810	-	33,810	22,088	11,722	65.33%
Contracted Services	10,350	-	10,350	6,041	4,309	58.37%
Supplies and Materials	2,000	-	2,000	1,060	940	53.00%
Other Charges	625	-	625	625	-	100.00%
Neighborhoods & Community Development						
Personal Services	128,794	(14,969)	113,825	61,045	52,780	53.63%
Employee Benefits	32,481	-	32,481	15,903	16,578	48.96%
Contracted Services	13,134	14,969	28,103	6,693	21,410	23.82%
Supplies and Materials	2,750	-	2,750	1,273	1,477	46.29%
Other Charges	1,175	-	1,175	1,175	-	100.00%
Finance Department						
Personal Services	1,462,385	-	1,462,385	901,529	560,856	61.65%
Employee Benefits	458,480	-	458,480	268,782	189,698	58.62%
Contracted Services	99,150	-	99,150	54,639	44,511	55.11%
Supplies and Materials	37,150	-	37,150	18,132	19,018	48.81%
Other Charges	1,125	-	1,125	625	500	55.56%
Purchasing Department						
Personal Services	673,526	1,894	675,420	438,320	237,100	64.90%
Employee Benefits	217,974	-	217,974	146,491	71,483	67.21%
Contracted Services	35,100	500	35,600	17,901	17,699	50.28%
Supplies and Materials	10,250	-	10,250	3,083	7,167	30.08%
Other Charges	5,222	-	5,222	4,972	250	95.21%
Capital Outlay	-	24,898	24,898	24,898	-	100.00%
Real Property Maintenance Division						
Personal Services	149,704	-	149,704	104,768	44,936	69.98%
Employee Benefits	40,401	-	40,401	31,053	9,348	76.86%
Contracted Services	132,100	(5,353)	126,747	14,676	112,071	11.58%
Supplies and Materials	900	-	900	1,049	(149)	116.56%
Property Management						
Personal Services	122,277	-	122,277	79,830	42,447	65.29%
Employee Benefits	37,519	-	37,519	24,495	13,024	65.29%
Contracted Services	41,350	-	41,350	2,599	38,751	6.29%
Supplies and Materials	8,245	-	8,245	1,141	7,104	13.84%
Other Charges	625	-	625	625	-	100.00%
Inoperable Car Lot						
Contracted Services	8,000	-	8,000	800	7,200	10.00%
Supplies and Materials	2,000	-	2,000	52	1,948	2.60%
County Buildings Maintenance						
Personal Services	367,661	-	367,661	245,275	122,386	66.71%
Employee Benefits	129,254	-	129,254	82,713	46,541	63.99%
Contracted Services	14,475	-	14,475	10,248	4,227	70.80%
Supplies and Materials	33,400	-	33,400	29,969	3,431	89.73%
Other Charges	29,434	-	29,434	29,434	-	100.00%
E-Government Purchasing						
Personal Services	94,305	2,959	97,264	62,179	35,085	63.93%
Employee Benefits	36,136	-	36,136	20,312	15,824	56.21%
Planning						
Contracted Services	646,000	-	646,000	484,500	161,500	75.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	352,064	-	100.00%
Codes Administration						
Personal Services	920,294	-	920,294	588,711	331,583	63.97%
Employee Benefits	301,337	-	301,337	190,800	110,537	63.32%
Contracted Services	72,050	-	72,050	36,940	35,110	51.27%
Supplies and Materials	53,000	-	53,000	21,229	31,771	40.05%
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 eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Information Technology						
Personal Services	3,096,109	-	3,096,109	1,972,843	1,123,266	63.72%
Employee Benefits	884,381	-	884,381	563,020	321,361	63.66%
Contracted Services	1,200,844	312,741	1,513,585	930,102	583,483	61.45%
Supplies and Materials	33,000	-	33,000	10,971	22,029	33.25%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	40,000	-	100.00%
Records Management						
Personal Services	240,466	-	240,466	154,629	85,837	64.30%
Employee Benefits	99,356	-	99,356	68,846	30,510	69.29%
Contracted Services	11,483	-	11,483	7,237	4,246	63.02%
Supplies and Materials	5,500	-	5,500	2,398	3,102	43.60%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	12,497	3	99.98%
Sheriff's Merit System						
Personal Services	164,417	-	164,417	107,152	57,265	65.17%
Employee Benefits	60,427	-	60,427	39,322	21,105	65.07%
Contracted Services	21,812	-	21,812	11,819	9,993	54.19%
Supplies and Materials	8,250	-	8,250	3,307	4,943	40.08%
Property Assessor						
Personal Services	2,019,039	-	2,019,039	1,260,248	758,791	62.42%
Employee Benefits	680,262	-	680,262	431,286	248,976	63.40%
Contracted Services	664,357	85,358	749,715	82,465	667,250	11.00%
Supplies and Materials	66,500	-	66,500	24,441	42,059	36.75%
Other Charges	4,303	-	4,303	4,303	-	100.00%
Equalization Board						
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%
Register of Deeds						
Contracted Services	61,610	-	61,610	27,538	34,072	44.70%
Supplies and Materials	10,500	-	10,500	4,356	6,144	41.49%
Other Charges	3,429	-	3,429	4,381	(952)	127.76%
Register of Deeds-Data Processing Fees						
Personal Services	62,852	-	62,852	41,729	21,123	66.39%
Employee Benefits	23,977	-	23,977	15,788	8,189	65.85%
Contracted Services	48,171	-	48,171	47,188	983	97.96%
Supplies and Materials	15,000	-	15,000	5,761	9,239	38.41%
Capital Outlay	-	20,000	20,000	9,593	10,407	47.97%
County Trustee's Office						
Contracted Services	750,900	-	750,900	418,873	332,027	55.78%
Supplies and Materials	126,175	-	126,175	111,602	14,573	88.45%
Other Charges	69,257	-	69,257	33,878	35,379	48.92%
Payments to Component Units	6,553,874	-	6,553,874	2,501,874	4,052,000	38.17%
Total Finance and Administration	30,827,808	634,196	31,462,004	18,015,464	13,446,540	57.26%
Administration of Justice:						
Attorney General						
Personal Services	1,994,274	-	1,994,274	1,261,406	732,868	63.25%
Employee Benefits	728,125	92,268	820,393	518,783	301,610	63.24%
Contracted Services	133,600	5,296	138,896	67,255	71,641	48.42%
Supplies and Materials	50,500	-	50,500	25,850	24,650	51.19%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	-	-	26,731	(26,731)	N/A

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Bad Check Unit						
Personal Services	-	72,000	72,000	24,349	47,651	33.82%
Employee Benefits	-	5,000	5,000	1,833	3,167	36.66%
Contracted Services	-	70,000	70,000	42,917	27,083	61.31%
Circuit Court Clerk						
Contracted Services	55,100	896	55,996	31,400	24,596	56.08%
Supplies and Materials	10,800	-	10,800	2,581	8,219	23.90%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Capital Outlay	-	182,582	182,582	77,603	104,979	42.50%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	-	56,900	16,898	40,002	29.70%
Supplies and Materials	9,300	-	9,300	5,713	3,587	61.43%
Other Charges	625	-	625	625	-	100.00%
IV-D Child Support - Clerk						
Personal Services	549,098	-	549,098	349,534	199,564	63.66%
Employee Benefits	233,755	-	233,755	147,667	86,088	63.17%
Contracted Services	49,400	7,375	56,775	19,732	37,043	34.75%
Supplies and Materials	8,400	2,862	11,262	2,581	8,681	22.92%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Probate Court						
Contracted Services	37,200	-	37,200	21,047	16,153	56.58%
Supplies and Materials	7,400	-	7,400	2,189	5,211	29.58%
Other Charges	776	-	776	776	-	100.00%
Chancery Court						
Contracted Services	67,550	-	67,550	30,919	36,631	45.77%
Supplies and Materials	18,200	-	18,200	10,199	8,001	56.04%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Clerk						
Contracted Services	70,000	1,250	71,250	26,656	44,594	37.41%
Supplies and Materials	25,750	-	25,750	13,722	12,028	53.29%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	2,026	75,026	32,372	42,654	43.15%
Supplies and Materials	36,750	905	37,655	16,837	20,818	44.71%
Other Charges	18,497	-	18,497	19,449	(952)	105.15%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	2,903	88,203	47,915	40,288	54.32%
Supplies and Materials	23,250	-	23,250	22,071	1,179	94.93%
Other Charges	17,784	-	17,784	18,736	(952)	105.35%
Court Technology Upgrade						
Contracted Services	-	10,000	10,000	2,912	7,088	29.12%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	5,074	356	93.44%
Supplies and Materials	1,862	-	1,862	1,978	(116)	106.23%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Judges						
Contracted Services	11,141	-	11,141	4,051	7,090	36.36%
Supplies and Materials	4,500	-	4,500	3,468	1,032	77.07%
Other Charges	625	-	625	625	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	5,213	2,527	67.35%
Supplies and Materials	3,650	585	4,235	3,018	1,217	71.26%
Other Charges	100,625	-	100,625	60,076	40,549	59.70%

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General Sessions Court Judges						
Personal Services	1,378,219	-	1,378,219	904,801	473,418	65.65%
Employee Benefits	316,083	-	316,083	199,983	116,100	63.27%
Contracted Services	38,810	-	38,810	18,233	20,577	46.98%
Supplies and Materials	14,600	-	14,600	9,389	5,211	64.31%
Other Charges	625	-	625	625	-	100.00%
Jury Commission						
Personal Services	169,092	-	169,092	99,486	69,606	58.84%
Employee Benefits	18,471	-	18,471	12,007	6,464	65.00%
Contracted Services	18,545	66	18,611	5,698	12,913	30.62%
Supplies and Materials	5,500	-	5,500	1,632	3,868	29.67%
Other Charges	625	-	625	625	-	100.00%
Juvenile Court						
Personal Services	2,001,312	-	2,001,312	1,283,537	717,775	64.13%
Employee Benefits	648,048	-	648,048	423,546	224,502	65.36%
Contracted Services	311,800	52,000	363,800	200,759	163,041	55.18%
Supplies and Materials	31,750	-	31,750	18,165	13,585	57.21%
Other Charges	96,621	-	96,621	95,638	983	98.98%
IV-D Referee Program						
Personal Services	290,714	-	290,714	189,140	101,574	65.06%
Employee Benefits	69,647	-	69,647	45,773	23,874	65.72%
Contracted Services	13,950	50	14,000	7,894	6,106	56.39%
Supplies and Materials	2,400	-	2,400	439	1,961	18.29%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Juvenile Court Clerk						
Personal Services	395,894	-	395,894	250,380	145,514	63.24%
Employee Benefits	139,744	-	139,744	75,330	64,414	53.91%
Contracted Services	62,250	1,979	64,229	29,091	35,138	45.29%
Supplies and Materials	14,750	-	14,750	3,318	11,432	22.49%
Other Charges	625	-	625	625	-	100.00%
Juvenile Service Center						
Personal Services	2,034,212	-	2,034,212	1,308,767	725,445	64.34%
Employee Benefits	868,140	-	868,140	536,390	331,750	61.79%
Contracted Services	94,780	-	94,780	74,774	20,006	78.89%
Supplies and Materials	150,115	-	150,115	85,285	64,830	56.81%
Other Charges	56,441	-	56,441	56,441	-	100.00%
Probation/Pre-trial Release						
Personal Services	482,204	-	482,204	291,531	190,673	60.46%
Employee Benefits	172,170	-	172,170	104,225	67,945	60.54%
Contracted Services	18,750	-	18,750	8,479	10,271	45.22%
Supplies and Materials	9,500	-	9,500	3,004	6,496	31.62%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	150,255	349,745	30.05%
Public Defender						
Personal Services	1,121,708	(69,410)	1,052,298	653,263	399,035	62.08%
Employee Benefits	309,622	10,982	320,604	218,027	102,577	68.01%
Contracted Services	182,300	31,620	213,920	138,706	75,214	64.84%
Supplies and Materials	110,000	4,725	114,725	115,662	(937)	100.82%
Other Charges	(66,971)	24,658	(42,313)	2,107	(44,420)	-4.98%
Court Officers						
Contracted Services	9,755	-	9,755	5,022	4,733	51.48%
Supplies and Materials	14,075	-	14,075	9,136	4,939	64.91%
Other Charges	3,258	-	3,258	3,258	-	100.00%
Total Administration of Justice	16,617,660	512,618	17,130,278	10,623,826	6,506,452	62.02%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,008	-	3,008	3,008	-	100.00%
Community Mediation Center						
Contracted Services	100,000	-	100,000	77,290	22,710	77.29%
Fire Prevention Bureau						
Personal Services	414,453	-	414,453	272,273	142,180	65.69%
Employee Benefits	119,861	-	119,861	78,705	41,156	65.66%
Contracted Services	102,991	-	102,991	49,726	53,265	48.28%
Supplies and Materials	52,500	-	52,500	19,959	32,541	38.02%
Other Charges	820	-	820	820	-	100.00%
Sheriff's Administration						
Contracted Services	206,230	314	206,544	87,997	118,547	42.60%
Supplies and Materials	248,819	669	249,488	201,973	47,515	80.95%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
Records and Communication						
Contracted Services	68,325	-	68,325	40,905	27,420	59.87%
Supplies and Materials	32,800	-	32,800	17,076	15,724	52.06%
Training						
Contracted Services	60,820	-	60,820	25,432	35,388	41.82%
Supplies and Materials	191,150	20,621	211,771	84,912	126,859	40.10%
Planning and Development						
Contracted Services	7,520	-	7,520	3,591	3,929	47.75%
Supplies and Materials	5,075	-	5,075	2,419	2,656	47.67%
Stop Violence Against Women						
Contracted Services	15,000	-	15,000	10,578	4,422	70.52%
Supplies and Materials	25,300	-	25,300	10,028	15,272	39.64%
Patrol & Cops Universal						
Personal Services	40,577,697	527,933	41,105,630	26,502,338	14,603,292	64.47%
Employee Benefits	16,144,238	101,318	16,245,556	10,469,004	5,776,552	64.44%
Contracted Services	709,460	80,644	790,104	453,455	336,649	57.39%
Supplies and Materials	1,466,250	25,851	1,492,101	619,220	872,881	41.50%
Other Charges	20,250	-	20,250	23,945	(3,695)	118.25%
Warrants						
Contracted Services	189,300	120	189,420	68,546	120,874	36.19%
Supplies and Materials	124,000	-	124,000	60,889	63,111	49.10%
Detectives						
Contracted Services	170,200	314	170,514	86,957	83,557	51.00%
Supplies and Materials	139,750	-	139,750	66,661	73,089	47.70%
Forensic Services						
Contracted Services	32,350	-	32,350	17,685	14,665	54.67%
Supplies and Materials	45,600	-	45,600	26,023	19,577	57.07%
Juvenile Division						
Contracted Services	13,120	12	13,132	7,582	5,550	57.74%
Supplies and Materials	15,700	-	15,700	12,257	3,443	78.07%
Special Teams						
Contracted Services	13,025	-	13,025	9,853	3,172	75.65%
Supplies and Materials	24,700	-	24,700	9,442	15,258	38.23%
Senior Citizen Awareness						
Contracted Services	-	100	100	100	-	100.00%
Supplies and Materials	-	801	801	282	519	35.21%
Narcotics Division						
Contracted Services	172,125	-	172,125	118,144	53,981	68.64%
Supplies and Materials	233,500	20,209	253,709	141,293	112,416	55.69%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
VICE						
Contracted Services	-	10,505	10,505	9,148	1,357	87.08%
Supplies and Materials	-	12,000	12,000	8,728	3,272	72.73%
Internal Affairs						
Contracted Services	6,850	-	6,850	8,448	(1,598)	123.33%
Supplies and Materials	7,080	-	7,080	4,510	2,570	63.70%
Special Services						
Contracted Services	62,100	-	62,100	25,805	36,295	41.55%
Supplies and Materials	61,075	-	61,075	32,445	28,630	53.12%
Dare Donations						
Contracted Services	-	2,000	2,000	750	1,250	37.50%
Supplies and Materials	-	1,000	1,000	100	900	10.00%
Teen Academy - Sheriff						
Contracted Services	-	2,000	2,000	485	1,515	24.25%
Supplies and Materials	-	225	225	-	225	0.00%
Sexual Offender Registry						
Contracted Services	-	2,000	2,000	1,800	200	90.00%
Supplies and Materials	-	9,300	9,300	4,903	4,397	52.72%
Interest Earned - Inmates						
Contracted Services	-	2,000	2,000	428	1,572	21.40%
Supplies and Materials	-	10,065	10,065	3,497	6,568	34.74%
Honor Guard Golf Tournament						
Supplies and Materials	-	3,000	3,000	1,337	1,663	44.57%
Auxiliary Services						
Personal Services	299,432	-	299,432	154,402	145,030	51.56%
Employee Benefits	39,355	-	39,355	24,286	15,069	61.71%
Contracted Services	8,950	-	8,950	3,700	5,250	41.34%
Supplies and Materials	25,800	-	25,800	8,620	17,180	33.41%
Correctional Facilities						
Contracted Services	1,164,850	1,999	1,166,849	581,353	585,496	49.82%
Supplies and Materials	4,084,449	20,721	4,105,170	2,585,299	1,519,871	62.98%
Other Charges	831,081	-	831,081	830,591	490	99.94%
Helen McNabb Interchange						
Contracted Services	-	26,803	26,803	26,803	-	100.00%
Jail Commissary						
Personal Services	209,550	-	209,550	136,346	73,204	65.07%
Employee Benefits	88,422	-	88,422	50,299	38,123	56.89%
Contracted Services	31,900	-	31,900	8,090	23,810	25.36%
Supplies and Materials	389,500	3,946	393,446	173,524	219,922	44.10%
Other Charges	75,000	-	75,000	37,053	37,947	49.40%
Medical Examiner Operating						
Personal Services	1,256,172	99,980	1,356,152	925,444	430,708	68.24%
Employee Benefits	278,940	-	278,940	205,841	73,099	73.79%
Contracted Services	434,220	119	434,339	340,791	93,548	78.46%
Supplies and Materials	205,750	-	205,750	47,172	158,578	22.93%
Other Charges	23,500	-	23,500	789	22,711	3.36%
KCSO Reserve Training Academy						
Contracted Services	-	2,000	2,000	253	1,747	12.65%
Animal Control						
Contracted Services	682,260	-	682,260	676,412	5,848	99.14%
Supplies and Materials	59,382	-	59,382	20,020	39,362	33.71%
Juvenile Court Officers						
Contracted Services	16,075	-	16,075	5,473	10,602	34.05%
Supplies and Materials	30,050	-	30,050	14,951	15,099	49.75%

KNOX COUNTY, TENNESSEE

General Fund
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Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Payments to Component Units	326,200	-	326,200	326,200	-	100.00%
<i>Total Public Safety</i>	73,595,559	988,569	74,584,128	48,065,143	26,518,985	64.44%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	112,700	108,100	51.04%
John Tarleton Home						
Contracted Services	799,946	-	799,946	533,297	266,649	66.67%
Support Services						
Personal Services	1,406,275	17,360	1,423,635	878,506	545,129	61.71%
Employee Benefits	544,130	-	544,130	323,404	220,726	59.44%
Contracted Services	497,215	32	497,247	306,067	191,180	61.55%
Supplies and Materials	290,297	-	290,297	148,576	141,721	51.18%
Other Charges	122,720	-	122,720	51,131	71,589	41.66%
Preventive Health Service						
Personal Services	1,650,330	(128,593)	1,521,737	937,004	584,733	61.57%
Employee Benefits	523,157	-	523,157	297,548	225,609	56.88%
Contracted Services	94,900	-	94,900	149,061	(54,161)	157.07%
Supplies and Materials	411,000	-	411,000	621,593	(210,593)	151.24%
Dental Services						
Personal Services	792,295	(1,639)	790,656	451,540	339,116	57.11%
Employee Benefits	237,982	-	237,982	140,343	97,639	58.97%
Contracted Services	23,000	-	23,000	9,068	13,932	39.43%
Supplies and Materials	64,800	-	64,800	48,483	16,317	74.82%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
Emergency Medical Services						
Personal Services	46,347	-	46,347	30,126	16,221	65.00%
Employee Benefits	11,490	-	11,490	7,482	4,008	65.12%
Contracted Services	13,000	-	13,000	3,900	9,100	30.00%
Other Charges	270,000	-	270,000	94,080	175,920	34.84%
Food & Restaurant Inspection						
Personal Services	647,790	1,395	649,185	414,916	234,269	63.91%
Employee Benefits	211,367	-	211,367	133,835	77,532	63.32%
Contracted Services	22,500	-	22,500	10,046	12,454	44.65%
Supplies and Materials	20,000	-	20,000	13,853	6,147	69.27%
Health Administration						
Personal Services	835,621	(52,935)	782,686	504,777	277,909	64.49%
Employee Benefits	251,744	-	251,744	155,157	96,587	61.63%
Contracted Services	92,675	-	92,675	11,548	81,127	12.46%
Supplies and Materials	7,450	-	7,450	7,258	192	97.42%
Community Development & Planning						
Personal Services	567,971	202,573	770,544	335,704	434,840	43.57%
Employee Benefits	134,776	-	134,776	89,528	45,248	66.43%
Contracted Services	10,200	-	10,200	5,562	4,638	54.53%
Supplies and Materials	6,300	-	6,300	1,423	4,877	22.59%
Indigent Medical Care						
Contracted Services	3,935,000	15,000	3,950,000	2,177,243	1,772,757	55.12%
Pharmacy						
Personal Services	144,548	-	144,548	77,987	66,561	53.95%
Employee Benefits	45,595	-	45,595	22,927	22,668	50.28%
Contracted Services	30,500	-	30,500	5,905	24,595	19.36%
Supplies and Materials	655,500	-	655,500	236,871	418,629	36.14%
Primary Care						
Contracted Services	285,000	-	285,000	194,005	90,995	68.07%
Rabies & Animal Control						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
School Health Program						
Personal Services	38,578	-	38,578	25,076	13,502	65.00%
Employee Benefits	19,069	-	19,069	12,531	6,538	65.71%
Contracted Services	430,003	-	430,003	207,464	222,539	48.25%
Social Services						
Personal Services	315,832	-	315,832	205,991	109,841	65.22%
Employee Benefits	88,328	-	88,328	58,362	29,966	66.07%
Contracted Services	7,200	-	7,200	5,042	2,158	70.03%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	287,560	-	287,560	187,858	99,702	65.33%
Employee Benefits	117,860	-	117,860	77,251	40,609	65.54%
Contracted Services	51,150	-	51,150	22,922	28,228	44.81%
Supplies and Materials	12,400	-	12,400	8,816	3,584	71.10%
Vector Control Services						
Contracted Services	3,200	-	3,200	2,813	387	87.91%
Supplies and Materials	6,400	-	6,400	2,528	3,872	39.50%
Disease Surveillance and Investigation						
Personal Services	248,782	105,819	354,601	180,810	173,791	50.99%
Employee Benefits	81,536	-	81,536	57,642	23,894	70.70%
Contracted Services	128,500	53,440	181,940	16,716	165,224	9.19%
Supplies and Materials	32,000	-	32,000	29,483	2,517	92.13%
Other Charges	15,000	-	15,000	20,101	(5,101)	134.01%
Vital Records						
Personal Services	145,751	-	145,751	95,088	50,663	65.24%
Employee Benefits	52,759	-	52,759	34,444	18,315	65.29%
Contracted Services	72,000	-	72,000	33,162	38,838	46.06%
Supplies and Materials	150	-	150	-	150	0.00%
Women's Health Services						
Personal Services	129,247	-	129,247	84,325	44,922	65.24%
Employee Benefits	42,583	-	42,583	28,112	14,471	66.02%
Contracted Services	9,500	-	9,500	3,641	5,859	38.33%
Supplies and Materials	10,000	-	10,000	368	9,632	3.68%
Community Health Services						
Personal Services	434,153	(143,980)	290,173	292,705	(2,532)	100.87%
Employee Benefits	137,191	-	137,191	78,444	58,747	57.18%
Contracted Services	18,040	-	18,040	5,617	12,423	31.14%
Supplies and Materials	5,600	308	5,908	2,013	3,895	34.07%
Car Seat Program						
Supplies and Materials	20,000	-	20,000	11,420	8,580	57.10%
Community Action Committee						
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%
Dirty Lot Ordinance						
Personal Services	197,333	-	197,333	139,177	58,156	70.53%
Employee Benefits	83,182	-	83,182	54,817	28,365	65.90%
Contracted Services	20,900	-	20,900	4,522	16,378	21.64%
Supplies and Materials	17,000	-	17,000	2,319	14,681	13.64%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Payments to Component Units	256,628	-	256,628	166,628	90,000	64.93%
Total Public Health and Welfare	21,137,937	108,780	21,246,717	12,536,753	8,709,964	59.01%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,419,678	26,368	1,446,046	936,037	510,009	64.73%
Employee Benefits	524,610	-	524,610	325,017	199,593	61.95%
Contracted Services	206,950	-	206,950	134,756	72,194	65.12%
Supplies and Materials	247,750	450	248,200	168,305	79,895	67.81%
Other Charges	59,655	-	59,655	59,655	-	100.00%
Recreation Administration						
Personal Services	328,525	45,369	373,894	208,911	164,983	55.87%
Employee Benefits	103,511	-	103,511	65,735	37,776	63.51%
Contracted Services	274,350	-	274,350	141,425	132,925	51.55%
Supplies and Materials	37,000	-	37,000	13,544	23,456	36.61%
Other Charges	28,520	-	28,520	25,820	2,700	90.53%
Trial Sponsor Program						
Contracted Services	-	806	806	-	806	0.00%
Tree/Bench Program						
Supplies and Materials	-	15,156	15,156	1,639	13,517	10.81%
Park Improvements Amusement Tax						
Contracted Services	5,000	15,000	20,000	23,538	(3,538)	117.69%
Supplies and Materials	45,000	-	45,000	10,398	34,602	23.11%
Capital Outlay	100,000	200,000	300,000	64,409	235,591	21.47%
Sport Operations						
Personal Services	109,455	(71,737)	37,718	59,273	(21,555)	157.15%
Employee Benefits	26,118	-	26,118	14,777	11,341	56.58%
Contracted Services	159,100	-	159,100	153,730	5,370	96.62%
Supplies and Materials	3,250	-	3,250	1,962	1,288	60.37%
Other Charges	6,400	-	6,400	5,400	1,000	84.38%
Community Outreach						
Personal Services	57,945	-	57,945	45,473	12,472	78.48%
Employee Benefits	8,964	-	8,964	7,066	1,898	78.83%
Constituent Services						
Personal Services	94,887	14,110	108,997	32,421	76,576	29.74%
Employee Benefits	32,895	-	32,895	8,764	24,131	26.64%
Senior Center & Volunteer Services						
Personal Services	71,328	-	71,328	40,786	30,542	57.18%
Employee Benefits	15,501	-	15,501	9,647	5,854	62.23%
Contracted Services	2,350	-	2,350	864	1,486	36.77%
Supplies and Materials	2,300	-	2,300	-	2,300	0.00%
Other Charges	625	-	625	625	-	100.00%
Senior Picnic						
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%
Frank Strang Senior Center						
Personal Services	60,612	-	60,612	39,398	21,214	65.00%
Employee Benefits	14,979	-	14,979	9,734	5,245	64.98%
Contracted Services	10,000	-	10,000	5,291	4,709	52.91%
Supplies and Materials	3,850	-	3,850	1,850	2,000	48.05%
Other Charges	1,125	-	1,125	625	500	55.56%
Senior Center-South Knox						
Personal Services	61,120	-	61,120	39,232	21,888	64.19%
Employee Benefits	15,109	-	15,109	11,041	4,068	73.08%
Contracted Services	6,200	-	6,200	3,155	3,045	50.89%
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 eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Halls Senior Center						
Personal Services	56,074	-	56,074	35,840	20,234	63.92%
Employee Benefits	28,172	-	28,172	18,382	9,790	65.25%
Contracted Services	8,200	-	8,200	5,642	2,558	68.80%
Supplies and Materials	3,550	55	3,605	567	3,038	15.73%
Other Charges	1,125	-	1,125	625	500	55.56%
Corryton Senior Center						
Personal Services	50,001	-	50,001	29,941	20,060	59.88%
Employee Benefits	26,497	-	26,497	17,398	9,099	65.66%
Contracted Services	7,000	-	7,000	3,945	3,055	56.36%
Supplies and Materials	4,850	-	4,850	618	4,232	12.74%
Other Charges	1,525	-	1,525	625	900	40.98%
Senior Center-Carter						
Personal Services	55,451	-	55,451	35,435	20,016	63.90%
Employee Benefits	31,037	-	31,037	19,642	11,395	63.29%
Contracted Services	3,400	-	3,400	3,276	124	96.35%
Supplies and Materials	4,600	2,298	6,898	1,565	5,333	22.69%
Other Charges	1,125	-	1,125	625	500	55.56%
Karns Center-Carter						
Personal Services	49,404	-	49,404	4,555	44,849	9.22%
Employee Benefits	33,236	-	33,236	934	32,302	2.81%
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%
Total Social and Cultural Services	4,527,984	260,742	4,788,726	2,864,042	1,924,684	59.81%
Agricultural and Natural Resources:						
Agricultural Extension Services						
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	11,025	12,175	47.52%
Supplies and Materials	6,500	-	6,500	2,367	4,133	36.42%
New Harvest Farmer's Market						
Contracted Services	3,500	-	3,500	2,105	1,395	60.14%
Soil Conservation District						
Personal Services	75,061	-	75,061	49,698	25,363	66.21%
Employee Benefits	23,564	-	23,564	14,454	9,110	61.34%
Contracted Services	7,000	-	7,000	7,079	(79)	101.13%
Supplies and Materials	3,900	-	3,900	929	2,971	23.82%
Other Charges	625	-	625	625	-	100.00%
Total Agricultural and Natural Resources:	511,961	-	511,961	258,633	253,328	50.52%
Other General Government:						
Economic and Community Development Grants						
Miscellaneous Entities	1,400,000	3,000	1,403,000	917,051	485,949	65.36%
Veteran's Services						
Personal Services	73,503	-	73,503	47,477	26,026	64.59%
Employee Benefits	23,351	-	23,351	9,877	13,474	42.30%
Contracted Services	9,650	-	9,650	4,775	4,875	49.48%
Supplies and Materials	1,500	-	1,500	846	654	56.40%
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 eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Property and Liability Insurance						
Other Charges	38,686	-	38,686	36,752	1,934	95.00%
Payments to Cities						
Contracted Services	120,000	-	120,000	80,575	39,425	67.15%
Official's Expense						
Contracted Services	10,000	-	10,000	500	9,500	5.00%
Equipment						
Capital Outlay	-	833,530	833,530	1,761,414	(927,884)	211.32%
Audit Services						
Contracted Services	350,000	-	350,000	193,989	156,011	55.43%
Miscellaneous						
Personal Services	40,000	1,750,000	1,790,000	1,857,324	(67,324)	103.76%
Employee Benefits	(150,000)	-	(150,000)	(180,011)	30,011	120.01%
Contracted Services	154,981	7,900	162,881	68,383	94,498	41.98%
Supplies and Materials	-	50,000	50,000	42,844	7,156	85.69%
Other Charges	192,052	-	192,052	78,363	113,689	40.80%
Capital Outlay	-	-	-	28,166	(28,166)	N/A
PBA Management & Operations						
Contracted Services	3,095,000	-	3,095,000	3,095,000	-	100.00%
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	2,108,710	541,290	79.57%
Employee Benefits						
Employee Benefits	1,165,000	(150,000)	1,015,000	913,738	101,262	90.02%
Employee Benefits - MERP County Match						
Employee Benefits	-	150,000	150,000	31,485	118,515	20.99%
Total Other General Government	9,174,348	2,644,430	11,818,778	11,097,883	720,895	93.90%
Total Expenditures	156,393,257	5,149,335	161,542,592	103,461,744	58,080,848	64.05%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(640,394)	(4,910,510)	(5,550,904)	18,980,474	24,531,378	-341.93%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	3,037,851	(4,997,149)	37.81%
Operating Transfers Out - Other Funds	(7,882,256)	549,251	(7,333,005)	(6,209,926)	1,123,079	84.68%
Total Other Financing Sources (Uses)	152,744	549,251	701,995	(3,172,075)	(3,874,070)	-451.87%
Net Change in Fund Balances	\$ (487,650)	\$ (4,361,259)	\$ (4,848,909)	\$ 15,808,399	\$ 20,657,308	-326.02%

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 eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,400	\$ -	\$ 61,400	\$ 32,515	\$ (28,885)	52.96%
<i>Charges for Current Services:</i>						
Fees	7,000	-	7,000	4,460	(2,540)	63.71%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,800	-	1,800	807	(993)	44.83%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	101,200	-	101,200	37,782	(63,418)	37.33%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	52,173	-	52,173	23,655	28,518	45.34%
Employee Benefits	16,163	-	16,163	6,529	9,634	40.39%
Contracted Services	9,450	-	9,450	5,547	3,903	58.70%
Supplies & Materials	51,662	-	51,662	32,422	19,240	62.76%
Other Charges	1,752	-	1,752	1,254	498	71.58%
<i>Total Social and Cultural Services</i>	131,200	-	131,200	69,407	61,793	52.90%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(31,625)	(1,625)	105.42%
Other Financing Sources						
Operating Transfers In - Other Funds	30,000	-	30,000	-	(30,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (31,625)	\$ (31,625)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,600,000	\$ -	\$ 10,600,000	\$ 6,171,324	\$ (4,428,676)	58.22%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	185,397	(159,603)	53.74%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	(172,360)	(181,360)	-1915.11%
<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	6,254,910	(4,750,990)	56.83%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,440,571	-	6,440,571	4,180,053	2,260,518	64.90%
Employee Benefits	2,048,508	-	2,048,508	1,317,034	731,474	64.29%
Contracted Services	583,925	5,000	588,925	251,710	337,215	42.74%
Supplies & Materials	1,798,240	(13,400)	1,784,840	1,102,629	682,211	61.78%
Other Charges	193,033	-	193,033	121,486	71,547	62.94%
Public Library Maintenance						
Personal Services	164,909	12,400	177,309	102,218	75,091	57.65%
Employee Benefits	55,764	1,000	56,764	34,731	22,033	61.18%
Contracted Services	559,050	-	559,050	414,691	144,359	74.18%
Supplies & Materials	55,000	-	55,000	33,996	21,004	61.81%
State General Library						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
Rothrock Estate						
Contracted Services	-	-	-	6,132	(6,132)	N/A
Supplies & Materials	-	70,028	70,028	20,674	49,354	29.52%
Pettway Foundation						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
Cultural and Exhibit						
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>7,637,254</i>	<i>4,390,789</i>	<i>63.50%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(1,382,344)	(360,201)	135.24%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	835,000	(835,000)	50.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	110,000	(835,000)	11.64%
Net Change in Fund Balances	\$ -	\$ (77,143)	\$ (77,143)	\$ (1,272,344)	\$ (1,195,201)	1649.33%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 1,200,000	\$ (1,200,000)	50.00%
Fines	55,000	-	55,000	26,539	(28,461)	48.25%
<i>Other Local Revenues</i>	645,000	-	645,000	283,963	(361,037)	44.03%
<i>State of Tennessee</i>	425,000	-	425,000	59,460	(365,540)	13.99%
Total Revenues	3,525,000	-	3,525,000	1,569,962	(1,955,038)	44.54%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	166,843	-	166,843	105,377	61,466	63.16%
Employee Benefits	49,222	-	49,222	31,818	17,404	64.64%
Contracted Services	11,472	-	11,472	7,570	3,902	65.99%
Supplies & Materials	5,180	-	5,180	2,956	2,224	57.07%
Other Charges	178,554	-	178,554	171,625	6,929	96.12%
Convenience Centers						
Personal Services	520,021	-	520,021	333,424	186,597	64.12%
Employee Benefits	230,936	-	230,936	146,809	84,127	63.57%
Contracted Services	1,956,484	-	1,956,484	1,061,874	894,610	54.27%
Supplies & Materials	65,700	324	66,024	39,695	26,329	60.12%
Other Charges	24,000	-	24,000	24,000	-	100.00%
Capital Outlay	-	-	-	18	(18)	N/A
Tire Storage Facility						
Contracted Services	378,500	-	378,500	178,170	200,330	47.07%
Litter Grant - County						
Personal Services	43,979	-	43,979	28,726	15,253	65.32%
Employee Benefits	19,055	-	19,055	12,406	6,649	65.11%
Contracted Services	6,614	-	6,614	5,582	1,032	84.40%
Supplies & Materials	12,500	-	12,500	13,267	(767)	106.14%
Recycling Program						
Personal Services	126,874	-	126,874	83,097	43,777	65.50%
Employee Benefits	42,445	-	42,445	27,687	14,758	65.23%
Contracted Services	42,676	-	42,676	34,624	8,052	81.13%
Supplies & Materials	28,827	-	28,827	12,172	16,655	42.22%
Other Charges	876	-	876	876	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	38,065	46,177	45.19%
<i>Total Public Health and Welfare</i>	<i>3,995,000</i>	<i>324</i>	<i>3,995,324</i>	<i>2,359,838</i>	<i>1,635,486</i>	<i>59.06%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(324)	(470,324)	(789,876)	(319,552)	167.94%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	(51,000)	(475,000)	-12.03%
Net Change in Fund Balances	\$ (46,000)	\$ (324)	\$ (46,324)	\$ (840,876)	\$ (794,552)	1815.21%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services:						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 236,219	\$ 76,219	147.64%
Federal Government:						
EPA Grant FY 2011	-	448,372	448,372	236,151	(212,221)	52.67%
Other Local Revenues						
Grant Income-Other Sources	-	78,786	78,786	63,228	(15,558)	80.25%
Total Revenues	160,000	527,158	687,158	535,598	(151,560)	77.94%
Expenditures						
Current:						
General Government:						
Finance and Administration						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	25,439	25,439	33,251	(7,812)	130.71%
Employee Benefits	-	4,328	4,328	16,940	(12,612)	391.40%
Contracted Services	-	19,522	19,522	18,886	636	96.74%
Supplies & Materials	-	12,798	12,798	3,009	9,789	23.51%
Air Pollution FY 10						
Personal Services	-	510,575	510,575	218,821	291,754	42.86%
Employee Benefits	-	170,144	170,144	86,731	83,413	50.98%
Contracted Services	-	107,798	107,798	40,001	67,797	37.11%
Supplies & Materials	-	124,458	124,458	42,747	81,711	34.35%
Other Charges	-	78,786	78,786	63,228	15,558	N/A
Capital Outlays	-	57,000	57,000	-	57,000	0.00%
Permit Fee						
Personal Services	-	-	-	87,502	(87,502)	N/A
Employee Benefits	-	-	-	33,572	(33,572)	N/A
Contracted Services	146,324	-	146,324	21,000	125,324	14.35%
Other Charges	13,676	-	13,676	13,676	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	41,744	(41,744)	N/A
Employee Benefits	-	-	-	9,880	(9,880)	N/A
Total Finance and Administration	160,000	1,110,848	1,270,848	730,988	539,860	57.52%
Net Change in Fund Balances	\$ -	\$ (583,690)	\$ (583,690)	\$ (195,390)	\$ 388,300	33.47%

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 eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,650,000	\$ -	\$ 5,650,000	\$ 3,375,590	\$ (2,274,410)	59.74%
Total Revenues	5,650,000	-	5,650,000	3,375,590	(2,274,410)	59.74%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,065,000	-	2,065,000	334,183	1,730,817	16.18%
Women's Basketball of Fame	150,000	-	150,000	100,000	50,000	66.67%
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	356,543	343,457	50.93%
<i>Total Other General Government:</i>	5,230,000	-	5,230,000	1,945,470	3,284,530	37.20%
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	1,430,120	1,010,120	340.50%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(270,000)	270,000	50.00%
Net Change in Fund Balances	\$ (120,000)	\$ -	\$ (120,000)	\$ 1,160,120	\$ 1,280,120	-966.77%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,729,900	\$ -	\$ 4,729,900	\$ 2,671,969	\$ (2,057,931)	56.49%
Statutory Local Taxes	2,100,000	-	2,100,000	1,034,616	(1,065,384)	49.27%
<i>Total Local Taxes</i>	<i>6,829,900</i>	<i>-</i>	<i>6,829,900</i>	<i>3,706,585</i>	<i>(3,123,315)</i>	<i>54.27%</i>
<i>Other Local Revenues</i>	<i>21,500</i>	<i>-</i>	<i>21,500</i>	<i>102,859</i>	<i>81,359</i>	<i>478.41%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	2,420,011	(2,229,989)	52.04%
Petroleum Special Tax	311,000	-	311,000	155,935	(155,065)	50.14%
<i>Total State of Tennessee</i>	<i>4,961,000</i>	<i>-</i>	<i>4,961,000</i>	<i>2,575,946</i>	<i>(2,385,054)</i>	<i>51.92%</i>
Total Revenues	11,812,400	-	11,812,400	6,385,390	(5,427,010)	54.06%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	257,126	-	257,126	167,628	89,498	65.19%
Employee Benefits	83,994	-	83,994	54,671	29,323	65.09%
Contracted Services	24,990	-	24,990	16,215	8,775	64.89%
Supplies & Materials	5,500	-	5,500	2,491	3,009	45.29%
Other Charges	113,875	-	113,875	113,519	356	99.69%
Highway Project Manager-ADM						
Personal Services	194,890	-	194,890	126,959	67,931	65.14%
Employee Benefits	56,499	-	56,499	37,865	18,634	67.02%
Contracted Services	5,000	-	5,000	974	4,026	19.48%
Supplies & Materials	8,600	-	8,600	3,961	4,639	46.06%
Stormwater Management-ADM						
Personal Services	874,193	1,785	875,978	560,862	315,116	64.03%
Employee Benefits	305,507	-	305,507	194,996	110,511	63.83%
Contracted Services	57,070	(1,785)	55,285	40,673	14,612	73.57%
Supplies & Materials	48,500	-	48,500	18,424	30,076	37.99%
Other Charges	-	-	-	322	(322)	N/A
Capital Outlay	26,000	-	26,000	-	26,000	0.00%
Stormwater Management-Violation						
Contracted Services	-	-	-	247	(247)	N/A
Supplies & Materials	-	26,982	26,982	3,999	22,983	14.82%
Highway and Bridge Maintenance						
Personal Services	2,856,248	-	2,856,248	1,942,681	913,567	68.02%
Employee Benefits	1,177,915	-	1,177,915	769,709	408,206	65.35%
Contracted Services	1,095,750	-	1,095,750	795,670	300,080	72.61%
Supplies & Materials	2,601,111	-	2,601,111	1,404,189	1,196,922	53.98%
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 eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	306,831	-	306,831	203,394	103,437	66.29%
Employee Benefits	136,164	-	136,164	89,252	46,912	65.55%
Contracted Services	120,364	-	120,364	69,742	50,622	57.94%
Supplies & Materials	144,275	-	144,275	59,760	84,515	41.42%
Capital Outlay						
Contracted Services	-	-	-	850	(850)	N/A
Capital Outlay	-	400,000	400,000	-	400,000	0.00%
Engineering						
Personal Services	269,249	-	269,249	171,218	98,031	63.59%
Employee Benefits	67,774	-	67,774	43,692	24,082	64.47%
Contracted Services	40,250	1,500	41,750	12,469	29,281	29.87%
Supplies & Materials	5,700	-	5,700	2,040	3,660	35.79%
Other Charges	8,825	-	8,825	8,825	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	-	105,000	42,338	62,662	40.32%
Subdivision Foreclosures						
Supplies & Materials	-	735,821	735,821	235,063	500,758	31.95%
Total Engineering and Public Works	11,432,400	1,164,303	12,596,703	7,630,220	4,966,483	60.57%
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,164,303)	(784,303)	(1,244,830)	(460,527)	158.72%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	-	(630,000)	(155,000)	475,000	24.60%
Net Change in Fund Balances	\$ (250,000)	\$ (1,164,303)	\$ (1,414,303)	\$ (1,399,830)	\$ 14,473	98.98%

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 eight months ended February 28, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 52,480,000	\$ -	\$ 52,480,000	\$ 49,594,663	\$ (2,885,337)	94.50%
<i>Interest Earned</i>	1,892,668	-	1,892,668	546,966	(1,345,702)	28.90%
<i>Payments from Component Units</i>	14,658,427	-	14,658,427	-	(14,658,427)	0.00%
Total Revenues	69,031,095	-	69,031,095	50,141,629	(18,889,466)	72.64%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	995,843	104,157	90.53%
Debt Service	74,400,000	-	74,400,000	14,114,176	60,285,824	18.97%
<i>Total Debt Service</i>	75,500,000	-	75,500,000	15,110,019	60,389,981	20.01%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	35,031,610	41,500,515	-541.54%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	194,394	-	194,394	-	(194,394)	0.00%
<i>Total Other Financial Sources (Uses)</i>	194,394	-	194,394	-	(194,394)	0.00%
Net Change in Fund Balances	\$ (6,274,511)	\$ -	\$ (6,274,511)	\$ 35,031,610	\$ 41,306,121	-558.32%

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 eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 98,968,000	\$ -	\$ 98,968,000	\$ 92,374,902	\$ (6,593,098)	93.34%
County Local Option Taxes	130,788,000	-	130,788,000	70,138,793	(60,649,207)	53.63%
Other Local Taxes	1,090,000	-	1,090,000	487,452	(602,548)	44.72%
Wheel Taxes	1,525,000	-	1,525,000	896,455	(628,545)	58.78%
<i>Total Local Taxes</i>	<i>232,371,000</i>	<i>-</i>	<i>232,371,000</i>	<i>163,897,602</i>	<i>(68,473,398)</i>	<i>70.53%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>17,195</i>	<i>(18,805)</i>	<i>47.76%</i>
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	70,065	(114,935)	37.87%
Other Charges For Services	510,000	-	510,000	164,952	(345,048)	32.34%
<i>Total Charges/Current Services</i>	<i>695,000</i>	<i>-</i>	<i>695,000</i>	<i>235,017</i>	<i>(459,983)</i>	<i>33.82%</i>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	119,199	(160,801)	42.57%
Nonrecurring Items	1,307,000	-	1,307,000	687,125	(619,875)	52.57%
<i>Total Other Local Revenues</i>	<i>1,587,000</i>	<i>-</i>	<i>1,587,000</i>	<i>806,324</i>	<i>(780,676)</i>	<i>50.81%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	123,151,364	(55,057,636)	69.11%
Other State Revenues	1,860,000	-	1,860,000	787,835	(1,072,165)	42.36%
<i>Total State of Tennessee</i>	<i>177,951,000</i>	<i>2,118,000</i>	<i>180,069,000</i>	<i>123,939,199</i>	<i>(56,129,801)</i>	<i>68.83%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	2,118,000	(2,118,000)	-	53,343	53,343	N/A
Direct Federal Revenue	475,000	-	475,000	264,461	(210,539)	55.68%
<i>Total Federal Government:</i>	<i>2,593,000</i>	<i>(2,118,000)</i>	<i>475,000</i>	<i>317,804</i>	<i>(157,196)</i>	<i>66.91%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	-	(4,052,000)	0.00%
Total Revenues	419,285,000	-	419,285,000	289,213,141	(130,071,859)	68.98%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,053,813	-	162,053,813	80,244,805	81,809,008	49.52%
Employee Benefits	45,052,929	-	45,052,929	25,584,078	19,468,851	56.79%
Contracted Services	-	-	-	1,474	(1,474)	N/A
Supplies and Materials	808,300	9,471	817,771	858,520	(40,749)	104.98%
Art						
Contracted Services	2,500	-	2,500	3,479	(979)	139.16%
Supplies and Materials	205,341	-	205,341	182,153	23,188	88.71%
Basic Elementary						
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 eight months ended February 28, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	-	-	6,142	(6,142)	N/A
Supplies and Materials	367,277	-	367,277	428,934	(61,657)	116.79%
Basic Secondary						
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
Business Education						
Supplies and Materials	51,009	-	51,009	23,900	27,109	46.85%
Other Charges	2,244	-	2,244	582	1,662	25.94%
Middle School Reading						
Personal Services	3,982	-	3,982	2,840	1,142	71.32%
Employee Benefits	306	-	306	439	(133)	143.46%
Contracted Services	250	-	250	358	(108)	143.20%
Supplies and Materials	32,628	-	32,628	17,282	15,346	52.97%
Other	4,985	-	4,985	6,542	(1,557)	131.23%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	273,664	37,640	87.91%
Other	20,000	-	20,000	1,876	18,124	9.38%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	4,447	1,553	74.12%
Health Education						
Supplies and Materials	4,324	-	4,324	1,618	2,706	37.42%
Kindergarten						
Supplies and Materials	65,766	-	65,766	12,550	53,216	19.08%
Language Arts						
Supplies and Materials	36,148	-	36,148	37,029	(881)	102.44%
Math						
Supplies and Materials	79,468	-	79,468	54,130	25,338	68.12%
Other	-	-	-	397	(397)	N/A
Choral Music						
Contracted Services	6,200	-	6,200	1,150	5,050	18.55%
Supplies and Materials	26,924	-	26,924	27,158	(234)	100.87%
Physical Education						
Supplies and Materials	23,858	-	23,858	11,457	12,401	48.02%
Other Charges	-	-	-	500	(500)	N/A
Reading						
Personal Services	2,000	-	2,000	20,671	(18,671)	1033.55%
Employee Benefits	153	-	153	3,324	(3,171)	2172.55%
Supplies and Materials	70,574	-	70,574	6,004	64,570	8.51%
Other Charges	16,185	-	16,185	5,652	10,533	34.92%
Science						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	78,350	12,702	86.05%
Social Studies						
Supplies and Materials	43,031	-	43,031	13,532	29,499	31.45%
Talented & Gifted						
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%
Instrumental Music						
Contracted Services	5,700	-	5,700	(767)	6,467	-13.46%
Supplies and Materials	27,000	473	27,473	23,895	3,578	86.98%

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 eight months ended February 28, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	4,000	-	4,000	19,592	(15,592)	489.80%
Supplies and Materials	76,000	-	76,000	164,831	(88,831)	216.88%
Capital Outlay	20,000	-	20,000	15,568	4,432	77.84%
Summer School						
Personal Services	110,128	-	110,128	236,075	(125,947)	214.36%
Employee Benefits	20,091	-	20,091	38,977	(18,886)	194.00%
Project Graduation						
Contracted Services	1,141,742	-	1,141,742	856,307	285,435	75.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Personal Services	-	-	-	731,248	(731,248)	N/A
Employee Benefits	-	-	-	104,287	(104,287)	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%
Materials Center						
Supplies and Materials	89,089	-	89,089	3,752	85,337	4.21%
T & I Construction						
Contracted Services	78,366	42,027	120,393	98,963	21,430	82.20%
Supplies and Materials	173,320	-	173,320	147,003	26,317	84.82%
Driver's Education						
Contracted Services	94,633	-	94,633	5,148	89,485	5.44%
Supplies and Materials	23,700	-	23,700	5,847	17,853	24.67%
Vine Magnet						
Supplies and Materials	67,933	-	67,933	66,462	1,471	97.83%
System-wide Screening						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	142	4,726	2.92%
Sarah Moore Greene Magnet						
Supplies and Materials	74,086	-	74,086	75,166	(1,080)	101.46%
Beaumont Magnet						
Supplies and Materials	62,612	-	62,612	62,612	-	100.00%
Greene Magnet						
Supplies and Materials	66,970	-	66,970	66,970	-	100.00%
Student Assistance Services						
Contracted Services	-	-	-	72	(72)	N/A
Supplies and Materials	644	-	644	161	483	25.00%
Austin-East Magnet						
Supplies and Materials	75,114	-	75,114	55,114	20,000	73.37%
Section 504 Instruction						
Contracted Services	5,000	-	5,000	14,306	(9,306)	286.12%
Supplies and Materials	9,299	-	9,299	117	9,182	1.26%
Magnet Department						
Contracted Services	-	-	-	301	(301)	N/A
Supplies and Materials	9,522	-	9,522	13,035	(3,513)	136.89%
Other Charges	4,353	-	4,353	295	4,058	6.78%

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 eight months ended February 28, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	60,000	-	60,000	60,000	-	100.00%
Stem Academy						
Supplies and Materials	19,000	-	19,000	19,000	-	100.00%
Fulton Magnet						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
ELL Instruction						
Personal Services	-	-	-	1,345,307	(1,345,307)	N/A
Employee Benefits	-	-	-	331,310	(331,310)	N/A
Alternative Schools						
Personal Services	1,426,882	-	1,426,882	694,537	732,345	48.68%
Employee Benefits	336,425	-	336,425	202,784	133,641	60.28%
Supplies and Materials	54,429	-	54,429	3,325	51,104	6.11%
Special Education Program						
Personal Services	28,836,025	-	28,836,025	14,570,541	14,265,484	50.53%
Employee Benefits	7,509,845	-	7,509,845	4,413,790	3,096,055	58.77%
Contracted Services	105,233	-	105,233	61,514	43,719	58.46%
Supplies and Materials	412,500	9,902	422,402	210,508	211,894	49.84%
Career & Technical Education						
Personal Services	10,080,415	-	10,080,415	4,440,440	5,639,975	44.05%
Employee Benefits	2,727,416	-	2,727,416	1,406,411	1,321,005	51.57%
Contracted Services	7,000	-	7,000	812	6,188	11.60%
Supplies and Materials	277,224	-	277,224	276,351	873	99.69%
Other Charges	2,600	-	2,600	1,315	1,285	50.58%
Capital Outlay	51,113	-	51,113	52,115	(1,002)	101.96%
Total Instruction	265,646,264	61,873	265,708,137	140,717,363	124,990,774	52.96%
Support Services:						
Attendance						
Personal Services	1,349,702	-	1,349,702	739,182	610,520	54.77%
Employee Benefits	417,312	-	417,312	239,041	178,271	57.28%
Contracted Services	10,000	-	10,000	6,489	3,511	64.89%
Supplies and Materials	1,125	-	1,125	450	675	40.00%
Other Charges	3,741	-	3,741	3,381	360	90.38%
Health Services						
Personal Services	1,373,331	-	1,373,331	857,588	515,743	62.45%
Employee Benefits	332,798	-	332,798	244,412	88,386	73.44%
Contracted Services	70,150	-	70,150	17,674	52,476	25.19%
Supplies and Materials	126,010	-	126,010	82,136	43,874	65.18%
Other Charges	21,388	-	21,388	8,805	12,583	41.17%
Other Student Support						
Personal Services	7,206,597	-	7,206,597	3,699,917	3,506,680	51.34%
Employee Benefits	1,792,833	-	1,792,833	1,088,493	704,340	60.71%
Contracted Services	422,500	-	422,500	57,669	364,831	13.65%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
Curriculum						
Contracted Services	1,300	-	1,300	-	1,300	0.00%
Supplies and Materials	4,350	-	4,350	1,514	2,836	34.80%
Other Charges	11,532	-	11,532	2,798	8,734	24.26%
Transfer Department						
Personal Services	196,193	-	196,193	126,740	69,453	64.60%
Employee Benefits	41,848	-	41,848	25,645	16,203	61.28%
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%

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 eight months ended February 28, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	16,950	5,500	75.50%
Other Charges	5,711	-	5,711	-	5,711	0.00%
Math						
Contracted Services	-	-	-	1,076	(1,076)	N/A
Supplies and Materials	1,775	-	1,775	500	1,275	28.17%
Other Charges	5,123	-	5,123	6,867	(1,744)	134.04%
Choral Music						
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%
Physical Education						
Personal Services	-	-	-	2,118	(2,118)	N/A
Employee Benefits	-	-	-	347	(347)	N/A
Supplies and Materials	2,650	-	2,650	1,435	1,215	54.15%
Other Charges	9,000	-	9,000	3,975	5,025	44.17%
Science						
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	3,537	401	89.82%
Other Charges	7,272	-	7,272	4,627	2,645	63.63%
Social Studies						
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%
Talented and Gifted						
Personal Services	-	-	-	32,041	(32,041)	N/A
Employee Benefits	-	-	-	5,301	(5,301)	N/A
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
Instrumental Music						
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%
High School PE/Wellness						
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%
Regular Instruction						
Personal Services	9,762,765	-	9,762,765	5,106,862	4,655,903	52.31%
Employee Benefits	2,315,276	-	2,315,276	1,477,936	837,340	63.83%
Contracted Services	862,000	-	862,000	480,405	381,595	55.73%
Supplies and Materials	-	-	-	1,985	(1,985)	N/A
Other Charges	45,000	-	45,000	1,228	43,772	N/A
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
System-Wide Screening						
Contracted Services	12,963	-	12,963	2,215	10,748	17.09%
Supplies and Materials	11,234	-	11,234	5,997	5,237	53.38%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	370	1,980	15.74%
Other Charges	748	-	748	-	748	0.00%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For eight months ended February 28, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	3,946	1,554	71.75%
Supplies and Materials	19,291	-	19,291	2,294	16,997	11.89%
Other Charges	4,489	-	4,489	3,651	838	81.33%
Alternative Schools						
Personal Services	517,391	-	517,391	273,138	244,253	52.79%
Employee Benefits	144,634	-	144,634	74,596	70,038	51.58%
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%
Libraries/Audio/Visual						
Contracted Services	35,200	-	35,200	38,675	(3,475)	109.87%
Supplies and Materials	427,369	-	427,369	206,099	221,270	48.23%
Other Charges	-	-	-	1,926	(1,926)	N/A
Staff Development						
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%
Art						
Contracted Services	365	-	365	539	(174)	147.67%
Supplies and Materials	11,200	-	11,200	919	10,281	8.21%
Other Charges	5,237	-	5,237	3,835	1,402	73.23%
Basic Elementary						
Contracted Services	7,253	-	7,253	708	6,545	9.76%
Supplies and Materials	51,785	-	51,785	3,046	48,739	5.88%
Other Charges	24,466	-	24,466	4,047	20,419	16.54%
Special Education Program						
Personal Services	5,457,183	-	5,457,183	3,217,311	2,239,872	58.96%
Employee Benefits	1,566,710	-	1,566,710	823,952	742,758	52.59%
Contracted Services	251,944	37,683	289,627	96,912	192,715	33.46%
Supplies and Materials	132,975	-	132,975	48,061	84,914	36.14%
Other Charges	78,040	-	78,040	16,799	61,241	21.53%
Basic Middle						
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	3,455	30,256	10.25%
Basic Secondary						
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	5,204	12,796	28.91%
World Language						
Contracted Services	175	-	175	119	56	68.00%
Other Charges	10,825	-	10,825	3,742	7,083	34.57%
Language Arts						
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%
Career & Technical Education						
Personal Services	362,371	-	362,371	242,282	120,089	66.86%
Employee Benefits	83,737	-	83,737	72,356	11,381	86.41%
Contracted Services	21,625	-	21,625	20,288	1,337	93.82%
Supplies and Materials	2,700	-	2,700	3,362	(662)	124.52%

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 eight months ended February 28, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	2,015	2,985	40.30%
Family/Community Engagement						
Personal Services	119,305	-	119,305	65,605	53,700	54.99%
Employee Benefits	22,159	-	22,159	14,595	7,564	65.86%
Contracted Services	30,000	-	30,000	-	30,000	N/A
Supplies and Materials	15,000	-	15,000	4,817	10,183	32.11%
Grants Department						
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%
Adult Program						
Personal Services	32,706	-	32,706	1,628	31,078	4.98%
Employee Benefits	20,121	-	20,121	193	19,928	0.96%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	19,981	10,162	66.29%
Humanities						
Supplies and Materials	2,650	-	2,650	3,227	(577)	121.77%
Other Charges	3,350	-	3,350	2,988	362	89.19%
Board of Education						
Personal Services	246,955	-	246,955	167,906	79,049	67.99%
Employee Benefits	465,036	-	465,036	218,569	246,467	47.00%
Contracted Services	167,074	9,250	176,324	183,524	(7,200)	104.08%
Supplies and Materials	3,000	-	3,000	921	2,079	30.70%
Other Charges	6,252,253	-	6,252,253	4,975,095	1,277,158	79.57%
Office of the Superintendent						
Personal Services	479,256	-	479,256	325,090	154,166	67.83%
Employee Benefits	134,802	-	134,802	77,275	57,527	57.32%
Contracted Services	71,300	-	71,300	57,949	13,351	81.27%
Supplies and Materials	4,400	-	4,400	1,139	3,261	25.89%
Other Charges	-	-	-	(40)	40	N/A
Office of the Principal						
Personal Services	23,077,293	-	23,077,293	14,737,838	8,339,455	63.86%
Employee Benefits	5,679,262	-	5,679,262	3,632,791	2,046,471	63.97%
Contracted Services	3,280,000	-	3,280,000	2,581,722	698,278	78.71%
Supplies and Materials	-	-	-	110,566	(110,566)	N/A
Fiscal Services						
Personal Services	1,105,200	-	1,105,200	833,920	271,280	75.45%
Employee Benefits	259,499	-	259,499	208,024	51,475	80.16%
Contracted Services	5,821	-	5,821	9,062	(3,241)	155.68%
Supplies and Materials	13,880	-	13,880	28,897	(15,017)	208.19%
Warehouse						
Personal Services	146,548	-	146,548	109,643	36,905	74.82%
Employee Benefits	37,218	-	37,218	25,827	11,391	69.39%
Contracted Services	4,800	-	4,800	11,282	(6,482)	235.04%
Supplies and Materials	15,750	-	15,750	1,369	14,381	8.69%
Human Resources						
Personal Services	1,052,129	-	1,052,129	682,153	369,976	64.84%
Employee Benefits	237,274	-	237,274	143,009	94,265	60.27%
Contracted Services	135,400	-	135,400	68,641	66,759	50.69%
Supplies and Materials	6,967	-	6,967	5,561	1,406	79.82%
Other Charges	6,000	-	6,000	1,654	4,346	27.57%
HR Employee Benefits Div						
Personal Services	487,929	-	487,929	345,860	142,069	70.88%
Employee Benefits	117,038	-	117,038	79,613	37,425	68.02%
Contracted Services	2,079	-	2,079	3,533	(1,454)	169.94%
Supplies and Materials	4,955	-	4,955	398	4,557	8.03%

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 eight months ended February 28, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,680,803	-	8,680,803	5,602,072	3,078,731	64.53%
Employee Benefits	2,380,881	-	2,380,881	1,383,526	997,355	58.11%
Contracted Services	1,132,847	91,641	1,224,488	687,921	536,567	56.18%
Supplies and Materials	13,105,087	-	13,105,087	7,474,641	5,630,446	57.04%
Other Charges	525,559	-	525,559	1,449,971	(924,412)	275.89%
Capital Outlay	100,000	187,278	287,278	187,278	100,000	65.19%
Security						
Personal Services	3,028,308	-	3,028,308	1,986,017	1,042,291	65.58%
Employee Benefits	638,452	-	638,452	398,025	240,427	62.34%
Contracted Services	142,100	-	142,100	25,915	116,185	18.24%
Supplies and Materials	177,077	79,205	256,282	117,207	139,075	45.73%
Other Charges	6,000	-	6,000	-	6,000	0.00%
General Maintenance of Plant						
Personal Services	5,668,836	-	5,668,836	4,030,149	1,638,687	71.09%
Employee Benefits	1,396,515	-	1,396,515	941,634	454,881	67.43%
Contracted Services	495,780	1,063	496,843	300,172	196,671	60.42%
Supplies and Materials	1,919,762	26,542	1,946,304	1,136,419	809,885	58.39%
Capital Outlay	124,000	-	124,000	50,000	74,000	40.32%
Facilities						
Personal Services	273,461	-	273,461	184,988	88,473	67.65%
Employee Benefits	67,921	-	67,921	38,300	29,621	56.39%
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%
Student Transportation						
Personal Services	672,406	-	672,406	612,489	59,917	91.09%
Employee Benefits	152,157	-	152,157	110,000	42,157	72.29%
Contracted Services	213,500	-	213,500	166,238	47,262	77.86%
Supplies and Materials	69,610	-	69,610	62,993	6,617	90.49%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Employee Benefits	-	-	-	(11,305)	11,305	N/A
Contracted Services	9,514,711	-	9,514,711	7,034,879	2,479,832	73.94%
Vocational Transportation						
Contracted Services	91,042	-	91,042	44,674	46,368	49.07%
Special Education Transportation						
Personal Services	81,534	-	81,534	30,130	51,404	36.95%
Employee Benefits	16,688	-	16,688	(5,392)	22,080	-32.31%
Contracted Services	4,958,859	-	4,958,859	3,083,494	1,875,365	62.18%
Supplies and Materials	7,000	-	7,000	3,598	3,402	51.40%
Central and Other						
Personal Services	25,032	-	25,032	42,874	(17,842)	171.28%
Employee Benefits	11,074	-	11,074	12,222	(1,148)	110.37%
Technology						
Personal Services	3,321,408	-	3,321,408	2,231,163	1,090,245	67.18%
Employee Benefits	655,857	-	655,857	513,593	142,264	78.31%
Contracted Services	722,800	-	722,800	569,970	152,830	78.86%
Supplies and Materials	138,048	-	138,048	68,080	69,968	49.32%
Other Charges	14,963	-	14,963	4,350	10,613	29.07%
Capital Outlay	241,543	-	241,543	158,899	82,644	65.78%
Instructional Technology						
Personal Services	633,223	-	633,223	400,796	232,427	63.29%
Employee Benefits	170,327	-	170,327	105,531	64,796	61.96%
Contracted Services	18,450	-	18,450	8,578	9,872	46.49%
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 eight months ended February 28, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	-	8,000	1,756	6,244	21.95%
Supplies and Materials	80,000	-	80,000	1,532	78,468	1.92%
Public Affairs						
Personal Services	611,215	-	611,215	373,009	238,206	61.03%
Employee Benefits	127,448	-	127,448	77,655	49,793	60.93%
Contracted Services	132,900	-	132,900	178,393	(45,493)	134.23%
Supplies and Materials	1,000	-	1,000	3,145	(2,145)	314.50%
Office of Accountability						
Personal Services	390,658	-	390,658	327,747	62,911	83.90%
Employee Benefits	96,053	-	96,053	67,479	28,574	70.25%
Contracted Services	151,550	-	151,550	100,561	50,989	66.35%
Supplies and Materials	17,950	-	17,950	10,339	7,611	57.60%
Other Charges	6,469	-	6,469	(500)	6,969	-7.73%
Office of Innovation						
Contracted Services	2,800	-	2,800	11,582	(8,782)	413.64%
Supplies and Materials	11,100	-	11,100	100	11,000	0.90%
Other Charges	11,100	-	11,100	3,179	7,921	28.64%
Other Charges						
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>91,996,152</i>	<i>66,637,862</i>	<i>57.99%</i>
Total Expenditures	423,847,616	494,535	424,342,151	232,713,515	191,628,636	54.84%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	56,499,626	61,556,777	-1117.22%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,330,000	-	1,330,000	496,672	(833,328)	37.34%
Transfers To Other Funds	(1,037,384)	(1,000,000)	(2,037,384)	(2,604,362)	(566,978)	127.83%
Total Other Financing Sources (Uses)	292,616	(1,000,000)	(707,384)	(2,107,690)	(1,400,306)	297.96%
Net Change in Fund Balances	\$ (4,270,000)	\$ (1,494,535)	\$ (5,764,535)	\$ 54,391,936	\$ 60,156,471	-943.56%

Information



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

BUDGET SUMMARY

February 28, 2015

Where It Comes From:

	Adopted Budget 2014-15	% of Budget	Actual Collections July - Feb	% of Budget Collected
Local Taxes	\$ 441,066,450	60.7%	\$ 334,262,701	46.0%
Licenses & Permits	3,878,000	0.5%	3,568,345	0.5%
Fines, Forfeitures, & Penalties	1,808,350	0.2%	1,240,631	0.2%
Charges for Current Services	14,611,522	2.0%	4,290,684	0.6%
Other Local Revenue	8,506,437	1.2%	5,259,851	0.7%
Official Fees	8,035,000	1.1%	3,037,851	0.4%
State of Tennessee	193,096,676	26.6%	129,648,795	17.8%
Federal Government	22,116,861	3.0%	928,142	0.1%
Govt & Citizens Groups	32,000	0.0%	224,427	0.0%
Other	33,862,982	4.7%	1,331,671	0.2%
	<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 483,793,098</u>	<u>66.5%</u>

Where It Goes by Function:

	Adopted Budget 2014-15	% of Budget	Actual Spending July - Feb	% of Budget Spent
Schools	\$ 424,885,000	58.4%	\$ 235,317,877	32.4%
School Cafeteria	27,508,265	3.8%	-	0.0%
General Government	11,890,098	1.6%	8,927,497	1.2%
Finance	15,116,517	2.1%	9,217,809	1.3%
Administration of Justice	16,812,055	2.3%	10,623,826	1.5%
Debt Service	75,500,000	10.4%	15,110,019	2.1%
Public Safety	74,169,269	10.2%	48,661,564	6.7%
Health & Welfare	21,357,782	2.9%	12,769,792	1.8%
Public Libraries	12,675,900	1.7%	8,362,254	1.2%
Public Works	12,062,400	1.7%	7,785,220	1.1%
Tourism, Social & Cultural	10,519,493	1.4%	5,340,195	0.7%
Agricultural/Natrual Resour	511,961	0.1%	258,632	0.0%
Other	19,959,538	2.7%	16,312,982	2.2%
Solid Waste	4,046,000	0.6%	2,410,839	0.3%
	<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 381,098,506</u>	<u>52.4%</u>

Where It Goes by Category:

	Adopted Budget 2014-15	% of Budget	Actual Spending July - Feb	% of Budget Spent
Personnal Services	\$ 376,869,486	51.8%	\$ 209,788,195	28.9%
Employees Benefits	111,022,457	15.3%	65,635,928	9.0%
Contractual Services	58,821,541	8.1%	37,184,025	5.1%
Supplies and Materials	50,477,130	6.9%	23,682,463	3.3%
Other Charges	53,964,508	7.4%	28,156,182	3.9%
Debt Service	74,400,000	10.2%	14,114,176	1.9%
Capital Outlay	1,459,156	0.2%	2,537,537	0.3%
	<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 381,098,506</u>	<u>52.4%</u>

Knox County, Tennessee

Property Tax Collection Summary - February 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%
	Sub-Total	103,707,000	105,051,889	1,344,889	1.30%	106,417,000	1,365,111	1.30%
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%
	Sub-Total	116,148,000	116,978,529	830,529	0.72%	99,068,000	(17,910,529)	-15.31%
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%
	Sub-Total	32,517,000	33,595,137	1,078,137	3.32%	52,630,000	19,034,863	56.66%
Totals		252,372,000	255,625,555	3,253,555	1.29%	258,115,000	2,489,445	0.97%

Fund #	Fund Name	Actual YTD 13-14	Actual YTD 14-15	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	99,731,817	99,925,847	194,030	0.19%	93.90%
141	General Purpose School Fund	111,047,922	92,492,460	(18,555,462)	-16.71%	93.36%
151	General Debt Service Fund	31,883,285	49,658,870	17,775,585	55.75%	94.35%
Totals		242,663,024	242,077,177	(585,847)	-0.24%	93.79%

Knox County, Tennessee
Sales Tax Collection Summary - February, 2015

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

Fund #	Fund Name	Actual YTD 13-14	Actual YTD 14-15	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	3,598,439	4,204,105	605,666	16.8%	100.1%
131	Highway	2,619,247	3,057,866	438,619	16.7%	65.1%
141	School Operations	63,469,143	80,311,161	16,842,018	26.5%	61.7%
177	School Capital	11,367,475	-	(11,367,475)	-100.0%	N/A
Total		81,054,304	87,573,132	6,518,828	8.0%	61.9%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
February 28, 2015

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	20,598.32	
1010020 Bad Check Unit	9,370.00	
1010310 Circuit Court Clerk's Office	338.21	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	190.00	
1010620 Chancery Court	277.14	
1010910 County Commission	4,657.73	
1010920 Internal Audit	1,789.50	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	981.39	
1011510 4th Circuit Court Clerk's Office	200.00	
1011520 Criminal Court Clerk's Office	1,540.00	
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	9,967.08	
1012420 IV-D Referee Program	2,658.70	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	6,258.21	
1013210 Law Director's Office	8,425.18	
1013310 County Mayor	6,744.78	
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	1,183.96	
1014830 Recreation Administration	2,980.23	
1014845 Sport Operations	354.48	
1015142 Senior Citizens/Volunteer Svcs	8.40	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	943.84	
1015165 Neighborhood and Community Development	147.50	
1015400 Support Services	2,331.39	
1015403 Preventive Health Service	8,742.90	
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	2,675.74	
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.	1,313.23	
1015457 Vital Records	-	
1015460 Women's Health Services	93.18	
1015463 Community Health Services	2,596.93	
1015710 Finance	9,945.03	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
February 28, 2015

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	4,656.25	
1016020 Property Management	-	
1006030 County Building Maint.	1,045.06	
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	2,414.85	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	5,367.00	
1018310 Property Assessor	13,715.71	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	43,288.63	
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	2,066.00	
1018921 Patrol Division	19,192.07	
1018924 Warrants	38,838.06	
1018927 Detectives	7,241.08	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	460.00	
1018942 Narcotics	1,208.65	
1018945 Internal Affairs	3,869.88	
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	32,764.09	
1018965 Explorer Post	-	
1018973 Medical Examiner	10,691.29	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	13,336.68	
TOTAL GENERAL FUND		346,784
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	71.82	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
TOTAL SOLID WASTE FUND		72
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	3,010.47	
TOTAL DRUG FUND		3,010

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
February 28, 2015

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	4,668.60	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		4,669
1310110 Highway Administration	4,239.59	
1310120 Project Manager	-	
1310130 Stormwater Management	5,768.30	
1310135 Stormwater Ordinance Violation	100.00	
1310210 Highway/Bridge Maintenance	844.00	
1310220 Traffic Control	282.00	
1310410 Engineering	1,588.74	
TOTAL ENGINEERING & PUBLIC WORKS FUND		12,823
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	324.63	
171300 Career & Technical Instruction	763.32	
172120 Health Services	16,145.76	
172132 Curriculum	-	
172133 Transfer Department	1,653.96	
172201 Math Support	991.19	
172202 Choral Music Support	579.49	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	1,331.21	
172210 Regular Instruction Support	10,389.19	
172214 Instruction Program	2,570.53	
172216 Libraries/Audiovisual	1,714.59	
172218 Art Support	415.10	
172219 Basic Elementary Support	669.00	
172220 Special Education Support	55,251.03	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	20.50	
172310 Board of Education	2,661.47	
172320 Office of the Superintendent	1,330.92	
172410 Office of Principal	261.60	
172510 Fiscal Services	2,986.07	
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	17,836.57	
172813 Instructional Technology	6,327.58	
172823 Public Affairs	1,338.73	
172824 Minority Recruiting	-	
172825 Office of Accountability	6,994.04	
172826 Office of Innovation	4,245.12	
TOTAL SCHOOL FUND		148,218
GRAND TOTAL	515,576	515,576

ADOPTED BUDGETS FOR 2014-2015 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
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	
8-513	Sexual Offender Registration	450.00	
8-514	Inmate Money	1,361.98	
8-1045	Reserve Fund Balance	23,901.08	
8-1095	Sexual Offender Registration	300.00	168,875,597.65
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1838	Approved by Board	131,200.00	131,200.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
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	12,753,042.81
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1838	Approved by Board	4,046,000.00	
1-1837	Reappropriating Encumbrances from FY14	323.75	4,046,323.75
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1838	Approved by Board	788,000.00	
1-1837	Reappropriating Encumbrances from FY14	169.20	788,169.20
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1838	Approved by Board	5,770,000.00	5,770,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
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	1,270,847.75

131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
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	13,226,702.84
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
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	426,379,534.25
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1838	Approved by Board	75,500,000.00	75,500,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1838	Approved by Board	4,042,980.00	4,042,980.00
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1838	Approved by Board	24,974,825.40	24,974,825.40
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1838	Approved by Board	5,518,511.96	
1-1837	Reappropriating Encumbrances from FY14	75.00	5,518,586.96
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1838	Approved by Board	325,000.00	325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1838	Approved by Board	29,922,417.51	
7-655	Budget Amendment	1,099,237.36	31,021,654.87
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1838	Approved by Board	8,900,193.82	8,900,193.82
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1838	Approved by Board	382,371.60	
1-1837	Reappropriating Encumbrances from FY14	1,220.60	
6-303	Encumbrances Budget	(1,220.60)	382,371.60
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1838	Approved by Board	12,000.00	12,000.00
351 --- ADOPTED BUDGET FOR SALES TAX FUND 351			
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	
8-1301	January Sales Tax	4,888,396.01	23,003,414.37
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1838	Approved by Board	1,077,782.00	
5-514	Estimate & Appropriate from Fund Balance	150,000.00	1,227,782.00
950 --- ADOPTED BUDGET FOR MPC FUND 950			
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)	
6-1939	Budget Amendment	31,000.00	
6-1940	Budget Amendment	20,000.00	4,468,768.03
952 --- ADOPTED BUDGET FOR E-911 FUND 952			
1-1838	Approved by Board	8,433,938.00	
1-1837	Reappropriating Encumbrances from FY14	1,920,976.90	10,354,914.90
954 --- ADOPTED BUDGET FOR GIS FUND 954			
1-1838	Approved by Board	1,428,442.00	
1-1837	Reappropriating Encumbrances from FY14	13,743.48	1,442,185.48



Knox County Mayor



Knox County Senior Director of Finance