

Budget Report to Citizenry



Knox County, Tennessee

**For nine months ended
March 31, 2015**

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For nine months ended March 31, 2015

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

April 22, 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 nine months ended March 31, 2015. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

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

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For nine months ended March 31, 2015 and 2014**

	2014-2015			2013-2014			Year to Date
	Annual	Year to Date	% of Annual	Annual	Year to Date	% of Annual	Increase
	Budget	Actual	Budget	Budget	Actual	Budget	(Decrease)
Revenues and Operating Transfers In:							
General Fund	\$ 164,165,652	\$ 131,006,826	79.80%	\$ 158,037,481	\$ 133,671,624	84.58%	\$ (2,664,798)
Governmental Library Fund	131,200	42,084	32.08%	125,000	45,381	36.30%	(3,297)
Public Library Fund	12,675,900	7,859,271	62.00%	12,620,900	8,066,537	63.91%	(207,266)
Solid Waste Fund	4,000,000	2,795,953	69.90%	3,953,500	3,028,203	76.60%	(232,250)
Hotel/Motel Fund	5,650,000	3,818,222	67.58%	5,600,000	3,247,744	58.00%	570,478
Engineering and Public Works Fund	11,812,400	7,326,054	62.02%	11,637,900	6,936,096	59.60%	389,958
Debt Service Fund	69,225,489	51,621,143	74.57%	66,038,764	33,716,009	51.05%	17,905,134
General Purpose School Fund	420,615,000	324,634,461	77.18%	415,626,282	324,894,016	78.17%	(259,555)
Total Revenues and Operating Transfers In	\$ 688,275,641	\$ 529,104,014	76.87%	\$ 673,639,827	\$ 513,605,610	76.24%	\$ 15,498,404
Expenditures and Operating Transfers Out:							
General Fund	\$ 169,014,561	\$ 123,844,653	73.27%	\$ 166,594,754	\$ 119,679,832	71.84%	\$ 4,164,821
Governmental Library Fund	131,200	75,467	57.52%	125,000	103,375	82.70%	(27,908)
Public Library Fund	12,753,043	9,254,567	72.57%	12,802,610	9,370,993	73.20%	(116,426)
Solid Waste Fund	4,046,324	2,659,347	65.72%	3,994,897	2,722,533	68.15%	(63,186)
Hotel/Motel Fund	5,770,000	2,286,791	39.63%	5,715,000	2,427,812	42.48%	(141,021)
Engineering and Public Works Fund	13,226,703	8,428,572	63.72%	12,697,178	8,220,879	64.75%	207,693
Debt Service Fund	75,500,000	15,456,075	20.47%	73,000,000	18,022,380	24.69%	(2,566,305)
General Purpose School Fund	426,379,535	273,005,860	64.03%	431,569,640	273,643,033	63.41%	(637,173)
Total Expenditures and Operating Transfers Out	\$ 706,821,366	\$ 435,011,332	61.54%	\$ 706,499,079	\$ 434,190,837	61.46%	\$ 820,495

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 nine months ended March 31, 2015. This report gives a "snapshot" in time, and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of \$248,482,605 equal 96.27% 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 \$97,872,661 equal 69.2% 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 nine months of fiscal year 2015 were \$127,958,975 this was an increase of \$1,374,245 over the first nine 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 \$114,345,333, a decrease of \$2,800,703 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 81.96% of our adopted budget and spent 72.10%. 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 nine months of fiscal year 2015 are \$42,084 a decrease of \$3,297 over fiscal year 2014. The expenses for the same period are \$75,467 a decrease of \$27,908 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 nine months of fiscal year 2015 are \$7,024,271 vs. expenses for the same period of \$8,529,567.

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 nine months of fiscal year 2015 are \$2,795,953 vs. expenses of \$2,608,347. The expenses represent 65.28% 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 nine months of fiscal year 2015 are \$3,818,222 vs. expenses of \$2,016,791. 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 nine months of fiscal year 2015 are \$7,326,054 an increase of \$389,958 over the first nine months of fiscal year 2014. The expenses for the same period were \$8,273,572 for fiscal year 2015 an increase of \$502,943 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 nine months of fiscal year 2015 are \$51,426,749 vs. expenses for the same period of \$15,456,075. The expenses are only 20.47% 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 nine months of fiscal year 2015 are \$324,075,705 vs. expenses of \$270,401,498. The Basic Education Funding from the State is paid monthly and we have only received eight 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 nine months ended March 31, 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	\$ 102,943,907	\$ (11,872,093)	89.66%
County Local Option Taxes	15,333,150	55,084	15,388,234	5,785,120	(9,603,114)	37.59%
Wheel Taxes	525,000	-	525,000	334,451	(190,549)	63.70%
<i>Total Local Taxes</i>	<i>130,674,150</i>	<i>55,084</i>	<i>130,729,234</i>	<i>109,063,478</i>	<i>(21,665,756)</i>	<i>83.43%</i>
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	2,841,342	15,342	100.54%
Permits	1,016,000	-	1,016,000	826,790	(189,210)	81.38%
<i>Total Licenses and Permits</i>	<i>3,842,000</i>	<i>-</i>	<i>3,842,000</i>	<i>3,668,132</i>	<i>(173,868)</i>	<i>95.47%</i>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	2,850	(2,150)	57.00%
Criminal Court	721,000	72,205	793,205	613,151	(180,054)	77.30%
Juvenile Court	942,700	-	942,700	736,374	(206,326)	78.11%
Other Fines, Forfeitures & Penalties	77,150	5,505	82,655	44,508	(38,147)	53.85%
<i>Total Fines, Forfeitures and Penalties</i>	<i>1,745,850</i>	<i>77,710</i>	<i>1,823,560</i>	<i>1,396,883</i>	<i>(426,677)</i>	<i>76.60%</i>
<i>Charges for Current Services:</i>	<i>5,411,850</i>	<i>131,580</i>	<i>5,543,430</i>	<i>4,168,706</i>	<i>(1,374,724)</i>	<i>75.20%</i>
<i>Other Local Revenues:</i>	<i>3,709,256</i>	<i>21,625</i>	<i>3,730,881</i>	<i>4,767,785</i>	<i>1,036,904</i>	<i>127.79%</i>
<i>State of Tennessee:</i>						
Prisoner Board	1,500,000	-	1,500,000	324,897	(1,175,103)	21.66%
Other State Revenues	7,668,757	76,408	7,745,165	3,724,069	(4,021,096)	48.08%
<i>Total State of Tennessee</i>	<i>9,168,757</i>	<i>76,408</i>	<i>9,245,165</i>	<i>4,048,966</i>	<i>(5,196,199)</i>	<i>43.80%</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	-	-	-	40,918	40,918	N/A
Citizen Groups	1,000	15,381	16,381	34,495	18,114	210.58%
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>241,087</i>	<i>224,706</i>	<i>1471.75%</i>
Total Revenues	155,752,863	377,788	156,130,651	127,958,975	(28,171,676)	81.96%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	330,346	-	330,346	236,232	94,114	71.51%
Employee Benefits	162,563	-	162,563	109,438	53,125	67.32%
Contracted Services	41,225	-	41,225	29,218	12,007	70.87%
Supplies and Materials	6,750	-	6,750	638	6,112	9.45%
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 nine months ended March 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Commission Discretionary						
Other Charges	55,000	-	55,000	26,650	28,350	48.45%
Internal Audit						
Personal Services	208,696	-	208,696	155,690	53,006	74.60%
Employee Benefits	74,324	-	74,324	53,302	21,022	71.72%
Contracted Services	16,300	-	16,300	6,262	10,038	38.42%
Supplies and Materials	3,000	-	3,000	8,129	(5,129)	270.97%
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	19	256	6.91%
Supplies and Materials	25	-	25	-	25	0.00%
Codes Commission						
Contracted Services	9,000	-	9,000	300	8,700	3.33%
County Clerk						
Contracted Services	463,090	41,000	504,090	341,519	162,571	67.75%
Supplies and Materials	132,483	-	132,483	54,381	78,102	41.05%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Election Commission						
Personal Services	1,024,745	-	1,024,745	941,669	83,076	91.89%
Employee Benefits	194,945	-	194,945	172,821	22,124	88.65%
Contracted Services	466,400	-	466,400	247,372	219,028	53.04%
Supplies and Materials	31,250	-	31,250	11,043	20,207	35.34%
Other Charges	3,318	-	3,318	3,015	303	90.87%
Law Department						
Personal Services	1,441,809	-	1,441,809	1,028,441	413,368	71.33%
Employee Benefits	353,469	-	353,469	250,990	102,479	71.01%
Contracted Services	121,510	-	121,510	46,983	74,527	38.67%
Supplies and Materials	37,750	18,000	55,750	11,295	44,455	20.26%
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	414,791	145,647	74.01%
Employee Benefits	130,593	-	130,593	95,686	34,907	73.27%
Contracted Services	42,200	-	42,200	42,811	(611)	101.45%
Supplies and Materials	14,000	2,756	16,756	3,627	13,129	21.65%
Other Charges	3,688	-	3,688	3,468	220	94.03%
ADA, FMLA & Title VI Office						
Personal Services	57,105	1,998	59,103	42,954	16,149	72.68%
Employee Benefits	14,451	-	14,451	10,690	3,761	73.97%
Contracted Services	13,700	-	13,700	9,198	4,502	67.14%
Supplies and Materials	2,050	-	2,050	2,534	(484)	123.61%
Other Charges	625	-	625	625	-	100.00%
Family Justice Center						
Supplies and Materials	-	55,084	55,084	55,084	-	100.00%
Human Resources Department						
Personal Services	562,704	(1,998)	560,706	365,061	195,645	65.11%
Employee Benefits	163,035	-	163,035	109,078	53,957	66.90%
Contracted Services	38,770	-	38,770	31,339	7,431	80.83%
Supplies and Materials	7,500	21,640	29,140	11,872	17,268	40.74%
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 nine months ended March 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Mailroom-Operating						
Personal Services	50,631	-	50,631	36,941	13,690	72.96%
Employee Benefits	33,810	-	33,810	24,682	9,128	73.00%
Contracted Services	10,350	-	10,350	6,118	4,232	59.11%
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	67,219	46,606	59.05%
Employee Benefits	32,481	-	32,481	17,681	14,800	54.43%
Contracted Services	13,134	14,969	28,103	7,197	20,906	25.61%
Supplies and Materials	2,750	-	2,750	1,335	1,415	48.55%
Other Charges	1,175	-	1,175	1,175	-	100.00%
Finance Department						
Personal Services	1,462,385	-	1,462,385	1,007,633	454,752	68.90%
Employee Benefits	458,480	-	458,480	299,581	158,899	65.34%
Contracted Services	99,150	-	99,150	56,818	42,332	57.31%
Supplies and Materials	37,150	-	37,150	24,518	12,632	66.00%
Other Charges	1,125	-	1,125	625	500	55.56%
Purchasing Department						
Personal Services	673,526	1,894	675,420	480,842	194,578	71.19%
Employee Benefits	217,974	-	217,974	160,657	57,317	73.70%
Contracted Services	35,100	500	35,600	22,198	13,402	62.35%
Supplies and Materials	10,250	-	10,250	3,323	6,927	32.42%
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	117,589	32,115	78.55%
Employee Benefits	40,401	-	40,401	34,826	5,575	86.20%
Contracted Services	132,100	(5,353)	126,747	14,746	112,001	11.63%
Supplies and Materials	900	-	900	1,049	(149)	116.56%
Property Management						
Personal Services	122,277	-	122,277	89,159	33,118	72.92%
Employee Benefits	37,519	-	37,519	27,413	10,106	73.06%
Contracted Services	41,350	-	41,350	2,655	38,695	6.42%
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	271,140	96,521	73.75%
Employee Benefits	129,254	-	129,254	90,940	38,314	70.36%
Contracted Services	14,475	-	14,475	10,482	3,993	72.41%
Supplies and Materials	33,400	-	33,400	30,700	2,700	91.92%
Other Charges	29,434	-	29,434	29,434	-	100.00%
E-Government Purchasing						
Personal Services	94,305	2,959	97,264	69,896	27,368	71.86%
Employee Benefits	36,136	-	36,136	22,765	13,371	63.00%
Planning						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	352,064	-	100.00%
Codes Administration						
Personal Services	920,294	-	920,294	655,259	265,035	71.20%
Employee Benefits	301,337	-	301,337	212,410	88,927	70.49%
Contracted Services	72,050	-	72,050	39,041	33,009	54.19%
Supplies and Materials	53,000	-	53,000	21,849	31,151	41.22%
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 nine months ended March 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Information Technology						
Personal Services	3,096,109	-	3,096,109	2,206,904	889,205	71.28%
Employee Benefits	884,381	-	884,381	630,207	254,174	71.26%
Contracted Services	1,200,844	312,741	1,513,585	968,070	545,515	63.96%
Supplies and Materials	33,000	-	33,000	13,882	19,118	42.07%
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	173,546	66,920	72.17%
Employee Benefits	99,356	-	99,356	77,494	21,862	78.00%
Contracted Services	11,483	-	11,483	7,749	3,734	67.48%
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	119,738	44,679	72.83%
Employee Benefits	60,427	-	60,427	43,965	16,462	72.76%
Contracted Services	21,812	-	21,812	12,569	9,243	57.62%
Supplies and Materials	8,250	-	8,250	3,507	4,743	42.51%
Property Assessor						
Personal Services	2,019,039	-	2,019,039	1,411,326	607,713	69.90%
Employee Benefits	680,262	-	680,262	482,941	197,321	70.99%
Contracted Services	664,357	58,331	722,688	157,519	565,169	21.80%
Supplies and Materials	66,500	-	66,500	28,738	37,762	43.22%
Other Charges	4,303	-	4,303	4,303	-	100.00%
Capital Outlay	-	27,027	27,027	-	27,027	0.00%
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	32,144	29,466	52.17%
Supplies and Materials	10,500	-	10,500	4,962	5,538	47.26%
Other Charges	3,429	-	3,429	4,381	(952)	127.76%
Register of Deeds-Data Processing Fees						
Personal Services	62,852	-	62,852	46,525	16,327	74.02%
Employee Benefits	23,977	-	23,977	17,631	6,346	73.53%
Contracted Services	48,171	-	48,171	47,813	358	99.26%
Supplies and Materials	15,000	-	15,000	6,674	8,326	44.49%
Capital Outlay	-	20,000	20,000	9,593	10,407	47.97%
County Trustee's Office						
Contracted Services	750,900	-	750,900	523,811	227,089	69.76%
Supplies and Materials	126,175	-	126,175	114,313	11,862	90.60%
Other Charges	69,257	-	69,257	33,878	35,379	48.92%
Payments to Component Units	6,553,874	-	6,553,874	6,553,874	-	100.00%
Total Finance and Administration	30,827,808	650,715	31,478,523	23,875,848	7,602,675	75.85%
Administration of Justice:						
Attorney General						
Personal Services	1,994,274	-	1,994,274	1,406,597	587,677	70.53%
Employee Benefits	728,125	92,268	820,393	577,422	242,971	70.38%
Contracted Services	133,600	5,296	138,896	74,026	64,870	53.30%
Supplies and Materials	50,500	-	50,500	29,526	20,974	58.47%
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 nine months ended March 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Bad Check Unit						
Personal Services	-	72,000	72,000	26,266	45,734	36.48%
Employee Benefits	-	5,000	5,000	1,988	3,012	39.76%
Contracted Services	-	70,000	70,000	43,117	26,883	61.60%
Circuit Court Clerk						
Contracted Services	55,100	896	55,996	33,613	22,383	60.03%
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	118,428	64,154	64.86%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	-	56,900	18,044	38,856	31.71%
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	390,167	158,931	71.06%
Employee Benefits	233,755	-	233,755	165,112	68,643	70.63%
Contracted Services	49,400	7,375	56,775	21,715	35,060	38.25%
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	23,435	13,765	63.00%
Supplies and Materials	7,400	-	7,400	4,331	3,069	58.53%
Other Charges	776	-	776	776	-	100.00%
Chancery Court						
Contracted Services	67,550	-	67,550	37,191	30,359	55.06%
Supplies and Materials	18,200	-	18,200	10,381	7,819	57.04%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Clerk						
Contracted Services	70,000	1,250	71,250	28,779	42,471	40.39%
Supplies and Materials	25,750	-	25,750	16,492	9,258	64.05%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	2,026	75,026	35,562	39,464	47.40%
Supplies and Materials	36,750	905	37,655	27,504	10,151	73.04%
Other Charges	18,497	-	18,497	20,401	(1,904)	110.29%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	2,903	88,203	52,931	35,272	60.01%
Supplies and Materials	23,250	-	23,250	22,701	549	97.64%
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%
Supplies and Materials	-	-	-	449	(449)	N/A
Circuit Court Judges						
Contracted Services	5,430	-	5,430	5,367	63	98.84%
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	4,183	6,958	37.55%
Supplies and Materials	4,500	-	4,500	3,825	675	85.00%
Other Charges	625	-	625	625	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	5,682	2,058	73.41%
Supplies and Materials	3,650	585	4,235	3,067	1,168	72.42%
Other Charges	100,625	-	100,625	68,398	32,227	67.97%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
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For nine months ended March 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General Sessions Court Judges						
Personal Services	1,378,219	-	1,378,219	1,015,192	363,027	73.66%
Employee Benefits	316,083	-	316,083	225,586	90,497	71.37%
Contracted Services	38,810	-	38,810	22,489	16,321	57.95%
Supplies and Materials	14,600	-	14,600	9,565	5,035	65.51%
Other Charges	625	-	625	625	-	100.00%
Jury Commission						
Personal Services	169,092	-	169,092	109,721	59,371	64.89%
Employee Benefits	18,471	-	18,471	13,428	5,043	72.70%
Contracted Services	18,545	66	18,611	6,023	12,588	32.36%
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	1,428,740	572,572	71.39%
Employee Benefits	648,048	-	648,048	476,107	171,941	73.47%
Contracted Services	311,800	52,000	363,800	214,924	148,876	59.08%
Supplies and Materials	31,750	-	31,750	19,793	11,957	62.34%
Other Charges	96,621	-	96,621	95,638	983	98.98%
IV-D Referee Program						
Personal Services	290,714	-	290,714	211,464	79,250	72.74%
Employee Benefits	69,647	-	69,647	51,544	18,103	74.01%
Contracted Services	13,950	50	14,000	8,318	5,682	59.41%
Supplies and Materials	2,400	-	2,400	501	1,899	20.88%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Juvenile Court Clerk						
Personal Services	395,894	-	395,894	280,167	115,727	70.77%
Employee Benefits	139,744	-	139,744	84,192	55,552	60.25%
Contracted Services	62,250	1,979	64,229	30,869	33,360	48.06%
Supplies and Materials	14,750	-	14,750	3,299	11,451	22.37%
Other Charges	625	-	625	625	-	100.00%
Juvenile Service Center						
Personal Services	2,034,212	-	2,034,212	1,452,084	582,128	71.38%
Employee Benefits	868,140	-	868,140	598,998	269,142	69.00%
Contracted Services	94,780	-	94,780	84,818	9,962	89.49%
Supplies and Materials	150,115	-	150,115	98,699	51,416	65.75%
Other Charges	56,441	-	56,441	56,441	-	100.00%
Probation/Pre-trial Release						
Personal Services	482,204	-	482,204	326,353	155,851	67.68%
Employee Benefits	172,170	-	172,170	117,168	55,002	68.05%
Contracted Services	18,750	-	18,750	9,100	9,650	48.53%
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	244,862	255,138	48.97%
Public Defender						
Personal Services	1,121,708	(69,410)	1,052,298	703,621	348,677	66.87%
Employee Benefits	309,622	10,982	320,604	238,465	82,139	74.38%
Contracted Services	182,300	31,620	213,920	148,893	65,027	69.60%
Supplies and Materials	110,000	34,725	144,725	121,945	22,780	84.26%
Other Charges	(66,971)	66,863	(108)	2,107	(2,215)	-1950.93%
Court Officers						
Contracted Services	9,755	-	9,755	5,511	4,244	56.49%
Supplies and Materials	14,075	-	14,075	10,209	3,866	72.53%
Other Charges	3,258	-	3,258	3,258	-	100.00%
Total Administration of Justice	16,617,660	584,823	17,202,483	11,887,180	5,315,303	69.10%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Safety:</i>						
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	91,631	8,369	91.63%
Fire Prevention Bureau						
Personal Services	414,453	-	414,453	304,377	110,076	73.44%
Employee Benefits	119,861	-	119,861	88,029	31,832	73.44%
Contracted Services	102,991	-	102,991	50,518	52,473	49.05%
Supplies and Materials	52,500	-	52,500	20,626	31,874	39.29%
Other Charges	820	-	820	820	-	100.00%
Sheriff's Administration						
Contracted Services	206,230	314	206,544	98,827	107,717	47.85%
Supplies and Materials	248,819	669	249,488	236,360	13,128	94.74%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
Records and Communication						
Contracted Services	68,325	-	68,325	44,881	23,444	65.69%
Supplies and Materials	32,800	-	32,800	18,718	14,082	57.07%
Training						
Contracted Services	60,820	-	60,820	27,743	33,077	45.61%
Supplies and Materials	191,150	20,621	211,771	115,191	96,580	54.39%
Planning and Development						
Contracted Services	7,520	-	7,520	3,773	3,747	50.17%
Supplies and Materials	5,075	-	5,075	2,482	2,593	48.91%
Stop Violence Against Women						
Contracted Services	15,000	-	15,000	11,959	3,041	79.73%
Supplies and Materials	25,300	-	25,300	10,771	14,529	42.57%
Patrol & Cops Universal						
Personal Services	40,577,697	527,933	41,105,630	29,637,818	11,467,812	72.10%
Employee Benefits	16,144,238	101,318	16,245,556	11,720,121	4,525,435	72.14%
Contracted Services	709,460	80,644	790,104	488,399	301,705	61.81%
Supplies and Materials	1,466,250	25,851	1,492,101	673,390	818,711	45.13%
Other Charges	20,250	-	20,250	23,945	(3,695)	118.25%
Warrants						
Contracted Services	189,300	120	189,420	77,679	111,741	41.01%
Supplies and Materials	124,000	-	124,000	64,822	59,178	52.28%
Detectives						
Contracted Services	170,200	314	170,514	93,785	76,729	55.00%
Supplies and Materials	139,750	-	139,750	69,788	69,962	49.94%
Forensic Services						
Contracted Services	32,350	-	32,350	17,971	14,379	55.55%
Supplies and Materials	45,600	-	45,600	27,157	18,443	59.55%
Juvenile Division						
Contracted Services	13,120	12	13,132	8,926	4,206	67.97%
Supplies and Materials	15,700	-	15,700	12,551	3,149	79.94%
Special Teams						
Contracted Services	13,025	-	13,025	14,749	(1,724)	113.24%
Supplies and Materials	24,700	-	24,700	10,244	14,456	41.47%
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	133,503	38,622	77.56%
Supplies and Materials	233,500	20,209	253,709	157,947	95,762	62.26%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 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	8,806	(1,956)	128.55%
Supplies and Materials	7,080	-	7,080	4,657	2,423	65.78%
Special Services						
Contracted Services	62,100	-	62,100	30,280	31,820	48.76%
Supplies and Materials	61,075	-	61,075	34,744	26,331	56.89%
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	2,150	(150)	107.50%
Supplies and Materials	-	9,450	9,450	4,903	4,547	51.88%
Interest Earned - Inmates						
Contracted Services	-	2,000	2,000	427	1,573	21.35%
Supplies and Materials	-	10,550	10,550	9,436	1,114	89.44%
Honor Guard Golf Tournament						
Supplies and Materials	-	3,000	3,000	1,533	1,467	51.10%
Auxiliary Services						
Personal Services	299,432	-	299,432	175,180	124,252	58.50%
Employee Benefits	39,355	-	39,355	28,242	11,113	71.76%
Contracted Services	8,950	-	8,950	4,210	4,740	47.04%
Supplies and Materials	25,800	-	25,800	8,945	16,855	34.67%
Correctional Facilities						
Contracted Services	1,164,850	1,999	1,166,849	660,887	505,962	56.64%
Supplies and Materials	4,084,449	20,721	4,105,170	2,886,991	1,218,179	70.33%
Other Charges	831,081	-	831,081	830,591	490	99.94%
Helen McNabb Interchange						
Contracted Services	-	76,408	76,408	76,408	-	100.00%
Jail Commissary						
Personal Services	209,550	-	209,550	152,435	57,115	72.74%
Employee Benefits	88,422	-	88,422	56,197	32,225	63.56%
Contracted Services	31,900	-	31,900	11,890	20,010	37.27%
Supplies and Materials	389,500	3,946	393,446	190,010	203,436	48.29%
Other Charges	75,000	-	75,000	43,208	31,792	57.61%
Medical Examiner Operating						
Personal Services	1,256,172	99,980	1,356,152	1,067,739	288,413	78.73%
Employee Benefits	278,940	-	278,940	239,432	39,508	85.84%
Contracted Services	434,220	119	434,339	388,818	45,521	89.52%
Supplies and Materials	205,750	-	205,750	67,367	138,383	32.74%
Other Charges	23,500	-	23,500	15,014	8,486	63.89%
KCSO Reserve Training Academy						
Contracted Services	-	2,000	2,000	253	1,747	12.65%
Animal Control						
Contracted Services	682,260	-	682,260	676,696	5,564	99.18%
Supplies and Materials	59,382	-	59,382	21,721	37,661	36.58%
Juvenile Court Officers						
Contracted Services	16,075	-	16,075	5,609	10,466	34.89%
Supplies and Materials	30,050	-	30,050	15,625	14,425	52.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 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	1,038,809	74,634,368	53,527,385	21,106,983	71.72%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	165,600	55,200	75.00%
John Tarleton Home						
Contracted Services	799,946	-	799,946	599,960	199,986	75.00%
Support Services						
Personal Services	1,406,275	17,360	1,423,635	976,731	446,904	68.61%
Employee Benefits	544,130	-	544,130	361,650	182,480	66.46%
Contracted Services	497,215	32	497,247	368,058	129,189	74.02%
Supplies and Materials	290,297	-	290,297	154,733	135,564	53.30%
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	1,023,317	498,420	67.25%
Employee Benefits	523,157	-	523,157	328,092	195,065	62.71%
Contracted Services	94,900	-	94,900	157,804	(62,904)	166.28%
Supplies and Materials	411,000	-	411,000	677,309	(266,309)	164.80%
Dental Services						
Personal Services	792,295	(1,639)	790,656	504,799	285,857	63.85%
Employee Benefits	237,982	-	237,982	157,341	80,641	66.11%
Contracted Services	23,000	-	23,000	9,862	13,138	42.88%
Supplies and Materials	64,800	-	64,800	52,259	12,541	80.65%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
Emergency Medical Services						
Personal Services	46,347	-	46,347	33,691	12,656	72.69%
Employee Benefits	11,490	-	11,490	8,366	3,124	72.81%
Contracted Services	13,000	-	13,000	5,534	7,466	42.57%
Other Charges	270,000	-	270,000	89,580	180,420	33.18%
Food & Restaurant Inspection						
Personal Services	647,790	1,395	649,185	464,904	184,281	71.61%
Employee Benefits	211,367	-	211,367	149,918	61,449	70.93%
Contracted Services	22,500	-	22,500	10,512	11,988	46.72%
Supplies and Materials	20,000	-	20,000	14,519	5,481	72.60%
Health Administration						
Personal Services	835,621	(52,935)	782,686	564,017	218,669	72.06%
Employee Benefits	251,744	-	251,744	173,700	78,044	69.00%
Contracted Services	92,675	-	92,675	12,001	80,674	12.95%
Supplies and Materials	7,450	-	7,450	7,258	192	97.42%
Community Development & Planning						
Personal Services	567,971	202,573	770,544	381,445	389,099	49.50%
Employee Benefits	134,776	-	134,776	101,867	32,909	75.58%
Contracted Services	10,200	-	10,200	6,006	4,194	58.88%
Supplies and Materials	6,300	-	6,300	1,811	4,489	28.75%
Indigent Medical Care						
Contracted Services	3,935,000	15,000	3,950,000	2,559,559	1,390,441	64.80%
Pharmacy						
Personal Services	144,548	-	144,548	80,483	64,065	55.68%
Employee Benefits	45,595	-	45,595	24,266	21,329	53.22%
Contracted Services	30,500	-	30,500	6,015	24,485	19.72%
Supplies and Materials	655,500	-	655,500	204,492	451,008	31.20%
Primary Care						
Contracted Services	285,000	-	285,000	218,256	66,744	76.58%
Rabies & Animal Control						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%

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General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
School Health Program						
Personal Services	38,578	-	38,578	28,043	10,535	72.69%
Employee Benefits	19,069	-	19,069	14,014	5,055	73.49%
Contracted Services	430,003	-	430,003	207,465	222,538	48.25%
Social Services						
Personal Services	315,832	-	315,832	230,131	85,701	72.87%
Employee Benefits	88,328	-	88,328	65,381	22,947	74.02%
Contracted Services	7,200	-	7,200	5,276	1,924	73.28%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	287,560	-	287,560	210,400	77,160	73.17%
Employee Benefits	117,860	-	117,860	85,897	31,963	72.88%
Contracted Services	51,150	-	51,150	21,607	29,543	42.24%
Supplies and Materials	12,400	-	12,400	8,976	3,424	72.39%
Vector Control Services						
Contracted Services	3,200	-	3,200	2,813	387	87.91%
Supplies and Materials	6,400	-	6,400	2,548	3,852	39.81%
Disease Surveillance and Investigation						
Personal Services	248,782	105,819	354,601	207,983	146,618	58.65%
Employee Benefits	81,536	-	81,536	65,719	15,817	80.60%
Contracted Services	128,500	53,440	181,940	53,952	127,988	29.65%
Supplies and Materials	32,000	-	32,000	30,793	1,207	96.23%
Other Charges	15,000	-	15,000	20,101	(5,101)	134.01%
Vital Records						
Personal Services	145,751	-	145,751	106,222	39,529	72.88%
Employee Benefits	52,759	-	52,759	38,499	14,260	72.97%
Contracted Services	72,000	-	72,000	41,617	30,383	57.80%
Supplies and Materials	150	-	150	-	150	0.00%
Women's Health Services						
Personal Services	129,247	-	129,247	94,198	35,049	72.88%
Employee Benefits	42,583	-	42,583	31,449	11,134	73.85%
Contracted Services	9,500	-	9,500	3,785	5,715	39.84%
Supplies and Materials	10,000	-	10,000	368	9,632	3.68%
Community Health Services						
Personal Services	434,153	(143,980)	290,173	327,077	(36,904)	112.72%
Employee Benefits	137,191	-	137,191	87,817	49,374	64.01%
Contracted Services	18,040	-	18,040	6,806	11,234	37.73%
Supplies and Materials	5,600	308	5,908	2,221	3,687	37.59%
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	1,087,439	362,480	75.00%
Other Charges	220,000	-	220,000	165,000	55,000	75.00%
Dirty Lot Ordinance						
Personal Services	197,333	-	197,333	161,595	35,738	81.89%
Employee Benefits	83,182	-	83,182	62,646	20,536	75.31%
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	14,370,705	6,876,012	67.64%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 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	1,040,556	405,490	71.96%
Employee Benefits	524,610	-	524,610	363,383	161,227	69.27%
Contracted Services	206,950	-	206,950	144,610	62,340	69.88%
Supplies and Materials	247,750	450	248,200	180,030	68,170	72.53%
Other Charges	59,655	-	59,655	59,655	-	100.00%
Recreation Administration						
Personal Services	328,525	45,369	373,894	234,422	139,472	62.70%
Employee Benefits	103,511	-	103,511	74,674	28,837	72.14%
Contracted Services	274,350	-	274,350	154,080	120,270	56.16%
Supplies and Materials	37,000	-	37,000	13,907	23,093	37.59%
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	4,252	10,904	28.05%
Park Improvements Amusement Tax						
Contracted Services	5,000	15,000	20,000	23,759	(3,759)	118.80%
Supplies and Materials	45,000	-	45,000	11,439	33,561	25.42%
Capital Outlay	100,000	200,000	300,000	71,093	228,907	23.70%
Sport Operations						
Personal Services	109,455	(71,737)	37,718	59,938	(22,220)	158.91%
Employee Benefits	26,118	-	26,118	14,828	11,290	56.77%
Contracted Services	159,100	-	159,100	147,005	12,095	92.40%
Supplies and Materials	3,250	-	3,250	1,963	1,287	60.40%
Other Charges	6,400	-	6,400	5,400	1,000	84.38%
Community Outreach						
Personal Services	57,945	-	57,945	50,854	7,091	87.76%
Employee Benefits	8,964	-	8,964	7,902	1,062	88.15%
Constituent Services						
Personal Services	94,887	14,110	108,997	36,669	72,328	33.64%
Employee Benefits	32,895	-	32,895	9,858	23,037	29.97%
Senior Center & Volunteer Services						
Personal Services	71,328	-	71,328	45,116	26,212	63.25%
Employee Benefits	15,501	-	15,501	10,751	4,750	69.36%
Contracted Services	2,350	-	2,350	1,037	1,313	44.13%
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	44,060	16,552	72.69%
Employee Benefits	14,979	-	14,979	10,887	4,092	72.68%
Contracted Services	10,000	-	10,000	5,879	4,121	58.79%
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	43,875	17,245	71.79%
Employee Benefits	15,109	-	15,109	12,712	2,397	84.14%
Contracted Services	6,200	-	6,200	3,421	2,779	55.18%
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 nine months ended March 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Halls Senior Center						
Personal Services	56,074	-	56,074	40,082	15,992	71.48%
Employee Benefits	28,172	-	28,172	20,877	7,295	74.11%
Contracted Services	8,200	-	8,200	6,192	2,008	75.51%
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	32,702	17,299	65.40%
Employee Benefits	26,497	-	26,497	19,228	7,269	72.57%
Contracted Services	7,000	-	7,000	4,181	2,819	59.73%
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	39,629	15,822	71.47%
Employee Benefits	31,037	-	31,037	21,120	9,917	68.05%
Contracted Services	3,400	-	3,400	3,477	(77)	102.26%
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	7,490	41,914	15.16%
Employee Benefits	33,236	-	33,236	1,900	31,336	5.72%
Contracted Services	10,250	-	10,250	81	10,169	0.79%
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	3,132,643	1,656,083	65.42%
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	11,659	11,541	50.25%
Supplies and Materials	6,500	-	6,500	2,504	3,996	38.52%
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	55,678	19,383	74.18%
Employee Benefits	23,564	-	23,564	16,179	7,385	68.66%
Contracted Services	7,000	-	7,000	7,690	(690)	109.86%
Supplies and Materials	3,900	-	3,900	1,150	2,750	29.49%
Other Charges	625	-	625	625	-	100.00%
Total Agricultural and Natural Resources:	511,961	-	511,961	267,941	244,020	52.34%
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	53,310	20,193	72.53%
Employee Benefits	23,351	-	23,351	12,183	11,168	52.17%
Contracted Services	9,650	-	9,650	5,031	4,619	52.13%
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 nine months ended March 31, 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	829,016	4,514	99.46%
Audit Services						
Contracted Services	350,000	-	350,000	270,772	79,228	77.36%
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	90,803	72,078	55.75%
Supplies and Materials	-	50,000	50,000	46,754	3,246	93.51%
Other Charges	192,052	-	192,052	114,126	77,926	59.42%
Capital Outlay	-	-	-	28,166	(28,166)	N/A
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	2,161,084	488,916	81.55%
Employee Benefits						
Employee Benefits	1,165,000	(150,000)	1,015,000	913,739	101,261	90.02%
Employee Benefits - MERP County Match						
Employee Benefits	-	150,000	150,000	44,985	105,015	29.99%
Total Other General Government	6,079,348	2,644,430	8,723,778	7,283,631	1,440,147	83.49%
Total Expenditures	153,298,257	5,288,299	158,586,556	114,345,333	44,241,223	72.10%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	2,454,606	(4,910,511)	(2,455,905)	13,613,642	16,069,547	-554.32%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	3,047,851	(4,987,149)	37.93%
Operating Transfers Out - Other Funds	(10,977,256)	549,251	(10,428,005)	(9,499,320)	928,685	91.09%
Total Other Financing Sources (Uses)	(2,942,256)	549,251	(2,393,005)	(6,451,469)	(4,058,464)	269.60%
Net Change in Fund Balances	\$ (487,650)	\$ (4,361,260)	\$ (4,848,910)	\$ 7,162,173	\$ 12,011,083	-147.71%

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 nine months ended March 31, 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	\$ 36,817	\$ (24,583)	59.96%
<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	42,084	(59,116)	41.58%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	52,173	-	52,173	25,385	26,788	48.66%
Employee Benefits	16,163	-	16,163	6,765	9,398	41.85%
Contracted Services	9,450	-	9,450	5,973	3,477	63.21%
Supplies & Materials	51,662	-	51,662	36,090	15,572	69.86%
Other Charges	1,752	-	1,752	1,254	498	71.58%
<i>Total Social and Cultural Services</i>	131,200	-	131,200	75,467	55,733	57.52%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(33,383)	(3,383)	111.28%
Other Financing Sources						
Operating Transfers In - Other Funds	30,000	-	30,000	-	(30,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (33,383)	\$ (33,383)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 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	\$ 6,918,601	\$ (3,681,399)	65.27%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	206,849	(138,151)	59.96%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	(171,728)	(180,728)	-1908.09%
<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>	51,900	-	51,900	70,549	18,649	135.93%
Total Revenues	11,005,900	-	11,005,900	7,024,271	(3,981,629)	63.82%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,440,571	-	6,440,571	4,688,125	1,752,446	72.79%
Employee Benefits	2,048,508	-	2,048,508	1,476,267	572,241	72.07%
Contracted Services	583,925	5,000	588,925	290,594	298,331	49.34%
Supplies & Materials	1,798,240	(13,400)	1,784,840	1,236,312	548,528	69.27%
Other Charges	193,033	-	193,033	121,486	71,547	62.94%
Public Library Maintenance						
Personal Services	164,909	12,400	177,309	115,656	61,653	65.23%
Employee Benefits	55,764	1,000	56,764	39,711	17,053	69.96%
Contracted Services	559,050	-	559,050	441,518	117,532	78.98%
Supplies & Materials	55,000	-	55,000	36,692	18,308	66.71%
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	25,174	44,854	35.95%
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>	11,950,900	77,143	12,028,043	8,529,567	3,498,476	70.91%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(1,505,296)	(483,153)	147.27%
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)	\$ (1,395,296)	\$ (1,318,153)	1808.71%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 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	\$ 2,400,000	\$ -	100.00%
Fines	55,000	-	55,000	32,531	(22,469)	59.15%
<i>Other Local Revenues</i>	645,000	-	645,000	303,962	(341,038)	47.13%
<i>State of Tennessee</i>	425,000	-	425,000	59,460	(365,540)	13.99%
Total Revenues	3,525,000	-	3,525,000	2,795,953	(729,047)	79.32%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	166,843	-	166,843	117,571	49,272	70.47%
Employee Benefits	49,222	-	49,222	35,597	13,625	72.32%
Contracted Services	11,472	-	11,472	10,900	572	95.01%
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	370,296	149,725	71.21%
Employee Benefits	230,936	-	230,936	162,511	68,425	70.37%
Contracted Services	1,956,484	(107,840)	1,848,644	1,189,329	659,315	64.34%
Supplies & Materials	65,700	324	66,024	41,392	24,632	62.69%
Other Charges	24,000	-	24,000	24,000	-	100.00%
Capital Outlay	-	107,840	107,840	18	107,822	0.02%
Tire Storage Facility						
Contracted Services	378,500	-	378,500	207,284	171,216	54.76%
Litter Grant - County						
Personal Services	43,979	-	43,979	32,078	11,901	72.94%
Employee Benefits	19,055	-	19,055	13,868	5,187	72.78%
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	93,090	33,784	73.37%
Employee Benefits	42,445	-	42,445	30,991	11,454	73.01%
Contracted Services	42,676	-	42,676	34,844	7,832	81.65%
Supplies & Materials	28,827	-	28,827	12,207	16,620	42.35%
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>2,608,347</i>	<i>1,386,977</i>	<i>65.28%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(324)	(470,324)	187,606	657,930	-39.89%
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)	\$ 136,606	\$ 182,930	-294.89%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services:						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 243,668	\$ 83,668	152.29%
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	543,047	(144,111)	79.03%
Expenditures						
Current:						
General Government:						
Finance and Administration						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	25,439	25,439	37,665	(12,226)	148.06%
Employee Benefits	-	4,328	4,328	18,782	(14,454)	433.96%
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	244,438	266,137	47.88%
Employee Benefits	-	170,144	170,144	96,542	73,602	56.74%
Contracted Services	-	107,798	107,798	42,788	65,010	39.69%
Supplies & Materials	-	124,458	124,458	45,964	78,494	36.93%
Other Charges	-	78,786	78,786	63,228	15,558	80.25%
Capital Outlays	-	57,000	57,000	16,817	40,183	29.50%
Permit Fee						
Personal Services	-	-	-	97,891	(97,891)	N/A
Employee Benefits	-	-	-	37,585	(37,585)	N/A
Contracted Services	146,324	-	146,324	33,145	113,179	22.65%
Other Charges	13,676	-	13,676	13,676	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	46,681	(46,681)	N/A
Employee Benefits	-	-	-	11,319	(11,319)	N/A
Contracted Services	-	-	-	10,000	(10,000)	N/A
Total Finance and Administration	160,000	1,110,848	1,270,848	838,416	432,432	65.97%
Net Change in Fund Balances	\$ -	\$ (583,690)	\$ (583,690)	\$ (295,369)	\$ 288,321	50.60%

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 nine months ended March 31, 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	\$ 3,818,222	\$ (1,831,778)	67.58%
Total Revenues	5,650,000	-	5,650,000	3,818,222	(1,831,778)	67.58%
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	378,004	1,686,996	18.31%
Women's Basketball of Fame	150,000	-	150,000	112,500	37,500	75.00%
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	371,543	328,457	53.08%
<i>Total Other General Government:</i>	5,230,000	-	5,230,000	2,016,791	3,213,209	38.56%
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	1,801,431	1,381,431	428.91%
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)	\$ 1,531,431	\$ 1,651,431	-1276.19%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 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	\$ 3,057,886	\$ (1,672,014)	64.65%
Statutory Local Taxes	2,100,000	-	2,100,000	1,167,282	(932,718)	55.58%
Total Local Taxes	6,829,900	-	6,829,900	4,225,168	(2,604,732)	61.86%
 <i>Other Local Revenues</i>	 21,500	 -	 21,500	 105,259	 83,759	 489.58%
 <i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	2,813,703	(1,836,297)	60.51%
Petroleum Special Tax	311,000	-	311,000	181,924	(129,076)	58.50%
 Total State of Tennessee	 4,961,000	 -	 4,961,000	 2,995,627	 (1,965,373)	 60.38%
 Total Revenues	 11,812,400	 -	 11,812,400	 7,326,054	 (4,486,346)	 62.02%
 Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	257,126	-	257,126	187,314	69,812	72.85%
Employee Benefits	83,994	-	83,994	61,229	22,765	72.90%
Contracted Services	24,990	-	24,990	18,137	6,853	72.58%
Supplies & Materials	5,500	-	5,500	3,071	2,429	55.84%
Other Charges	113,875	-	113,875	113,519	356	99.69%
Highway Project Manager-ADM						
Personal Services	194,890	-	194,890	141,943	52,947	72.83%
Employee Benefits	56,499	-	56,499	42,419	14,080	75.08%
Contracted Services	5,000	-	5,000	991	4,009	19.82%
Supplies & Materials	8,600	-	8,600	3,961	4,639	46.06%
Stormwater Management-ADM						
Personal Services	874,193	8,491	882,684	631,171	251,513	71.51%
Employee Benefits	305,507	-	305,507	220,409	85,098	72.15%
Contracted Services	57,070	(1,785)	55,285	42,370	12,915	76.64%
Supplies & Materials	48,500	-	48,500	18,454	30,046	38.05%
Other Charges	-	-	-	322	(322)	N/A
Capital Outlay	26,000	(6,706)	19,294	-	19,294	0.00%
Stormwater Management-Violation						
Contracted Services	-	-	-	247	(247)	N/A
Supplies & Materials	-	26,982	26,982	5,263	21,719	19.51%
Highway and Bridge Maintenance						
Personal Services	2,856,248	-	2,856,248	2,224,003	632,245	77.86%
Employee Benefits	1,177,915	-	1,177,915	869,933	307,982	73.85%
Contracted Services	1,095,750	-	1,095,750	692,787	402,963	63.22%
Supplies & Materials	2,601,111	-	2,601,111	1,553,504	1,047,607	59.72%
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 nine months ended March 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	306,831	-	306,831	227,483	79,348	74.14%
Employee Benefits	136,164	-	136,164	99,773	36,391	73.27%
Contracted Services	120,364	-	120,364	70,469	49,895	58.55%
Supplies & Materials	144,275	-	144,275	66,435	77,840	46.05%
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	191,412	77,837	71.09%
Employee Benefits	67,774	-	67,774	48,849	18,925	72.08%
Contracted Services	40,250	1,500	41,750	13,041	28,709	31.24%
Supplies & Materials	5,700	-	5,700	2,465	3,235	43.25%
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	8,273,572	4,323,131	65.68%
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,164,303)	(784,303)	(947,518)	(163,215)	120.81%
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)	\$ (1,102,518)	\$ 311,785	77.95%

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 nine months ended March 31, 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	\$ 50,869,784	\$ (1,610,216)	96.93%
<i>Interest Earned</i>	1,892,668	-	1,892,668	556,965	(1,335,703)	29.43%
<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	51,426,749	(17,604,346)	74.50%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	1,021,346	78,654	92.85%
Debt Service	74,400,000	-	74,400,000	14,434,729	59,965,271	19.40%
<i>Total Debt Service</i>	75,500,000	-	75,500,000	15,456,075	60,043,925	20.47%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	35,970,674	42,439,579	-556.06%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	194,394	-	194,394	194,394	-	100.00%
Total Other Financial Sources (Uses)	194,394	-	194,394	194,394	-	100.00%
Net Change in Fund Balances	\$ (6,274,511)	\$ -	\$ (6,274,511)	\$ 36,165,068	\$ 42,439,579	-576.38%

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 nine months ended March 31, 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	\$ 94,886,493	\$ (4,081,507)	95.88%
County Local Option Taxes	130,788,000	-	130,788,000	80,315,575	(50,472,425)	61.41%
Other Local Taxes	1,090,000	-	1,090,000	487,452	(602,548)	44.72%
Wheel Taxes	1,525,000	-	1,525,000	1,005,006	(519,994)	65.90%
<i>Total Local Taxes</i>	<i>232,371,000</i>	<i>-</i>	<i>232,371,000</i>	<i>176,694,526</i>	<i>(55,676,474)</i>	<i>76.04%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>18,762</i>	<i>(17,238)</i>	<i>52.12%</i>
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	72,490	(112,510)	39.18%
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>237,442</i>	<i>(457,558)</i>	<i>34.16%</i>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	125,094	(154,906)	44.68%
Nonrecurring Items	1,307,000	-	1,307,000	935,801	(371,199)	71.60%
<i>Total Other Local Revenues</i>	<i>1,587,000</i>	<i>-</i>	<i>1,587,000</i>	<i>1,060,895</i>	<i>(526,105)</i>	<i>66.85%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	140,602,763	(37,606,237)	78.90%
Other State Revenues	1,860,000	-	1,860,000	1,068,896	(791,104)	57.47%
<i>Total State of Tennessee</i>	<i>177,951,000</i>	<i>2,118,000</i>	<i>180,069,000</i>	<i>141,671,659</i>	<i>(38,397,341)</i>	<i>78.68%</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	287,078	(187,922)	60.44%
<i>Total Federal Government:</i>	<i>2,593,000</i>	<i>(2,118,000)</i>	<i>475,000</i>	<i>340,421</i>	<i>(134,579)</i>	<i>71.67%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	4,052,000	-	100.00%
Total Revenues	419,285,000	-	419,285,000	324,075,705	(95,209,295)	77.29%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,053,813	-	162,053,813	92,836,885	69,216,928	57.29%
Employee Benefits	45,052,929	-	45,052,929	32,070,947	12,981,982	71.19%
Contracted Services	-	-	-	1,044	(1,044)	N/A
Supplies and Materials	808,300	9,471	817,771	859,147	(41,376)	105.06%
Art						
Contracted Services	2,500	-	2,500	3,479	(979)	139.16%
Supplies and Materials	205,341	-	205,341	183,503	21,838	89.37%
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 nine months ended March 31, 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	-	-	-	5,146	(5,146)	N/A
Supplies and Materials	900,912	-	900,912	907,038	(6,126)	100.68%
Other Charges	-	-	-	1,247	(1,247)	N/A
Business Education						
Supplies and Materials	51,009	-	51,009	45,025	5,984	88.27%
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	558	(308)	223.20%
Supplies and Materials	32,628	-	32,628	17,351	15,277	53.18%
Other	4,985	-	4,985	8,498	(3,513)	170.47%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	273,664	37,640	87.91%
Other	20,000	-	20,000	2,721	17,279	13.61%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	5,524	476	92.07%
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	1,890	4,310	30.48%
Supplies and Materials	26,924	-	26,924	27,128	(204)	100.76%
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	6,843	63,731	9.70%
Other Charges	16,185	-	16,185	8,665	7,520	53.54%
Science						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	78,741	12,311	86.48%
Social Studies						
Supplies and Materials	43,031	-	43,031	16,571	26,460	38.51%
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	500	5,200	8.77%
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 nine months ended March 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	4,000	-	4,000	19,905	(15,905)	497.63%
Supplies and Materials	76,000	-	76,000	159,106	(83,106)	209.35%
Capital Outlay	20,000	-	20,000	19,575	425	97.88%
Summer School						
Personal Services	110,128	-	110,128	225,007	(114,879)	204.31%
Employee Benefits	20,091	-	20,091	37,132	(17,041)	184.82%
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	-	-	-	908,382	(908,382)	N/A
Employee Benefits	-	-	-	126,685	(126,685)	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	25,340	63,749	28.44%
T & I Construction						
Contracted Services	78,366	42,027	120,393	110,209	10,184	91.54%
Supplies and Materials	173,320	-	173,320	158,166	15,154	91.26%
Driver's Education						
Contracted Services	94,633	-	94,633	10,907	83,726	11.53%
Supplies and Materials	23,700	-	23,700	6,029	17,671	25.44%
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	190	454	29.50%
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 nine months ended March 31, 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	-	-	-	1,572,665	(1,572,665)	N/A
Employee Benefits	-	-	-	412,718	(412,718)	N/A
Contracted Services	-	-	-	18,400	(18,400)	N/A
Alternative Schools						
Personal Services	1,426,882	-	1,426,882	801,755	625,127	56.19%
Employee Benefits	336,425	-	336,425	242,216	94,209	72.00%
Supplies and Materials	54,429	-	54,429	3,325	51,104	6.11%
Special Education Program						
Personal Services	28,836,025	-	28,836,025	16,666,033	12,169,992	57.80%
Employee Benefits	7,509,845	-	7,509,845	5,239,190	2,270,655	69.76%
Contracted Services	105,233	-	105,233	67,701	37,532	64.33%
Supplies and Materials	412,500	9,902	422,402	291,104	131,298	68.92%
Career & Technical Education						
Personal Services	10,080,415	-	10,080,415	5,160,626	4,919,789	51.19%
Employee Benefits	2,727,416	-	2,727,416	1,680,974	1,046,442	61.63%
Contracted Services	7,000	-	7,000	1,079	5,921	15.41%
Supplies and Materials	277,224	-	277,224	273,828	3,396	98.77%
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	164,699,312	101,008,825	61.99%
<i>Support Services:</i>						
Attendance						
Personal Services	1,349,702	-	1,349,702	854,801	494,901	63.33%
Employee Benefits	417,312	-	417,312	285,316	131,996	68.37%
Contracted Services	10,000	-	10,000	7,425	2,575	74.25%
Supplies and Materials	1,125	-	1,125	550	575	48.89%
Other Charges	3,741	-	3,741	3,381	360	90.38%
Health Services						
Personal Services	1,373,331	-	1,373,331	991,818	381,513	72.22%
Employee Benefits	332,798	-	332,798	294,050	38,748	88.36%
Contracted Services	70,150	-	70,150	19,998	50,152	28.51%
Supplies and Materials	126,010	-	126,010	85,557	40,453	67.90%
Other Charges	21,388	-	21,388	8,805	12,583	41.17%
Other Student Support						
Personal Services	7,206,597	-	7,206,597	4,297,908	2,908,689	59.64%
Employee Benefits	1,792,833	-	1,792,833	1,304,651	488,182	72.77%
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	1,674	2,676	38.48%
Other Charges	11,532	-	11,532	2,799	8,733	24.27%
Transfer Department						
Personal Services	196,193	-	196,193	142,582	53,611	72.67%
Employee Benefits	41,848	-	41,848	30,366	11,482	72.56%
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 nine months ended March 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	22,450	-	100.00%
Other Charges	5,711	-	5,711	1,375	4,336	24.08%
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	8,640	(3,517)	168.65%
Choral Music						
Contracted Services	4,650	-	4,650	804	3,846	17.29%
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	-	-	-	2,186	(2,186)	N/A
Employee Benefits	-	-	-	352	(352)	N/A
Supplies and Materials	2,650	-	2,650	1,435	1,215	54.15%
Other Charges	9,000	-	9,000	4,027	4,973	44.74%
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	6,335	937	87.11%
Social Studies						
Personal Services	2,820	-	2,820	1,884	936	66.81%
Employee Benefits	216	-	216	304	(88)	140.74%
Other Charges	493	-	493	6,811	(6,318)	1381.54%
Talented and Gifted						
Personal Services	-	-	-	48,349	(48,349)	N/A
Employee Benefits	-	-	-	10,191	(10,191)	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	6,095,028	3,667,737	62.43%
Employee Benefits	2,315,276	-	2,315,276	1,860,848	454,428	80.37%
Contracted Services	862,000	-	862,000	497,209	364,791	57.68%
Supplies and Materials	-	-	-	3,219	(3,219)	N/A
Other Charges	45,000	-	45,000	1,227	43,773	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	2,830	10,133	21.83%
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	480	1,870	20.43%
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 nine months ended March 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	4,094	1,406	74.44%
Supplies and Materials	19,291	-	19,291	2,309	16,982	11.97%
Other Charges	4,489	-	4,489	3,651	838	81.33%
Alternative Schools						
Personal Services	517,391	-	517,391	313,930	203,461	60.68%
Employee Benefits	144,634	-	144,634	90,764	53,870	62.75%
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	361,695	65,674	84.63%
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	94,296	362,056	20.66%
Art						
Contracted Services	365	-	365	639	(274)	175.07%
Supplies and Materials	11,200	-	11,200	919	10,281	8.21%
Other Charges	5,237	-	5,237	4,230	1,007	80.77%
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	3,681,680	1,775,503	67.46%
Employee Benefits	1,566,710	-	1,566,710	992,631	574,079	63.36%
Contracted Services	251,944	37,683	289,627	105,669	183,958	36.48%
Supplies and Materials	132,975	-	132,975	93,639	39,336	70.42%
Other Charges	78,040	-	78,040	32,311	45,729	41.40%
Basic Middle						
Contracted Services	455	-	455	145	310	31.87%
Supplies and Materials	13,364	-	13,364	3,772	9,592	28.23%
Other Charges	33,711	-	33,711	4,798	28,913	14.23%
Basic Secondary						
Contracted Services	76,300	-	76,300	55,277	21,023	72.45%
Supplies and Materials	3,670	-	3,670	201	3,469	5.48%
Other Charges	18,000	-	18,000	3,252	14,748	18.07%
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	273,652	88,719	75.52%
Employee Benefits	83,737	-	83,737	86,127	(2,390)	102.85%
Contracted Services	21,625	-	21,625	14,376	7,249	66.48%
Supplies and Materials	2,700	-	2,700	3,411	(711)	126.33%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For nine months ended March 31, 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	74,622	44,683	62.55%
Employee Benefits	22,159	-	22,159	16,929	5,230	76.40%
Contracted Services	30,000	-	30,000	-	30,000	N/A
Supplies and Materials	15,000	-	15,000	5,337	9,663	35.58%
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	27,835	2,308	92.34%
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	188,945	58,010	76.51%
Employee Benefits	465,036	-	465,036	226,383	238,653	48.68%
Contracted Services	167,074	9,250	176,324	207,441	(31,117)	117.65%
Supplies and Materials	3,000	-	3,000	994	2,006	33.13%
Other Charges	6,252,253	-	6,252,253	5,636,747	615,506	90.16%
Office of the Superintendent						
Personal Services	479,256	-	479,256	362,671	116,585	75.67%
Employee Benefits	134,802	-	134,802	105,217	29,585	78.05%
Contracted Services	71,300	-	71,300	58,104	13,196	81.49%
Supplies and Materials	4,400	-	4,400	1,828	2,572	41.55%
Other Charges	-	-	-	(40)	40	N/A
Office of the Principal						
Personal Services	23,077,293	-	23,077,293	16,752,639	6,324,654	72.59%
Employee Benefits	5,679,262	-	5,679,262	4,327,881	1,351,381	76.20%
Contracted Services	3,280,000	-	3,280,000	2,662,505	617,495	81.17%
Supplies and Materials	-	-	-	110,566	(110,566)	N/A
Fiscal Services						
Personal Services	1,105,200	-	1,105,200	952,336	152,864	86.17%
Employee Benefits	259,499	-	259,499	256,547	2,952	98.86%
Contracted Services	5,821	-	5,821	17,487	(11,666)	300.41%
Supplies and Materials	13,880	-	13,880	30,454	(16,574)	219.41%
Warehouse						
Personal Services	146,548	-	146,548	121,548	25,000	82.94%
Employee Benefits	37,218	-	37,218	31,785	5,433	85.40%
Contracted Services	4,800	-	4,800	12,064	(7,264)	251.33%
Supplies and Materials	15,750	-	15,750	1,370	14,380	8.70%
Human Resources						
Personal Services	1,052,129	-	1,052,129	762,179	289,950	72.44%
Employee Benefits	237,274	-	237,274	169,113	68,161	71.27%
Contracted Services	135,400	-	135,400	70,335	65,065	51.95%
Supplies and Materials	6,967	-	6,967	6,421	546	92.16%
Other Charges	6,000	-	6,000	1,653	4,347	27.55%
HR Employee Benefits Div						
Personal Services	487,929	-	487,929	386,282	101,647	79.17%
Employee Benefits	117,038	-	117,038	95,223	21,815	81.36%
Contracted Services	2,079	-	2,079	4,480	(2,401)	215.49%
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 nine months ended March 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,680,803	-	8,680,803	6,250,474	2,430,329	72.00%
Employee Benefits	2,380,881	-	2,380,881	1,669,219	711,662	70.11%
Contracted Services	1,132,847	91,641	1,224,488	753,441	471,047	61.53%
Supplies and Materials	13,105,087	-	13,105,087	9,185,109	3,919,978	70.09%
Other Charges	525,559	-	525,559	1,455,143	(929,584)	276.88%
Capital Outlay	100,000	187,278	287,278	187,278	100,000	65.19%
Security						
Personal Services	3,028,308	-	3,028,308	2,264,199	764,109	74.77%
Employee Benefits	638,452	-	638,452	509,268	129,184	79.77%
Contracted Services	142,100	-	142,100	29,979	112,121	21.10%
Supplies and Materials	177,077	79,205	256,282	119,694	136,588	46.70%
Other Charges	6,000	-	6,000	-	6,000	0.00%
General Maintenance of Plant						
Personal Services	5,668,836	-	5,668,836	4,501,634	1,167,202	79.41%
Employee Benefits	1,396,515	-	1,396,515	1,145,952	250,563	82.06%
Contracted Services	495,780	1,063	496,843	320,566	176,277	64.52%
Supplies and Materials	1,919,762	26,542	1,946,304	1,250,677	695,627	64.26%
Capital Outlay	124,000	-	124,000	50,000	74,000	40.32%
Facilities						
Personal Services	273,461	-	273,461	207,738	65,723	75.97%
Employee Benefits	67,921	-	67,921	45,386	22,535	66.82%
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	683,897	(11,491)	101.71%
Employee Benefits	152,157	-	152,157	128,774	23,383	84.63%
Contracted Services	213,500	-	213,500	178,977	34,523	83.83%
Supplies and Materials	69,610	-	69,610	66,876	2,734	96.07%
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	8,060,290	1,454,421	84.71%
Vocational Transportation						
Contracted Services	91,042	-	91,042	48,552	42,490	53.33%
Special Education Transportation						
Personal Services	81,534	-	81,534	33,665	47,869	41.29%
Employee Benefits	16,688	-	16,688	(3,919)	20,607	-23.48%
Contracted Services	4,958,859	-	4,958,859	3,541,993	1,416,866	71.43%
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	12,227	(1,153)	110.41%
Technology						
Personal Services	3,321,408	-	3,321,408	2,503,105	818,303	75.36%
Employee Benefits	655,857	-	655,857	619,443	36,414	94.45%
Contracted Services	722,800	-	722,800	601,425	121,375	83.21%
Supplies and Materials	138,048	-	138,048	75,342	62,706	54.58%
Other Charges	14,963	-	14,963	6,095	8,868	40.73%
Capital Outlay	241,543	-	241,543	172,485	69,058	71.41%
Instructional Technology						
Personal Services	633,223	-	633,223	453,430	179,793	71.61%
Employee Benefits	170,327	-	170,327	125,552	44,775	73.71%
Contracted Services	18,450	-	18,450	9,616	8,834	52.12%
Supplies and Materials	25,000	-	25,000	1,938	23,062	7.75%
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 nine months ended March 31, 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	1,402	78,598	1.75%
Public Affairs						
Personal Services	611,215	-	611,215	416,244	194,971	68.10%
Employee Benefits	127,448	-	127,448	92,582	34,866	72.64%
Contracted Services	132,900	-	132,900	205,624	(72,724)	154.72%
Supplies and Materials	1,000	-	1,000	4,588	(3,588)	458.80%
Office of Accountability						
Personal Services	390,658	-	390,658	349,729	40,929	89.52%
Employee Benefits	96,053	-	96,053	78,320	17,733	81.54%
Contracted Services	151,550	-	151,550	107,949	43,601	71.23%
Supplies and Materials	17,950	-	17,950	11,371	6,579	63.35%
Other Charges	6,469	-	6,469	(500)	6,969	-7.73%
Office of Innovation						
Contracted Services	2,800	-	2,800	11,657	(8,857)	416.32%
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>105,702,186</i>	<i>52,931,828</i>	<i>66.63%</i>
Total Expenditures	423,847,616	494,535	424,342,151	270,401,498	153,940,653	63.72%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	53,674,207	58,731,358	-1061.35%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,330,000	-	1,330,000	558,756	(771,244)	42.01%
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)	(2,045,606)	(1,338,222)	289.18%
Net Change in Fund Balances	\$ (4,270,000)	\$ (1,494,535)	\$ (5,764,535)	\$ 51,628,601	\$ 57,393,136	-895.62%

Information



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

BUDGET SUMMARY

March 31, 2015

<i>Where It Comes From:</i>					<i>Where It Goes by Function:</i>				
	Adopted Budget 2014-15	% of Budget	Actual Collections July - Mar	% of Budget Collected		Adopted Budget 2014-15	% of Budget	Actual Spending July - Mar	% of Budget Spent
Local Taxes	\$ 441,066,450	60.7%	\$ 354,026,596	48.7%	Schools	\$ 424,885,000	58.4%	\$ 273,005,861	37.6%
Licenses & Permits	3,878,000	0.5%	3,686,895	0.5%	School Cafeteria	27,508,265	3.8%	-	0.0%
Fines, Forfeitures, & Penalties	1,808,350	0.2%	1,432,464	0.2%	General Government	11,890,098	1.6%	9,611,321	1.3%
Charges for Current Services	14,611,522	2.0%	4,624,553	0.6%	Finance	15,116,517	2.1%	10,353,928	1.4%
Other Local Revenue	8,506,437	1.2%	6,622,286	0.9%	Administration of Justice	16,812,055	2.3%	12,081,576	1.7%
Official Fees	8,035,000	1.1%	3,047,851	0.4%	Debt Service	75,500,000	10.4%	15,456,075	2.1%
State of Tennessee	193,096,676	26.6%	148,821,211	20.5%	Public Safety	74,169,269	10.2%	54,109,461	7.4%
Federal Government	22,116,861	3.0%	950,759	0.1%	Health & Welfare	21,357,782	2.9%	14,644,633	2.0%
Govt & Citizens Groups	32,000	0.0%	259,736	0.0%	Public Libraries	12,675,900	1.7%	9,254,568	1.3%
Other	33,862,982	4.7%	5,640,150	0.8%	Public Works	12,062,400	1.7%	8,428,572	1.2%
					Tourism, Social & Cultural	10,519,493	1.4%	5,674,619	0.8%
					Agricultural/Natrual Resour	511,961	0.1%	267,941	0.0%
					Other	19,959,538	2.7%	19,645,730	2.7%
					Solid Waste	4,046,000	0.6%	2,659,347	0.4%
						\$ 727,014,278	100.0%	\$ 435,193,632	59.9%
					<i>Where It Goes by Category:</i>	Adopted Budget 2014-15	% of Budget	Actual Spending July - Mar	% of Budget Spent
					Personnal Services	\$ 376,869,486	51.8%	\$ 239,141,414	32.9%
					Employees Benefits	111,022,457	15.3%	78,360,353	10.8%
					Contractual Services	58,821,541	8.1%	38,117,539	5.2%
					Supplies and Materials	50,477,130	6.9%	26,969,429	3.7%
					Other Charges	53,964,508	7.4%	36,499,926	5.0%
					Debt Service	74,400,000	10.2%	14,434,729	2.0%
					Capital Outlay	1,459,156	0.2%	1,670,242	0.2%
						\$ 727,014,278	100.0%	\$ 435,193,632	59.9%

Knox County, Tennessee

Property Tax Collection Summary - March 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	101,614,022	102,544,563	930,541	0.92%	96.36%
141	General Purpose School Fund	113,145,048	95,004,051	(18,140,997)	-16.03%	95.90%
151	General Debt Service Fund	32,487,185	50,933,991	18,446,806	56.78%	96.78%
Totals		247,246,255	248,482,605	1,236,350	0.50%	96.27%

Knox County, Tennessee
Sales Tax Collection Summary - March, 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	4,110,348	4,717,415	607,067	14.8%	112.3%
131	Highway	2,991,944	3,431,315	439,371	14.7%	73.0%
141	School Operations	71,798,770	89,723,931	17,925,161	25.0%	68.9%
177	School Capital	12,860,758	-	(12,860,758)	-100.0%	N/A
Total		91,761,821	97,872,661	6,110,840	6.7%	69.2%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2015

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	20,983.03	
1010020 Bad Check Unit	9,570.00	
1010310 Circuit Court Clerk's Office	338.21	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	590.00	
1010620 Chancery Court	305.31	
1010910 County Commission	8,288.10	
1010920 Internal Audit	2,277.10	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	981.39	
1011510 4th Circuit Court Clerk's Office	497.00	
1011520 Criminal Court Clerk's Office	1,680.00	
1011530 Criminal Sessions Clerk's Office	100.00	
1011810 Election Office	8,997.32	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	273.12	
1012140 General Sessions Court Judges	6,997.88	
1012410 Juvenile Court Judges	14,169.43	
1012420 IV-D Referee Program	2,658.70	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	9,138.86	
1013210 Law Director's Office	10,152.06	
1013310 County Mayor	6,889.89	
1013320 ADA Office	1,512.62	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	2,566.02	
1013610 Human Resources	1,127.02	
1014210 Probation Officers	214.80	
1014810 Park Maintenance	1,252.22	
1014830 Recreation Administration	3,183.78	
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	2,814.12	
1015403 Preventive Health Service	8,840.83	
1015406 Dental Services	905.00	
1015409 Emergency Medical Services	155.11	
1015412 Food & Restaurant Inspect	383.43	
1015415 Health Administration	1,393.32	
1015421 Laboratory	3,119.02	
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.	1,488.59	
1015457 Vital Records	-	
1015460 Women's Health Services	93.18	
1015463 Community Health Services	3,538.50	
1015710 Finance	9,945.03	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 2015

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	6,981.25	
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	1,930.72	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	3,299.85	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	5,757.00	
1018310 Property Assessor	14,535.49	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	46,223.79	
1018710 Register of Deeds' Office	4,123.00	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	13,048.61	
1018906 Records & Communication	1,208.66	
1018912 Training	2,384.46	
1018915 Planning & Development	1,850.80	
1018918 Stop Violence Against Women	2,066.00	
1018921 Patrol Division	26,467.15	
1018924 Warrants	43,794.67	
1018927 Detectives	8,366.08	
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	476.28	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	411.00	
1018960 Correctional Facility	44,132.49	
1018965 Explorer Post	-	
1018973 Medical Examiner	13,154.27	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	14,748.34	
TOTAL GENERAL FUND		413,405
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	71.82	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	220.32	
TOTAL SOLID WASTE FUND		292
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	3,537.15	
TOTAL DRUG FUND		3,537

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
March 31, 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	4,254.59	
1310120 Project Manager	-	
1310130 Stormwater Management	6,301.21	
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		13,371
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	1,030.12	
172120 Health Services	17,704.17	
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	12,457.64	
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	62,554.67	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	40.37	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	20.50	
172310 Board of Education	3,626.93	
172320 Office of the Superintendent	1,330.92	
172410 Office of Principal	261.60	
172510 Fiscal Services	4,408.49	
172520 Human Resources	2,772.87	
172530 HR Employee Benefits	1,623.95	
172619 Security	1,973.44	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	603.15	
172711 Regular Contracts	-	
172812 Technology	19,461.80	
172813 Instructional Technology	6,884.73	
172823 Public Affairs	1,338.73	
172824 Minority Recruiting	-	
172825 Office of Accountability	8,048.65	
172826 Office of Innovation	4,245.12	
TOTAL SCHOOL FUND		166,832
GRAND TOTAL	602,105	602,105

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	
9-626	Estimate & Appropriate Public Defender's Fees	72,205.45	
9-853	Inner Change	49,604.90	
9-854	Inmate Money	484.98	
9-855	Sexual Offender Registration	150.00	
9-1184	Victim Assistance	16,519.06	169,014,562.04
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	
6-303	Budget Amendment	(75.00)	5,518,511.96
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	
9-488	Budget Amendment	389,570.00	
9-625	Budget Amendment	1,612,864.18	
9-644	Budget Amendment	(389,570.00)	10,513,058.00
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	
9-1124	February Sales Tax	3,273,243.62	26,276,657.99
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

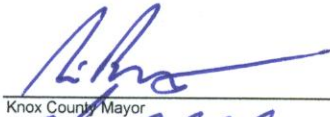
1-1838	Approved by Board	4,465,838.00	
1-1837	Reappropriating Encumbrances from FY14	15,917.03	
2-1909	Budget Amendment	(63,987.00)	
6-1939	Budget Amendment	31,000.00	
6-1940	Budget Amendment	20,000.00	4,468,768.03

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