

# Budget Report to Citizenry



## Knox County, Tennessee

For ten months ended  
April 30, 2015

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For ten months ended April 30, 2015*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

May 19, 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 ten months ended April 30, 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, appearing to read "Chris Caldwell".

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For ten months ended April 30, 2015 and 2014**

	2014-2015			2013-2014			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 164,185,367	\$ 136,141,723	82.92%	\$ 158,047,873	\$ 138,413,185	87.58%	\$ (2,271,462)
Governmental Library Fund	131,200	47,984	36.57%	125,000	50,868	40.69%	(2,884)
Public Library Fund	12,710,900	9,011,148	70.89%	12,620,900	9,162,753	72.60%	(151,605)
Solid Waste Fund	4,000,000	2,823,748	70.59%	3,953,500	3,110,780	78.68%	(287,032)
Hotel/Motel Fund	5,650,000	4,248,289	75.19%	5,600,000	3,639,879	65.00%	608,410
Engineering and Public Works Fund	11,812,400	8,195,631	69.38%	11,637,900	7,840,294	67.37%	355,337
Debt Service Fund	69,225,489	52,792,659	76.26%	66,038,764	34,118,365	51.66%	18,674,294
General Purpose School Fund	420,615,000	353,202,850	83.97%	415,626,282	352,517,779	84.82%	685,071
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 688,330,356</b>	<b>\$ 566,464,032</b>	<b>82.30%</b>	<b>\$ 673,650,219</b>	<b>\$ 548,853,903</b>	<b>81.47%</b>	<b>\$ 17,610,129</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 169,034,276	\$ 134,061,696	79.31%	\$ 167,004,587	\$ 130,208,361	77.97%	\$ 3,853,335
Governmental Library Fund	131,200	81,768	62.32%	125,000	110,955	88.76%	(29,187)
Public Library Fund	12,788,043	10,221,166	79.93%	12,802,610	10,365,503	80.96%	(144,337)
Solid Waste Fund	4,046,324	2,933,098	72.49%	3,994,897	3,024,119	75.70%	(91,021)
Hotel/Motel Fund	5,770,000	2,948,870	51.11%	5,715,000	3,161,942	55.33%	(213,072)
Engineering and Public Works Fund	13,226,703	9,326,847	70.52%	12,697,178	8,852,157	69.72%	474,690
Debt Service Fund	75,500,000	42,365,019	56.11%	73,000,000	44,131,853	60.45%	(1,766,834)
General Purpose School Fund	426,379,535	305,171,404	71.57%	431,569,640	309,782,465	71.78%	(4,611,061)
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 706,876,081</b>	<b>\$ 507,109,868</b>	<b>71.74%</b>	<b>\$ 706,908,912</b>	<b>\$ 509,637,355</b>	<b>72.09%</b>	<b>\$ (2,527,487)</b>

## MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for ten months ended April 30, 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 \$251,887,878 equal 97.59% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$110,832,474 equal 78.4% 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 ten months of fiscal year 2015 were \$132,715,615 this was an increase of \$1,437,324 over the first ten 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 \$124,562,376, a decrease of \$3,112,189 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 84.99% of our adopted budget and spent 78.54%. 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 ten months of fiscal year 2015 are \$47,984 a decrease of \$2,884 over fiscal year 2014. The expenses for the same period are \$81,768 a decrease of \$29,187 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 ten months of fiscal year 2015 are \$8,176,148 vs. expenses for the same period of \$9,496,166.

**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 ten months of fiscal year 2015 are \$2,823,748 vs. expenses of \$2,882,098. The expenses represent 72.14% 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 ten months of fiscal year 2015 are \$4,248,289 vs. expenses of \$2,678,870. 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 ten months of fiscal year 2015 are \$8,195,631 an increase of \$355,337 over the first ten months of fiscal year 2014. The expenses for the same period were \$9,171,847 for fiscal year 2015 an increase of \$769,940 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 ten months of fiscal year 2015 are \$52,598,265 vs. expenses for the same period of \$42,365,019. The expenses are only 56.11% 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 ten months of fiscal year 2015 are \$352,582,010 vs. expenses of \$302,567,042. The Basic Education Funding from the State is paid monthly and we have only received nine 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 ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 114,816,000	\$ -	\$ 114,816,000	\$ 103,962,454	\$ (10,853,546)	90.55%
County Local Option Taxes	15,333,150	63,249	15,396,399	7,151,070	(8,245,329)	46.45%
Wheel Taxes	525,000	-	525,000	388,342	(136,658)	73.97%
<b>Total Local Taxes</b>	<b>130,674,150</b>	<b>63,249</b>	<b>130,737,399</b>	<b>111,501,866</b>	<b>(19,235,533)</b>	<b>85.29%</b>
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	2,755,284	(70,716)	97.50%
Permits	1,016,000	-	1,016,000	920,983	(95,017)	90.65%
<b>Total Licenses and Permits</b>	<b>3,842,000</b>	<b>-</b>	<b>3,842,000</b>	<b>3,676,267</b>	<b>(165,733)</b>	<b>95.69%</b>
<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	719,882	(73,323)	90.76%
Juvenile Court	942,700	-	942,700	814,125	(128,575)	86.36%
Other Fines, Forfeitures & Penalties	77,150	5,505	82,655	68,912	(13,743)	83.37%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,745,850</b>	<b>77,710</b>	<b>1,823,560</b>	<b>1,605,769</b>	<b>(217,791)</b>	<b>88.06%</b>
<i>Charges for Current Services:</i>	<b>5,411,850</b>	<b>143,130</b>	<b>5,554,980</b>	<b>5,098,568</b>	<b>(456,412)</b>	<b>91.78%</b>
<i>Other Local Revenues:</i>	<b>3,709,256</b>	<b>21,625</b>	<b>3,730,881</b>	<b>4,433,075</b>	<b>702,194</b>	<b>118.82%</b>
<i>State of Tennessee:</i>						
Prisoner Board	1,500,000	-	1,500,000	691,641	(808,359)	46.11%
Other State Revenues	7,668,757	76,409	7,745,166	4,772,076	(2,973,090)	61.61%
<b>Total State of Tennessee</b>	<b>9,168,757</b>	<b>76,409</b>	<b>9,245,166</b>	<b>5,463,717</b>	<b>(3,781,449)</b>	<b>59.10%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	689,966	(510,034)	57.50%
<b>Total Federal Government</b>	<b>1,200,000</b>	<b>-</b>	<b>1,200,000</b>	<b>689,966</b>	<b>(510,034)</b>	<b>57.50%</b>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	-	-	-	40,918	40,918	N/A
Citizen Groups	1,000	15,381	16,381	39,795	23,414	242.93%
CAC Debt Payment	-	-	-	165,674	165,674	N/A
<b>Total Other Governments and Citizen Groups</b>	<b>1,000</b>	<b>15,381</b>	<b>16,381</b>	<b>246,387</b>	<b>230,006</b>	<b>1504.10%</b>
<b>Total Revenues</b>	<b>155,752,863</b>	<b>397,504</b>	<b>156,150,367</b>	<b>132,715,615</b>	<b>(23,434,752)</b>	<b>84.99%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	330,346	-	330,346	261,612	68,734	79.19%
Employee Benefits	162,563	-	162,563	121,877	40,686	74.97%
Contracted Services	41,225	-	41,225	30,643	10,582	74.33%
Supplies and Materials	6,750	-	6,750	713	6,037	10.56%
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 ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	28,400	26,600	51.64%
<b>Internal Audit</b>						
Personal Services	208,696	-	208,696	174,293	34,403	83.52%
Employee Benefits	74,324	-	74,324	60,347	13,977	81.19%
Contracted Services	16,300	-	16,300	7,220	9,080	44.29%
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%
<b>Audit Committee</b>						
Personal Services	5,760	-	5,760	-	5,760	0.00%
Employee Benefits	441	-	441	-	441	0.00%
<b>Ethics Committee</b>						
Contracted Services	275	-	275	19	256	6.91%
Supplies and Materials	25	-	25	-	25	0.00%
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	2,374	6,626	26.38%
<b>County Clerk</b>						
Contracted Services	463,090	41,000	504,090	368,643	135,447	73.13%
Supplies and Materials	132,483	-	132,483	64,478	68,005	48.67%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Election Commission</b>						
Personal Services	1,024,745	-	1,024,745	987,214	37,531	96.34%
Employee Benefits	194,945	-	194,945	188,687	6,258	96.79%
Contracted Services	466,400	-	466,400	251,509	214,891	53.93%
Supplies and Materials	31,250	-	31,250	11,088	20,162	35.48%
Other Charges	3,318	-	3,318	3,015	303	90.87%
<b>Law Department</b>						
Personal Services	1,441,809	-	1,441,809	1,133,894	307,915	78.64%
Employee Benefits	353,469	-	353,469	277,349	76,120	78.46%
Contracted Services	121,510	-	121,510	55,000	66,510	45.26%
Supplies and Materials	37,750	18,000	55,750	27,612	28,138	49.53%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	28,348	-	100.00%
<b>County Mayor</b>						
Personal Services	559,548	2,431	561,979	459,901	102,078	81.84%
Employee Benefits	130,593	-	130,593	106,832	23,761	81.81%
Contracted Services	42,200	-	42,200	46,962	(4,762)	111.28%
Supplies and Materials	14,000	2,756	16,756	3,725	13,031	22.23%
Other Charges	3,688	-	3,688	3,468	220	94.03%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	57,105	1,998	59,103	47,461	11,642	80.30%
Employee Benefits	14,451	-	14,451	11,814	2,637	81.75%
Contracted Services	13,700	-	13,700	10,044	3,656	73.31%
Supplies and Materials	2,050	-	2,050	651	1,399	31.76%
Other Charges	625	-	625	625	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	63,249	63,249	63,249	-	100.00%
<b>Human Resources Department</b>						
Personal Services	562,704	(1,998)	560,706	401,055	159,651	71.53%
Employee Benefits	163,035	-	163,035	120,531	42,504	73.93%
Contracted Services	38,770	-	38,770	35,995	2,775	92.84%
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 ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Mailroom-Operating</b>						
Personal Services	50,631	-	50,631	40,797	9,834	80.58%
Employee Benefits	33,810	-	33,810	27,276	6,534	80.67%
Contracted Services	10,350	-	10,350	6,526	3,824	63.05%
Supplies and Materials	2,000	-	2,000	1,060	940	53.00%
Other Charges	625	-	625	625	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	128,794	(14,969)	113,825	69,531	44,294	61.09%
Employee Benefits	32,481	-	32,481	18,503	13,978	56.97%
Contracted Services	13,134	14,969	28,103	7,872	20,231	28.01%
Supplies and Materials	2,750	-	2,750	1,131	1,619	41.13%
Other Charges	1,175	-	1,175	1,175	-	100.00%
<b>Finance Department</b>						
Personal Services	1,462,385	-	1,462,385	1,113,511	348,874	76.14%
Employee Benefits	458,480	-	458,480	330,864	127,616	72.17%
Contracted Services	99,150	-	99,150	64,589	34,561	65.14%
Supplies and Materials	37,150	-	37,150	51,019	(13,869)	137.33%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Purchasing Department</b>						
Personal Services	673,526	1,894	675,420	523,831	151,589	77.56%
Employee Benefits	217,974	-	217,974	174,913	43,061	80.24%
Contracted Services	35,100	500	35,600	24,921	10,679	70.00%
Supplies and Materials	10,250	-	10,250	3,712	6,538	36.21%
Other Charges	5,222	-	5,222	4,972	250	95.21%
Capital Outlay	-	24,898	24,898	24,898	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	149,704	-	149,704	130,409	19,295	87.11%
Employee Benefits	40,401	-	40,401	38,599	1,802	95.54%
Contracted Services	132,100	(5,353)	126,747	20,640	106,107	16.28%
Supplies and Materials	900	-	900	1,812	(912)	201.33%
<b>Property Management</b>						
Personal Services	122,277	-	122,277	98,488	23,789	80.54%
Employee Benefits	37,519	-	37,519	30,331	7,188	80.84%
Contracted Services	41,350	-	41,350	3,058	38,292	7.40%
Supplies and Materials	8,245	-	8,245	2,916	5,329	35.37%
Other Charges	625	-	625	625	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	8,000	-	8,000	800	7,200	10.00%
Supplies and Materials	2,000	-	2,000	52	1,948	2.60%
<b>County Buildings Maintenance</b>						
Personal Services	367,661	2,201	369,862	298,572	71,290	80.73%
Employee Benefits	129,254	-	129,254	99,384	29,870	76.89%
Contracted Services	14,475	-	14,475	11,695	2,780	80.79%
Supplies and Materials	33,400	-	33,400	33,905	(505)	101.51%
Other Charges	29,434	-	29,434	29,434	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	94,305	2,959	97,264	77,612	19,652	79.80%
Employee Benefits	36,136	-	36,136	25,219	10,917	69.79%
<b>Planning</b>						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	352,064	-	352,064	352,064	-	100.00%
<b>Codes Administration</b>						
Personal Services	920,294	-	920,294	724,070	196,224	78.68%
Employee Benefits	301,337	-	301,337	234,380	66,957	77.78%
Contracted Services	72,050	-	72,050	43,682	28,368	60.63%
Supplies and Materials	53,000	-	53,000	25,184	27,816	47.52%
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 ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Information Technology</b>						
Personal Services	3,096,109	-	3,096,109	2,440,964	655,145	78.84%
Employee Benefits	884,381	-	884,381	697,566	186,815	78.88%
Contracted Services	1,200,844	312,741	1,513,585	1,005,397	508,188	66.42%
Supplies and Materials	33,000	-	33,000	14,167	18,833	42.93%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	40,000	-	100.00%
<b>Records Management</b>						
Personal Services	240,466	-	240,466	192,464	48,002	80.04%
Employee Benefits	99,356	-	99,356	86,141	13,215	86.70%
Contracted Services	11,483	-	11,483	8,089	3,394	70.44%
Supplies and Materials	5,500	-	5,500	3,073	2,427	55.87%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	12,497	3	99.98%
<b>Sheriff's Merit System</b>						
Personal Services	164,417	-	164,417	132,323	32,094	80.48%
Employee Benefits	60,427	-	60,427	48,608	11,819	80.44%
Contracted Services	21,812	-	21,812	13,203	8,609	60.53%
Supplies and Materials	8,250	-	8,250	3,612	4,638	43.78%
<b>Property Assessor</b>						
Personal Services	2,019,039	-	2,019,039	1,554,246	464,793	76.98%
Employee Benefits	680,262	-	680,262	532,610	147,652	78.29%
Contracted Services	664,357	58,331	722,688	208,812	513,876	28.89%
Supplies and Materials	66,500	-	66,500	32,993	33,507	49.61%
Other Charges	4,303	-	4,303	4,303	-	100.00%
Capital Outlay	-	27,027	27,027	-	27,027	0.00%
<b>Equalization Board</b>						
Personal Services	26,209	-	26,209	-	26,209	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	-	2,100	0.00%
Supplies and Materials	200	-	200	-	200	0.00%
<b>Register of Deeds</b>						
Contracted Services	61,610	-	61,610	36,227	25,383	58.80%
Supplies and Materials	10,500	-	10,500	6,372	4,128	60.69%
Other Charges	3,429	-	3,429	4,381	(952)	127.76%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	62,852	-	62,852	51,321	11,531	81.65%
Employee Benefits	23,977	-	23,977	19,474	4,503	81.22%
Contracted Services	48,171	-	48,171	49,469	(1,298)	102.69%
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%
<b>County Trustee's Office</b>						
Contracted Services	750,900	-	750,900	576,797	174,103	76.81%
Supplies and Materials	126,175	-	126,175	116,285	9,890	92.16%
Other Charges	69,257	-	69,257	33,878	35,379	48.92%
<b>Payments to Component Units</b>	<b>6,553,874</b>	<b>-</b>	<b>6,553,874</b>	<b>6,553,874</b>	<b>-</b>	<b>100.00%</b>
<b>Total Finance and Administration</b>	<b>30,827,808</b>	<b>662,622</b>	<b>31,490,430</b>	<b>25,461,534</b>	<b>6,028,896</b>	<b>80.85%</b>
<b>Administration of Justice:</b>						
<b>Attorney General</b>						
Personal Services	1,994,274	-	1,994,274	1,553,677	440,597	77.91%
Employee Benefits	728,125	92,268	820,393	635,878	184,515	77.51%
Contracted Services	133,600	5,296	138,896	83,443	55,453	60.08%
Supplies and Materials	50,500	-	50,500	35,562	14,938	70.42%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	-	-	26,731	(26,731)	N/A

KNOX COUNTY, TENNESSEE

General Fund  
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 For ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Bad Check Unit</b>						
Personal Services	-	72,000	72,000	28,935	43,065	40.19%
Employee Benefits	-	5,000	5,000	2,187	2,813	43.74%
Contracted Services	-	70,000	70,000	27,917	42,083	39.88%
<b>Circuit Court Clerk</b>						
Contracted Services	55,100	896	55,996	36,206	19,790	64.66%
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%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	56,900	-	56,900	19,369	37,531	34.04%
Supplies and Materials	9,300	-	9,300	5,713	3,587	61.43%
Other Charges	625	-	625	625	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	549,098	-	549,098	433,171	115,927	78.89%
Employee Benefits	233,755	-	233,755	183,137	50,618	78.35%
Contracted Services	49,400	7,375	56,775	23,059	33,716	40.61%
Supplies and Materials	8,400	2,862	11,262	2,774	8,488	24.63%
Other Charges	3,052	-	3,052	3,052	-	100.00%
<b>Probate Court</b>						
Contracted Services	37,200	-	37,200	25,696	11,504	69.08%
Supplies and Materials	7,400	-	7,400	7,785	(385)	105.20%
Other Charges	776	-	776	776	-	100.00%
<b>Chancery Court</b>						
Contracted Services	67,550	-	67,550	40,105	27,445	59.37%
Supplies and Materials	18,200	-	18,200	10,525	7,675	57.83%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Clerk</b>						
Contracted Services	70,000	1,250	71,250	32,703	38,547	45.90%
Supplies and Materials	25,750	-	25,750	16,902	8,848	65.64%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	73,000	2,026	75,026	39,137	35,889	52.16%
Supplies and Materials	36,750	905	37,655	29,058	8,597	77.17%
Other Charges	18,497	-	18,497	19,449	(952)	105.15%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,300	2,903	88,203	57,828	30,375	65.56%
Supplies and Materials	23,250	-	23,250	23,029	221	99.05%
Other Charges	17,784	-	17,784	18,736	(952)	105.35%
<b>Court Technology Upgrade</b>						
Contracted Services	-	10,000	10,000	2,912	7,088	29.12%
Supplies and Materials	-	-	-	449	(449)	N/A
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	5,663	(233)	104.29%
Supplies and Materials	1,862	-	1,862	1,978	(116)	106.23%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	11,141	-	11,141	4,307	6,834	38.66%
Supplies and Materials	4,500	-	4,500	3,863	637	85.84%
Other Charges	625	-	625	625	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	5,880	1,860	75.97%
Supplies and Materials	3,650	585	4,235	3,407	828	80.45%
Other Charges	100,625	-	100,625	69,947	30,678	69.51%

KNOX COUNTY, TENNESSEE

General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Judges</b>						
Personal Services	1,378,219	-	1,378,219	1,139,005	239,214	82.64%
Employee Benefits	316,083	-	316,083	253,104	62,979	80.08%
Contracted Services	38,810	-	38,810	23,192	15,618	59.76%
Supplies and Materials	14,600	-	14,600	10,070	4,530	68.97%
Other Charges	625	-	625	625	-	100.00%
<b>Jury Commission</b>						
Personal Services	169,092	-	169,092	126,895	42,197	75.04%
Employee Benefits	18,471	-	18,471	14,848	3,623	80.39%
Contracted Services	18,545	66	18,611	7,051	11,560	37.89%
Supplies and Materials	5,500	-	5,500	2,026	3,474	36.84%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,001,312	-	2,001,312	1,581,736	419,576	79.03%
Employee Benefits	648,048	-	648,048	527,067	120,981	81.33%
Contracted Services	311,800	52,000	363,800	271,496	92,304	74.63%
Supplies and Materials	31,750	-	31,750	20,858	10,892	65.69%
Other Charges	96,621	-	96,621	97,369	(748)	100.77%
<b>IV-D Referee Program</b>						
Personal Services	290,714	-	290,714	233,789	56,925	80.42%
Employee Benefits	69,647	-	69,647	57,315	12,332	82.29%
Contracted Services	13,950	50	14,000	8,734	5,266	62.39%
Supplies and Materials	2,400	-	2,400	501	1,899	20.88%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	395,894	-	395,894	308,924	86,970	78.03%
Employee Benefits	139,744	-	139,744	92,658	47,086	66.31%
Contracted Services	62,250	1,979	64,229	34,292	29,937	53.39%
Supplies and Materials	14,750	-	14,750	2,469	12,281	16.74%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,034,212	-	2,034,212	1,595,645	438,567	78.44%
Employee Benefits	868,140	-	868,140	660,942	207,198	76.13%
Contracted Services	94,780	-	94,780	87,864	6,916	92.70%
Supplies and Materials	150,115	-	150,115	110,504	39,611	73.61%
Other Charges	56,441	-	56,441	56,441	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	482,204	-	482,204	361,175	121,029	74.90%
Employee Benefits	172,170	-	172,170	130,112	42,058	75.57%
Contracted Services	18,750	-	18,750	9,821	8,929	52.38%
Supplies and Materials	9,500	-	9,500	6,525	2,975	68.68%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	319,744	180,256	63.95%
<b>Public Defender</b>						
Personal Services	1,121,708	(69,410)	1,052,298	788,209	264,089	74.90%
Employee Benefits	309,622	10,982	320,604	264,678	55,926	82.56%
Contracted Services	182,300	31,620	213,920	168,196	45,724	78.63%
Supplies and Materials	110,000	34,725	144,725	130,064	14,661	89.87%
Other Charges	(66,971)	66,863	(108)	2,157	(2,265)	-1997.22%
<b>Court Officers</b>						
Contracted Services	9,755	-	9,755	8,518	1,237	87.32%
Supplies and Materials	14,075	-	14,075	10,911	3,164	77.52%
Other Charges	3,258	-	3,258	3,258	-	100.00%
<b>Total Administration of Justice</b>	<b>16,617,660</b>	<b>584,823</b>	<b>17,202,483</b>	<b>13,180,810</b>	<b>4,021,673</b>	<b>76.62%</b>

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Safety:</i>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,008	-	3,008	3,008	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	100,000	-	100,000	103,575	(3,575)	103.58%
<b>Fire Prevention Bureau</b>						
Personal Services	414,453	-	414,453	336,480	77,973	81.19%
Employee Benefits	119,861	-	119,861	97,353	22,508	81.22%
Contracted Services	102,991	-	102,991	60,097	42,894	58.35%
Supplies and Materials	52,500	-	52,500	24,896	27,604	47.42%
Other Charges	820	-	820	820	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	206,230	314	206,544	110,679	95,865	53.59%
Supplies and Materials	248,819	669	249,488	238,932	10,556	95.77%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
<b>Records and Communication</b>						
Contracted Services	68,325	-	68,325	50,034	18,291	73.23%
Supplies and Materials	32,800	-	32,800	18,903	13,897	57.63%
<b>Training</b>						
Contracted Services	60,820	-	60,820	31,506	29,314	51.80%
Supplies and Materials	191,150	20,621	211,771	118,505	93,266	55.96%
<b>Planning and Development</b>						
Contracted Services	7,520	-	7,520	3,969	3,551	52.78%
Supplies and Materials	5,075	-	5,075	2,604	2,471	51.31%
<b>Stop Violence Against Women</b>						
Contracted Services	15,000	-	15,000	13,346	1,654	88.97%
Supplies and Materials	25,300	-	25,300	11,902	13,398	47.04%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	40,577,697	527,933	41,105,630	32,771,027	8,334,603	79.72%
Employee Benefits	16,144,238	101,318	16,245,556	12,981,480	3,264,076	79.91%
Contracted Services	709,460	80,644	790,104	544,384	245,720	68.90%
Supplies and Materials	1,466,250	25,851	1,492,101	723,939	768,162	48.52%
Other Charges	20,250	-	20,250	23,945	(3,695)	118.25%
<b>Warrants</b>						
Contracted Services	189,300	120	189,420	91,471	97,949	48.29%
Supplies and Materials	124,000	-	124,000	74,556	49,444	60.13%
<b>Detectives</b>						
Contracted Services	170,200	314	170,514	104,982	65,532	61.57%
Supplies and Materials	139,750	-	139,750	86,049	53,701	61.57%
<b>Forensic Services</b>						
Contracted Services	32,350	-	32,350	19,498	12,852	60.27%
Supplies and Materials	45,600	-	45,600	29,254	16,346	64.15%
<b>Juvenile Division</b>						
Contracted Services	13,120	12	13,132	11,071	2,061	84.31%
Supplies and Materials	15,700	-	15,700	13,577	2,123	86.48%
<b>Special Teams</b>						
Contracted Services	13,025	-	13,025	14,749	(1,724)	113.24%
Supplies and Materials	24,700	-	24,700	10,708	13,992	43.35%
<b>Senior Citizen Awareness</b>						
Contracted Services	-	100	100	100	-	100.00%
Supplies and Materials	-	801	801	520	281	64.92%
<b>Narcotics Division</b>						
Contracted Services	172,125	-	172,125	156,398	15,727	90.86%
Supplies and Materials	233,500	20,209	253,709	174,474	79,235	68.77%

KNOX COUNTY, TENNESSEE

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 For ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>VICE</b>						
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%
<b>Internal Affairs</b>						
Contracted Services	6,850	-	6,850	9,548	(2,698)	139.39%
Supplies and Materials	7,080	-	7,080	5,353	1,727	75.61%
<b>Special Services</b>						
Contracted Services	62,100	-	62,100	35,835	26,265	57.71%
Supplies and Materials	61,075	-	61,075	38,754	22,321	63.45%
<b>Dare Donations</b>						
Contracted Services	-	2,000	2,000	750	1,250	37.50%
Supplies and Materials	-	1,000	1,000	100	900	10.00%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	2,000	2,000	485	1,515	24.25%
Supplies and Materials	-	225	225	-	225	0.00%
<b>Sexual Offender Registry</b>						
Contracted Services	-	2,000	2,000	2,363	(363)	118.15%
Supplies and Materials	-	21,000	21,000	4,903	16,097	23.35%
<b>Interest Earned - Inmates</b>						
Contracted Services	-	2,000	2,000	427	1,573	21.35%
Supplies and Materials	-	10,550	10,550	9,436	1,114	89.44%
<b>Honor Guard Golf Tournament</b>						
Contracted Services	-	-	-	275	(275)	N/A
Supplies and Materials	-	3,000	3,000	2,691	309	89.70%
<b>Auxiliary Services</b>						
Personal Services	299,432	-	299,432	195,741	103,691	65.37%
Employee Benefits	39,355	-	39,355	32,259	7,096	81.97%
Contracted Services	8,950	-	8,950	4,713	4,237	52.66%
Supplies and Materials	25,800	-	25,800	9,570	16,230	37.09%
<b>Correctional Facilities</b>						
Contracted Services	1,164,850	1,999	1,166,849	758,104	408,745	64.97%
Supplies and Materials	4,084,449	20,721	4,105,170	3,258,833	846,337	79.38%
Other Charges	831,081	-	831,081	830,591	490	99.94%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	76,408	76,408	76,408	-	100.00%
<b>Jail Commissary</b>						
Personal Services	209,550	-	209,550	168,523	41,027	80.42%
Employee Benefits	88,422	-	88,422	62,095	26,327	70.23%
Contracted Services	31,900	-	31,900	11,890	20,010	37.27%
Supplies and Materials	389,500	3,946	393,446	244,416	149,030	62.12%
Other Charges	75,000	-	75,000	51,020	23,980	68.03%
<b>Medical Examiner</b>						
Contracted Services	-	-	-	175	(175)	N/A
<b>Medical Examiner Operating</b>						
Personal Services	1,256,172	99,980	1,356,152	1,213,109	143,043	89.45%
Employee Benefits	278,940	-	278,940	272,946	5,994	97.85%
Contracted Services	434,220	119	434,339	426,425	7,914	98.18%
Supplies and Materials	205,750	-	205,750	91,902	113,848	44.67%
Other Charges	23,500	-	23,500	15,015	8,485	63.89%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	2,000	2,000	253	1,747	12.65%
<b>Animal Control</b>						
Contracted Services	682,260	-	682,260	679,409	2,851	99.58%
Supplies and Materials	59,382	-	59,382	24,384	34,998	41.06%
<b>Juvenile Court Officers</b>						
Contracted Services	16,075	-	16,075	6,061	10,014	37.70%
Supplies and Materials	30,050	-	30,050	16,765	13,285	55.79%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<i>Total Public Safety</i>	73,595,559	1,050,359	74,645,918	59,063,073	15,582,845	79.12%
<i>Public Health and Welfare:</i>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	165,950	54,850	75.16%
<b>John Tarleton Home</b>						
Contracted Services	799,946	-	799,946	666,622	133,324	83.33%
<b>Support Services</b>						
Personal Services	1,406,275	17,360	1,423,635	1,074,985	348,650	75.51%
Employee Benefits	544,130	-	544,130	400,973	143,157	73.69%
Contracted Services	497,215	32	497,247	381,847	115,400	76.79%
Supplies and Materials	290,297	-	290,297	158,169	132,128	54.49%
Other Charges	122,720	-	122,720	51,131	71,589	41.66%
<b>Preventive Health Service</b>						
Personal Services	1,650,330	(128,593)	1,521,737	1,107,960	413,777	72.81%
Employee Benefits	523,157	-	523,157	361,451	161,706	69.09%
Contracted Services	94,900	-	94,900	182,086	(87,186)	191.87%
Supplies and Materials	411,000	-	411,000	734,071	(323,071)	178.61%
<b>Dental Services</b>						
Personal Services	792,295	(1,639)	790,656	561,688	228,968	71.04%
Employee Benefits	237,982	-	237,982	174,837	63,145	73.47%
Contracted Services	23,000	-	23,000	11,420	11,580	49.65%
Supplies and Materials	64,800	-	64,800	57,713	7,087	89.06%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
<b>Emergency Medical Services</b>						
Personal Services	46,347	-	46,347	37,256	9,091	80.38%
Employee Benefits	11,490	-	11,490	9,250	2,240	80.50%
Contracted Services	13,000	-	13,000	6,258	6,742	48.14%
Other Charges	270,000	-	270,000	86,580	183,420	32.07%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	647,790	1,395	649,185	512,001	137,184	78.87%
Employee Benefits	211,367	-	211,367	165,226	46,141	78.17%
Contracted Services	22,500	-	22,500	11,452	11,048	50.90%
Supplies and Materials	20,000	-	20,000	17,828	2,172	89.14%
<b>Health Administration</b>						
Personal Services	835,621	(52,935)	782,686	623,256	159,430	79.63%
Employee Benefits	251,744	-	251,744	192,307	59,437	76.39%
Contracted Services	92,675	-	92,675	13,623	79,052	14.70%
Supplies and Materials	7,450	-	7,450	7,887	(437)	105.87%
<b>Community Development &amp; Planning</b>						
Personal Services	567,971	202,573	770,544	425,123	345,421	55.17%
Employee Benefits	134,776	-	134,776	113,935	20,841	84.54%
Contracted Services	10,200	-	10,200	6,253	3,947	61.30%
Supplies and Materials	6,300	-	6,300	3,013	3,287	47.83%
<b>Indigent Medical Care</b>						
Contracted Services	3,935,000	15,000	3,950,000	2,818,976	1,131,024	71.37%
<b>Pharmacy</b>						
Personal Services	144,548	-	144,548	82,979	61,569	57.41%
Employee Benefits	45,595	-	45,595	25,604	19,991	56.16%
Contracted Services	30,500	-	30,500	6,127	24,373	20.09%
Supplies and Materials	655,500	-	655,500	218,277	437,223	33.30%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	242,511	42,489	85.09%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%
<b>School Health Program</b>						
Personal Services	38,578	-	38,578	31,011	7,567	80.39%
Employee Benefits	19,069	-	19,069	15,497	3,572	81.27%
Contracted Services	430,003	-	430,003	311,184	118,819	72.37%
<b>Social Services</b>						
Personal Services	315,832	-	315,832	254,272	61,560	80.51%
Employee Benefits	88,328	-	88,328	72,400	15,928	81.97%
Contracted Services	7,200	-	7,200	5,723	1,477	79.49%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	287,560	-	287,560	231,654	55,906	80.56%
Employee Benefits	117,860	-	117,860	94,878	22,982	80.50%
Contracted Services	51,150	-	51,150	25,730	25,420	50.30%
Supplies and Materials	12,400	-	12,400	10,028	2,372	80.87%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	3,697	(497)	115.53%
Supplies and Materials	6,400	-	6,400	3,082	3,318	48.16%
<b>Disease Surveillance and Investigation</b>						
Personal Services	248,782	105,819	354,601	235,033	119,568	66.28%
Employee Benefits	81,536	-	81,536	73,776	7,760	90.48%
Contracted Services	128,500	53,440	181,940	55,000	126,940	30.23%
Supplies and Materials	32,000	-	32,000	35,448	(3,448)	110.78%
Other Charges	15,000	-	15,000	20,101	(5,101)	134.01%
<b>Vital Records</b>						
Personal Services	145,751	-	145,751	117,357	28,394	80.52%
Employee Benefits	52,759	-	52,759	42,660	10,099	80.86%
Contracted Services	72,000	-	72,000	47,456	24,544	65.91%
Supplies and Materials	150	-	150	-	150	0.00%
<b>Women's Health Services</b>						
Personal Services	129,247	-	129,247	104,071	25,176	80.52%
Employee Benefits	42,583	-	42,583	34,786	7,797	81.69%
Contracted Services	9,500	-	9,500	3,796	5,704	39.96%
Supplies and Materials	10,000	-	10,000	1,089	8,911	10.89%
<b>Community Health Services</b>						
Personal Services	434,153	(143,980)	290,173	356,330	(66,157)	122.80%
Employee Benefits	137,191	-	137,191	95,887	41,304	69.89%
Contracted Services	18,040	-	18,040	6,839	11,201	37.91%
Supplies and Materials	5,600	308	5,908	2,318	3,590	39.23%
<b>Car Seat Program</b>						
Supplies and Materials	20,000	-	20,000	11,420	8,580	57.10%
<b>Community Action Committee</b>						
Contracted Services	1,449,919	-	1,449,919	1,087,439	362,480	75.00%
Other Charges	220,000	-	220,000	165,000	55,000	75.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	197,333	-	197,333	176,374	20,959	89.38%
Employee Benefits	83,182	-	83,182	68,893	14,289	82.82%
Contracted Services	20,900	-	20,900	5,358	15,542	25.64%
Supplies and Materials	17,000	-	17,000	2,610	14,390	15.35%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	166,628	90,000	64.93%
<i>Total Public Health and Welfare</i>	21,137,937	108,780	21,246,717	15,692,582	5,554,135	73.86%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,419,678	9,204	1,428,882	1,146,269	282,613	80.22%
Employee Benefits	524,610	-	524,610	403,419	121,191	76.90%
Contracted Services	206,950	-	206,950	161,589	45,361	78.08%
Supplies and Materials	247,750	(1,751)	245,999	207,277	38,722	84.26%
Other Charges	59,655	-	59,655	59,655	-	100.00%
<b>Recreation Administration</b>						
Personal Services	328,525	15,837	344,362	260,794	83,568	75.73%
Employee Benefits	103,511	-	103,511	83,680	19,831	80.84%
Contracted Services	274,350	-	274,350	179,446	94,904	65.41%
Supplies and Materials	37,000	-	37,000	15,533	21,467	41.98%
Other Charges	28,520	-	28,520	25,820	2,700	90.53%
<b>Trial Sponsor Program</b>						
Contracted Services	-	806	806	-	806	0.00%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	15,156	15,156	7,053	8,103	46.54%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	5,000	15,000	20,000	35,599	(15,599)	178.00%
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%
<b>Sport Operations</b>						
Personal Services	109,455	(25,041)	84,414	62,803	21,611	74.40%
Employee Benefits	26,118	-	26,118	15,047	11,071	57.61%
Contracted Services	159,100	-	159,100	151,218	7,882	95.05%
Supplies and Materials	3,250	-	3,250	2,188	1,062	67.32%
Other Charges	6,400	-	6,400	5,460	940	85.31%
<b>Community Outreach</b>						
Personal Services	57,945	-	57,945	56,235	1,710	97.05%
Employee Benefits	8,964	-	8,964	8,665	299	96.66%
<b>Constituent Services</b>						
Personal Services	94,887	12,569	107,456	41,328	66,128	38.46%
Employee Benefits	32,895	-	32,895	11,007	21,888	33.46%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	71,328	-	71,328	49,446	21,882	69.32%
Employee Benefits	15,501	-	15,501	11,855	3,646	76.48%
Contracted Services	2,350	-	2,350	1,201	1,149	51.11%
Supplies and Materials	2,300	-	2,300	-	2,300	0.00%
Other Charges	625	-	625	625	-	100.00%
<b>Senior Picnic</b>						
Contracted Services	-	4,000	4,000	6,370	(2,370)	159.25%
Supplies and Materials	-	8,747	8,747	6,750	1,997	77.17%
<b>Frank Strang Senior Center</b>						
Personal Services	60,612	-	60,612	48,723	11,889	80.39%
Employee Benefits	14,979	-	14,979	12,039	2,940	80.37%
Contracted Services	10,000	-	10,000	6,216	3,784	62.16%
Supplies and Materials	3,850	-	3,850	2,349	1,501	61.01%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Senior Center-South Knox</b>						
Personal Services	61,120	-	61,120	48,518	12,602	79.38%
Employee Benefits	15,109	-	15,109	14,383	726	95.19%
Contracted Services	6,200	-	6,200	3,687	2,513	59.47%
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 ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Halls Senior Center</b>						
Personal Services	56,074	-	56,074	44,323	11,751	79.04%
Employee Benefits	28,172	-	28,172	23,372	4,800	82.96%
Contracted Services	8,200	-	8,200	7,005	1,195	85.43%
Supplies and Materials	3,550	55	3,605	645	2,960	17.89%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Corryton Senior Center</b>						
Personal Services	50,001	-	50,001	35,451	14,550	70.90%
Employee Benefits	26,497	-	26,497	21,519	4,978	81.21%
Contracted Services	7,000	-	7,000	4,643	2,357	66.33%
Supplies and Materials	4,850	-	4,850	618	4,232	12.74%
Other Charges	1,525	-	1,525	625	900	40.98%
<b>Senior Center-Carter</b>						
Personal Services	55,451	-	55,451	43,822	11,629	79.03%
Employee Benefits	31,037	-	31,037	22,600	8,437	72.82%
Contracted Services	3,400	-	3,400	3,678	(278)	108.18%
Supplies and Materials	4,600	2,298	6,898	1,633	5,265	23.67%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Karns Center-Carter</b>						
Personal Services	49,404	-	49,404	11,684	37,720	23.65%
Employee Benefits	33,236	-	33,236	3,040	30,196	9.15%
Contracted Services	10,250	-	10,250	80	10,170	0.78%
Supplies and Materials	3,600	-	3,600	-	3,600	0.00%
Other Charges	500	-	500	-	500	0.00%
<b>Total Social and Cultural Services</b>	<b>4,527,984</b>	<b>257,000</b>	<b>4,784,984</b>	<b>3,462,396</b>	<b>1,322,588</b>	<b>72.36%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	264,385	-	264,385	184,981	79,404	69.97%
Employee Benefits	104,226	-	104,226	65,780	38,446	63.11%
Contracted Services	23,200	-	23,200	16,186	7,014	69.77%
Supplies and Materials	6,500	-	6,500	2,537	3,963	39.03%
<b>New Harvest Farmer's Market</b>						
Contracted Services	3,500	-	3,500	2,761	739	78.89%
<b>Soil Conservation District</b>						
Personal Services	75,061	-	75,061	61,559	13,502	82.01%
Employee Benefits	23,564	-	23,564	17,891	5,673	75.93%
Contracted Services	7,000	-	7,000	9,382	(2,382)	134.03%
Supplies and Materials	3,900	-	3,900	1,425	2,475	36.54%
Other Charges	625	-	625	625	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>511,961</b>	<b>-</b>	<b>511,961</b>	<b>363,127</b>	<b>148,834</b>	<b>70.93%</b>
<b>Other General Government:</b>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,400,000	3,000	1,403,000	917,051	485,949	65.36%
<b>Veteran's Services</b>						
Personal Services	73,503	-	73,503	59,143	14,360	80.46%
Employee Benefits	23,351	-	23,351	13,995	9,356	59.93%
Contracted Services	9,650	-	9,650	5,445	4,205	56.42%
Supplies and Materials	1,500	-	1,500	926	574	61.73%
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 ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Property and Liability Insurance</b>						
Other Charges	38,686	-	38,686	36,752	1,934	95.00%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	120,000	80,575	39,425	67.15%
<b>Official's Expense</b>						
Contracted Services	10,000	-	10,000	500	9,500	5.00%
<b>Equipment</b>						
Capital Outlay	-	833,530	833,530	832,345	1,185	99.86%
<b>Audit Services</b>						
Contracted Services	350,000	-	350,000	270,772	79,228	77.36%
<b>Miscellaneous</b>						
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	94,342	68,539	57.92%
Supplies and Materials	-	50,000	50,000	46,754	3,246	93.51%
Other Charges	192,052	-	192,052	117,798	74,254	61.34%
Capital Outlay	-	-	-	28,166	(28,166)	N/A
<b>Trustee's Commission</b>						
Other Charges	2,650,000	-	2,650,000	2,188,408	461,592	82.58%
<b>Employee Benefits</b>						
Employee Benefits	1,165,000	(150,000)	1,015,000	913,739	101,261	90.02%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	-	150,000	150,000	54,205	95,795	36.14%
<i>Total Other General Government</i>	<u>6,079,348</u>	<u>2,644,430</u>	<u>8,723,778</u>	<u>7,338,854</u>	<u>1,384,924</u>	<u>84.12%</u>
Total Expenditures	<u>153,298,257</u>	<u>5,308,014</u>	<u>158,606,271</u>	<u>124,562,376</u>	<u>34,043,895</u>	<u>78.54%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,454,606</u>	<u>(4,910,510)</u>	<u>(2,455,904)</u>	<u>8,153,239</u>	<u>10,609,143</u>	<u>-331.99%</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	3,426,108	(4,608,892)	42.64%
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)	<u>(2,942,256)</u>	<u>549,251</u>	<u>(2,393,005)</u>	<u>(6,073,212)</u>	<u>(3,680,207)</u>	<u>253.79%</u>
Net Change in Fund Balances	<u>\$ (487,650)</u>	<u>\$ (4,361,259)</u>	<u>\$ (4,848,909)</u>	<u>\$ 2,080,027</u>	<u>\$ 6,928,936</u>	<u>-42.90%</u>

## SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,400	\$ -	\$ 61,400	\$ 42,411	\$ (18,989)	69.07%
<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	1,113	(687)	61.83%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
<b>Total Revenues</b>	<b>101,200</b>	<b>-</b>	<b>101,200</b>	<b>47,984</b>	<b>(53,216)</b>	<b>47.42%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	52,173	-	52,173	27,116	25,057	51.97%
Employee Benefits	16,163	-	16,163	7,001	9,162	43.31%
Contracted Services	9,450	-	9,450	6,506	2,944	68.85%
Supplies & Materials	51,662	-	51,662	39,891	11,771	77.22%
Other Charges	1,752	-	1,752	1,254	498	71.58%
<i>Total Social and Cultural Services</i>	<b>131,200</b>	<b>-</b>	<b>131,200</b>	<b>81,768</b>	<b>49,432</b>	<b>62.32%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(33,784)	(3,784)	112.61%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	30,000	-	30,000	-	(30,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (33,784)</b>	<b>\$ (33,784)</b>	<b>N/A</b>

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,600,000	\$ 35,000	\$ 10,635,000	\$ 8,033,408	\$ (2,601,592)	75.54%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	239,833	(105,167)	69.52%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	(170,877)	(179,877)	-1898.63%
<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	-	-	-	21,884	21,884	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>73,784</i>	<i>21,884</i>	<i>142.17%</i>
<b>Total Revenues</b>	<b>11,005,900</b>	<b>35,000</b>	<b>11,040,900</b>	<b>8,176,148</b>	<b>(2,864,752)</b>	<b>74.05%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,440,571	-	6,440,571	5,166,953	1,273,618	80.23%
Employee Benefits	2,048,508	-	2,048,508	1,630,096	418,412	79.57%
Contracted Services	583,925	5,000	588,925	408,741	180,184	69.40%
Supplies & Materials	1,798,240	(13,400)	1,784,840	1,406,198	378,642	78.79%
Other Charges	193,033	-	193,033	121,486	71,547	62.94%
<b>Public Library Maintenance</b>						
Personal Services	164,909	12,400	177,309	129,094	48,215	72.81%
Employee Benefits	55,764	1,000	56,764	44,691	12,073	78.73%
Contracted Services	559,050	25,000	584,050	454,671	129,379	77.85%
Supplies & Materials	55,000	10,000	65,000	42,530	22,470	65.43%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Contracted Services	-	-	-	6,132	(6,132)	N/A
Supplies & Materials	-	70,028	70,028	33,674	36,354	48.09%
<b>Pettway Foundation</b>						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
<b>Cultural and Exhibit</b>						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
<i>Total Social and Cultural Services</i>	<i>11,950,900</i>	<i>112,143</i>	<i>12,063,043</i>	<i>9,496,166</i>	<i>2,566,877</i>	<i>78.72%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(1,320,018)	(297,875)	129.14%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	835,000	(835,000)	50.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>945,000</b>	<b>-</b>	<b>945,000</b>	<b>110,000</b>	<b>(835,000)</b>	<b>11.64%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (77,143)</b>	<b>\$ (77,143)</b>	<b>\$ (1,210,018)</b>	<b>\$ (1,132,875)</b>	<b>1568.54%</b>

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	55,000	-	55,000	37,641	(17,359)	68.44%
<i>Other Local Revenues</i>	645,000	-	645,000	326,647	(318,353)	50.64%
<i>State of Tennessee</i>	425,000	-	425,000	59,460	(365,540)	13.99%
<b>Total Revenues</b>	<b>3,525,000</b>	<b>-</b>	<b>3,525,000</b>	<b>2,823,748</b>	<b>(701,252)</b>	<b>80.11%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	166,843	-	166,843	129,766	37,077	77.78%
Employee Benefits	49,222	-	49,222	39,376	9,846	80.00%
Contracted Services	11,472	-	11,472	8,858	2,614	77.21%
Supplies & Materials	5,180	-	5,180	3,308	1,872	63.86%
Other Charges	178,554	-	178,554	171,625	6,929	96.12%
<b>Convenience Centers</b>						
Personal Services	520,021	-	520,021	409,369	110,652	78.72%
Employee Benefits	230,936	-	230,936	178,971	51,965	77.50%
Contracted Services	1,956,484	(107,840)	1,848,644	1,322,899	525,745	71.56%
Supplies & Materials	65,700	324	66,024	48,410	17,614	73.32%
Other Charges	24,000	-	24,000	24,000	-	100.00%
Capital Outlay	-	107,840	107,840	18	107,822	0.02%
<b>Tire Storage Facility</b>						
Contracted Services	378,500	-	378,500	225,623	152,877	59.61%
<b>Litter Grant - County</b>						
Personal Services	43,979	-	43,979	35,431	8,548	80.56%
Employee Benefits	19,055	-	19,055	15,325	3,730	80.43%
Contracted Services	6,614	-	6,614	6,343	271	95.90%
Supplies & Materials	12,500	-	12,500	16,526	(4,026)	132.21%
<b>Recycling Program</b>						
Personal Services	126,874	-	126,874	102,982	23,892	81.17%
Employee Benefits	42,445	-	42,445	34,285	8,160	80.78%
Contracted Services	42,676	-	42,676	36,227	6,449	84.89%
Supplies & Materials	28,827	-	28,827	14,130	14,697	49.02%
Other Charges	876	-	876	876	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	57,750	26,492	68.55%
<b>Total Public Health and Welfare</b>	<b>3,995,000</b>	<b>324</b>	<b>3,995,324</b>	<b>2,882,098</b>	<b>1,113,226</b>	<b>72.14%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(324)	(470,324)	(58,350)	411,974	12.41%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>424,000</b>	<b>-</b>	<b>424,000</b>	<b>(51,000)</b>	<b>(475,000)</b>	<b>-12.03%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (46,000)</b>	<b>\$ (324)</b>	<b>\$ (46,324)</b>	<b>\$ (109,350)</b>	<b>\$ (63,026)</b>	<b>236.05%</b>

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 148,427	\$ 308,427	\$ 252,391	\$ (56,036)	81.83%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	448,372	448,372	253,975	(194,397)	56.64%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	78,786	78,786	63,228	(15,558)	80.25%
<b>Total Revenues</b>	<b>160,000</b>	<b>675,585</b>	<b>835,585</b>	<b>569,594</b>	<b>(265,991)</b>	<b>68.17%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	25,439	25,439	42,079	(16,640)	165.41%
Employee Benefits	-	4,328	4,328	20,651	(16,323)	477.15%
Contracted Services	-	19,522	19,522	18,886	636	96.74%
Supplies & Materials	-	12,798	12,798	3,009	9,789	23.51%
<b>Air Pollution FY 10</b>						
Personal Services	-	510,575	510,575	270,054	240,521	52.89%
Employee Benefits	-	170,144	170,144	106,437	63,707	62.56%
Contracted Services	-	107,798	107,798	54,052	53,746	50.14%
Supplies & Materials	-	124,458	124,458	47,695	76,763	38.32%
Other Charges	-	78,786	78,786	63,228	15,558	80.25%
Capital Outlays	-	57,000	57,000	16,817	40,183	29.50%
<b>Permit Fee</b>						
Personal Services	-	-	-	108,280	(108,280)	N/A
Employee Benefits	-	-	-	41,599	(41,599)	N/A
Contracted Services	146,324	-	146,324	33,290	113,034	22.75%
Other Charges	13,676	-	13,676	13,676	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	88,427	88,427	51,617	36,810	N/A
Employee Benefits	-	50,000	50,000	12,758	37,242	N/A
Contracted Services	-	10,000	10,000	10,000	-	N/A
<i>Total Finance and Administration</i>	<b>160,000</b>	<b>1,259,275</b>	<b>1,419,275</b>	<b>914,128</b>	<b>505,147</b>	<b>64.41%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (583,690)</b>	<b>\$ (583,690)</b>	<b>\$ (344,534)</b>	<b>\$ 239,156</b>	<b>59.03%</b>

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

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,650,000	\$ -	\$ 5,650,000	\$ 4,248,289	\$ (1,401,711)	75.19%
<b>Total Revenues</b>	<b>5,650,000</b>	<b>-</b>	<b>5,650,000</b>	<b>4,248,289</b>	<b>(1,401,711)</b>	<b>75.19%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,065,000	-	2,065,000	420,581	1,644,419	20.37%
Women's Basketball of Fame	150,000	-	150,000	125,000	25,000	83.33%
Trustee Commission	55,000	-	55,000	24,744	30,256	44.99%
Tourism and Sports Development Corp.	2,260,000	-	2,260,000	1,695,000	565,000	75.00%
Contributions to agencies	700,000	-	700,000	413,545	286,455	59.08%
<i>Total Other General Government:</i>	<b>5,230,000</b>	<b>-</b>	<b>5,230,000</b>	<b>2,678,870</b>	<b>2,551,130</b>	<b>51.22%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	1,569,419	1,149,419	373.67%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(270,000)	270,000	50.00%
<b>Net Change in Fund Balances</b>	<b>\$ (120,000)</b>	<b>\$ -</b>	<b>\$ (120,000)</b>	<b>\$ 1,299,419</b>	<b>\$ 1,419,419</b>	<b>-1082.85%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,729,900	\$ -	\$ 4,729,900	\$ 3,431,315	\$ (1,298,585)	72.55%
Statutory Local Taxes	2,100,000	-	2,100,000	1,295,141	(804,859)	61.67%
<b>Total Local Taxes</b>	<b>6,829,900</b>	<b>-</b>	<b>6,829,900</b>	<b>4,726,456</b>	<b>(2,103,444)</b>	<b>69.20%</b>
<i>Other Local Revenues</i>	21,500	-	21,500	108,059	86,559	502.60%
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	3,153,202	(1,496,798)	67.81%
Petroleum Special Tax	311,000	-	311,000	207,914	(103,086)	66.85%
<b>Total State of Tennessee</b>	<b>4,961,000</b>	<b>-</b>	<b>4,961,000</b>	<b>3,361,116</b>	<b>(1,599,884)</b>	<b>67.75%</b>
<b>Total Revenues</b>	<b>11,812,400</b>	<b>-</b>	<b>11,812,400</b>	<b>8,195,631</b>	<b>(3,616,769)</b>	<b>69.38%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	257,126	-	257,126	207,001	50,125	80.51%
Employee Benefits	83,994	-	83,994	67,786	16,208	80.70%
Contracted Services	24,990	-	24,990	19,387	5,603	77.58%
Supplies & Materials	5,500	-	5,500	3,354	2,146	60.98%
Other Charges	113,875	-	113,875	113,519	356	99.69%
<b>Highway Project Manager-ADM</b>						
Personal Services	194,890	-	194,890	156,873	38,017	80.49%
Employee Benefits	56,499	-	56,499	46,938	9,561	83.08%
Contracted Services	5,000	-	5,000	1,213	3,787	24.26%
Supplies & Materials	8,600	-	8,600	4,722	3,878	54.91%
<b>Stormwater Management-ADM</b>						
Personal Services	874,193	8,491	882,684	701,187	181,497	79.44%
Employee Benefits	305,507	-	305,507	245,778	59,729	80.45%
Contracted Services	57,070	(1,785)	55,285	50,249	5,036	90.89%
Supplies & Materials	48,500	-	48,500	21,006	27,494	43.31%
Other Charges	-	-	-	322	(322)	N/A
Capital Outlay	26,000	(6,706)	19,294	-	19,294	0.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	247	(247)	N/A
Supplies & Materials	-	26,982	26,982	7,793	19,189	28.88%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,856,248	-	2,856,248	2,445,912	410,336	85.63%
Employee Benefits	1,177,915	-	1,177,915	960,661	217,254	81.56%
Contracted Services	1,095,750	-	1,095,750	791,140	304,610	72.20%
Supplies & Materials	2,601,111	-	2,601,111	1,744,163	856,948	67.05%
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 ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	306,831	-	306,831	251,117	55,714	81.84%
Employee Benefits	136,164	-	136,164	110,224	25,940	80.95%
Contracted Services	120,364	-	120,364	97,257	23,107	80.80%
Supplies & Materials	144,275	-	144,275	72,808	71,467	50.46%
<b>Capital Outlay</b>						
Contracted Services	-	-	-	850	(850)	N/A
Capital Outlay	-	400,000	400,000	39,067	360,933	9.77%
<b>Engineering</b>						
Personal Services	269,249	-	269,249	211,639	57,610	78.60%
Employee Benefits	67,774	-	67,774	54,008	13,766	79.69%
Contracted Services	40,250	500	40,750	21,081	19,669	51.73%
Supplies & Materials	5,700	1,000	6,700	2,797	3,903	41.75%
Other Charges	8,825	-	8,825	8,825	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	105,000	-	105,000	42,338	62,662	40.32%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	735,821	735,821	235,063	500,758	31.95%
<i>Total Engineering and Public Works</i>	<u>11,432,400</u>	<u>1,164,303</u>	<u>12,596,703</u>	<u>9,171,847</u>	<u>3,424,856</u>	<u>72.81%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,164,303)	(784,303)	(976,216)	(191,913)	124.47%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(630,000)	-	(630,000)	(155,000)	475,000	24.60%
<b>Net Change in Fund Balances</b>	<u>\$ (250,000)</u>	<u>\$ (1,164,303)</u>	<u>\$ (1,414,303)</u>	<u>\$ (1,131,216)</u>	<u>\$ 283,087</u>	<u>79.98%</u>

## DEBT SERVICE FUND

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

**KNOX COUNTY, TENNESSEE**

**Debt Service Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 52,480,000	\$ -	\$ 52,480,000	\$ 51,314,001	\$ (1,165,999)	97.78%
Interest Earned	1,892,668	-	1,892,668	1,284,264	(608,404)	67.85%
Payments from Component Units	14,658,427	-	14,658,427	-	(14,658,427)	0.00%
<b>Total Revenues</b>	<b>69,031,095</b>	<b>-</b>	<b>69,031,095</b>	<b>52,598,265</b>	<b>(16,432,830)</b>	<b>76.20%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	1,034,084	65,916	94.01%
Debt Service	74,400,000	-	74,400,000	41,330,935	33,069,065	55.55%
<i>Total Debt Service</i>	<b>75,500,000</b>	<b>-</b>	<b>75,500,000</b>	<b>42,365,019</b>	<b>33,134,981</b>	<b>56.11%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	10,233,246	16,702,151	-158.19%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	194,394	-	194,394	194,394	-	100.00%
<i>Total Other Financial Sources (Uses)</i>	<b>194,394</b>	<b>-</b>	<b>194,394</b>	<b>194,394</b>	<b>-</b>	<b>100.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (6,274,511)</b>	<b>\$ -</b>	<b>\$ (6,274,511)</b>	<b>\$ 10,427,640</b>	<b>\$ 16,702,151</b>	<b>-166.19%</b>

DISCRETELY PRESENTED COMPONENT UNIT  
KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here is:

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

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 98,968,000	\$ -	\$ 98,968,000	\$ 95,935,795	\$ (3,032,205)	96.94%
County Local Option Taxes	130,788,000	-	130,788,000	89,728,976	(41,059,024)	68.61%
Other Local Taxes	1,090,000	-	1,090,000	487,452	(602,548)	44.72%
Wheel Taxes	1,525,000	-	1,525,000	1,166,944	(358,056)	76.52%
<b>Total Local Taxes</b>	<b>232,371,000</b>	<b>-</b>	<b>232,371,000</b>	<b>187,319,167</b>	<b>(45,051,833)</b>	<b>80.61%</b>
<i>Licenses and Permits</i>	36,000	-	36,000	20,957	(15,043)	58.21%
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	99,700	(85,300)	53.89%
Other Charges For Services	510,000	-	510,000	242,389	(267,611)	47.53%
<b>Total Charges/Current Services</b>	<b>695,000</b>	<b>-</b>	<b>695,000</b>	<b>342,089</b>	<b>(352,911)</b>	<b>49.22%</b>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	156,430	(123,570)	55.87%
Nonrecurring Items	1,307,000	-	1,307,000	984,584	(322,416)	75.33%
<b>Total Other Local Revenues</b>	<b>1,587,000</b>	<b>-</b>	<b>1,587,000</b>	<b>1,141,014</b>	<b>(445,986)</b>	<b>71.90%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	158,054,163	(20,154,837)	88.69%
Other State Revenues	1,860,000	-	1,860,000	1,225,018	(634,982)	65.86%
<b>Total State of Tennessee</b>	<b>177,951,000</b>	<b>2,118,000</b>	<b>180,069,000</b>	<b>159,279,181</b>	<b>(20,789,819)</b>	<b>88.45%</b>
<i>Federal Government:</i>						
Federal Revenue Through State	2,118,000	(2,118,000)	-	53,342	53,342	N/A
Direct Federal Revenue	475,000	-	475,000	374,260	(100,740)	78.79%
<b>Total Federal Government:</b>	<b>2,593,000</b>	<b>(2,118,000)</b>	<b>475,000</b>	<b>427,602</b>	<b>(47,398)</b>	<b>90.02%</b>
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	4,052,000	-	100.00%
<b>Total Revenues</b>	<b>419,285,000</b>	<b>-</b>	<b>419,285,000</b>	<b>352,582,010</b>	<b>(66,702,990)</b>	<b>84.09%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	162,053,813	-	162,053,813	105,247,148	56,806,665	64.95%
Employee Benefits	45,052,929	-	45,052,929	34,430,989	10,621,940	76.42%
Contracted Services	-	-	-	1,044	(1,044)	N/A
Supplies and Materials	808,300	9,471	817,771	859,148	(41,377)	105.06%
<b>Art</b>						
Contracted Services	2,500	-	2,500	5,018	(2,518)	200.72%
Supplies and Materials	205,341	-	205,341	191,886	13,455	93.45%
<b>Basic Elementary</b>						
Supplies and Materials	830,636	-	830,636	795,958	34,678	95.83%

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For ten months ended April 30, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Contracted Services	-	-	-	6,142	(6,142)	N/A
Supplies and Materials	367,277	-	367,277	428,934	(61,657)	116.79%
<b>Basic Secondary</b>						
Contracted Services	-	-	-	5,146	(5,146)	N/A
Supplies and Materials	900,912	-	900,912	917,038	(16,126)	101.79%
Other Charges	-	-	-	1,247	(1,247)	N/A
<b>Business Education</b>						
Supplies and Materials	51,009	-	51,009	48,770	2,239	95.61%
Other Charges	2,244	-	2,244	582	1,662	25.94%
<b>Middle School Reading</b>						
Personal Services	3,982	-	3,982	2,840	1,142	71.32%
Employee Benefits	306	-	306	878,178	(877,872)	286986.27%
Contracted Services	250	-	250	558	(308)	223.20%
Supplies and Materials	32,628	-	32,628	18,517	14,111	56.75%
Other	4,985	-	4,985	8,498	(3,513)	170.47%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	-	311,304	277,348	33,956	89.09%
Other	20,000	-	20,000	4,577	15,423	22.89%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	5,660	340	94.33%
<b>Health Education</b>						
Supplies and Materials	4,324	-	4,324	1,618	2,706	37.42%
<b>Kindergarten</b>						
Supplies and Materials	65,766	-	65,766	12,550	53,216	19.08%
<b>Language Arts</b>						
Supplies and Materials	36,148	-	36,148	37,029	(881)	102.44%
<b>Math</b>						
Supplies and Materials	79,468	-	79,468	54,130	25,338	68.12%
Other	-	-	-	397	(397)	N/A
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	2,890	3,310	46.61%
Supplies and Materials	26,924	-	26,924	28,282	(1,358)	105.04%
<b>Physical Education</b>						
Supplies and Materials	23,858	-	23,858	13,426	10,432	56.27%
Other Charges	-	-	-	500	(500)	N/A
<b>Reading</b>						
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	7,706	62,868	10.92%
Other Charges	16,185	-	16,185	8,665	7,520	53.54%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	79,399	11,653	87.20%
<b>Social Studies</b>						
Supplies and Materials	43,031	-	43,031	16,571	26,460	38.51%
<b>Talented &amp; Gifted</b>						
Contracted Services	3,739	-	3,739	-	3,739	0.00%
Supplies and Materials	12,894	-	12,894	4,654	8,240	36.09%
Other Charges	2,244	-	2,244	17,092	(14,848)	761.68%
<b>Instrumental Music</b>						
Contracted Services	5,700	-	5,700	500	5,200	8.77%
Supplies and Materials	27,000	473	27,473	24,137	3,336	87.86%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	4,000	-	4,000	26,107	(22,107)	652.68%
Supplies and Materials	76,000	-	76,000	196,316	(120,316)	258.31%
Capital Outlay	20,000	-	20,000	27,268	(7,268)	136.34%
<b>Summer School</b>						
Personal Services	110,128	-	110,128	225,007	(114,879)	204.31%
Employee Benefits	20,091	-	20,091	37,132	(17,041)	184.82%
<b>Project Graduation</b>						
Contracted Services	1,141,742	-	1,141,742	1,141,742	-	100.00%
<b>High Needs Schools</b>						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Personal Services	-	-	-	1,017,926	(1,017,926)	N/A
Employee Benefits	-	-	-	144,514	(144,514)	N/A
Contracted Services	68,153	-	68,153	4,000	64,153	5.87%
Supplies and Materials	46,717	-	46,717	46,295	422	99.10%
Other Charges	176,496	-	176,496	229,614	(53,118)	130.10%
<b>Materials Center</b>						
Supplies and Materials	89,089	-	89,089	29,057	60,032	32.62%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	42,027	120,393	112,381	8,012	93.35%
Supplies and Materials	173,320	-	173,320	160,412	12,908	92.55%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	11,450	83,183	12.10%
Supplies and Materials	23,700	-	23,700	6,663	17,037	28.11%
<b>Vine Magnet</b>						
Supplies and Materials	67,933	-	67,933	66,462	1,471	97.83%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	255	4,613	5.24%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	74,086	-	74,086	75,166	(1,080)	101.46%
<b>Beaumont Magnet</b>						
Supplies and Materials	62,612	-	62,612	62,612	-	100.00%
<b>Greene Magnet</b>						
Supplies and Materials	66,970	-	66,970	66,970	-	100.00%
<b>Student Assistance Services</b>						
Contracted Services	-	-	-	72	(72)	N/A
Supplies and Materials	644	-	644	235	409	36.49%
<b>Austin-East Magnet</b>						
Supplies and Materials	75,114	-	75,114	55,114	20,000	73.37%
<b>Section 504 Instruction</b>						
Contracted Services	5,000	-	5,000	15,376	(10,376)	307.52%
Supplies and Materials	9,299	-	9,299	116	9,183	1.25%
<b>Magnet Department</b>						
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%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	60,000	-	60,000	60,000	-	100.00%
<b>Stem Academy</b>						
Supplies and Materials	19,000	-	19,000	19,000	-	100.00%
<b>Fulton Magnet</b>						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
<b>ELL Instruction</b>						
Personal Services	-	-	-	1,800,045	(1,800,045)	N/A
Employee Benefits	-	-	-	472,507	(472,507)	N/A
Contracted Services	-	-	-	18,400	(18,400)	N/A
<b>Alternative Schools</b>						
Personal Services	1,426,882	-	1,426,882	920,291	506,591	64.50%
Employee Benefits	336,425	-	336,425	272,227	64,198	80.92%
Supplies and Materials	54,429	-	54,429	3,325	51,104	6.11%
<b>Special Education Program</b>						
Personal Services	28,836,025	-	28,836,025	19,025,897	9,810,128	65.98%
Employee Benefits	7,509,845	-	7,509,845	5,856,260	1,653,585	77.98%
Contracted Services	105,233	-	105,233	73,484	31,749	69.83%
Supplies and Materials	412,500	9,902	422,402	359,498	62,904	85.11%
<b>Career &amp; Technical Education</b>						
Personal Services	10,080,415	-	10,080,415	5,873,889	4,206,526	58.27%
Employee Benefits	2,727,416	-	2,727,416	1,875,194	852,222	68.75%
Contracted Services	7,000	-	7,000	1,166	5,834	16.66%
Supplies and Materials	277,224	-	277,224	275,937	1,287	99.54%
Other Charges	2,600	-	2,600	1,315	1,285	50.58%
Capital Outlay	51,113	-	51,113	52,115	(1,002)	101.96%
<b>Total Instruction</b>	<b>265,646,264</b>	<b>61,873</b>	<b>265,708,137</b>	<b>185,256,210</b>	<b>80,451,927</b>	<b>69.72%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,349,702	-	1,349,702	973,492	376,210	72.13%
Employee Benefits	417,312	-	417,312	318,744	98,568	76.38%
Contracted Services	10,000	-	10,000	8,360	1,640	83.60%
Supplies and Materials	1,125	-	1,125	1,138	(13)	101.16%
Other Charges	3,741	-	3,741	3,381	360	90.38%
<b>Health Services</b>						
Personal Services	1,373,331	-	1,373,331	1,134,805	238,526	82.63%
Employee Benefits	332,798	-	332,798	330,238	2,560	99.23%
Contracted Services	70,150	-	70,150	22,545	47,605	32.14%
Supplies and Materials	126,010	-	126,010	93,959	32,051	74.56%
Other Charges	21,388	-	21,388	9,913	11,475	46.35%
<b>Other Student Support</b>						
Personal Services	7,206,597	-	7,206,597	4,443,569	2,763,028	61.66%
Employee Benefits	1,792,833	-	1,792,833	1,387,086	405,747	77.37%
Contracted Services	422,500	-	422,500	102,026	320,474	24.15%
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	12,933	9,023	58.90%
<b>Curriculum</b>						
Contracted Services	1,300	-	1,300	79	1,221	6.08%
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%
<b>Transfer Department</b>						
Personal Services	196,193	-	196,193	158,425	37,768	80.75%
Employee Benefits	41,848	-	41,848	33,741	8,107	80.63%
Contracted Services	1,200	-	1,200	1,654	(454)	137.83%
Supplies and Materials	243	-	243	-	243	0.00%
Other Charges	524	-	524	-	524	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Personal Services	-	-	-	465,281	(465,281)	N/A
Employee Benefits	-	-	-	73,171	(73,171)	N/A
Supplies and Materials	22,450	-	22,450	22,450	-	100.00%
Other Charges	5,711	-	5,711	4,518	1,193	79.11%
<b>Math</b>						
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	10,809	(5,686)	210.99%
<b>Choral Music</b>						
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%
<b>Physical Education</b>						
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	4,106	4,894	45.62%
<b>Science</b>						
Personal Services	1,250	-	1,250	1,136	114	90.88%
Employee Benefits	191	-	191	177	14	92.67%
Contracted Services	500	-	500	75	425	15.00%
Supplies and Materials	3,938	-	3,938	3,537	401	89.82%
Other Charges	7,272	-	7,272	6,336	936	87.13%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	2,096	724	74.33%
Employee Benefits	216	-	216	377	(161)	174.54%
Other Charges	493	-	493	7,037	(6,544)	1427.38%
<b>Talented and Gifted</b>						
Personal Services	-	-	-	64,658	(64,658)	N/A
Employee Benefits	-	-	-	15,091	(15,091)	N/A
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
<b>Instrumental Music</b>						
Contracted Services	2,600	-	2,600	3,231	(631)	124.27%
Supplies and Materials	5,500	-	5,500	370	5,130	6.73%
Other Charges	2,268	-	2,268	1,085	1,183	47.84%
<b>High School PE/Wellness</b>						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	5,300	8,643	38.01%
Other Charges	3,580	-	3,580	-	3,580	0.00%
<b>Regular Instruction</b>						
Personal Services	9,762,765	-	9,762,765	6,761,633	3,001,132	69.26%
Employee Benefits	2,315,276	-	2,315,276	2,068,235	247,041	89.33%
Contracted Services	862,000	-	862,000	498,580	363,420	57.84%
Supplies and Materials	-	-	-	3,500	(3,500)	N/A
Other Charges	45,000	-	45,000	1,227	43,773	N/A
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	12,963	-	12,963	3,340	9,623	25.77%
Supplies and Materials	11,234	-	11,234	7,734	3,500	68.84%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	481	1,869	20.47%
Other Charges	748	-	748	-	748	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	4,228	1,272	76.87%
Supplies and Materials	19,291	-	19,291	2,452	16,839	12.71%
Other Charges	4,489	-	4,489	3,936	553	87.68%
<b>Alternative Schools</b>						
Personal Services	517,391	-	517,391	354,781	162,610	68.57%
Employee Benefits	144,634	-	144,634	101,449	43,185	70.14%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Personal Services	-	-	-	328,081	(328,081)	N/A
Employee Benefits	-	-	-	80,319	(80,319)	N/A
Contracted Services	35,200	-	35,200	38,675	(3,475)	109.87%
Supplies and Materials	427,369	-	427,369	400,005	27,364	93.60%
Other Charges	-	-	-	1,926	(1,926)	N/A
<b>Staff Development</b>						
Personal Services	55,000	-	55,000	-	55,000	0.00%
Employee Benefits	9,643	-	9,643	-	9,643	0.00%
Supplies and Materials	17,494	-	17,494	3,473	14,021	19.85%
Other Charges	456,352	-	456,352	94,296	362,056	20.66%
<b>Art</b>						
Contracted Services	365	-	365	2,305	(1,940)	631.51%
Supplies and Materials	11,200	-	11,200	1,581	9,619	14.12%
Other Charges	5,237	-	5,237	4,230	1,007	80.77%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	708	6,545	9.76%
Supplies and Materials	51,785	-	51,785	14,293	37,492	27.60%
Other Charges	24,466	-	24,466	4,047	20,419	16.54%
<b>Special Education Program</b>						
Personal Services	5,457,183	-	5,457,183	4,141,768	1,315,415	75.90%
Employee Benefits	1,566,710	-	1,566,710	1,104,388	462,322	70.49%
Contracted Services	251,944	37,683	289,627	134,697	154,930	46.51%
Supplies and Materials	132,975	-	132,975	110,061	22,914	82.77%
Other Charges	78,040	-	78,040	33,637	44,403	43.10%
<b>Basic Middle</b>						
Contracted Services	455	-	455	264	191	58.02%
Supplies and Materials	13,364	-	13,364	3,833	9,531	28.68%
Other Charges	33,711	-	33,711	5,119	28,592	15.18%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	55,340	20,960	72.53%
Supplies and Materials	3,670	-	3,670	321	3,349	8.75%
Other Charges	18,000	-	18,000	3,769	14,231	20.94%
<b>World Language</b>						
Contracted Services	175	-	175	119	56	68.00%
Other Charges	10,825	-	10,825	3,742	7,083	34.57%
<b>Language Arts</b>						
Contracted Services	3,520	-	3,520	199	3,321	5.65%
Supplies and Materials	3,150	-	3,150	723	2,427	22.95%
Other Charges	3,521	-	3,521	2,952	569	83.84%
<b>Career &amp; Technical Education</b>						
Personal Services	362,371	-	362,371	305,257	57,114	84.24%
Employee Benefits	83,737	-	83,737	95,386	(11,649)	113.91%
Contracted Services	21,625	-	21,625	17,257	4,368	79.80%
Supplies and Materials	2,700	-	2,700	4,118	(1,418)	152.52%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>TAP Department</b>						
Supplies and Materials	5,000	-	5,000	2,126	2,874	42.52%
<b>Family/Community Engagement</b>						
Personal Services	119,305	-	119,305	84,048	35,257	70.45%
Employee Benefits	22,159	-	22,159	18,900	3,259	85.29%
Contracted Services	30,000	-	30,000	202	29,798	N/A
Supplies and Materials	15,000	-	15,000	5,337	9,663	35.58%
<b>Grants Department</b>						
Contracted Services	2,000	-	2,000	21	1,979	1.05%
Supplies and Materials	2,500	-	2,500	6	2,494	0.24%
Other Charges	500	-	500	-	500	0.00%
<b>Adult Program</b>						
Personal Services	32,706	-	32,706	1,628	31,078	4.98%
Employee Benefits	20,121	-	20,121	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%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	3,227	(577)	121.77%
Other Charges	3,350	-	3,350	2,988	362	89.19%
<b>Board of Education</b>						
Personal Services	246,955	-	246,955	209,985	36,970	85.03%
Employee Benefits	465,036	-	465,036	232,679	232,357	50.03%
Contracted Services	167,074	9,250	176,324	214,654	(38,330)	121.74%
Supplies and Materials	3,000	-	3,000	994	2,006	33.13%
Other Charges	6,252,253	-	6,252,253	5,747,276	504,977	91.92%
<b>Office of the Superintendent</b>						
Personal Services	479,256	-	479,256	400,480	78,776	83.56%
Employee Benefits	134,802	-	134,802	121,201	13,601	89.91%
Contracted Services	71,300	-	71,300	81,072	(9,772)	113.71%
Supplies and Materials	4,400	-	4,400	2,102	2,298	47.77%
Other Charges	-	-	-	(40)	40	N/A
<b>Office of the Principal</b>						
Personal Services	23,077,293	-	23,077,293	18,782,788	4,294,505	81.39%
Employee Benefits	5,679,262	-	5,679,262	4,823,621	855,641	84.93%
Contracted Services	3,280,000	-	3,280,000	2,745,263	534,737	83.70%
Supplies and Materials	-	-	-	105,281	(105,281)	N/A
<b>Fiscal Services</b>						
Personal Services	1,105,200	-	1,105,200	1,066,497	38,703	96.50%
Employee Benefits	259,499	-	259,499	287,539	(28,040)	110.81%
Contracted Services	5,821	-	5,821	18,901	(13,080)	324.70%
Supplies and Materials	13,880	-	13,880	32,120	(18,240)	231.41%
<b>Warehouse</b>						
Personal Services	146,548	-	146,548	132,201	14,347	90.21%
Employee Benefits	37,218	-	37,218	34,855	2,363	93.65%
Contracted Services	4,800	-	4,800	12,946	(8,146)	269.71%
Supplies and Materials	15,750	-	15,750	1,370	14,380	8.70%
<b>Human Resources</b>						
Personal Services	1,052,129	-	1,052,129	842,805	209,324	80.10%
Employee Benefits	237,274	-	237,274	187,998	49,276	79.23%
Contracted Services	135,400	-	135,400	76,470	58,930	56.48%
Supplies and Materials	6,967	-	6,967	7,702	(735)	110.55%
Other Charges	6,000	-	6,000	1,654	4,346	27.57%
<b>HR Employee Benefits Div</b>						
Personal Services	487,929	-	487,929	426,704	61,225	87.45%
Employee Benefits	117,038	-	117,038	105,010	12,028	89.72%
Contracted Services	2,079	-	2,079	14,735	(12,656)	708.75%
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 ten months ended April 30, 2015

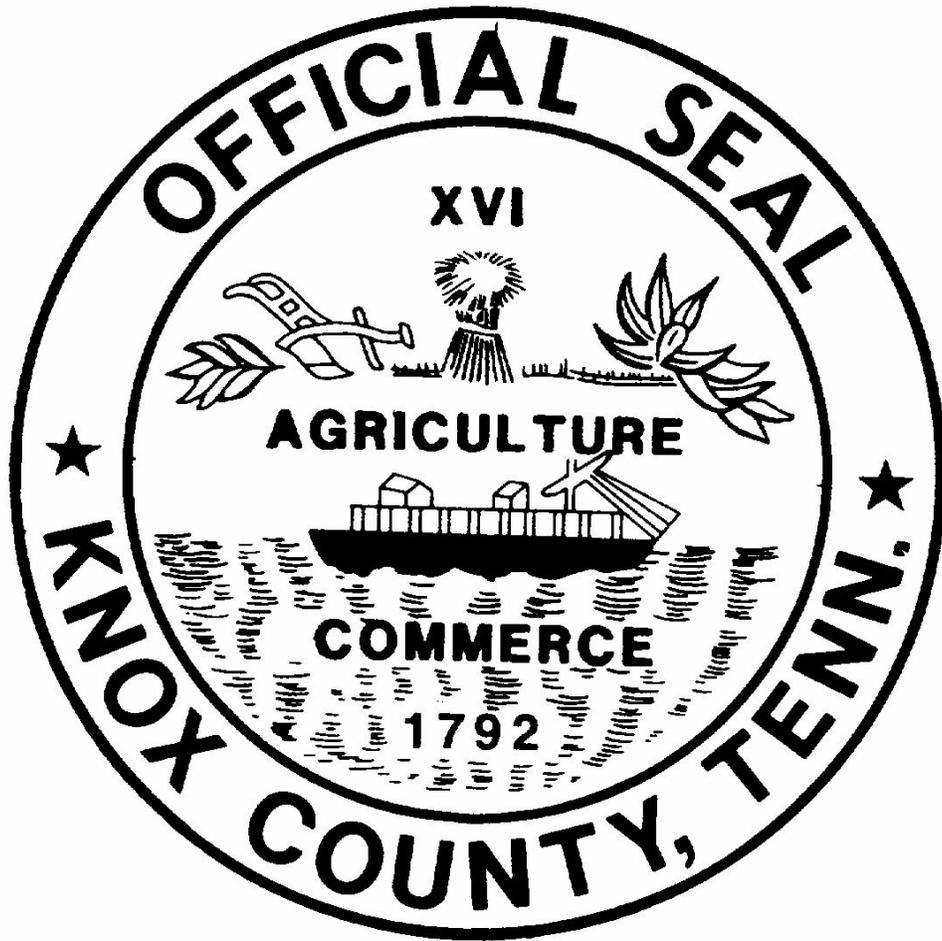
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,680,803	-	8,680,803	6,868,556	1,812,247	79.12%
Employee Benefits	2,380,881	-	2,380,881	1,831,117	549,764	76.91%
Contracted Services	1,132,847	91,641	1,224,488	947,010	277,478	77.34%
Supplies and Materials	13,105,087	-	13,105,087	9,704,788	3,400,299	74.05%
Other Charges	525,559	-	525,559	1,456,800	(931,241)	277.19%
Capital Outlay	100,000	187,278	287,278	187,278	100,000	65.19%
<b>Security</b>						
Personal Services	3,028,308	-	3,028,308	2,636,859	391,449	87.07%
Employee Benefits	638,452	-	638,452	580,059	58,393	90.85%
Contracted Services	142,100	-	142,100	59,505	82,595	41.88%
Supplies and Materials	177,077	79,205	256,282	150,549	105,733	58.74%
Other Charges	6,000	-	6,000	-	6,000	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	5,668,836	-	5,668,836	4,937,190	731,646	87.09%
Employee Benefits	1,396,515	-	1,396,515	1,273,665	122,850	91.20%
Contracted Services	495,780	1,063	496,843	374,768	122,075	75.43%
Supplies and Materials	1,919,762	26,542	1,946,304	1,383,660	562,644	71.09%
Capital Outlay	124,000	-	124,000	84,258	39,742	67.95%
<b>Facilities</b>						
Personal Services	273,461	-	273,461	230,782	42,679	84.39%
Employee Benefits	67,921	-	67,921	50,314	17,607	74.08%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	11,755	-	11,755	-	11,755	0.00%
Other Charges	748	-	748	-	748	0.00%
<b>Student Transportation</b>						
Personal Services	672,406	-	672,406	764,003	(91,597)	113.62%
Employee Benefits	152,157	-	152,157	143,522	8,635	94.32%
Contracted Services	213,500	-	213,500	184,847	28,653	86.58%
Supplies and Materials	69,610	-	69,610	73,979	(4,369)	106.28%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Employee Benefits	-	-	-	(11,305)	11,305	N/A
Contracted Services	9,514,711	-	9,514,711	9,124,561	390,150	95.90%
<b>Vocational Transportation</b>						
Contracted Services	91,042	-	91,042	54,318	36,724	59.66%
<b>Special Education Transportation</b>						
Personal Services	81,534	-	81,534	37,200	44,334	45.63%
Employee Benefits	16,688	-	16,688	(3,051)	19,739	-18.28%
Contracted Services	4,958,859	-	4,958,859	4,017,677	941,182	81.02%
Supplies and Materials	7,000	-	7,000	3,598	3,402	51.40%
<b>Central and Other</b>						
Personal Services	25,032	-	25,032	42,874	(17,842)	171.28%
Employee Benefits	11,074	-	11,074	12,227	(1,153)	110.41%
<b>Technology</b>						
Personal Services	3,321,408	-	3,321,408	2,783,570	537,838	83.81%
Employee Benefits	655,857	-	655,857	688,990	(33,133)	105.05%
Contracted Services	722,800	-	722,800	805,893	(83,093)	111.50%
Supplies and Materials	138,048	-	138,048	79,875	58,173	57.86%
Other Charges	14,963	-	14,963	6,260	8,703	41.84%
Capital Outlay	241,543	-	241,543	181,287	60,256	75.05%
<b>Instructional Technology</b>						
Personal Services	633,223	-	633,223	506,063	127,160	79.92%
Employee Benefits	170,327	-	170,327	139,410	30,917	81.85%
Contracted Services	18,450	-	18,450	10,595	7,855	57.43%
Supplies and Materials	25,000	-	25,000	2,588	22,412	10.35%
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 ten months ended April 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Publications</b>						
Contracted Services	8,000	-	8,000	2,184	5,816	27.30%
Supplies and Materials	80,000	-	80,000	6,084	73,916	7.61%
<b>Public Affairs</b>						
Personal Services	611,215	-	611,215	469,287	141,928	76.78%
Employee Benefits	127,448	-	127,448	103,264	24,184	81.02%
Contracted Services	132,900	-	132,900	224,116	(91,216)	168.64%
Supplies and Materials	1,000	-	1,000	5,156	(4,156)	515.60%
<b>Office of Accountability</b>						
Personal Services	390,658	-	390,658	387,512	3,146	99.19%
Employee Benefits	96,053	-	96,053	86,068	9,985	89.60%
Contracted Services	151,550	-	151,550	33,165	118,385	21.88%
Supplies and Materials	17,950	-	17,950	16,439	1,511	91.58%
Other Charges	6,469	-	6,469	(500)	6,969	-7.73%
<b>Office of Innovation</b>						
Contracted Services	2,800	-	2,800	11,732	(8,932)	419.00%
Supplies and Materials	11,100	-	11,100	1,750	9,350	15.77%
Other Charges	11,100	-	11,100	3,492	7,608	31.46%
<b>Other Charges</b>						
Payments to Primary Governments	14,658,427	-	14,658,427	-	14,658,427	0.00%
Other Charges	-	-	-	140,343	(140,343)	N/A
<i>Total Support Services</i>	<u>158,201,352</u>	<u>432,662</u>	<u>158,634,014</u>	<u>117,310,832</u>	<u>41,323,182</u>	<u>73.95%</u>
Total Expenditures	<u>423,847,616</u>	<u>494,535</u>	<u>424,342,151</u>	<u>302,567,042</u>	<u>121,775,109</u>	<u>71.30%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	50,014,968	55,072,119	-988.99%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,330,000	-	1,330,000	620,840	(709,160)	46.68%
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)	<u>292,616</u>	<u>(1,000,000)</u>	<u>(707,384)</u>	<u>(1,983,522)</u>	<u>(1,276,138)</u>	<u>280.40%</u>
Net Change in Fund Balances	<u>\$ (4,270,000)</u>	<u>\$ (1,494,535)</u>	<u>\$ (5,764,535)</u>	<u>\$ 48,031,446</u>	<u>\$ 53,795,981</u>	<u>-833.22%</u>

# Information





## Knox County, Tennessee Property Tax Collection Summary - April 2015

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

Fund #	Fund Name	Actual YTD 13-14	Actual YTD 14-15	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	103,146,622	103,910,759	764,137	0.74%	97.64%
141	General Purpose School Fund	114,853,747	96,406,197	(18,447,550)	-16.06%	97.31%
151	General Debt Service Fund	32,980,683	51,570,922	18,590,239	56.37%	97.99%
<b>Totals</b>		<b>250,981,052</b>	<b>251,887,878</b>	<b>906,826</b>	<b>0.36%</b>	<b>97.59%</b>

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

<b>Fund #</b>	<b>Fund Name</b>	<b>Budget 13-14</b>	<b>Actual 13-14</b>	<b>Dollar Difference F (U)</b>	<b>Percentage +/- Budget</b>	<b>Budget 14-15</b>	<b>Dollar Inc. / (Dec.)</b>	<b>Percentage Inc. / (Dec.)</b>
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%
<b>Total</b>		<b>141,477,100</b>	<b>139,516,617</b>	<b>(1,960,483)</b>	<b>-1.4%</b>	<b>141,455,000</b>	<b>1,938,383</b>	<b>1.4%</b>

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 13-14</b>	<b>Actual YTD 14-15</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
101	General Fund	4,687,848	5,438,955	751,107	16.0%	129.5%
131	Highway	3,410,133	3,955,873	545,740	16.0%	84.2%
141	School Operations	81,179,677	101,437,646	20,257,969	25.0%	77.9%
177	School Capital	14,542,991	-	(14,542,991)	-100.0%	N/A
<b>Total</b>		<b>103,820,649</b>	<b>110,832,474</b>	<b>7,011,825</b>	<b>6.8%</b>	<b>78.4%</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**April 30, 2015**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	23,449.95	
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	317.96	
1010910 County Commission	8,563.78	
1010920 Internal Audit	2,705.84	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011510 4th Circuit Court Clerk's Office	1,703.16	
1011520 Criminal Court Clerk's Office	1,680.00	
1011530 Criminal Sessions Clerk's Office	100.00	
1011810 Election Office	9,153.50	
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	14,392.72	
1013310 County Mayor	8,942.76	
1013320 ADA Office	1,512.62	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	4,983.02	
1013610 Human Resources	1,326.90	
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	188.90	
1015400 Support Services	2,889.45	
1015403 Preventive Health Service	9,036.53	
1015406 Dental Services	905.00	
1015409 Emergency Medical Services	155.11	
1015412 Food & Restaurant Inspect	658.99	
1015415 Health Administration	1,865.03	
1015421 Community Development and Planning	3,366.24	
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.	1,564.60	
1015457 Vital Records	-	
1015460 Women's Health Services	93.18	
1015463 Community Health Services	3,651.38	
1015710 Finance	15,156.68	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**April 30, 2015**

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	7,332.37	
1016020 Property Management	-	
1006030 County Building Maint.	1,045.06	
1016910 Official's Expense	500.17	
1017510 Fire Prevention Control	2,310.68	
1017520 Soil Conservation Dist	1,930.72	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	3,355.63	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	6,019.20	
1018310 Property Assessor	15,119.34	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	56,158.16	
1018710 Register of Deeds' Office	4,415.34	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	13,969.54	
1018906 Records & Communication	1,560.74	
1018912 Training	2,384.46	
1018915 Planning & Development	1,850.80	
1018918 Stop Violence Against Women	2,066.00	
1018921 Patrol Division	24,819.07	
1018924 Warrants	50,398.24	
1018927 Detectives	8,916.08	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	460.00	
1018942 Narcotics	1,699.55	
1018945 Internal Affairs	3,869.88	
1018948 Special Services	923.64	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	212.74	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	411.00	
1018960 Correctional Facility	45,402.49	
1018965 Explorer Post	-	
1018973 Medical Examiner	13,154.27	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	16,138.89	
<b>TOTAL GENERAL FUND</b>	<b>16,138.89</b>	<b>454,688</b>
<b>1150010 PUBLIC LIBRARY</b>	<b>-</b>	<b>-</b>
1160110 Solid Waste Administration	71.82	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	220.32	
<b>TOTAL SOLID WASTE FUND</b>	<b>220.32</b>	<b>292</b>
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	9,409.15	
<b>TOTAL DRUG FUND</b>	<b>9,409.15</b>	<b>9,409</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**April 30, 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	-	
<b>TOTAL AIR QUALITY FUND</b>	-	<b>4,669</b>
1310110 Highway Administration	4,577.07	
1310120 Project Manager	-	
1310130 Stormwater Management	6,571.21	
1310135 Stormwater Ordinance Violation	100.00	
1310210 Highway/Bridge Maintenance	1,479.00	
1310220 Traffic Control	282.00	
1310410 Engineering	1,667.36	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>	1,667.36	<b>14,677</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	-	
171121 General School	6,121.90	
171124 Urban Schools	-	
171134 Student Assistance Service	72.24	
171200 Special Education Instruction	324.63	
171300 Career & Technical Instruction	1,118.10	
172120 Health Services	20,050.34	
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	13,829.72	
172214 Instruction Program	2,570.53	
172216 Libraries/Audiovisual	1,714.59	
172218 Art Support	2,080.83	
172219 Basic Elementary Support	669.00	
172220 Special Education Support	71,921.09	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	104.25	
172253 TAP	-	
172254 Family/Community Engagement	202.50	
172255 Grants	20.50	
172310 Board of Education	7,853.68	
172320 Office of the Superintendent	3,058.43	
172410 Office of Principal	277.70	
172510 Fiscal Services	4,742.56	
172520 Human Resources	3,886.31	
172530 HR Employee Benefits	1,623.95	
172619 Security	2,588.42	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	1,224.20	
172711 Regular Contracts	-	
172812 Technology	21,595.43	
172813 Instructional Technology	7,409.37	
172823 Public Affairs	1,437.50	
172824 Minority Recruiting	-	
172825 Office of Accountability	8,249.55	
172826 Office of Innovation	4,245.12	
<b>TOTAL SCHOOL FUND</b>	4,245.12	<b>193,548</b>
<b>GRAND TOTAL</b>	<b>677,282</b>	<b>677,282</b>

ADOPTED BUDGETS FOR 2014-2015 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
1-1838	Approved by Board	164,275,513.00	
1-96	Public Defender	2,575.00	
1-801	Sexual Offender Registration	150.00	
1-1721	Medical Examiner	99,980.00	
1-1837	Reappropriating Encumbrances from FY14	1,401,377.98	
2-129	Teen Academy	225.00	
2-131	Sexual Offender Registration	450.00	
2-1443	Designations of Fund Balance	2,335,667.17	
2-1467	Sexual Offender Registration	300.00	
2-1468	Victim Assistance	7,074.52	
2-1474	Circuit Court	112,582.15	
2-1809	Sexual Offender Registration	300.00	
3-178	Sexual Offender Registration	300.00	
3-246	Knox County Clerk	41,000.00	
3-388	Circuit Court	70,000.00	
3-674	Sexual Offender Registration	300.00	
3-1213	VICE Money	1,265.00	
3-1274	Inner Change	12,386.16	
4-480	Sexual Offender Registration	900.00	
4-481	Inmate Money	546.40	
4-481	Trail Sponsorship	806.50	
4-1089	Parks & Rec	15,155.67	
4-1436	Reserve Fund Balance	169,500.00	
4-1442	Park Improvement	15,000.00	
4-1523	Register of Deeds - Data Processing	20,000.00	
4-1733	Sexual Offender Registration	450.00	
5-412	Senior Picnic	9,424.77	
5-878	Inmate Money	10.56	
5-879	Sexual Offender Registration	150.00	
5-1006	Dare Donation	3,000.00	
5-1444	Sexual Offender Registration	1,200.00	
5-1446	Inmate Money	510.77	
6-789	Park Improvement	200,000.00	
6-1194	Sexual Offender Registration	600.00	
6-1195	Inner Change	14,417.43	
6-1196	Victim Assistance	6,694.59	
7-564	Sexual Offender Registration	150.00	
7-742	VICE Money	4,240.00	
7-769	Victim Assistance	24,796.14	
7-1260	Sexual Offender Registration	450.00	
7-1262	Inmate Money	135.78	
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	
10-386	Sexual Offender Registration	6,600.00	
10-644	Sexual Offender Registration	900.00	
10-645	Victim Assistance	8,164.84	
10-1999	Sexual Offender Registration	4,050.00	<b>169,034,276.88</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1838	Approved by Board	131,200.00	<b>131,200.00</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
1-1838	Approved by Board	12,675,900.00	
1-1766	Estimate & Appropriate Rothrock Estates	72,142.81	
1-1837	Reappropriating Encumbrances from FY14	5,000.00	
10-105	Estimate & Appropriate Wheel Tax	35,000.00	<b>12,788,042.81</b>
<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
1-1838	Approved by Board	4,046,000.00	
1-1837	Reappropriating Encumbrances from FY14	323.75	<b>4,046,323.75</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>			
1-1838	Approved by Board	788,000.00	
1-1837	Reappropriating Encumbrances from FY14	169.20	<b>788,169.20</b>

<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>			
1-1838	Approved by Board	5,770,000.00	<b>5,770,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>			
1-1838	Approved by Board	160,000.00	
1-1837	Reappropriating Encumbrances from FY14	44.20	
3-2027	Carryover Budget from FY14	374,603.73	
3-2029	Carryover Budget from FY14	62,086.82	
6-1880	A-Grant Budget	674,113.00	
10-804	Estimate & Appropriate Title V Fees	148,426.78	<b>1,419,274.53</b>
<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>			
1-1838	Approved by Board	12,062,400.00	
1-1837	Reappropriating Encumbrances from FY14	1,500.00	
2-1488	Designations of Fund Balance	1,162,802.84	<b>13,226,702.84</b>
<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>			
1-1838	Approved by Board	424,885,000.00	
1-766	Designations of Fund Balance	1,000,000.00	
1-1837	Reappropriating Encumbrances from FY14	494,534.25	<b>426,379,534.25</b>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>			
1-1838	Approved by Board	75,500,000.00	<b>75,500,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>			
1-1838	Approved by Board	4,042,980.00	<b>4,042,980.00</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>			
1-1838	Approved by Board	24,974,825.40	<b>24,974,825.40</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>			
1-1838	Approved by Board	5,518,511.96	
1-1837	Reappropriating Encumbrances from FY14	75.00	
6-303	Budget Amendment	(75.00)	<b>5,518,511.96</b>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>			
1-1838	Approved by Board	325,000.00	<b>325,000.00</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>			
1-1838	Approved by Board	29,922,417.51	
7-655	Budget Amendment	1,099,237.36	<b>31,021,654.87</b>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>			
1-1838	Approved by Board	8,900,193.82	
9-488	Budget Amendment	389,570.00	
9-625	Budget Amendment	1,612,864.18	
9-644	Budget Amendment	(389,570.00)	<b>10,513,058.00</b>
<b>276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276</b>			
1-1838	Approved by Board	382,371.60	
1-1837	Reappropriating Encumbrances from FY14	1,220.60	
6-303	Encumbrances Budget	(1,220.60)	<b>382,371.60</b>
<b>278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278</b>			
1-1838	Approved by Board	12,000.00	<b>12,000.00</b>
<b>351 --- ADOPTED BUDGET FOR SALES TAX FUND 351</b>			
3-1031	August Sales Tax	3,764,298.10	
4-1183	September Sales Tax	3,561,715.91	
5-1157	October Sales Tax	3,557,211.03	
6-1411	November Sales Tax	3,550,354.12	
7-825	December Sales Tax	3,681,439.20	
8-1301	January Sales Tax	4,888,396.01	
9-1124	February Sales Tax	3,273,243.62	
10-1108	March Sales Tax	2,971,602.70	<b>29,248,260.69</b>
<b>401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401</b>			
1-1838	Approved by Board	1,077,782.00	
5-514	Estimate & Appropriate from Fund Balance	150,000.00	<b>1,227,782.00</b>

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

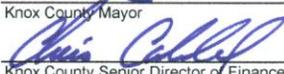
952 --- ADOPTED BUDGET FOR E-911 FUND 952

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

  
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Knox County Mayor

  
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Knox County Senior Director of Finance