

Budget Report to Citizenry



Knox County, Tennessee

For eleven months ended
May 31, 2015

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For eleven months ended May 31, 2015

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

June 22, 2015

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

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

This report is an interim report – issued for the eleven months ended May 31, 2015. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

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

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

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

	2014-2015			2013-2014			Year to Date
	Annual	Year to Date	% of Annual	Annual	Year to Date	% of Annual	Increase
	Budget	Actual	Budget	Budget	Actual	Budget	(Decrease)
Revenues and Operating Transfers In:							
General Fund	\$ 164,220,884	\$ 143,596,041	87.44%	\$ 158,168,746	\$ 147,482,926	93.24%	\$ (3,886,885)
Governmental Library Fund	131,200	53,365	40.67%	125,000	56,793	45.43%	(3,428)
Public Library Fund	12,710,900	10,817,838	85.11%	12,620,900	10,951,301	86.77%	(133,463)
Solid Waste Fund	4,000,000	2,924,372	73.11%	3,953,500	3,207,682	81.14%	(283,310)
Hotel/Motel Fund	5,650,000	4,814,179	85.21%	5,600,000	4,138,896	73.91%	675,283
Engineering and Public Works Fund	11,812,400	9,275,063	78.52%	11,637,900	8,812,305	75.72%	462,758
Debt Service Fund	69,225,489	53,014,787	76.58%	66,038,764	34,626,387	52.43%	18,388,400
General Purpose School Fund	420,615,000	366,757,672	87.20%	415,626,282	363,957,494	87.57%	2,800,178
Total Revenues and Operating Transfers In	\$ 688,365,873	\$ 591,253,317	85.89%	\$ 673,771,092	\$ 573,233,784	85.08%	\$ 18,019,533
Expenditures and Operating Transfers Out:							
General Fund	\$ 169,069,794	\$ 145,423,704	86.01%	\$ 167,125,460	\$ 141,689,068	84.78%	\$ 3,734,636
Governmental Library Fund	131,200	88,786	67.67%	125,000	119,760	95.81%	(30,974)
Public Library Fund	12,788,043	11,157,164	87.25%	12,802,610	11,300,944	88.27%	(143,780)
Solid Waste Fund	4,046,324	3,266,733	80.73%	3,994,897	3,378,594	84.57%	(111,861)
Hotel/Motel Fund	5,770,000	3,370,446	58.41%	5,715,000	3,504,834	61.33%	(134,388)
Engineering and Public Works Fund	13,226,703	10,625,123	80.33%	12,697,178	10,546,678	83.06%	78,445
Debt Service Fund	75,500,000	59,711,988	79.09%	73,000,000	64,977,160	89.01%	(5,265,172)
General Purpose School Fund	426,379,535	337,668,094	79.19%	431,569,640	340,861,934	78.98%	(3,193,840)
Total Expenditures and Operating Transfers Out	\$ 706,911,599	\$ 571,312,038	80.82%	\$ 707,029,785	\$ 576,378,972	81.52%	\$ (5,066,934)

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

Financial Highlights

Property Tax

Property tax collections of \$253,895,969 equal 98.37% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of \$123,316,568 equal 87.2% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the eleven months of fiscal year 2015 were \$140,115,933 this was an increase of \$415,897 over the first eleven 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 \$135,319,009, a decrease of \$2,921,513 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 89.71% of our adopted budget and spent 85.30%. 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 eleven months of fiscal year 2015 are \$53,365 a decrease of \$3,428 over fiscal year 2014. The expenses for the same period are \$88,786 a decrease of \$30,974 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 eleven months of fiscal year 2015 are \$9,147,838 vs. expenses for the same period of \$10,432,164.

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 eleven months of fiscal year 2015 are \$2,924,372 vs. expenses of \$3,215,733. The expenses represent 80.49% 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 eleven months of fiscal year 2015 are \$4,814,179 vs. expenses of \$2,830,446. 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 eleven months of fiscal year 2015 are \$9,275,063 an increase of \$462,758 over the first eleven months of fiscal year 2014. The expenses for the same period were \$10,211,360 for fiscal year 2015 an increase of \$365,112 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 eleven months of fiscal year 2015 are \$52,820,393 vs. expenses for the same period of \$59,711,988. The expenses are only 79.09% 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 eleven months of fiscal year 2015 are \$366,074,748 vs. expenses of \$335,063,732. The Basic Education Funding from the State is paid monthly and we have only received ten 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 eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 114,816,000	\$ -	\$ 114,816,000	\$ 104,455,966	\$ (10,360,034)	90.98%
County Local Option Taxes	15,333,150	84,160	15,417,310	11,743,615	(3,673,695)	76.17%
Wheel Taxes	525,000	-	525,000	433,887	(91,113)	82.65%
<i>Total Local Taxes</i>	<i>130,674,150</i>	<i>84,160</i>	<i>130,758,310</i>	<i>116,633,468</i>	<i>(14,124,842)</i>	<i>89.20%</i>
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	2,974,126	148,126	105.24%
Permits	1,016,000	-	1,016,000	1,021,929	5,929	100.58%
<i>Total Licenses and Permits</i>	<i>3,842,000</i>	<i>-</i>	<i>3,842,000</i>	<i>3,996,055</i>	<i>154,055</i>	<i>104.01%</i>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	11,400	6,400	228.00%
Criminal Court	721,000	72,205	793,205	810,335	17,130	102.16%
Juvenile Court	942,700	-	942,700	854,290	(88,410)	90.62%
Other Fines, Forfeitures & Penalties	77,150	5,505	82,655	70,642	(12,013)	85.47%
<i>Total Fines, Forfeitures and Penalties</i>	<i>1,745,850</i>	<i>77,710</i>	<i>1,823,560</i>	<i>1,746,667</i>	<i>(76,893)</i>	<i>95.78%</i>
<i>Charges for Current Services:</i>	<i>5,411,850</i>	<i>144,180</i>	<i>5,556,030</i>	<i>6,226,453</i>	<i>670,423</i>	<i>112.07%</i>
<i>Other Local Revenues:</i>	<i>3,709,256</i>	<i>21,626</i>	<i>3,730,882</i>	<i>4,723,789</i>	<i>992,907</i>	<i>126.61%</i>
<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	89,064	7,757,821	5,002,418	(2,755,403)	64.48%
<i>Total State of Tennessee</i>	<i>9,168,757</i>	<i>89,064</i>	<i>9,257,821</i>	<i>5,694,059</i>	<i>(3,563,762)</i>	<i>61.51%</i>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	845,607	(354,393)	70.47%
<i>Total Federal Government</i>	<i>1,200,000</i>	<i>-</i>	<i>1,200,000</i>	<i>845,607</i>	<i>(354,393)</i>	<i>70.47%</i>
<i>Other Governments and Citizen Groups:</i>						
Other Governments	-	-	-	40,918	40,918	N/A
Citizen Groups	1,000	16,281	17,281	43,243	25,962	250.23%
CAC Debt Payment	-	-	-	165,674	165,674	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>1,000</i>	<i>16,281</i>	<i>17,281</i>	<i>249,835</i>	<i>232,554</i>	<i>1445.72%</i>
Total Revenues	155,752,863	433,021	156,185,884	140,115,933	(16,069,951)	89.71%

Expenditures

Current:

General Government:

Finance and Administration:

County Commission

Personal Services	330,346	-	330,346	286,966	43,380	86.87%
Employee Benefits	162,563	-	162,563	134,313	28,250	82.62%
Contracted Services	41,225	-	41,225	33,243	7,982	80.64%
Supplies and Materials	6,750	-	6,750	735	6,015	10.89%
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 eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Commission Discretionary						
Other Charges	55,000	-	55,000	34,450	20,550	62.64%
Internal Audit						
Personal Services	208,696	-	208,696	192,896	15,800	92.43%
Employee Benefits	74,324	-	74,324	66,016	8,308	88.82%
Contracted Services	16,300	-	16,300	7,509	8,791	46.07%
Supplies and Materials	3,000	-	3,000	8,213	(5,213)	273.77%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	7,000	-	7,000	-	7,000	0.00%
Audit Committee						
Personal Services	5,760	-	5,760	-	5,760	0.00%
Employee Benefits	441	-	441	-	441	0.00%
Ethics Committee						
Contracted Services	275	-	275	19	256	6.91%
Supplies and Materials	25	-	25	-	25	0.00%
Codes Commission						
Contracted Services	9,000	-	9,000	2,436	6,564	27.07%
County Clerk						
Contracted Services	463,090	41,000	504,090	392,920	111,170	77.95%
Supplies and Materials	132,483	-	132,483	69,399	63,084	52.38%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Election Commission						
Personal Services	1,024,745	-	1,024,745	1,031,479	(6,734)	100.66%
Employee Benefits	194,945	-	194,945	203,381	(8,436)	104.33%
Contracted Services	466,400	-	466,400	255,614	210,786	54.81%
Supplies and Materials	31,250	-	31,250	13,915	17,335	44.53%
Other Charges	3,318	-	3,318	3,015	303	90.87%
Law Department						
Personal Services	1,441,809	(13,000)	1,428,809	1,239,351	189,458	86.74%
Employee Benefits	353,469	-	353,469	302,614	50,855	85.61%
Contracted Services	121,510	-	121,510	63,019	58,491	51.86%
Supplies and Materials	37,750	31,000	68,750	28,692	40,058	41.73%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	28,348	-	100.00%
County Mayor						
Personal Services	559,548	2,431	561,979	505,672	56,307	89.98%
Employee Benefits	130,593	-	130,593	118,322	12,271	90.60%
Contracted Services	42,200	-	42,200	49,486	(7,286)	117.27%
Supplies and Materials	14,000	2,756	16,756	3,881	12,875	23.16%
Other Charges	3,688	-	3,688	3,468	220	94.03%
ADA, FMLA & Title VI Office						
Personal Services	57,105	1,998	59,103	51,969	7,134	87.93%
Employee Benefits	14,451	-	14,451	12,938	1,513	89.53%
Contracted Services	13,700	-	13,700	10,631	3,069	77.60%
Supplies and Materials	2,050	-	2,050	674	1,376	32.88%
Other Charges	625	-	625	625	-	100.00%
Family Justice Center						
Supplies and Materials	-	84,160	84,160	73,400	10,760	87.21%
Human Resources Department						
Personal Services	562,704	(1,998)	560,706	437,048	123,658	77.95%
Employee Benefits	163,035	-	163,035	135,462	27,573	83.09%
Contracted Services	38,770	-	38,770	39,012	(242)	100.62%
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 eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Mailroom-Operating						
Personal Services	50,631	-	50,631	44,654	5,977	88.19%
Employee Benefits	33,810	-	33,810	29,870	3,940	88.35%
Contracted Services	10,350	-	10,350	10,821	(471)	104.55%
Supplies and Materials	2,000	-	2,000	1,060	940	53.00%
Other Charges	625	-	625	625	-	100.00%
Neighborhoods & Community Development						
Personal Services	128,794	(14,969)	113,825	77,385	36,440	67.99%
Employee Benefits	32,481	-	32,481	20,489	11,992	63.08%
Contracted Services	13,134	14,969	28,103	9,528	18,575	33.90%
Supplies and Materials	2,750	-	2,750	1,163	1,587	42.29%
Other Charges	1,175	-	1,175	1,175	-	100.00%
Finance Department						
Personal Services	1,462,385	-	1,462,385	1,219,988	242,397	83.42%
Employee Benefits	458,480	-	458,480	362,147	96,333	78.99%
Contracted Services	99,150	-	99,150	68,464	30,686	69.05%
Supplies and Materials	37,150	-	37,150	57,336	(20,186)	154.34%
Other Charges	1,125	-	1,125	625	500	55.56%
Purchasing Department						
Personal Services	673,526	422	673,948	566,820	107,128	84.10%
Employee Benefits	217,974	-	217,974	189,169	28,805	86.79%
Contracted Services	35,100	500	35,600	28,068	7,532	78.84%
Supplies and Materials	10,250	-	10,250	4,599	5,651	44.87%
Other Charges	5,222	-	5,222	4,972	250	95.21%
Capital Outlay	-	24,898	24,898	24,898	-	100.00%
Real Property Maintenance Division						
Personal Services	149,704	-	149,704	143,230	6,474	95.68%
Employee Benefits	40,401	-	40,401	42,373	(1,972)	104.88%
Contracted Services	132,100	(44,353)	87,747	20,898	66,849	23.82%
Supplies and Materials	900	9,000	9,900	8,001	1,899	80.82%
Capital Outlay	-	30,000	30,000	-	30,000	0.00%
Property Management						
Personal Services	122,277	-	122,277	107,817	14,460	88.17%
Employee Benefits	37,519	-	37,519	33,249	4,270	88.62%
Contracted Services	41,350	(28,446)	12,904	3,395	9,509	26.31%
Supplies and Materials	8,245	-	8,245	2,946	5,299	35.73%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,446	28,446	-	28,446	0.00%
Inoperable Car Lot						
Contracted Services	8,000	-	8,000	800	7,200	10.00%
Supplies and Materials	2,000	-	2,000	52	1,948	2.60%
County Buildings Maintenance						
Personal Services	367,661	2,201	369,862	327,593	42,269	88.57%
Employee Benefits	129,254	-	129,254	107,671	21,583	83.30%
Contracted Services	14,475	-	14,475	11,858	2,617	81.92%
Supplies and Materials	33,400	-	33,400	34,919	(1,519)	104.55%
Other Charges	29,434	-	29,434	29,434	-	100.00%
E-Government Purchasing						
Personal Services	94,305	4,431	98,736	85,329	13,407	86.42%
Employee Benefits	36,136	-	36,136	27,672	8,464	76.58%
Planning						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	352,064	-	100.00%
Codes Administration						
Personal Services	920,294	-	920,294	792,911	127,383	86.16%
Employee Benefits	301,337	-	301,337	256,353	44,984	85.07%
Contracted Services	72,050	-	72,050	48,630	23,420	67.49%
Supplies and Materials	53,000	-	53,000	28,931	24,069	54.59%
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 eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Information Technology						
Personal Services	3,096,109	-	3,096,109	2,675,024	421,085	86.40%
Employee Benefits	884,381	-	884,381	764,925	119,456	86.49%
Contracted Services	1,200,844	312,741	1,513,585	1,048,331	465,254	69.26%
Supplies and Materials	33,000	-	33,000	21,088	11,912	63.90%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	40,000	-	100.00%
Records Management						
Personal Services	240,466	-	240,466	211,381	29,085	87.90%
Employee Benefits	99,356	-	99,356	94,789	4,567	95.40%
Contracted Services	11,483	-	11,483	9,292	2,191	80.92%
Supplies and Materials	5,500	-	5,500	3,336	2,164	60.65%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	12,497	3	99.98%
Sheriff's Merit System						
Personal Services	164,417	-	164,417	144,909	19,508	88.14%
Employee Benefits	60,427	-	60,427	53,250	7,177	88.12%
Contracted Services	21,812	-	21,812	13,630	8,182	62.49%
Supplies and Materials	8,250	-	8,250	4,848	3,402	58.76%
Property Assessor						
Personal Services	2,019,039	-	2,019,039	1,692,091	326,948	83.81%
Employee Benefits	680,262	-	680,262	581,068	99,194	85.42%
Contracted Services	664,357	58,331	722,688	238,988	483,700	33.07%
Supplies and Materials	66,500	-	66,500	37,065	29,435	55.74%
Other Charges	4,303	-	4,303	4,303	-	100.00%
Capital Outlay	-	27,027	27,027	-	27,027	0.00%
Equalization Board						
Personal Services	26,209	-	26,209	-	26,209	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	-	2,100	0.00%
Supplies and Materials	200	-	200	-	200	0.00%
Register of Deeds						
Contracted Services	61,610	-	61,610	44,453	17,157	72.15%
Supplies and Materials	10,500	-	10,500	6,827	3,673	65.02%
Other Charges	3,429	-	3,429	4,381	(952)	127.76%
Register of Deeds-Data Processing Fees						
Personal Services	62,852	-	62,852	56,118	6,734	89.29%
Employee Benefits	23,977	-	23,977	21,317	2,660	88.91%
Contracted Services	48,171	-	48,171	50,238	(2,067)	104.29%
Supplies and Materials	15,000	-	15,000	8,142	6,858	54.28%
Capital Outlay	-	20,000	20,000	9,593	10,407	47.97%
County Trustee's Office						
Contracted Services	750,900	-	750,900	585,036	165,864	77.91%
Supplies and Materials	126,175	-	126,175	117,515	8,660	93.14%
Other Charges	69,257	-	69,257	33,878	35,379	48.92%
Payments to Component Units	6,553,874	-	6,553,874	6,553,874	-	100.00%
Total Finance and Administration	30,827,808	683,533	31,511,341	26,959,987	4,551,354	85.56%
Administration of Justice:						
Attorney General						
Personal Services	1,994,274	-	1,994,274	1,698,501	295,773	85.17%
Employee Benefits	728,125	92,268	820,393	692,767	127,626	84.44%
Contracted Services	133,600	5,296	138,896	96,625	42,271	69.57%
Supplies and Materials	50,500	-	50,500	44,485	6,015	88.09%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	-	-	26,731	(26,731)	N/A

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Bad Check Unit						
Personal Services	-	72,000	72,000	36,021	35,979	50.03%
Employee Benefits	-	5,000	5,000	2,271	2,729	45.42%
Contracted Services	-	70,000	70,000	27,917	42,083	39.88%
Circuit Court Clerk						
Contracted Services	55,100	896	55,996	38,959	17,037	69.57%
Supplies and Materials	10,800	-	10,800	2,654	8,146	24.57%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Capital Outlay	-	182,582	182,582	135,964	46,618	74.47%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	-	56,900	19,776	37,124	34.76%
Supplies and Materials	9,300	-	9,300	6,594	2,706	70.90%
Other Charges	625	-	625	625	-	100.00%
IV-D Child Support - Clerk						
Personal Services	549,098	-	549,098	472,382	76,716	86.03%
Employee Benefits	233,755	-	233,755	199,067	34,688	85.16%
Contracted Services	49,400	7,375	56,775	28,459	28,316	50.13%
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%
Probate Court						
Contracted Services	37,200	-	37,200	27,950	9,250	75.13%
Supplies and Materials	7,400	-	7,400	7,144	256	96.54%
Other Charges	776	-	776	776	-	100.00%
Chancery Court						
Contracted Services	67,550	-	67,550	47,718	19,832	70.64%
Supplies and Materials	18,200	-	18,200	12,663	5,537	69.58%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Clerk						
Contracted Services	70,000	(18,465)	51,535	36,222	15,313	70.29%
Supplies and Materials	25,750	19,716	45,466	22,970	22,496	50.52%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	(18,131)	54,869	41,273	13,596	75.22%
Supplies and Materials	36,750	21,062	57,812	29,114	28,698	50.36%
Other Charges	18,497	-	18,497	19,449	(952)	105.15%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	(11,190)	74,110	62,717	11,393	84.63%
Supplies and Materials	23,250	14,093	37,343	23,660	13,683	63.36%
Other Charges	17,784	-	17,784	18,736	(952)	105.35%
Court Technology Upgrade						
Contracted Services	-	10,000	10,000	2,912	7,088	29.12%
Supplies and Materials	-	-	-	449	(449)	N/A
Circuit Court Judges						
Contracted Services	5,430	-	5,430	5,968	(538)	109.91%
Supplies and Materials	1,862	-	1,862	1,978	(116)	106.23%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Judges						
Contracted Services	11,141	-	11,141	4,361	6,780	39.14%
Supplies and Materials	4,500	-	4,500	4,070	430	90.44%
Other Charges	625	-	625	625	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	6,109	1,631	78.93%
Supplies and Materials	3,650	585	4,235	3,812	423	90.01%
Other Charges	100,625	-	100,625	73,779	26,846	73.32%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
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For eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General Sessions Court Judges						
Personal Services	1,378,219	-	1,378,219	1,247,546	130,673	90.52%
Employee Benefits	316,083	-	316,083	278,071	38,012	87.97%
Contracted Services	38,810	-	38,810	24,000	14,810	61.84%
Supplies and Materials	14,600	-	14,600	12,612	1,988	86.38%
Other Charges	625	-	625	625	-	100.00%
Jury Commission						
Personal Services	169,092	-	169,092	142,612	26,480	84.34%
Employee Benefits	18,471	-	18,471	16,269	2,202	88.08%
Contracted Services	18,545	66	18,611	7,437	11,174	39.96%
Supplies and Materials	5,500	-	5,500	2,395	3,105	43.55%
Other Charges	625	-	625	625	-	100.00%
Juvenile Court						
Personal Services	2,001,312	-	2,001,312	1,741,017	260,295	86.99%
Employee Benefits	648,048	-	648,048	579,448	68,600	89.41%
Contracted Services	311,800	52,000	363,800	284,507	79,293	78.20%
Supplies and Materials	31,750	-	31,750	21,364	10,386	67.29%
Other Charges	96,621	-	96,621	97,369	(748)	100.77%
IV-D Referee Program						
Personal Services	290,714	-	290,714	256,113	34,601	88.10%
Employee Benefits	69,647	-	69,647	62,975	6,672	90.42%
Contracted Services	13,950	50	14,000	8,864	5,136	63.31%
Supplies and Materials	2,400	-	2,400	501	1,899	20.88%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Juvenile Court Clerk						
Personal Services	395,894	-	395,894	339,649	56,245	85.79%
Employee Benefits	139,744	-	139,744	101,214	38,530	72.43%
Contracted Services	62,250	1,979	64,229	39,091	25,138	60.86%
Supplies and Materials	14,750	-	14,750	3,089	11,661	20.94%
Other Charges	625	-	625	625	-	100.00%
Juvenile Service Center						
Personal Services	2,034,212	-	2,034,212	1,730,601	303,611	85.07%
Employee Benefits	868,140	-	868,140	719,057	149,083	82.83%
Contracted Services	94,780	-	94,780	95,112	(332)	100.35%
Supplies and Materials	150,115	-	150,115	123,507	26,608	82.27%
Other Charges	56,441	-	56,441	56,441	-	100.00%
Juvenile Service Center Donations						
Supplies and Materials	-	-	-	1,376	(1,376)	N/A
Probation/Pre-trial Release						
Personal Services	482,204	-	482,204	395,996	86,208	82.12%
Employee Benefits	172,170	-	172,170	143,507	28,663	83.35%
Contracted Services	18,750	-	18,750	10,457	8,293	55.77%
Supplies and Materials	9,500	-	9,500	6,779	2,721	71.36%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	369,014	130,986	73.80%
Public Defender						
Personal Services	1,121,708	(69,410)	1,052,298	865,879	186,419	82.28%
Employee Benefits	309,622	10,982	320,604	290,250	30,354	90.53%
Contracted Services	182,300	31,620	213,920	177,467	36,453	82.96%
Supplies and Materials	110,000	34,725	144,725	133,552	11,173	92.28%
Other Charges	(66,971)	66,863	(108)	2,157	(2,265)	-1997.22%
Court Officers						
Contracted Services	9,755	-	9,755	8,821	934	90.43%
Supplies and Materials	14,075	-	14,075	11,556	2,519	82.10%
Other Charges	3,258	-	3,258	3,258	-	100.00%
Total Administration of Justice	16,617,660	584,824	17,202,484	14,410,451	2,792,033	83.77%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,008	-	3,008	3,008	-	100.00%
Community Mediation Center						
Contracted Services	100,000	-	100,000	119,269	(19,269)	119.27%
Fire Prevention Bureau						
Personal Services	414,453	-	414,453	368,584	45,869	88.93%
Employee Benefits	119,861	-	119,861	106,678	13,183	89.00%
Contracted Services	102,991	-	102,991	70,561	32,430	68.51%
Supplies and Materials	52,500	-	52,500	26,487	26,013	50.45%
Other Charges	820	-	820	820	-	100.00%
Sheriff's Administration						
Contracted Services	206,230	314	206,544	124,478	82,066	60.27%
Supplies and Materials	248,819	669	249,488	240,480	9,008	96.39%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
Records and Communication						
Contracted Services	68,325	-	68,325	53,560	14,765	78.39%
Supplies and Materials	32,800	-	32,800	20,613	12,187	62.84%
Training						
Contracted Services	60,820	-	60,820	32,102	28,718	52.78%
Supplies and Materials	191,150	20,621	211,771	120,514	91,257	56.91%
Planning and Development						
Contracted Services	7,520	-	7,520	4,029	3,491	53.58%
Supplies and Materials	5,075	-	5,075	2,700	2,375	53.20%
Stop Violence Against Women						
Contracted Services	15,000	-	15,000	14,230	770	94.87%
Supplies and Materials	25,300	-	25,300	12,704	12,596	50.21%
Patrol & Cops Universal						
Personal Services	40,577,697	527,933	41,105,630	35,901,978	5,203,652	87.34%
Employee Benefits	16,144,238	101,318	16,245,556	14,236,185	2,009,371	87.63%
Contracted Services	709,460	80,644	790,104	594,607	195,497	75.26%
Supplies and Materials	1,466,250	25,851	1,492,101	797,609	694,492	53.46%
Other Charges	20,250	-	20,250	23,945	(3,695)	118.25%
Warrants						
Contracted Services	189,300	120	189,420	106,877	82,543	56.42%
Supplies and Materials	124,000	-	124,000	83,917	40,083	67.68%
Detectives						
Contracted Services	170,200	314	170,514	115,095	55,419	67.50%
Supplies and Materials	139,750	-	139,750	92,272	47,478	66.03%
Forensic Services						
Contracted Services	32,350	-	32,350	21,646	10,704	66.91%
Supplies and Materials	45,600	-	45,600	32,278	13,322	70.79%
Juvenile Division						
Contracted Services	13,120	12	13,132	12,078	1,054	91.97%
Supplies and Materials	15,700	-	15,700	14,312	1,388	91.16%
Special Teams						
Contracted Services	13,025	-	13,025	15,643	(2,618)	120.10%
Supplies and Materials	24,700	-	24,700	11,822	12,878	47.86%
Senior Citizen Awareness						
Contracted Services	-	100	100	100	-	100.00%
Supplies and Materials	-	801	801	957	(156)	119.48%
Narcotics Division						
Contracted Services	172,125	-	172,125	164,099	8,026	95.34%
Supplies and Materials	233,500	20,209	253,709	186,210	67,499	73.40%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
VICE						
Contracted Services	-	10,505	10,505	9,148	1,357	87.08%
Supplies and Materials	-	12,000	12,000	8,728	3,272	72.73%
Internal Affairs						
Contracted Services	6,850	-	6,850	9,603	(2,753)	140.19%
Supplies and Materials	7,080	-	7,080	5,707	1,373	80.61%
Special Services						
Contracted Services	62,100	-	62,100	39,283	22,817	63.26%
Supplies and Materials	61,075	-	61,075	42,316	18,759	69.29%
Dare Donations						
Contracted Services	-	2,000	2,000	750	1,250	37.50%
Supplies and Materials	-	1,000	1,000	100	900	10.00%
Teen Academy - Sheriff						
Contracted Services	-	2,000	2,000	485	1,515	24.25%
Supplies and Materials	-	1,125	1,125	-	1,125	0.00%
Sexual Offender Registry						
Contracted Services	-	2,000	2,000	6,563	(4,563)	328.15%
Supplies and Materials	-	21,000	22,050	4,903	17,147	22.24%
Interest Earned - Inmates						
Contracted Services	-	2,000	2,000	427	1,573	21.35%
Supplies and Materials	-	10,550	10,550	9,436	1,114	89.44%
Honor Guard Golf Tournament						
Contracted Services	-	-	-	275	(275)	N/A
Supplies and Materials	-	3,000	3,000	2,691	309	89.70%
Auxiliary Services						
Personal Services	299,432	-	299,432	215,739	83,693	72.05%
Employee Benefits	39,355	-	39,355	36,154	3,201	91.87%
Contracted Services	8,950	-	8,950	5,164	3,786	57.70%
Supplies and Materials	25,800	-	25,800	10,091	15,709	39.11%
Correctional Facilities						
Contracted Services	1,164,850	1,999	1,166,849	826,923	339,926	70.87%
Supplies and Materials	4,084,449	20,721	4,105,170	3,702,237	402,933	90.18%
Other Charges	831,081	-	831,081	830,591	490	99.94%
Helen McNabb Interchange						
Contracted Services	-	89,064	89,064	76,408	12,656	85.79%
Jail Commissary						
Personal Services	209,550	-	209,550	184,611	24,939	88.10%
Employee Benefits	88,422	-	88,422	67,994	20,428	76.90%
Contracted Services	31,900	-	31,900	11,890	20,010	37.27%
Supplies and Materials	389,500	3,946	393,446	274,247	119,199	69.70%
Other Charges	75,000	-	75,000	57,385	17,615	76.51%
Medical Examiner						
Contracted Services	-	-	-	175	(175)	N/A
Medical Examiner Operating						
Personal Services	1,256,172	99,980	1,356,152	1,355,991	161	99.99%
Employee Benefits	278,940	-	278,940	305,429	(26,489)	109.50%
Contracted Services	434,220	119	434,339	454,948	(20,609)	104.74%
Supplies and Materials	205,750	-	205,750	100,662	105,088	48.92%
Other Charges	23,500	-	23,500	15,014	8,486	63.89%
KCSO Reserve Training Academy						
Contracted Services	-	2,000	2,000	253	1,747	12.65%
Animal Control						
Contracted Services	682,260	-	682,260	682,505	(245)	100.04%
Supplies and Materials	59,382	-	59,382	26,561	32,821	44.73%
Juvenile Court Officers						
Contracted Services	16,075	-	16,075	7,580	8,495	47.15%
Supplies and Materials	30,050	-	30,050	18,073	11,977	60.14%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Payments to Component Units	326,200	-	326,200	326,200	-	100.00%
<i>Total Public Safety</i>	73,595,559	1,063,915	74,660,524	64,564,366	10,096,158	86.48%
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
John Tarleton Home						
Contracted Services	799,946	-	799,946	733,284	66,662	91.67%
Support Services						
Personal Services	1,406,275	17,360	1,423,635	1,172,482	251,153	82.36%
Employee Benefits	544,130	-	544,130	440,105	104,025	80.88%
Contracted Services	497,215	32	497,247	403,245	94,002	81.10%
Supplies and Materials	290,297	-	290,297	172,795	117,502	59.52%
Other Charges	122,720	-	122,720	51,131	71,589	41.66%
Preventive Health Service						
Personal Services	1,650,330	(128,593)	1,521,737	1,198,027	323,710	78.73%
Employee Benefits	523,157	-	523,157	394,116	129,041	75.33%
Contracted Services	94,900	95,000	189,900	196,535	(6,635)	103.49%
Supplies and Materials	411,000	350,000	761,000	784,489	(23,489)	103.09%
Dental Services						
Personal Services	792,295	(1,639)	790,656	623,161	167,495	78.82%
Employee Benefits	237,982	-	237,982	192,962	45,020	81.08%
Contracted Services	23,000	-	23,000	13,714	9,286	59.63%
Supplies and Materials	64,800	-	64,800	62,890	1,910	97.05%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
Emergency Medical Services						
Personal Services	46,347	-	46,347	40,821	5,526	88.08%
Employee Benefits	11,490	-	11,490	10,134	1,356	88.20%
Contracted Services	13,000	-	13,000	6,263	6,737	48.18%
Other Charges	270,000	-	270,000	134,765	135,235	49.91%
Food & Restaurant Inspection						
Personal Services	647,790	1,395	649,185	559,099	90,086	86.12%
Employee Benefits	211,367	-	211,367	179,966	31,401	85.14%
Contracted Services	22,500	-	22,500	11,785	10,715	52.38%
Supplies and Materials	20,000	-	20,000	18,681	1,319	93.41%
Health Administration						
Personal Services	835,621	(52,935)	782,686	682,496	100,190	87.20%
Employee Benefits	251,744	-	251,744	210,913	40,831	83.78%
Contracted Services	92,675	(10,000)	82,675	14,328	68,347	17.33%
Supplies and Materials	7,450	-	7,450	8,514	(1,064)	114.28%
Community Development & Planning						
Personal Services	567,971	202,573	770,544	466,638	303,906	60.56%
Employee Benefits	134,776	-	134,776	125,740	9,036	93.30%
Contracted Services	10,200	-	10,200	6,974	3,226	68.37%
Supplies and Materials	6,300	-	6,300	4,492	1,808	71.30%
Indigent Medical Care						
Contracted Services	3,935,000	15,000	3,950,000	3,299,765	650,235	83.54%
Pharmacy						
Personal Services	144,548	-	144,548	85,475	59,073	59.13%
Employee Benefits	45,595	-	45,595	26,943	18,652	59.09%
Contracted Services	30,500	(15,000)	15,500	6,238	9,262	40.25%
Supplies and Materials	655,500	(350,000)	305,500	184,497	121,003	60.39%
Primary Care						
Contracted Services	285,000	-	285,000	266,763	18,237	93.60%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
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For eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Rabies & Animal Control						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%
School Health Program						
Personal Services	38,578	-	38,578	33,978	4,600	88.08%
Employee Benefits	19,069	-	19,069	16,980	2,089	89.05%
Contracted Services	430,003	-	430,003	311,185	118,818	72.37%
Social Services						
Personal Services	315,832	-	315,832	279,953	35,879	88.64%
Employee Benefits	88,328	-	88,328	79,114	9,214	89.57%
Contracted Services	7,200	-	7,200	6,167	1,033	85.65%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	287,560	-	287,560	254,350	33,210	88.45%
Employee Benefits	117,860	-	117,860	104,055	13,805	88.29%
Contracted Services	51,150	-	51,150	26,625	24,525	52.05%
Supplies and Materials	12,400	-	12,400	12,244	156	98.74%
Vector Control Services						
Contracted Services	3,200	-	3,200	3,982	(782)	124.44%
Supplies and Materials	6,400	-	6,400	4,110	2,290	64.22%
Disease Surveillance and Investigation						
Personal Services	248,782	105,819	354,601	262,099	92,502	73.91%
Employee Benefits	81,536	-	81,536	81,835	(299)	100.37%
Contracted Services	128,500	(16,560)	111,940	56,861	55,079	50.80%
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%
Vital Records						
Personal Services	145,751	-	145,751	128,492	17,259	88.16%
Employee Benefits	52,759	-	52,759	46,822	5,937	88.75%
Contracted Services	72,000	-	72,000	47,568	24,432	66.07%
Supplies and Materials	150	-	150	-	150	0.00%
Women's Health Services						
Personal Services	129,247	-	129,247	113,944	15,303	88.16%
Employee Benefits	42,583	-	42,583	38,123	4,460	89.53%
Contracted Services	9,500	-	9,500	4,173	5,327	43.93%
Supplies and Materials	10,000	-	10,000	1,089	8,911	10.89%
Community Health Services						
Personal Services	434,153	(143,980)	290,173	382,634	(92,461)	131.86%
Employee Benefits	137,191	-	137,191	103,730	33,461	75.61%
Contracted Services	18,040	-	18,040	7,709	10,331	42.73%
Supplies and Materials	5,600	308	5,908	3,249	2,659	54.99%
Car Seat Program						
Supplies and Materials	20,000	-	20,000	15,708	4,292	78.54%
Community Action Committee						
Contracted Services	1,449,919	-	1,449,919	1,087,439	362,480	75.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
Dirty Lot Ordinance						
Personal Services	197,333	-	197,333	192,198	5,135	97.40%
Employee Benefits	83,182	-	83,182	76,094	7,088	91.48%
Contracted Services	20,900	-	20,900	6,303	14,597	30.16%
Supplies and Materials	17,000	-	17,000	2,830	14,170	16.65%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Payments to Component Units	256,628	-	256,628	166,628	90,000	64.93%
Total Public Health and Welfare	21,137,937	108,780	21,246,717	17,245,978	4,000,739	81.17%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,419,678	9,204	1,428,882	1,257,151	171,731	87.98%
Employee Benefits	524,610	-	524,610	441,977	82,633	84.25%
Contracted Services	206,950	-	206,950	173,429	33,521	83.80%
Supplies and Materials	247,750	(1,751)	245,999	228,989	17,010	93.09%
Other Charges	59,655	-	59,655	59,849	(194)	100.33%
Recreation Administration						
Personal Services	328,525	15,837	344,362	287,085	57,277	83.37%
Employee Benefits	103,511	-	103,511	92,680	10,831	89.54%
Contracted Services	274,350	-	274,350	208,140	66,210	75.87%
Supplies and Materials	37,000	-	37,000	16,248	20,752	43.91%
Other Charges	28,520	-	28,520	25,820	2,700	90.53%
Trial Sponsor Program						
Contracted Services	-	806	806	-	806	0.00%
Tree/Bench Program						
Supplies and Materials	-	15,156	15,156	7,053	8,103	46.54%
Park Improvements Amusement Tax						
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%
Sport Operations						
Personal Services	109,455	(25,041)	84,414	67,543	16,871	80.01%
Employee Benefits	26,118	-	26,118	15,410	10,708	59.00%
Contracted Services	159,100	-	159,100	151,218	7,882	95.05%
Supplies and Materials	3,250	-	3,250	2,226	1,024	68.49%
Other Charges	6,400	-	6,400	5,710	690	89.22%
Community Outreach						
Personal Services	57,945	-	57,945	61,617	(3,672)	106.34%
Employee Benefits	8,964	-	8,964	9,501	(537)	105.99%
Constituent Services						
Personal Services	94,887	12,569	107,456	45,987	61,469	42.80%
Employee Benefits	32,895	-	32,895	12,157	20,738	36.96%
Senior Center & Volunteer Services						
Personal Services	71,328	-	71,328	53,776	17,552	75.39%
Employee Benefits	15,501	-	15,501	12,959	2,542	83.60%
Contracted Services	2,350	-	2,350	1,283	1,067	54.60%
Supplies and Materials	2,300	-	2,300	-	2,300	0.00%
Other Charges	625	-	625	625	-	100.00%
Senior Picnic						
Contracted Services	-	4,000	4,000	6,370	(2,370)	159.25%
Supplies and Materials	-	8,747	8,747	6,750	1,997	77.17%
Frank Strang Senior Center						
Personal Services	60,612	-	60,612	53,385	7,227	88.08%
Employee Benefits	14,979	-	14,979	13,191	1,788	88.06%
Contracted Services	10,000	-	10,000	6,216	3,784	62.16%
Supplies and Materials	3,850	-	3,850	2,619	1,231	68.03%
Other Charges	1,125	-	1,125	625	500	55.56%
Senior Center-South Knox						
Personal Services	61,120	-	61,120	53,160	7,960	86.98%
Employee Benefits	15,109	-	15,109	16,054	(945)	106.25%
Contracted Services	6,200	-	6,200	3,688	2,512	59.48%
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 eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Halls Senior Center						
Personal Services	56,074	-	56,074	48,564	7,510	86.61%
Employee Benefits	28,172	-	28,172	25,868	2,304	91.82%
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%
Corryton Senior Center						
Personal Services	50,001	-	50,001	37,968	12,033	75.93%
Employee Benefits	26,497	-	26,497	22,867	3,630	86.30%
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%
Senior Center-Carter						
Personal Services	55,451	-	55,451	48,016	7,435	86.59%
Employee Benefits	31,037	-	31,037	24,596	6,441	79.25%
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%
Karns Center-Carter						
Personal Services	49,404	-	49,404	15,877	33,527	32.14%
Employee Benefits	33,236	-	33,236	4,179	29,057	12.57%
Contracted Services	10,250	-	10,250	81	10,169	0.79%
Supplies and Materials	3,600	-	3,600	-	3,600	0.00%
Other Charges	500	-	500	-	500	0.00%
Total Social and Cultural Services	4,527,984	257,000	4,784,984	3,767,739	1,017,245	78.74%
Agricultural and Natural Resources:						
Agricultural Extension Services						
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	17,601	5,599	75.87%
Supplies and Materials	6,500	-	6,500	2,950	3,550	45.38%
New Harvest Farmer's Market						
Contracted Services	3,500	-	3,500	3,055	445	87.29%
Soil Conservation District						
Personal Services	75,061	-	75,061	67,440	7,621	89.85%
Employee Benefits	23,564	-	23,564	19,602	3,962	83.19%
Contracted Services	7,000	1,700	8,700	9,579	(879)	110.10%
Supplies and Materials	3,900	(1,700)	2,200	1,508	692	68.55%
Other Charges	625	-	625	625	-	100.00%
Total Agricultural and Natural Resources:	511,961	-	511,961	373,121	138,840	72.88%
Other General Government:						
Economic and Community Development Grants						
Miscellaneous Entities	1,400,000	3,000	1,403,000	1,294,034	108,966	92.23%
Veteran's Services						
Personal Services	73,503	-	73,503	64,976	8,527	88.40%
Employee Benefits	23,351	-	23,351	15,807	7,544	67.69%
Contracted Services	9,650	-	9,650	5,756	3,894	59.65%
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 eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Property and Liability Insurance						
Other Charges	38,686	-	38,686	36,752	1,934	95.00%
Payments to Cities						
Contracted Services	120,000	-	120,000	115,179	4,821	95.98%
Official's Expense						
Contracted Services	10,000	-	10,000	500	9,500	5.00%
Equipment						
Capital Outlay	-	833,530	833,530	846,775	(13,245)	101.59%
Audit Services						
Contracted Services	350,000	-	350,000	277,740	72,260	79.35%
Miscellaneous						
Personal Services	40,000	1,750,000	1,790,000	1,857,324	(67,324)	103.76%
Employee Benefits	(150,000)	-	(150,000)	(180,011)	30,011	120.01%
Contracted Services	154,981	7,900	162,881	144,715	18,166	88.85%
Supplies and Materials	-	50,000	50,000	46,754	3,246	93.51%
Other Charges	192,052	-	192,052	120,299	71,753	62.64%
Capital Outlay	-	-	-	28,166	(28,166)	N/A
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	2,345,169	304,831	88.50%
Employee Benefits						
Employee Benefits	1,165,000	(150,000)	1,015,000	913,739	101,261	90.02%
Employee Benefits - MERP County Match						
Employee Benefits	-	150,000	150,000	62,142	87,858	41.43%
Total Other General Government	6,079,348	2,644,430	8,723,778	7,997,367	726,411	91.67%
Total Expenditures	153,298,257	5,342,482	158,641,789	135,319,009	23,322,780	85.30%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	2,454,606	(4,910,511)	(2,455,905)	4,796,924	7,252,829	-195.32%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	3,480,108	(4,554,892)	43.31%
Operating Transfers Out - Other Funds	(10,977,256)	549,251	(10,428,005)	(10,104,695)	323,310	96.90%
Total Other Financing Sources (Uses)	(2,942,256)	549,251	(2,393,005)	(6,624,587)	(4,231,582)	276.83%
Net Change in Fund Balances	\$ (487,650)	\$ (4,361,260)	\$ (4,848,910)	\$ (1,827,663)	\$ 3,021,247	37.69%

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 eleven months ended May 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,400	\$ -	\$ 61,400	\$ 47,792	\$ (13,608)	77.84%
<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%
Total Revenues	101,200	-	101,200	53,365	(47,835)	52.73%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	52,173	-	52,173	28,847	23,326	55.29%
Employee Benefits	16,163	-	16,163	7,238	8,925	44.78%
Contracted Services	9,450	-	9,450	7,237	2,213	76.58%
Supplies & Materials	51,662	-	51,662	44,011	7,651	85.19%
Other Charges	1,752	-	1,752	1,453	299	82.93%
<i>Total Social and Cultural Services</i>	131,200	-	131,200	88,786	42,414	67.67%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(35,421)	(5,421)	118.07%
Other Financing Sources						
Operating Transfers In - Other Funds	30,000	-	30,000	-	(30,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (35,421)	\$ (35,421)	N/A

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,600,000	\$ 35,000	\$ 10,635,000	\$ 8,975,577	\$ (1,659,423)	84.40%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	268,614	(76,386)	77.86%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	(170,137)	(179,137)	-1890.41%
<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>
Total Revenues	11,005,900	35,000	11,040,900	9,147,838	(1,893,062)	82.85%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,440,571	-	6,440,571	5,641,426	799,145	87.59%
Employee Benefits	2,048,508	-	2,048,508	1,783,410	265,098	87.06%
Contracted Services	583,925	5,000	588,925	467,014	121,911	79.30%
Supplies & Materials	1,798,240	(13,400)	1,784,840	1,541,090	243,750	86.34%
Other Charges	193,033	-	193,033	168,560	24,473	87.32%
Public Library Maintenance						
Personal Services	164,909	12,400	177,309	142,532	34,777	80.39%
Employee Benefits	55,764	1,000	56,764	49,671	7,093	87.50%
Contracted Services	559,050	25,000	584,050	500,099	83,951	85.63%
Supplies & Materials	55,000	10,000	65,000	43,516	21,484	66.95%
State General Library						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
Rothrock Estate						
Contracted Services	-	-	-	6,132	(6,132)	N/A
Supplies & Materials	-	70,028	70,028	36,814	33,214	52.57%
Pettway Foundation						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
Cultural and Exhibit						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
<i>Total Social and Cultural Services</i>	<i>11,950,900</i>	<i>112,143</i>	<i>12,063,043</i>	<i>10,432,164</i>	<i>1,630,879</i>	<i>86.48%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(1,284,326)	(262,183)	125.65%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	1,670,000	-	100.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	(725,000)	-	100.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	945,000	-	100.00%
Net Change in Fund Balances	\$ -	\$ (77,143)	\$ (77,143)	\$ (339,326)	\$ (262,183)	439.87%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	55,000	-	55,000	42,473	(12,527)	77.22%
<i>Other Local Revenues</i>	645,000	-	645,000	376,864	(268,136)	58.43%
<i>State of Tennessee</i>	425,000	-	425,000	105,035	(319,965)	24.71%
Total Revenues	3,525,000	-	3,525,000	2,924,372	(600,628)	82.96%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	166,843	-	166,843	141,960	24,883	85.09%
Employee Benefits	49,222	-	49,222	43,155	6,067	87.67%
Contracted Services	11,472	-	11,472	9,425	2,047	82.16%
Supplies & Materials	5,180	-	5,180	3,457	1,723	66.74%
Other Charges	178,554	-	178,554	172,791	5,763	96.77%
Convenience Centers						
Personal Services	520,021	-	520,021	450,487	69,534	86.63%
Employee Benefits	230,936	-	230,936	196,584	34,352	85.12%
Contracted Services	1,956,484	(107,840)	1,848,644	1,510,187	338,457	81.69%
Supplies & Materials	65,700	324	66,024	52,736	13,288	79.87%
Other Charges	24,000	-	24,000	24,000	-	100.00%
Capital Outlay	-	107,840	107,840	18	107,822	0.02%
Tire Storage Facility						
Contracted Services	378,500	-	378,500	263,063	115,437	69.50%
Litter Grant - County						
Personal Services	43,979	-	43,979	38,783	5,196	88.19%
Employee Benefits	19,055	-	19,055	16,781	2,274	88.07%
Contracted Services	6,614	-	6,614	6,771	(157)	102.37%
Supplies & Materials	12,500	3,500	16,000	17,439	(1,439)	108.99%
Recycling Program						
Personal Services	126,874	-	126,874	112,578	14,296	88.73%
Employee Benefits	42,445	-	42,445	37,719	4,726	88.87%
Contracted Services	42,676	-	42,676	39,614	3,062	92.83%
Supplies & Materials	28,827	(3,500)	25,327	19,559	5,768	77.23%
Other Charges	876	-	876	876	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	57,750	26,492	68.55%
Total Public Health and Welfare	3,995,000	324	3,995,324	3,215,733	779,591	80.49%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(324)	(470,324)	(291,361)	178,963	61.95%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	(51,000)	(475,000)	-12.03%
Net Change in Fund Balances	\$ (46,000)	\$ (324)	\$ (46,324)	\$ (342,361)	\$ (296,037)	739.06%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services:						
Fees	\$ 160,000	\$ 148,427	\$ 308,427	\$ 262,694	\$ (45,733)	85.17%
Federal Government:						
EPA Grant FY 2011	-	448,372	448,372	355,228	(93,144)	79.23%
Other Local Revenues						
Grant Income-Other Sources	-	78,786	78,786	63,228	(15,558)	80.25%
Total Revenues	160,000	675,585	835,585	681,150	(154,435)	81.52%
Expenditures						
Current:						
General Government:						
Finance and Administration						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	25,439	25,439	46,494	(21,055)	182.77%
Employee Benefits	-	4,328	4,328	22,520	(18,192)	520.33%
Contracted Services	-	19,522	19,522	31,347	(11,825)	160.57%
Supplies & Materials	-	12,798	12,798	3,027	9,771	23.65%
Air Pollution FY 10						
Personal Services	-	510,575	510,575	296,279	214,296	58.03%
Employee Benefits	-	170,144	170,144	116,545	53,599	68.50%
Contracted Services	-	107,798	107,798	59,350	48,448	55.06%
Supplies & Materials	-	124,458	124,458	49,438	75,020	39.72%
Other Charges	-	78,786	78,786	63,228	15,558	80.25%
Capital Outlays	-	57,000	57,000	16,817	40,183	29.50%
Permit Fee						
Personal Services	-	-	-	118,669	(118,669)	N/A
Employee Benefits	-	-	-	45,613	(45,613)	N/A
Contracted Services	146,324	-	146,324	33,442	112,882	22.85%
Other Charges	13,676	-	13,676	13,676	-	100.00%
Air Pollution Title V						
Personal Services	-	88,427	88,427	56,553	31,874	63.95%
Employee Benefits	-	50,000	50,000	14,197	35,803	28.39%
Contracted Services	-	10,000	10,000	10,000	-	100.00%
Total Finance and Administration	160,000	1,259,275	1,419,275	997,195	422,080	70.26%
Net Change in Fund Balances	\$ -	\$ (583,690)	\$ (583,690)	\$ (316,045)	\$ 267,645	54.15%

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 eleven months ended May 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,650,000	\$ -	\$ 5,650,000	\$ 4,814,179	\$ (835,821)	85.21%
Total Revenues	5,650,000	-	5,650,000	4,814,179	(835,821)	85.21%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,065,000	-	2,065,000	476,604	1,588,396	23.08%
Women's Basketball of Fame	150,000	-	150,000	137,500	12,500	91.67%
Trustee Commission	55,000	-	55,000	42,483	12,517	77.24%
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	478,859	221,141	68.41%
<i>Total Other General Government:</i>	5,230,000	-	5,230,000	2,830,446	2,399,554	54.12%
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	1,983,733	1,563,733	472.32%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(540,000)	-	100.00%
Net Change in Fund Balances	\$ (120,000)	\$ -	\$ (120,000)	\$ 1,443,733	\$ 1,563,733	-1203.11%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,729,900	\$ -	\$ 4,729,900	\$ 3,955,873	\$ (774,027)	83.64%
Statutory Local Taxes	2,100,000	-	2,100,000	1,452,183	(647,817)	69.15%
<i>Total Local Taxes</i>	<i>6,829,900</i>	<i>-</i>	<i>6,829,900</i>	<i>5,408,056</i>	<i>(1,421,844)</i>	<i>79.18%</i>
<i>Other Local Revenues</i>	<i>21,500</i>	<i>-</i>	<i>21,500</i>	<i>111,659</i>	<i>90,159</i>	<i>519.34%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	3,521,445	(1,128,555)	75.73%
Petroleum Special Tax	311,000	-	311,000	233,903	(77,097)	75.21%
<i>Total State of Tennessee</i>	<i>4,961,000</i>	<i>-</i>	<i>4,961,000</i>	<i>3,755,348</i>	<i>(1,205,652)</i>	<i>75.70%</i>
Total Revenues	11,812,400	-	11,812,400	9,275,063	(2,537,337)	78.52%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	257,126	-	257,126	226,688	30,438	88.16%
Employee Benefits	83,994	-	83,994	74,344	9,650	88.51%
Contracted Services	24,990	-	24,990	21,520	3,470	86.11%
Supplies & Materials	5,500	-	5,500	3,610	1,890	65.64%
Other Charges	113,875	-	113,875	113,519	356	99.69%
Highway Project Manager-ADM						
Personal Services	194,890	-	194,890	171,803	23,087	88.15%
Employee Benefits	56,499	-	56,499	51,456	5,043	91.07%
Contracted Services	5,000	-	5,000	1,917	3,083	38.34%
Supplies & Materials	8,600	-	8,600	5,014	3,586	58.30%
Stormwater Management-ADM						
Personal Services	874,193	8,491	882,684	771,795	110,889	87.44%
Employee Benefits	305,507	-	305,507	271,238	34,269	88.78%
Contracted Services	57,070	(1,785)	55,285	59,664	(4,379)	107.92%
Supplies & Materials	48,500	(322)	48,178	22,886	25,292	47.50%
Other Charges	-	322	322	322	-	N/A
Capital Outlay	26,000	(6,706)	19,294	17,639	1,655	91.42%
Stormwater Management-Violation						
Contracted Services	-	-	-	277	(277)	N/A
Supplies & Materials	-	26,982	26,982	7,793	19,189	28.88%
Highway and Bridge Maintenance						
Personal Services	2,856,248	-	2,856,248	2,666,304	189,944	93.35%
Employee Benefits	1,177,915	-	1,177,915	1,050,647	127,268	89.20%
Contracted Services	1,095,750	-	1,095,750	830,527	265,223	75.80%
Supplies & Materials	2,601,111	(322)	2,600,789	2,155,366	445,423	82.87%
Other Charges	435,200	322	435,522	435,522	-	100.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	306,831	-	306,831	274,579	32,252	89.49%
Employee Benefits	136,164	-	136,164	120,721	15,443	88.66%
Contracted Services	120,364	-	120,364	98,256	22,108	81.63%
Supplies & Materials	144,275	-	144,275	74,888	69,387	51.91%
Capital Outlay						
Contracted Services	-	-	850	850	-	100.00%
Capital Outlay	-	399,150	399,150	39,067	360,083	9.79%
Engineering						
Personal Services	269,249	-	269,249	231,923	37,326	86.14%
Employee Benefits	67,774	-	67,774	59,172	8,602	87.31%
Contracted Services	40,250	500	40,750	23,065	17,685	56.60%
Supplies & Materials	5,700	1,000	6,700	3,044	3,656	45.43%
Other Charges	8,825	-	8,825	8,825	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	-	105,000	82,056	22,944	78.15%
Subdivision Foreclosures						
Supplies & Materials	-	735,821	735,821	235,063	500,758	31.95%
<i>Total Engineering and Public Works</i>	<i>11,432,400</i>	<i>1,163,453</i>	<i>12,596,703</i>	<i>10,211,360</i>	<i>2,385,343</i>	<i>81.06%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,163,453)	(784,303)	(936,297)	(151,994)	119.38%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	-	(630,000)	(413,763)	216,237	65.68%
Net Change in Fund Balances	\$ (250,000)	\$ (1,163,453)	\$ (1,414,303)	\$ (1,350,060)	\$ 64,243	95.46%

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 eleven months ended May 31, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 52,480,000	\$ -	\$ 52,480,000	\$ 51,528,865	\$ (951,135)	98.19%
<i>Interest Earned</i>	1,892,668	-	1,892,668	1,291,528	(601,140)	68.24%
<i>Payments from Component Units</i>	14,658,427	-	14,658,427	-	(14,658,427)	0.00%
Total Revenues	69,031,095	-	69,031,095	52,820,393	(16,210,702)	76.52%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	1,043,409	56,591	94.86%
Debt Service	74,400,000	-	74,400,000	58,668,579	15,731,421	78.86%
<i>Total Debt Service</i>	75,500,000	-	75,500,000	59,711,988	15,788,012	79.09%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	(6,891,595)	(422,690)	106.53%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	194,394	-	194,394	194,394	-	100.00%
Total Other Financial Sources (Uses)	194,394	-	194,394	194,394	-	100.00%
Net Change in Fund Balances	\$ (6,274,511)	\$ -	\$ (6,274,511)	\$ (6,697,201)	\$ (422,690)	106.74%

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 eleven months ended May 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 98,968,000	\$ -	\$ 98,968,000	\$ 96,437,190	\$ (2,530,810)	97.44%
County Local Option Taxes	130,788,000	-	130,788,000	101,443,321	(29,344,679)	77.56%
Other Local Taxes	1,090,000	-	1,090,000	487,452	(602,548)	44.72%
Wheel Taxes	1,525,000	-	1,525,000	1,303,805	(221,195)	85.50%
<i>Total Local Taxes</i>	<i>232,371,000</i>	<i>-</i>	<i>232,371,000</i>	<i>199,671,768</i>	<i>(32,699,232)</i>	<i>85.93%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>23,731</i>	<i>(12,269)</i>	<i>65.92%</i>
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	124,363	(60,637)	67.22%
Other Charges For Services	510,000	-	510,000	329,755	(180,245)	64.66%
<i>Total Charges/Current Services</i>	<i>695,000</i>	<i>-</i>	<i>695,000</i>	<i>454,118</i>	<i>(240,882)</i>	<i>65.34%</i>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	192,335	(87,665)	68.69%
Nonrecurring Items	1,307,000	-	1,307,000	1,055,090	(251,910)	80.73%
<i>Total Other Local Revenues</i>	<i>1,587,000</i>	<i>-</i>	<i>1,587,000</i>	<i>1,247,425</i>	<i>(339,575)</i>	<i>78.60%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	158,819,592	(19,389,408)	89.12%
Other State Revenues	1,860,000	-	1,860,000	1,357,934	(502,066)	73.01%
<i>Total State of Tennessee</i>	<i>177,951,000</i>	<i>2,118,000</i>	<i>180,069,000</i>	<i>160,177,526</i>	<i>(19,891,474)</i>	<i>88.95%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	2,118,000	(2,118,000)	-	53,342	53,342	N/A
Direct Federal Revenue	475,000	-	475,000	394,838	(80,162)	83.12%
<i>Total Federal Government:</i>	<i>2,593,000</i>	<i>(2,118,000)</i>	<i>475,000</i>	<i>448,180</i>	<i>(26,820)</i>	<i>94.35%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	4,052,000	-	100.00%
Total Revenues	419,285,000	-	419,285,000	366,074,748	(53,210,252)	87.31%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,053,813	-	162,053,813	118,029,348	44,024,465	72.83%
Employee Benefits	45,052,929	-	45,052,929	39,199,863	5,853,066	87.01%
Contracted Services	-	-	-	1,044	(1,044)	N/A
Supplies and Materials	808,300	9,471	817,771	878,857	(61,086)	107.47%
Art						
Contracted Services	2,500	-	2,500	5,655	(3,155)	226.20%
Supplies and Materials	205,341	-	205,341	191,886	13,455	93.45%
Basic Elementary						
Supplies and Materials	830,636	-	830,636	795,758	34,878	95.80%

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 eleven months ended May 31, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	-	-	6,142	(6,142)	N/A
Supplies and Materials	367,277	-	367,277	428,934	(61,657)	116.79%
Basic Secondary						
Contracted Services	-	-	-	5,146	(5,146)	N/A
Supplies and Materials	900,912	-	900,912	915,739	(14,827)	101.65%
Other Charges	-	-	-	30	(30)	N/A
Business Education						
Supplies and Materials	51,009	-	51,009	50,609	400	99.22%
Other Charges	2,244	-	2,244	1,494	750	66.58%
Middle School Reading						
Personal Services	3,982	-	3,982	3,465	517	87.02%
Employee Benefits	306	-	306	486	(180)	158.82%
Contracted Services	250	-	250	558	(308)	223.20%
Supplies and Materials	32,628	-	32,628	19,455	13,173	59.63%
Other	4,985	-	4,985	8,498	(3,513)	170.47%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	277,468	33,836	89.13%
Other	20,000	-	20,000	6,576	13,424	32.88%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	5,660	340	94.33%
Health Education						
Supplies and Materials	4,324	-	4,324	1,869	2,455	43.22%
Kindergarten						
Supplies and Materials	65,766	-	65,766	12,661	53,105	19.25%
Language Arts						
Supplies and Materials	36,148	-	36,148	37,029	(881)	102.44%
Math						
Supplies and Materials	79,468	-	79,468	68,591	10,877	86.31%
Other	-	-	-	397	(397)	N/A
Choral Music						
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%
Physical Education						
Supplies and Materials	23,858	-	23,858	20,782	3,076	87.11%
Other Charges	-	-	-	1,346	(1,346)	N/A
Reading						
Personal Services	2,000	-	2,000	20,671	(18,671)	1033.55%
Employee Benefits	153	-	153	3,324	(3,171)	2172.55%
Supplies and Materials	70,574	-	70,574	7,706	62,868	10.92%
Other Charges	16,185	-	16,185	8,665	7,520	53.54%
Science						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	87,651	3,401	96.26%
Social Studies						
Supplies and Materials	43,031	-	43,031	16,646	26,385	38.68%
Talented & Gifted						
Contracted Services	3,739	-	3,739	-	3,739	0.00%
Supplies and Materials	12,894	-	12,894	4,654	8,240	36.09%
Other Charges	2,244	-	2,244	17,092	(14,848)	761.68%
Instrumental Music						
Contracted Services	5,700	-	5,700	500	5,200	8.77%
Supplies and Materials	27,000	473	27,473	24,137	3,336	87.86%

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 eleven months ended May 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	4,000	-	4,000	26,107	(22,107)	652.68%
Supplies and Materials	76,000	-	76,000	221,362	(145,362)	291.27%
Capital Outlay	20,000	-	20,000	27,268	(7,268)	136.34%
Summer School						
Personal Services	110,128	-	110,128	226,852	(116,724)	205.99%
Employee Benefits	20,091	-	20,091	37,273	(17,182)	185.52%
Project Graduation						
Contracted Services	1,141,742	-	1,141,742	1,141,742	-	100.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Personal Services	-	-	-	1,192,767	(1,192,767)	N/A
Employee Benefits	-	-	-	158,523	(158,523)	N/A
Contracted Services	68,153	-	68,153	74,884	(6,731)	109.88%
Supplies and Materials	46,717	-	46,717	46,295	422	99.10%
Other Charges	176,496	-	176,496	229,819	(53,323)	130.21%
Materials Center						
Supplies and Materials	89,089	-	89,089	31,373	57,716	35.22%
T & I Construction						
Contracted Services	78,366	42,027	120,393	112,431	7,962	93.39%
Supplies and Materials	173,320	-	173,320	164,907	8,413	95.15%
Driver's Education						
Contracted Services	94,633	-	94,633	14,155	80,478	14.96%
Supplies and Materials	23,700	-	23,700	7,584	16,116	32.00%
Vine Magnet						
Supplies and Materials	67,933	-	67,933	66,462	1,471	97.83%
System-wide Screening						
Contracted Services	770	-	770	639	131	82.99%
Supplies and Materials	4,868	-	4,868	255	4,613	5.24%
Sarah Moore Greene Magnet						
Supplies and Materials	74,086	-	74,086	75,166	(1,080)	101.46%
Beaumont Magnet						
Supplies and Materials	62,612	-	62,612	62,612	-	100.00%
Greene Magnet						
Supplies and Materials	66,970	-	66,970	66,970	-	100.00%
Student Assistance Services						
Contracted Services	-	-	-	72	(72)	N/A
Supplies and Materials	644	-	644	373	271	57.92%
Austin-East Magnet						
Supplies and Materials	75,114	-	75,114	55,114	20,000	73.37%
Section 504 Instruction						
Contracted Services	5,000	-	5,000	18,320	(13,320)	366.40%
Supplies and Materials	9,299	-	9,299	116	9,183	1.25%
Magnet Department						
Contracted Services	-	-	-	301	(301)	N/A
Supplies and Materials	9,522	-	9,522	13,035	(3,513)	136.89%
Other Charges	4,353	-	4,353	295	4,058	6.78%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	60,000	-	60,000	60,000	-	100.00%
Stem Academy						
Supplies and Materials	19,000	-	19,000	19,000	-	100.00%
Fulton Magnet						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
ELL Instruction						
Personal Services	-	-	-	2,028,688	(2,028,688)	N/A
Employee Benefits	-	-	-	510,057	(510,057)	N/A
Contracted Services	-	-	-	24,840	(24,840)	N/A
Alternative Schools						
Personal Services	1,426,882	-	1,426,882	1,049,205	377,677	73.53%
Employee Benefits	336,425	-	336,425	294,007	42,418	87.39%
Supplies and Materials	54,429	-	54,429	3,325	51,104	6.11%
Special Education Program						
Personal Services	28,836,025	-	28,836,025	21,424,126	7,411,899	74.30%
Employee Benefits	7,509,845	-	7,509,845	6,295,631	1,214,214	83.83%
Contracted Services	105,233	-	105,233	96,135	9,098	91.35%
Supplies and Materials	412,500	9,902	422,402	379,484	42,918	89.84%
Career & Technical Education						
Personal Services	10,080,415	-	10,080,415	6,604,616	3,475,799	65.52%
Employee Benefits	2,727,416	-	2,727,416	2,006,435	720,981	73.57%
Contracted Services	7,000	-	7,000	1,828	5,172	26.11%
Supplies and Materials	277,224	-	277,224	278,349	(1,125)	100.41%
Other Charges	2,600	-	2,600	1,315	1,285	50.58%
Capital Outlay	51,113	-	51,113	52,115	(1,002)	101.96%
Total Instruction	265,646,264	61,873	265,708,137	206,454,792	59,253,345	77.70%
Support Services:						
Attendance						
Personal Services	1,349,702	-	1,349,702	1,092,498	257,204	80.94%
Employee Benefits	417,312	-	417,312	342,714	74,598	82.12%
Contracted Services	10,000	-	10,000	9,303	697	93.03%
Supplies and Materials	1,125	-	1,125	1,396	(271)	124.09%
Other Charges	3,741	-	3,741	3,381	360	90.38%
Health Services						
Personal Services	1,373,331	-	1,373,331	1,272,765	100,566	92.68%
Employee Benefits	332,798	-	332,798	355,355	(22,557)	106.78%
Contracted Services	70,150	-	70,150	25,770	44,380	36.74%
Supplies and Materials	126,010	-	126,010	102,637	23,373	81.45%
Other Charges	21,388	-	21,388	13,123	8,265	61.36%
Other Student Support						
Personal Services	7,206,597	-	7,206,597	4,577,347	2,629,250	63.52%
Employee Benefits	1,792,833	-	1,792,833	1,410,997	381,836	78.70%
Contracted Services	422,500	-	422,500	102,026	320,474	24.15%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	20,218	1,738	92.08%
Curriculum						
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%
Transfer Department						
Personal Services	196,193	-	196,193	174,267	21,926	88.82%
Employee Benefits	41,848	-	41,848	36,384	5,464	86.94%
Contracted Services	1,200	-	1,200	1,654	(454)	137.83%
Supplies and Materials	243	-	243	-	243	0.00%
Other Charges	524	-	524	-	524	0.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Personal Services	-	-	-	931,046	(931,046)	N/A
Employee Benefits	-	-	-	153,815	(153,815)	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%
Math						
Contracted Services	-	-	-	1,076	(1,076)	N/A
Supplies and Materials	1,775	-	1,775	500	1,275	28.17%
Other Charges	5,123	-	5,123	12,186	(7,063)	237.87%
Choral Music						
Contracted Services	4,650	-	4,650	1,534	3,116	32.99%
Supplies and Materials	4,120	-	4,120	218	3,902	5.29%
Other Charges	9,061	-	9,061	4,155	4,906	45.86%
Physical Education						
Personal Services	-	-	-	2,486	(2,486)	N/A
Employee Benefits	-	-	-	375	(375)	N/A
Supplies and Materials	2,650	-	2,650	1,530	1,120	57.74%
Other Charges	9,000	-	9,000	4,176	4,824	46.40%
Science						
Personal Services	1,250	-	1,250	2,136	(886)	170.88%
Employee Benefits	191	-	191	254	(63)	132.98%
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	6,707	565	92.23%
Social Studies						
Personal Services	2,820	-	2,820	4,254	(1,434)	150.85%
Employee Benefits	216	-	216	538	(322)	249.07%
Other Charges	493	-	493	7,703	(7,210)	1562.47%
Talented and Gifted						
Personal Services	-	-	-	81,533	(81,533)	N/A
Employee Benefits	-	-	-	18,576	(18,576)	N/A
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
Instrumental Music						
Contracted Services	2,600	-	2,600	4,631	(2,031)	178.12%
Supplies and Materials	5,500	-	5,500	460	5,040	8.36%
Other Charges	2,268	-	2,268	1,085	1,183	47.84%
High School PE/Wellness						
Contracted Services	550	-	550	96	454	17.45%
Supplies and Materials	13,943	-	13,943	5,300	8,643	38.01%
Other Charges	3,580	-	3,580	-	3,580	0.00%
Regular Instruction						
Personal Services	9,762,765	-	9,762,765	7,335,462	2,427,303	75.14%
Employee Benefits	2,315,276	-	2,315,276	2,255,854	59,422	97.43%
Contracted Services	862,000	-	862,000	520,798	341,202	60.42%
Supplies and Materials	-	-	-	4,066	(4,066)	N/A
Other Charges	45,000	-	45,000	1,227	43,773	N/A
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
System-Wide Screening						
Contracted Services	12,963	-	12,963	4,269	8,694	32.93%
Supplies and Materials	11,234	-	11,234	8,066	3,168	71.80%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	481	1,869	20.47%
Other Charges	748	-	748	-	748	0.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	4,305	1,195	78.27%
Supplies and Materials	19,291	-	19,291	2,452	16,839	12.71%
Other Charges	4,489	-	4,489	4,336	153	96.59%
Alternative Schools						
Personal Services	517,391	-	517,391	395,878	121,513	76.51%
Employee Benefits	144,634	-	144,634	109,948	34,686	76.02%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	2,006	6,994	22.29%
Libraries/Audio/Visual						
Personal Services	-	-	-	658,510	(658,510)	N/A
Employee Benefits	-	-	-	132,983	(132,983)	N/A
Contracted Services	35,200	-	35,200	39,794	(4,594)	113.05%
Supplies and Materials	427,369	-	427,369	405,276	22,093	94.83%
Other Charges	-	-	-	2,076	(2,076)	N/A
Staff Development						
Personal Services	55,000	-	55,000	-	55,000	0.00%
Employee Benefits	9,643	-	9,643	-	9,643	0.00%
Supplies and Materials	17,494	-	17,494	8,468	9,026	48.41%
Other Charges	456,352	-	456,352	95,490	360,862	20.92%
Art						
Contracted Services	365	-	365	2,305	(1,940)	631.51%
Supplies and Materials	11,200	-	11,200	1,717	9,483	15.33%
Other Charges	5,237	-	5,237	4,230	1,007	80.77%
Basic Elementary						
Contracted Services	7,253	-	7,253	708	6,545	9.76%
Supplies and Materials	51,785	-	51,785	14,293	37,492	27.60%
Other Charges	24,466	-	24,466	4,047	20,419	16.54%
Special Education Program						
Personal Services	5,457,183	-	5,457,183	4,607,524	849,659	84.43%
Employee Benefits	1,566,710	-	1,566,710	1,192,130	374,580	76.09%
Contracted Services	251,944	37,683	289,627	172,669	116,958	59.62%
Supplies and Materials	132,975	-	132,975	122,118	10,857	91.84%
Other Charges	78,040	-	78,040	41,045	36,995	52.59%
Basic Middle						
Contracted Services	455	-	455	727	(272)	159.78%
Supplies and Materials	13,364	-	13,364	3,946	9,418	29.53%
Other Charges	33,711	-	33,711	10,768	22,943	31.94%
Basic Secondary						
Contracted Services	76,300	-	76,300	77,046	(746)	100.98%
Supplies and Materials	3,670	-	3,670	2,393	1,277	65.20%
Other Charges	18,000	-	18,000	3,877	14,123	21.54%
World Language						
Contracted Services	175	-	175	915	(740)	522.86%
Other Charges	10,825	-	10,825	4,542	6,283	41.96%
Language Arts						
Contracted Services	3,520	-	3,520	199	3,321	5.65%
Supplies and Materials	3,150	-	3,150	723	2,427	22.95%
Other Charges	3,521	-	3,521	2,952	569	83.84%
Career & Technical Education						
Personal Services	362,371	-	362,371	337,025	25,346	93.01%
Employee Benefits	83,737	-	83,737	102,708	(18,971)	122.66%
Contracted Services	21,625	-	21,625	19,449	2,176	89.94%
Supplies and Materials	2,700	-	2,700	4,118	(1,418)	152.52%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	2,530	2,470	50.60%
Family/Community Engagement						
Personal Services	119,305	-	119,305	93,938	25,367	78.74%
Employee Benefits	22,159	-	22,159	20,395	1,764	92.04%
Contracted Services	30,000	-	30,000	202	29,798	N/A
Supplies and Materials	15,000	-	15,000	5,337	9,663	35.58%
Grants Department						
Contracted Services	2,000	-	2,000	21	1,979	1.05%
Supplies and Materials	2,500	-	2,500	6	2,494	0.24%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,706	-	32,706	1,628	31,078	4.98%
Employee Benefits	20,121	-	20,121	193	19,928	0.96%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	29,854	289	99.04%
Humanities						
Supplies and Materials	2,650	-	2,650	3,227	(577)	121.77%
Other Charges	3,350	-	3,350	3,444	(94)	102.81%
Board of Education						
Personal Services	246,955	-	246,955	231,024	15,931	93.55%
Employee Benefits	465,036	-	465,036	239,173	225,863	51.43%
Contracted Services	167,074	9,250	176,324	217,570	(41,246)	123.39%
Supplies and Materials	3,000	-	3,000	1,260	1,740	42.00%
Other Charges	6,252,253	-	6,252,253	6,289,595	(37,342)	100.60%
Office of the Superintendent						
Personal Services	479,256	-	479,256	438,060	41,196	91.40%
Employee Benefits	134,802	-	134,802	138,636	(3,834)	102.84%
Contracted Services	71,300	-	71,300	81,733	(10,433)	114.63%
Supplies and Materials	4,400	-	4,400	2,402	1,998	54.59%
Other Charges	-	-	-	(40)	40	N/A
Office of the Principal						
Personal Services	23,077,293	-	23,077,293	20,741,814	2,335,479	89.88%
Employee Benefits	5,679,262	-	5,679,262	5,169,376	509,886	91.02%
Contracted Services	3,280,000	-	3,280,000	2,813,901	466,099	85.79%
Supplies and Materials	-	-	-	16,954	(16,954)	N/A
Fiscal Services						
Personal Services	1,105,200	-	1,105,200	1,179,603	(74,403)	106.73%
Employee Benefits	259,499	-	259,499	315,622	(56,123)	121.63%
Contracted Services	5,821	-	5,821	20,792	(14,971)	357.19%
Supplies and Materials	13,880	-	13,880	43,072	(29,192)	310.32%
Warehouse						
Personal Services	146,548	-	146,548	142,344	4,204	97.13%
Employee Benefits	37,218	-	37,218	37,386	(168)	100.45%
Contracted Services	4,800	-	4,800	14,101	(9,301)	293.77%
Supplies and Materials	15,750	-	15,750	1,370	14,380	8.70%
Human Resources						
Personal Services	1,052,129	-	1,052,129	921,085	131,044	87.54%
Employee Benefits	237,274	-	237,274	203,006	34,268	85.56%
Contracted Services	135,400	-	135,400	77,665	57,735	57.36%
Supplies and Materials	6,967	-	6,967	8,319	(1,352)	119.41%
Other Charges	6,000	-	6,000	1,654	4,346	27.57%
HR Employee Benefits Div						
Personal Services	487,929	-	487,929	467,126	20,803	95.74%
Employee Benefits	117,038	-	117,038	114,137	2,901	97.52%
Contracted Services	2,079	-	2,079	14,968	(12,889)	719.96%
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 eleven months ended May 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,680,803	-	8,680,803	7,496,559	1,184,244	86.36%
Employee Benefits	2,380,881	-	2,380,881	1,997,349	383,532	83.89%
Contracted Services	1,132,847	91,641	1,224,488	1,073,428	151,060	87.66%
Supplies and Materials	13,105,087	-	13,105,087	10,052,288	3,052,799	76.71%
Other Charges	525,559	-	525,559	1,458,457	(932,898)	277.51%
Capital Outlay	100,000	187,278	287,278	187,278	100,000	65.19%
Security						
Personal Services	3,028,308	-	3,028,308	2,947,616	80,692	97.34%
Employee Benefits	638,452	-	638,452	666,136	(27,684)	104.34%
Contracted Services	142,100	-	142,100	60,919	81,181	42.87%
Supplies and Materials	177,077	79,205	256,282	162,812	93,470	63.53%
Other Charges	6,000	-	6,000	-	6,000	0.00%
General Maintenance of Plant						
Personal Services	5,668,836	-	5,668,836	5,360,619	308,217	94.56%
Employee Benefits	1,396,515	-	1,396,515	1,392,588	3,927	99.72%
Contracted Services	495,780	1,063	496,843	406,018	90,825	81.72%
Supplies and Materials	1,919,762	26,542	1,946,304	1,605,055	341,249	82.47%
Capital Outlay	124,000	-	124,000	84,258	39,742	67.95%
Facilities						
Personal Services	273,461	-	273,461	253,645	19,816	92.75%
Employee Benefits	67,921	-	67,921	54,510	13,411	80.26%
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	732	16	97.86%
Student Transportation						
Personal Services	672,406	-	672,406	858,126	(185,720)	127.62%
Employee Benefits	152,157	-	152,157	156,728	(4,571)	103.00%
Contracted Services	213,500	-	213,500	191,515	21,985	89.70%
Supplies and Materials	69,610	-	69,610	78,934	(9,324)	113.39%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Employee Benefits	-	-	-	(11,305)	11,305	N/A
Contracted Services	9,514,711	-	9,514,711	10,052,311	(537,600)	105.65%
Vocational Transportation						
Contracted Services	91,042	-	91,042	62,532	28,510	68.68%
Special Education Transportation						
Personal Services	81,534	-	81,534	40,735	40,799	49.96%
Employee Benefits	16,688	-	16,688	(2,182)	18,870	-13.08%
Contracted Services	4,958,859	-	4,958,859	4,464,978	493,881	90.04%
Supplies and Materials	7,000	-	7,000	7,584	(584)	108.34%
Central and Other						
Personal Services	25,032	-	25,032	42,874	(17,842)	171.28%
Employee Benefits	11,074	-	11,074	12,227	(1,153)	110.41%
Technology						
Personal Services	3,321,408	-	3,321,408	3,069,218	252,190	92.41%
Employee Benefits	655,857	-	655,857	747,084	(91,227)	113.91%
Contracted Services	722,800	-	722,800	1,145,471	(422,671)	158.48%
Supplies and Materials	138,048	-	138,048	82,488	55,560	59.75%
Other Charges	14,963	-	14,963	7,336	7,627	49.03%
Capital Outlay	241,543	-	241,543	181,287	60,256	75.05%
Instructional Technology						
Personal Services	633,223	-	633,223	552,099	81,124	87.19%
Employee Benefits	170,327	-	170,327	147,718	22,609	86.73%
Contracted Services	18,450	-	18,450	12,610	5,840	68.35%
Supplies and Materials	25,000	-	25,000	11,010	13,990	44.04%
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 eleven months ended May 31, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	-	8,000	2,435	5,565	30.44%
Supplies and Materials	80,000	-	80,000	53,272	26,728	66.59%
Public Affairs						
Personal Services	611,215	-	611,215	521,774	89,441	85.37%
Employee Benefits	127,448	-	127,448	114,272	13,176	89.66%
Contracted Services	132,900	-	132,900	356,085	(223,185)	267.93%
Supplies and Materials	1,000	-	1,000	8,087	(7,087)	808.70%
Office of Accountability						
Personal Services	390,658	-	390,658	422,257	(31,599)	108.09%
Employee Benefits	96,053	-	96,053	92,932	3,121	96.75%
Contracted Services	151,550	-	151,550	34,572	116,978	22.81%
Supplies and Materials	17,950	-	17,950	17,180	770	95.71%
Other Charges	6,469	-	6,469	(500)	6,969	-7.73%
Office of Innovation						
Contracted Services	2,800	-	2,800	12,307	(9,507)	439.54%
Supplies and Materials	11,100	-	11,100	1,870	9,230	16.85%
Other Charges	11,100	-	11,100	5,892	5,208	53.08%
Other Charges						
Payments to Primary Governments	14,658,427	-	14,658,427	-	14,658,427	0.00%
Other Charges	-	-	-	140,343	(140,343)	N/A
Total Support Services	158,201,352	432,662	158,634,014	128,608,940	30,025,074	81.07%
Total Expenditures	423,847,616	494,535	424,342,151	335,063,732	89,278,419	78.96%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	31,011,016	36,068,167	-613.21%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,330,000	-	1,330,000	682,924	(647,076)	51.35%
Transfers To Other Funds	(1,037,384)	(1,000,000)	(2,037,384)	(2,604,362)	(566,978)	127.83%
Total Other Financing Sources (Uses)	292,616	(1,000,000)	(707,384)	(1,921,438)	(1,214,054)	271.63%
Net Change in Fund Balances	\$ (4,270,000)	\$ (1,494,535)	\$ (5,764,535)	\$ 29,089,578	\$ 34,854,113	-504.63%

Information



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

BUDGET SUMMARY

May 31, 2015

<i>Where It Comes From:</i>	Adopted Budget 2014-15	% of Budget	Actual Collections July - May	% of Budget Collected	<i>Where It Goes by Function:</i>	Adopted Budget 2014-15	% of Budget	Actual Spending July - May	% of Budget Spent
Local Taxes	\$ 441,066,450	60.7%	\$ 389,479,705	53.6%	Schools	\$ 424,885,000	58.4%	\$ 337,668,094	46.4%
Licenses & Permits	3,878,000	0.5%	4,019,786	0.6%	School Cafeteria	27,508,265	3.8%	-	0.0%
Fines, Forfeitures, & Penalties	1,808,350	0.2%	1,792,190	0.2%	General Government	11,890,098	1.6%	10,713,651	1.5%
Charges for Current Services	14,611,522	2.0%	7,062,406	1.0%	Finance	15,116,517	2.1%	12,359,718	1.7%
Other Local Revenue	8,506,437	1.2%	7,580,582	1.0%	Administration of Justice	16,812,055	2.3%	14,604,844	2.0%
Official Fees	8,035,000	1.1%	3,480,108	0.5%	Debt Service	75,500,000	10.4%	59,711,988	8.2%
State of Tennessee	193,096,676	26.6%	169,777,469	23.4%	Public Safety	74,169,269	10.2%	65,118,807	9.0%
Federal Government	22,116,861	3.0%	1,300,187	0.2%	Health & Welfare	21,357,782	2.9%	17,576,646	2.4%
Govt & Citizens Groups	32,000	0.0%	271,718	0.0%	Public Libraries	12,675,900	1.7%	11,157,164	1.5%
Other	33,862,982	4.7%	6,599,318	0.9%	Public Works	12,062,400	1.7%	10,625,223	1.5%
					Tourism, Social & Cultural	10,519,493	1.4%	7,382,709	1.0%
					Agricultural/Natrual Resour	511,961	0.1%	373,121	0.1%
					Other	19,959,538	2.7%	20,964,840	2.9%
					Solid Waste	4,046,000	0.6%	3,266,733	0.4%
						\$ 727,014,278	100.0%	\$ 571,523,538	78.6%
					<i>Where It Goes by Category:</i>	Adopted Budget 2014-15	% of Budget	Actual Spending July - May	% of Budget Spent
					Personnal Services	\$ 376,869,486	51.8%	\$ 298,377,632	41.0%
					Employees Benefits	111,022,457	15.3%	95,142,816	13.1%
					Contractual Services	58,821,541	8.1%	46,390,610	6.4%
					Supplies and Materials	50,477,130	6.9%	31,177,710	4.3%
					Other Charges	53,964,508	7.4%	39,953,196	5.5%
					Debt Service	74,400,000	10.2%	58,668,579	8.1%
					Capital Outlay	1,459,156	0.2%	1,812,995	0.2%
						\$ 727,014,278	100.0%	\$ 571,523,538	78.6%

Knox County, Tennessee

Property Tax Collection Summary - May 2015

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

Fund #	Fund Name	Actual YTD 13-14	Actual YTD 14-15	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	103,761,145	104,722,107	960,962	0.93%	98.41%
141	General Purpose School Fund	115,538,948	97,218,348	(18,320,600)	-15.86%	98.13%
151	General Debt Service Fund	33,178,669	51,955,514	18,776,845	56.59%	98.72%
Totals		252,478,762	253,895,969	1,417,207	0.56%	98.37%

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

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

Fund #	Fund Name	Actual YTD 13-14	Actual YTD 14-15	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	5,834,218	6,037,205	202,987	3.5%	143.7%
131	Highway	4,246,496	4,389,962	143,466	3.4%	93.4%
141	School Operations	99,494,208	112,889,401	13,395,193	13.5%	86.7%
177	School Capital	17,827,663	-	(17,827,663)	-100.0%	N/A
Total		<u>127,402,585</u>	<u>123,316,568</u>	<u>(4,086,017)</u>	<u>-3.2%</u>	<u>87.2%</u>

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

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	30,419.27	
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	1,117.96	
1010910 County Commission	9,062.30	
1010920 Internal Audit	2,705.84	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011510 4th Circuit Court Clerk's Office	2,948.12	
1011520 Criminal Court Clerk's Office	1,680.00	
1011530 Criminal Sessions Clerk's Office	100.00	
1011810 Election Office	10,081.47	
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	14,869.43	
1012420 IV-D Referee Program	2,463.70	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	10,298.94	
1013210 Law Director's Office	17,690.18	
1013310 County Mayor	9,465.73	
1013320 ADA Office	1,512.62	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	4,983.02	
1013610 Human Resources	1,290.90	
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	251.58	
1015400 Support Services	2,937.18	
1015403 Preventive Health Service	9,696.80	
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	4,086.63	
1015424 Indigent Care	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	317.60	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	1,945.26	
1015457 Vital Records	-	
1015460 Women's Health Services	93.18	
1015463 Community Health Services	4,018.72	
1015710 Finance	16,171.97	

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

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	9,169.58	
1016020 Property Management	-	
1006030 County Building Maint.	1,045.06	
1016910 Official's Expense	500.17	
1017510 Fire Prevention Control	2,510.68	
1017520 Soil Conservation Dist	1,930.72	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	4,741.10	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	6,019.20	
1018310 Property Assessor	15,784.34	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	58,494.41	
1018710 Register of Deeds' Office	5,027.56	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	14,569.54	
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	26,299.20	
1018924 Warrants	62,386.61	
1018927 Detectives	9,011.33	
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	1,055.46	
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	46,662.49	
1018965 Explorer Post	-	
1018973 Medical Examiner	13,154.27	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	16,918.25	
TOTAL GENERAL FUND		497,334
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	71.82	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	220.32	
TOTAL SOLID WASTE FUND		292
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	9,409.15	
TOTAL DRUG FUND		9,409

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

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	6,247.60	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		6,248
1310110 Highway Administration	4,672.31	
1310120 Project Manager	320.00	
1310130 Stormwater Management	6,571.21	
1310135 Stormwater Ordinance Violation	100.00	
1310210 Highway/Bridge Maintenance	1,947.30	
1310220 Traffic Control	282.00	
1310410 Engineering	1,667.36	
TOTAL ENGINEERING & PUBLIC WORKS FUND		15,560
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	-	
171121 General School	6,121.90	
171124 Urban Schools	-	
171125 Athletics	538.61	
171134 Student Assistance Service	72.24	
171144 ELL Instruction	6,439.42	
171200 Special Education Instruction	324.63	
171300 Career & Technical Instruction	1,827.66	
172120 Health Services	23,074.50	
172132 Curriculum	-	
172133 Transfer Department	1,653.96	
172201 Math Support	991.19	
172202 Choral Music Support	1,309.21	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	2,731.19	
172209 High School PE/Wellness	96.00	
172210 Regular Instruction Support	16,288.77	
172214 Instruction Program	2,570.53	
172216 Libraries/Audiovisual	2,834.47	
172218 Art Support	2,080.83	
172219 Basic Elementary Support	669.00	
172220 Special Education Support	82,792.73	
172221 Basic Middle Support	462.80	
172222 Basic Secondary Support	209.53	
172223 World Languages Support	796.28	
172253 TAP	-	
172254 Family/Community Engagement	202.50	
172255 Grants	20.50	
172310 Board of Education	8,530.93	
172320 Office of the Superintendent	3,058.43	
172410 Office of Principal	277.70	
172510 Fiscal Services	5,297.52	
172520 Human Resources	4,255.53	
172530 HR Employee Benefits	1,623.95	
172619 Security	2,820.12	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	1,224.20	
172711 Regular Contracts	-	
172812 Technology	24,086.18	
172813 Instructional Technology	9,078.09	
172823 Public Affairs	1,559.98	
172824 Minority Recruiting	-	
172825 Office of Accountability	8,249.55	
172826 Office of Innovation	4,245.12	
TOTAL SCHOOL FUND		228,416
GRAND TOTAL	757,259	757,259

ADOPTED BUDGETS FOR 2014-2015 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1838	Approved by Board	164,275,513.00	
1-96	Public Defender	2,575.00	
1-801	Sexual Offender Registration	150.00	
1-1721	Medical Examiner	99,980.00	
1-1837	Reappropriating Encumbrances from FY14	1,401,377.98	
2-129	Teen Academy	225.00	
2-131	Sexual Offender Registration	450.00	
2-1443	Designations of Fund Balance	2,335,667.17	
2-1467	Sexual Offender Registration	300.00	
2-1468	Victim Assistance	7,074.52	
2-1474	Circuit Court	112,582.15	
2-1809	Sexual Offender Registration	300.00	
3-178	Sexual Offender Registration	300.00	
3-246	Knox County Clerk	41,000.00	
3-388	Circuit Court	70,000.00	
3-674	Sexual Offender Registration	300.00	
3-1213	VICE Money	1,265.00	
3-1274	Inner Change	12,386.16	
4-480	Sexual Offender Registration	900.00	
4-481	Inmate Money	546.40	
4-481	Trail Sponsorship	806.50	
4-1089	Parks & Rec	15,155.67	
4-1436	Reserve Fund Balance	169,500.00	
4-1442	Park Improvement	15,000.00	
4-1523	Register of Deeds - Data Processing	20,000.00	
4-1733	Sexual Offender Registration	450.00	
5-412	Senior Picnic	9,424.77	
5-878	Inmate Money	10.56	
5-879	Sexual Offender Registration	150.00	
5-1006	Dare Donation	3,000.00	
5-1444	Sexual Offender Registration	1,200.00	
5-1446	Inmate Money	510.77	
6-789	Park Improvement	200,000.00	
6-1194	Sexual Offender Registration	600.00	
6-1195	Inner Change	14,417.43	
6-1196	Victim Assistance	6,694.59	
7-564	Sexual Offender Registration	150.00	
7-742	VICE Money	4,240.00	
7-769	Victim Assistance	24,796.14	
7-1260	Sexual Offender Registration	450.00	
7-1262	Inmate Money	135.78	
8-513	Sexual Offender Registration	450.00	
8-514	Inmate Money	1,361.98	
8-1045	Reserve Fund Balance	23,901.08	
8-1095	Sexual Offender Registration	300.00	
9-626	Estimate & Appropriate Public Defender's Fees	72,205.45	
9-853	Inner Change	49,604.90	
9-854	Inmate Money	484.98	
9-855	Sexual Offender Registration	150.00	
9-1184	Victim Assistance	16,519.06	
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	
11-388	Victim Assistance	10,151.33	
11-782	Sexual Offender Registration	300.00	
11-1737	Sexual Offender Registration	300.00	
11-1738	Victim Assistance	10,759.80	
11-1739	Inner Change	12,655.97	
11-1740	Teen Academy	600.00	
11-1855	Sexual Offender Registration	450.00	
11-1857	Teen Academy	300.00	169,069,793.98
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1838	Approved by Board	131,200.00	131,200.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1838	Approved by Board	12,675,900.00	
1-1766	Estimate & Appropriate Rothrock Estates	72,142.81	
1-1837	Reappropriating Encumbrances from FY14	5,000.00	
10-105	Estimate & Appropriate Wheel Tax	35,000.00	12,788,042.81

116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1838	Approved by Board	4,046,000.00	
1-1837	Reappropriating Encumbrances from FY14	323.75	4,046,323.75
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1838	Approved by Board	788,000.00	
1-1837	Reappropriating Encumbrances from FY14	169.20	788,169.20
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1838	Approved by Board	5,770,000.00	5,770,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1838	Approved by Board	160,000.00	
1-1837	Reappropriating Encumbrances from FY14	44.20	
3-2027	Carryover Budget from FY14	374,603.73	
3-2029	Carryover Budget from FY14	62,086.82	
6-1880	A-Grant Budget	674,113.00	
10-804	Estimate & Appropriate Title V Fees	148,426.78	1,419,274.53
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1838	Approved by Board	12,062,400.00	
1-1837	Reappropriating Encumbrances from FY14	1,500.00	
2-1488	Designations of Fund Balance	1,162,802.84	13,226,702.84
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1838	Approved by Board	424,885,000.00	
1-766	Designations of Fund Balance	1,000,000.00	
1-1837	Reappropriating Encumbrances from FY14	494,534.25	426,379,534.25
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1838	Approved by Board	75,500,000.00	75,500,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1838	Approved by Board	4,042,980.00	4,042,980.00
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1838	Approved by Board	24,974,825.40	24,974,825.40
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1838	Approved by Board	5,518,511.96	
1-1837	Reappropriating Encumbrances from FY14	75.00	
6-303	Budget Amendment	(75.00)	5,518,511.96
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1838	Approved by Board	325,000.00	325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1838	Approved by Board	29,922,417.51	
7-655	Budget Amendment	1,099,237.36	31,021,654.87
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1838	Approved by Board	8,900,193.82	
9-488	Budget Amendment	389,570.00	
9-625	Budget Amendment	1,612,864.18	
9-644	Budget Amendment	(389,570.00)	10,513,058.00
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1838	Approved by Board	382,371.60	
1-1837	Reappropriating Encumbrances from FY14	1,220.60	
6-303	Encumbrances Budget	(1,220.60)	382,371.60
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1838	Approved by Board	12,000.00	12,000.00

351 --- ADOPTED BUDGET FOR SALES TAX FUND 351

3-1031	August Sales Tax	3,764,298.10	
4-1183	September Sales Tax	3,561,715.91	
5-1157	October Sales Tax	3,557,211.03	
6-1411	November Sales Tax	3,550,354.12	
7-825	December Sales Tax	3,681,439.20	
8-1301	January Sales Tax	4,888,396.01	
9-1124	February Sales Tax	3,273,243.62	
10-1108	March Sales Tax	2,971,602.70	
11-1403	April Sales Tax	3,571,373.94	32,819,634.63

401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401

1-1838	Approved by Board	1,077,782.00	
5-514	Estimate & Appropriate from Fund Balance	150,000.00	1,227,782.00

950 --- ADOPTED BUDGET FOR MPC FUND 950

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

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

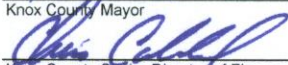
1-1838	Approved by Board	8,433,938.00	
1-1837	Reappropriating Encumbrances from FY14	1,920,976.90	10,354,914.90

954 --- ADOPTED BUDGET FOR GIS FUND 954

1-1838	Approved by Board	1,428,442.00	
1-1837	Reappropriating Encumbrances from FY14	13,743.48	1,442,185.48



Knox County Mayor



Knox County Senior Director of Finance