

Budget Report to Citizenry



Knox County, Tennessee

For four months ended
October 31, 2014

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For four months ended October 31, 2014

INTRODUCTORY SECTION	i	Table of Contents
	ii	Transmittal Letter
	iii	Summary Schedule - Operating Funds
	iv-v	Management's Discussion and Analysis
GENERAL FUND	1-13	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
SPECIAL REVENUE FUNDS		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	14	<i>Governmental Library Fund</i>
	15	<i>Public Library Fund</i>
	16	<i>Solid Waste Fund</i>
	17	<i>Air Quality Fund</i>
	18	<i>Hotel-Motel Tax Fund</i>
	19-20	<i>Engineering and Public Works Fund</i>
DEBT SERVICE FUND	21	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
DISCRETELY PRESENTED COMPONENT UNIT - THE BOARD		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	22-30	<i>General Fund - General Purpose Schools</i>



OFFICE OF COUNTY MAYOR TIM BURCHETT

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

November 26, 2014

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 four months ended October 31, 2014. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Caldwell".

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For four months ended October 31, 2014 and 2013**

	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	\$ 163,971,221	\$ 18,964,624	11.57%	\$ 157,182,878	\$ 19,490,262	12.40%	\$ (525,638)
Governmental Library Fund	131,200	18,662	14.22%	125,000	20,721	16.58%	(2,059)
Public Library Fund	12,675,900	1,971,232	15.55%	12,620,900	3,077,551	24.38%	(1,106,319)
Solid Waste Fund	4,000,000	226,289	5.66%	3,953,500	250,505	6.34%	(24,216)
Hotel/Motel Fund	5,650,000	1,217,310	21.55%	5,600,000	982,077	17.54%	235,233
Engineering and Public Works Fund	11,812,400	2,163,250	18.31%	11,637,900	2,257,236	19.40%	(93,986)
Debt Service Fund	69,225,489	5,748,695	8.30%	66,038,764	3,632,822	5.50%	2,115,873
General Purpose School Fund	420,615,000	86,327,332	20.52%	415,626,282	82,737,292	19.91%	3,590,040
Total Revenues and Operating Transfers In	\$ 688,081,210	\$ 116,637,394	16.95%	\$ 672,785,224	\$ 112,448,466	16.71%	\$ 4,188,928
Expenditures and Operating Transfers Out:							
General Fund	\$ 168,583,805	\$ 49,362,368	29.28%	\$ 165,641,651	\$ 54,803,449	33.09%	\$ (5,441,081)
Governmental Library Fund	131,200	38,346	29.23%	125,000	44,085	35.27%	(5,739)
Public Library Fund	12,753,043	3,547,327	27.82%	12,802,610	3,495,814	27.31%	51,513
Solid Waste Fund	4,046,324	1,167,816	28.86%	3,994,897	1,152,217	28.84%	15,599
Hotel/Motel Fund	5,770,000	1,019,726	17.67%	5,715,000	389,613	6.82%	630,113
Engineering and Public Works Fund	13,226,703	3,650,260	27.60%	12,697,178	3,848,723	30.31%	(198,463)
Debt Service Fund	75,500,000	7,341,669	9.72%	73,000,000	8,764,050	12.01%	(1,422,381)
General Purpose School Fund	426,379,535	99,253,170	23.28%	431,569,640	101,343,408	23.48%	(2,090,238)
Total Expenditures and Operating Transfers Out	\$ 706,390,610	\$ 165,380,682	23.41%	\$ 705,545,976	\$ 173,841,359	24.64%	\$ (8,460,677)

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 four months ended October 31, 2014. 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 \$28,461,152 equal 11.03% 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 \$35,945,797 equal 25.4% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the four months of fiscal year 2015 were \$18,795,048 this was a decrease of \$383,914 over the first four 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 \$49,310,722, a decrease of \$5,377,370 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 12.05% of our adopted budget and spent 30.58%. 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 four months of fiscal year 2015 are \$18,662 a decrease of \$2,059 over fiscal year 2014. The expenses for the same period are \$38,346 a decrease of \$5,739 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 four months of fiscal year 2014 are \$1,971,232 vs. expenses for the same period of \$3,547,327.

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 four months of fiscal year 2015 are \$226,289 vs. expenses of \$1,167,816. The expenses represent 29.23% 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 three months of fiscal year 2015 are \$1,217,310 vs. expenses of \$1,019,726. 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 four months of fiscal year 2015 are \$2,163,250 a decrease of \$93,986 over the first four months of fiscal year 2014. The expenses for the same period were \$3,650,260 for fiscal year 2015 an increase of \$96,787 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 four months of fiscal year 2015 are \$5,748,695 vs. expenses for the same period of \$7,341,669. The expenses are only 9.72% 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 four months of fiscal year 2015 are \$86,078,996 vs. expenses of \$96,648,808. The Basic Education Funding from the State is paid monthly and we have only received three 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 four months ended October 31, 2014

	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	\$ 11,638,475	\$ (103,177,525)	10.14%
County Local Option Taxes	15,333,150	7,075	15,340,225	2,582,710	(12,757,515)	16.84%
Wheel Taxes	525,000	-	525,000	141,273	(383,727)	26.91%
<i>Total Local Taxes</i>	<i>130,674,150</i>	<i>7,075</i>	<i>130,681,225</i>	<i>14,362,458</i>	<i>(116,318,767)</i>	<i>10.99%</i>
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	31,579	(2,794,421)	1.12%
Permits	1,016,000	-	1,016,000	396,996	(619,004)	39.07%
<i>Total Licenses and Permits</i>	<i>3,842,000</i>	<i>-</i>	<i>3,842,000</i>	<i>428,575</i>	<i>(3,413,425)</i>	<i>11.15%</i>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	-	(5,000)	0.00%
Criminal Court	721,000	-	721,000	238,182	(482,818)	33.03%
Juvenile Court	942,700	-	942,700	117,945	(824,755)	12.51%
Other Fines, Forfeitures & Penalties	77,150	1,265	78,415	11,309	(67,106)	14.42%
<i>Total Fines, Forfeitures and Penalties</i>	<i>1,745,850</i>	<i>1,265</i>	<i>1,747,115</i>	<i>367,436</i>	<i>(1,379,679)</i>	<i>21.03%</i>
<i>Charges for Current Services:</i>	<i>5,411,850</i>	<i>128,130</i>	<i>5,539,980</i>	<i>1,560,906</i>	<i>(3,979,074)</i>	<i>28.18%</i>
<i>Other Local Revenues:</i>	<i>3,709,256</i>	<i>19,121</i>	<i>3,728,377</i>	<i>1,464,615</i>	<i>(2,263,762)</i>	<i>39.28%</i>
<i>State of Tennessee:</i>						
Prisoner Board	1,500,000	-	1,500,000	3,791	(1,496,209)	0.25%
Other State Revenues	7,668,757	12,386	7,681,143	356,424	(7,324,719)	4.64%
<i>Total State of Tennessee</i>	<i>9,168,757</i>	<i>12,386</i>	<i>9,181,143</i>	<i>360,215</i>	<i>(8,820,928)</i>	<i>3.92%</i>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	218,688	(981,312)	18.22%
<i>Other Governments and Citizen Groups:</i>						
Citizen Groups	1,000	15,381	16,381	32,155	15,774	196.29%
Total Revenues	155,752,863	183,358	155,936,221	18,795,048	(137,141,173)	12.05%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	330,346	-	330,346	100,053	230,293	30.29%
Employee Benefits	162,563	-	162,563	45,340	117,223	27.89%
Contracted Services	41,225	-	41,225	14,710	26,515	35.68%
Supplies and Materials	6,750	-	6,750	2,962	3,788	43.88%
Other Charges	23,900	-	23,900	23,900	-	100.00%
Commission Discretionary						
Other Charges	55,000	-	55,000	16,050	38,950	29.18%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Internal Audit						
Personal Services	208,696	-	208,696	58,704	149,992	28.13%
Employee Benefits	74,324	-	74,324	20,949	53,375	28.19%
Contracted Services	16,300	-	16,300	1,843	14,457	11.31%
Supplies and Materials	3,000	-	3,000	7,214	(4,214)	240.47%
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	-	275	0.00%
Supplies and Materials	25	-	25	-	25	0.00%
Codes Commission						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
County Clerk						
Contracted Services	463,090	41,000	504,090	127,152	376,938	25.22%
Supplies and Materials	132,483	-	132,483	19,380	113,103	14.63%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Election Commission						
Personal Services	1,024,745	-	1,024,745	444,616	580,129	43.39%
Employee Benefits	194,945	-	194,945	75,153	119,792	38.55%
Contracted Services	466,400	-	466,400	152,793	313,607	32.76%
Supplies and Materials	31,250	-	31,250	7,882	23,368	25.22%
Other Charges	3,318	-	3,318	3,015	303	90.87%
Law Department						
Personal Services	1,441,809	-	1,441,809	432,175	1,009,634	29.97%
Employee Benefits	353,469	-	353,469	106,557	246,912	30.15%
Contracted Services	121,510	-	121,510	13,988	107,522	11.51%
Supplies and Materials	37,750	18,000	55,750	7,886	47,864	14.15%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	28,348	-	100.00%
County Mayor						
Personal Services	559,548	-	559,548	170,475	389,073	30.47%
Employee Benefits	130,593	-	130,593	39,545	91,048	30.28%
Contracted Services	42,200	-	42,200	25,625	16,575	60.72%
Supplies and Materials	14,000	2,756	16,756	1,767	14,989	10.55%
Other Charges	3,688	-	3,688	3,468	220	94.03%
ADA, FMLA & Title VI Office						
Personal Services	57,105	1,998	59,103	17,660	41,443	29.88%
Employee Benefits	14,451	-	14,451	4,432	10,019	30.67%
Contracted Services	13,700	-	13,700	2,817	10,883	20.56%
Supplies and Materials	2,050	-	2,050	1,913	137	93.32%
Other Charges	625	-	625	625	-	100.00%
Family Justice Center						
Supplies and Materials	-	7,075	7,075	16,128	(9,053)	227.96%
Human Resources Department						
Personal Services	562,704	(1,998)	560,706	159,092	401,614	28.37%
Employee Benefits	163,035	-	163,035	45,272	117,763	27.77%
Contracted Services	38,770	-	38,770	12,829	25,941	33.09%
Supplies and Materials	7,500	21,640	29,140	10,674	18,466	36.63%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Mailroom-Operating						
Personal Services	50,631	-	50,631	15,232	35,399	30.08%
Employee Benefits	33,810	-	33,810	10,254	23,556	30.33%
Contracted Services	10,350	-	10,350	4,801	5,549	46.39%
Supplies and Materials	2,000	-	2,000	1,060	940	53.00%
Other Charges	625	-	625	625	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Neighborhoods & Community Development						
Personal Services	128,794	-	128,794	22,753	106,041	17.67%
Employee Benefits	32,481	-	32,481	6,516	25,965	20.06%
Contracted Services	13,134	-	13,134	2,275	10,859	17.32%
Supplies and Materials	2,750	-	2,750	488	2,262	17.75%
Other Charges	1,175	-	1,175	1,175	-	100.00%
Finance Department						
Personal Services	1,462,385	-	1,462,385	421,503	1,040,882	28.82%
Employee Benefits	458,480	-	458,480	126,271	332,209	27.54%
Contracted Services	99,150	-	99,150	27,838	71,312	28.08%
Supplies and Materials	37,150	-	37,150	9,718	27,432	26.16%
Other Charges	1,125	-	1,125	625	500	55.56%
Purchasing Department						
Personal Services	673,526	-	673,526	203,768	469,758	30.25%
Employee Benefits	217,974	-	217,974	67,301	150,673	30.88%
Contracted Services	35,100	500	35,600	8,321	27,279	23.37%
Supplies and Materials	10,250	-	10,250	1,346	8,904	13.13%
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	47,075	102,629	31.45%
Employee Benefits	40,401	-	40,401	14,025	26,376	34.71%
Contracted Services	132,100	(500)	131,600	4,139	127,461	3.15%
Supplies and Materials	900	-	900	489	411	54.33%
Property Management						
Personal Services	122,277	-	122,277	36,850	85,427	30.14%
Employee Benefits	37,519	-	37,519	11,357	26,162	30.27%
Contracted Services	41,350	-	41,350	923	40,427	2.23%
Supplies and Materials	8,245	-	8,245	348	7,897	4.22%
Other Charges	625	-	625	625	-	100.00%
Inoperable Car Lot						
Contracted Services	8,000	-	8,000	-	8,000	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
County Buildings Maintenance						
Personal Services	367,661	-	367,661	114,696	252,965	31.20%
Employee Benefits	129,254	-	129,254	38,922	90,332	30.11%
Contracted Services	14,475	-	14,475	7,505	6,970	51.85%
Supplies and Materials	33,400	-	33,400	18,614	14,786	55.73%
Other Charges	29,434	-	29,434	29,434	-	100.00%
E-Government Purchasing						
Personal Services	94,305	-	94,305	28,533	65,772	30.26%
Employee Benefits	36,136	-	36,136	9,422	26,714	26.07%
Planning						
Contracted Services	646,000	-	646,000	323,000	323,000	50.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	352,064	-	100.00%
Codes Administration						
Personal Services	920,294	-	920,294	272,052	648,242	29.56%
Employee Benefits	301,337	-	301,337	88,537	212,800	29.38%
Contracted Services	72,050	-	72,050	13,171	58,879	18.28%
Supplies and Materials	53,000	-	53,000	13,012	39,988	24.55%
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 four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Information Technology						
Personal Services	3,096,109	-	3,096,109	918,580	2,177,529	29.67%
Employee Benefits	884,381	-	884,381	262,285	622,096	29.66%
Contracted Services	1,200,844	312,741	1,513,585	417,390	1,096,195	27.58%
Supplies and Materials	33,000	-	33,000	3,706	29,294	11.23%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
Records Management						
Personal Services	240,466	-	240,466	70,212	170,254	29.20%
Employee Benefits	99,356	-	99,356	30,635	68,721	30.83%
Contracted Services	11,483	-	11,483	3,348	8,135	29.16%
Supplies and Materials	5,500	-	5,500	1,252	4,248	22.76%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	-	12,500	0.00%
Sheriff's Merit System						
Personal Services	164,417	-	164,417	49,715	114,702	30.24%
Employee Benefits	60,427	-	60,427	18,327	42,100	30.33%
Contracted Services	21,812	-	21,812	6,916	14,896	31.71%
Supplies and Materials	8,250	-	8,250	1,564	6,686	18.96%
Property Assessor						
Personal Services	2,019,039	-	2,019,039	580,813	1,438,226	28.77%
Employee Benefits	680,262	-	680,262	198,480	481,782	29.18%
Contracted Services	664,357	85,358	749,715	26,801	722,914	3.57%
Supplies and Materials	66,500	-	66,500	11,432	55,068	17.19%
Other Charges	4,303	-	4,303	4,303	-	100.00%
Equalization Board						
Personal Services	26,209	-	26,209	-	26,209	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	-	2,100	0.00%
Supplies and Materials	200	-	200	-	200	0.00%
Register of Deeds						
Contracted Services	61,610	-	61,610	13,980	47,630	22.69%
Supplies and Materials	10,500	-	10,500	1,041	9,459	9.91%
Other Charges	3,429	-	3,429	4,381	(952)	127.76%
Register of Deeds-Data Processing Fees						
Personal Services	62,852	-	62,852	19,645	43,207	31.26%
Employee Benefits	23,977	-	23,977	7,404	16,573	30.88%
Contracted Services	48,171	-	48,171	2,186	45,985	4.54%
Supplies and Materials	15,000	-	15,000	3,597	11,403	23.98%
Capital Outlay	-	20,000	20,000	-	20,000	0.00%
County Trustee's Office						
Contracted Services	750,900	-	750,900	128,183	622,717	17.07%
Supplies and Materials	126,175	-	126,175	8,594	117,581	6.81%
Other Charges	69,257	-	69,257	60,446	8,811	87.28%
Payments to Component Units	6,553,874	-	6,553,874	2,501,874	4,052,000	38.17%
Total Finance and Administration	30,827,808	601,816	31,429,624	10,070,905	21,358,719	32.04%
Administration of Justice:						
Attorney General						
Personal Services	1,994,274	-	1,994,274	590,875	1,403,399	29.63%
Employee Benefits	728,125	92,268	820,393	246,279	574,114	30.02%
Contracted Services	133,600	5,296	138,896	30,305	108,591	21.82%
Supplies and Materials	50,500	-	50,500	6,384	44,116	12.64%
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 four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Bad Check Unit						
Personal Services	-	72,000	72,000	16,724	55,276	23.23%
Employee Benefits	-	5,000	5,000	1,266	3,734	25.32%
Contracted Services	-	70,000	70,000	14,042	55,958	20.06%
Circuit Court Clerk						
Contracted Services	55,100	896	55,996	13,660	42,336	24.39%
Supplies and Materials	10,800	-	10,800	410	10,390	3.80%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Capital Outlay	-	182,582	182,582	77,603	104,979	42.50%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	-	56,900	6,137	50,763	10.79%
Supplies and Materials	9,300	-	9,300	3,333	5,967	35.84%
Other Charges	625	-	625	625	-	100.00%
IV-D Child Support - Clerk						
Personal Services	549,098	-	549,098	166,589	382,509	30.34%
Employee Benefits	233,755	-	233,755	67,297	166,458	28.79%
Contracted Services	49,400	7,375	56,775	7,779	48,996	13.70%
Supplies and Materials	8,400	2,862	11,262	1,169	10,093	10.38%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Probate Court						
Contracted Services	37,200	-	37,200	9,838	27,362	26.45%
Supplies and Materials	7,400	-	7,400	536	6,864	7.24%
Other Charges	776	-	776	776	-	100.00%
Chancery Court						
Contracted Services	67,550	-	67,550	10,571	56,979	15.65%
Supplies and Materials	18,200	-	18,200	2,728	15,472	14.99%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Clerk						
Contracted Services	70,000	1,250	71,250	10,518	60,732	14.76%
Supplies and Materials	25,750	-	25,750	10,030	15,720	38.95%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	2,026	75,026	9,663	65,363	12.88%
Supplies and Materials	36,750	905	37,655	12,521	25,134	33.25%
Other Charges	18,497	-	18,497	19,449	(952)	105.15%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	2,903	88,203	15,189	73,014	17.22%
Supplies and Materials	23,250	-	23,250	8,570	14,680	36.86%
Other Charges	17,784	-	17,784	18,736	(952)	105.35%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	798	4,632	14.70%
Supplies and Materials	1,862	-	1,862	1,509	353	81.04%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Judges						
Contracted Services	11,141	-	11,141	526	10,615	4.72%
Supplies and Materials	4,500	-	4,500	2,413	2,087	53.62%
Other Charges	625	-	625	625	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	604	7,136	7.80%
Supplies and Materials	3,650	585	4,235	1,039	3,196	24.53%
Other Charges	100,625	-	100,625	33,770	66,855	33.56%
General Sessions Court Judges						
Personal Services	1,378,219	-	1,378,219	423,738	954,481	30.75%
Employee Benefits	316,083	-	316,083	93,752	222,331	29.66%
Contracted Services	38,810	-	38,810	5,963	32,847	15.36%
Supplies and Materials	14,600	-	14,600	16,380	(1,780)	112.19%
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 four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Jury Commission						
Personal Services	169,092	-	169,092	50,145	118,947	29.66%
Employee Benefits	18,471	-	18,471	5,613	12,858	30.39%
Contracted Services	18,545	66	18,611	2,966	15,645	15.94%
Supplies and Materials	5,500	-	5,500	282	5,218	5.13%
Other Charges	625	-	625	625	-	100.00%
Juvenile Court						
Personal Services	2,001,312	-	2,001,312	600,827	1,400,485	30.02%
Employee Benefits	648,048	-	648,048	197,516	450,532	30.48%
Contracted Services	311,800	52,000	363,800	69,669	294,131	19.15%
Supplies and Materials	31,750	-	31,750	14,345	17,405	45.18%
Other Charges	96,621	-	96,621	95,638	983	98.98%
IV-D Referee Program						
Personal Services	290,714	-	290,714	88,181	202,533	30.33%
Employee Benefits	69,647	-	69,647	20,748	48,899	29.79%
Contracted Services	13,950	50	14,000	3,931	10,069	28.08%
Supplies and Materials	2,400	-	2,400	327	2,073	13.63%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Juvenile Court Clerk						
Personal Services	395,894	-	395,894	116,183	279,711	29.35%
Employee Benefits	139,744	-	139,744	35,465	104,279	25.38%
Contracted Services	62,250	1,979	64,229	12,188	52,041	18.98%
Supplies and Materials	14,750	-	14,750	3,482	11,268	23.61%
Other Charges	625	-	625	625	-	100.00%
Juvenile Service Center						
Personal Services	2,034,212	-	2,034,212	615,151	1,419,061	30.24%
Employee Benefits	868,140	-	868,140	251,038	617,102	28.92%
Contracted Services	94,780	-	94,780	24,992	69,788	26.37%
Supplies and Materials	150,115	-	150,115	32,726	117,389	21.80%
Other Charges	56,441	-	56,441	56,441	-	100.00%
Probation/Pre-trial Release						
Personal Services	482,204	-	482,204	135,587	346,617	28.12%
Employee Benefits	172,170	-	172,170	46,826	125,344	27.20%
Contracted Services	18,750	-	18,750	2,134	16,616	11.38%
Supplies and Materials	9,500	-	9,500	954	8,546	10.04%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	85,421	414,579	17.08%
Public Defender						
Personal Services	1,121,708	(69,410)	1,052,298	318,310	733,988	30.25%
Employee Benefits	309,622	10,982	320,604	100,211	220,393	31.26%
Contracted Services	182,300	31,620	213,920	66,159	147,761	30.93%
Supplies and Materials	110,000	4,725	114,725	77,455	37,270	67.51%
Other Charges	(66,971)	24,658	(42,313)	2,108	(44,421)	-4.98%
Court Officers						
Contracted Services	9,755	-	9,755	1,878	7,877	19.25%
Supplies and Materials	14,075	-	14,075	4,821	9,254	34.25%
Other Charges	3,258	-	3,258	3,258	-	100.00%
Total Administration of Justice	16,617,660	502,618	17,120,278	5,116,189	12,004,089	29.88%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,008	-	3,008	3,008	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Mediation Center						
Contracted Services	100,000	-	100,000	28,476	71,524	28.48%
Fire Prevention Bureau						
Personal Services	414,453	-	414,453	126,808	287,645	30.60%
Employee Benefits	119,861	-	119,861	36,520	83,341	30.47%
Contracted Services	102,991	-	102,991	23,945	79,046	23.25%
Supplies and Materials	52,500	-	52,500	10,520	41,980	20.04%
Other Charges	820	-	820	820	-	100.00%
Sheriff's Administration						
Contracted Services	206,230	314	206,544	53,227	153,317	25.77%
Supplies and Materials	248,819	669	249,488	105,006	144,482	42.09%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
Records and Communication						
Contracted Services	68,325	-	68,325	23,430	44,895	34.29%
Supplies and Materials	32,800	-	32,800	8,818	23,982	26.88%
Training						
Contracted Services	60,820	-	60,820	8,439	52,381	13.88%
Supplies and Materials	191,150	20,621	211,771	24,645	187,126	11.64%
Planning and Development						
Contracted Services	7,520	-	7,520	2,244	5,276	29.84%
Supplies and Materials	5,075	-	5,075	1,826	3,249	35.98%
Stop Violence Against Women						
Contracted Services	15,000	-	15,000	3,546	11,454	23.64%
Supplies and Materials	25,300	-	25,300	5,246	20,054	20.74%
Patrol & Cops Universal						
Personal Services	40,577,697	527,933	41,105,630	12,277,210	28,828,420	29.87%
Employee Benefits	16,144,238	101,318	16,245,556	4,885,523	11,360,033	30.07%
Contracted Services	709,460	80,644	790,104	254,065	536,039	32.16%
Supplies and Materials	1,466,250	25,851	1,492,101	318,085	1,174,016	21.32%
Other Charges	20,250	-	20,250	22,831	(2,581)	112.75%
Warrants						
Contracted Services	189,300	120	189,420	29,774	159,646	15.72%
Supplies and Materials	124,000	-	124,000	28,780	95,220	23.21%
Detectives						
Contracted Services	170,200	314	170,514	42,746	127,768	25.07%
Supplies and Materials	139,750	-	139,750	31,647	108,103	22.65%
Forensic Services						
Contracted Services	32,350	-	32,350	11,133	21,217	34.41%
Supplies and Materials	45,600	-	45,600	11,032	34,568	24.19%
Juvenile Division						
Contracted Services	13,120	12	13,132	2,402	10,730	18.29%
Supplies and Materials	15,700	-	15,700	7,206	8,494	45.90%
Special Teams						
Contracted Services	13,025	-	13,025	8,273	4,752	63.52%
Supplies and Materials	24,700	-	24,700	5,861	18,839	23.73%
Narcotics Division						
Contracted Services	172,125	-	172,125	51,382	120,743	29.85%
Supplies and Materials	233,500	20,209	253,709	70,342	183,367	27.73%
VICE						
Contracted Services	-	6,265	6,265	4,147	2,118	66.19%
Supplies and Materials	-	2,000	2,000	1,675	325	83.75%
Internal Affairs						
Contracted Services	6,850	-	6,850	2,505	4,345	36.57%
Supplies and Materials	7,080	-	7,080	2,718	4,362	38.39%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Special Services						
Contracted Services	62,100	-	62,100	13,004	49,096	20.94%
Supplies and Materials	61,075	-	61,075	17,157	43,918	28.09%
Dare Donations						
Contracted Services	-	2,000	2,000	750	1,250	37.50%
Supplies and Materials	-	-	-	100	(100)	N/A
Teen Academy - Sheriff						
Contracted Services	-	2,000	2,000	485	1,515	24.25%
Supplies and Materials	-	225	225	-	225	0.00%
Sexual Offender Registry						
Contracted Services	-	2,000	2,000	500	1,500	25.00%
Supplies and Materials	-	6,000	6,000	2,850	3,150	47.50%
Interest Earned - Inmates						
Contracted Services	-	2,000	2,000	428	1,572	21.40%
Supplies and Materials	-	8,046	8,046	3,218	4,828	40.00%
Auxiliary Services						
Personal Services	299,432	-	299,432	62,980	236,452	21.03%
Employee Benefits	39,355	-	39,355	9,190	30,165	23.35%
Contracted Services	8,950	-	8,950	1,794	7,156	20.04%
Supplies and Materials	25,800	-	25,800	5,502	20,298	21.33%
Correctional Facilities						
Contracted Services	1,164,850	1,999	1,166,849	260,324	906,525	22.31%
Supplies and Materials	4,084,449	20,721	4,105,170	1,150,774	2,954,396	28.03%
Other Charges	831,081	-	831,081	830,591	490	99.94%
Helen McNabb Interchange						
Contracted Services	-	12,386	12,386	12,386	-	100.00%
Jail Commissary						
Personal Services	209,550	-	209,550	63,549	146,001	30.33%
Employee Benefits	88,422	-	88,422	23,683	64,739	26.78%
Contracted Services	31,900	-	31,900	3,800	28,100	11.91%
Supplies and Materials	389,500	3,946	393,446	85,814	307,632	21.81%
Other Charges	75,000	-	75,000	17,529	57,471	23.37%
Medical Examiner Operating						
Personal Services	1,256,172	99,980	1,356,152	425,036	931,116	31.34%
Employee Benefits	278,940	-	278,940	91,747	187,193	32.89%
Contracted Services	434,220	119	434,339	143,730	290,609	33.09%
Supplies and Materials	205,750	-	205,750	27,231	178,519	13.23%
Other Charges	23,500	-	23,500	789	22,711	3.36%
KCSO Reserve Training Academy						
Contracted Services	-	-	-	253	(253)	N/A
Animal Control						
Contracted Services	682,260	-	682,260	671,279	10,981	98.39%
Supplies and Materials	59,382	-	59,382	9,189	50,193	15.47%
Juvenile Court Officers						
Contracted Services	16,075	-	16,075	3,177	12,898	19.76%
Supplies and Materials	30,050	-	30,050	7,634	22,416	25.40%
Payments to Component Units	326,200	-	326,200	163,100	163,100	50.00%
Total Public Safety	73,595,559	947,692	74,543,251	23,744,113	50,799,138	31.85%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	-	220,800	59,300	161,500	26.86%
John Tarleton Home						
Contracted Services	799,946	-	799,946	266,649	533,297	33.33%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Support Services						
Personal Services	1,406,275	(10,216)	1,396,059	406,504	989,555	29.12%
Employee Benefits	544,130	-	544,130	149,876	394,254	27.54%
Contracted Services	497,215	32	497,247	171,664	325,583	34.52%
Supplies and Materials	290,297	-	290,297	86,530	203,767	29.81%
Other Charges	122,720	-	122,720	51,131	71,589	41.66%
Preventive Health Service						
Personal Services	1,650,330	(70,000)	1,580,330	476,136	1,104,194	30.13%
Employee Benefits	523,157	-	523,157	144,750	378,407	27.67%
Contracted Services	94,900	-	94,900	69,169	25,731	72.89%
Supplies and Materials	411,000	-	411,000	534,991	(123,991)	130.17%
Dental Services						
Personal Services	792,295	(1,639)	790,656	210,373	580,283	26.61%
Employee Benefits	237,982	-	237,982	64,628	173,354	27.16%
Contracted Services	23,000	-	23,000	3,083	19,917	13.40%
Supplies and Materials	64,800	-	64,800	20,226	44,574	31.21%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
Emergency Medical Services						
Personal Services	46,347	-	46,347	14,082	32,265	30.38%
Employee Benefits	11,490	-	11,490	3,491	7,999	30.38%
Contracted Services	13,000	-	13,000	2,126	10,874	16.35%
Other Charges	270,000	-	270,000	(5,250)	275,250	-1.94%
Food & Restaurant Inspection						
Personal Services	647,790	1,395	649,185	199,333	449,852	30.71%
Employee Benefits	211,367	-	211,367	62,530	148,837	29.58%
Contracted Services	22,500	-	22,500	3,818	18,682	16.97%
Supplies and Materials	20,000	-	20,000	5,544	14,456	27.72%
Health Administration						
Personal Services	835,621	(25,359)	810,262	233,997	576,265	28.88%
Employee Benefits	251,744	-	251,744	71,623	180,121	28.45%
Contracted Services	92,675	-	92,675	2,548	90,127	2.75%
Supplies and Materials	7,450	-	7,450	290	7,160	3.89%
Community Development & Planning						
Personal Services	567,971	-	567,971	145,096	422,875	25.55%
Employee Benefits	134,776	-	134,776	37,783	96,993	28.03%
Contracted Services	10,200	-	10,200	822	9,378	8.06%
Supplies and Materials	6,300	-	6,300	35	6,265	0.56%
Indigent Medical Care						
Contracted Services	3,935,000	15,000	3,950,000	737,532	3,212,468	18.67%
Pharmacy						
Personal Services	144,548	-	144,548	66,355	78,193	45.91%
Employee Benefits	45,595	-	45,595	16,845	28,750	36.94%
Contracted Services	30,500	-	30,500	4,739	25,761	15.54%
Supplies and Materials	655,500	-	655,500	110,378	545,122	16.84%
Primary Care						
Contracted Services	285,000	-	285,000	97,005	187,995	34.04%
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	11,722	26,856	30.39%
Employee Benefits	19,069	-	19,069	5,848	13,221	30.67%
Contracted Services	430,003	-	430,003	103,720	326,283	24.12%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Social Services						
Personal Services	315,832	-	315,832	95,356	220,476	30.19%
Employee Benefits	88,328	-	88,328	26,769	61,559	30.31%
Contracted Services	7,200	-	7,200	2,005	5,195	27.85%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	287,560	-	287,560	86,553	201,007	30.10%
Employee Benefits	117,860	-	117,860	35,744	82,116	30.33%
Contracted Services	51,150	-	51,150	7,940	43,210	15.52%
Supplies and Materials	12,400	-	12,400	5,563	6,837	44.86%
Vector Control Services						
Contracted Services	3,200	-	3,200	2,235	965	69.84%
Supplies and Materials	6,400	-	6,400	1,813	4,587	28.33%
Disease Surveillance and Investigation						
Personal Services	248,782	105,819	354,601	75,808	278,793	21.38%
Employee Benefits	81,536	-	81,536	22,035	59,501	27.02%
Contracted Services	128,500	53,440	181,940	6,152	175,788	3.38%
Supplies and Materials	32,000	-	32,000	10,504	21,496	32.83%
Other Charges	15,000	-	15,000	11,000	4,000	73.33%
Vital Records						
Personal Services	145,751	-	145,751	43,982	101,769	30.18%
Employee Benefits	52,759	-	52,759	16,013	36,746	30.35%
Contracted Services	72,000	-	72,000	10,373	61,627	14.41%
Supplies and Materials	150	-	150	-	150	0.00%
Women's Health Services						
Personal Services	129,247	-	129,247	38,998	90,249	30.17%
Employee Benefits	42,583	-	42,583	12,901	29,682	30.30%
Contracted Services	9,500	-	9,500	1,621	7,879	17.06%
Supplies and Materials	10,000	-	10,000	-	10,000	0.00%
Community Health Services						
Personal Services	434,153	-	434,153	152,206	281,947	35.06%
Employee Benefits	137,191	-	137,191	38,156	99,035	27.81%
Contracted Services	18,040	-	18,040	682	17,358	3.78%
Supplies and Materials	5,600	308	5,908	934	4,974	15.81%
Car Seat Program						
Supplies and Materials	20,000	-	20,000	6,663	13,337	33.32%
Community Action Committee						
Contracted Services	1,449,919	-	1,449,919	362,480	1,087,439	25.00%
Other Charges	220,000	-	220,000	55,000	165,000	25.00%
Dirty Lot Ordinance						
Personal Services	197,333	-	197,333	63,544	133,789	32.20%
Employee Benefits	83,182	-	83,182	25,318	57,864	30.44%
Contracted Services	20,900	-	20,900	3,095	17,805	14.81%
Supplies and Materials	17,000	-	17,000	1,517	15,483	8.92%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Payments to Component Units	256,628	-	256,628	83,314	173,314	32.46%
<i>Total Public Health and Welfare</i>	21,137,937	108,780	21,246,717	5,954,428	15,292,289	28.03%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	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	-	1,419,678	455,193	964,485	32.06%
Employee Benefits	524,610	-	524,610	153,317	371,293	29.22%
Contracted Services	206,950	-	206,950	74,102	132,848	35.81%
Supplies and Materials	247,750	450	248,200	115,803	132,397	46.66%
Other Charges	59,655	-	59,655	59,655	-	100.00%
Recreation Administration						
Personal Services	328,525	-	328,525	102,612	225,913	31.23%
Employee Benefits	103,511	-	103,511	29,256	74,255	28.26%
Contracted Services	274,350	-	274,350	61,093	213,257	22.27%
Supplies and Materials	37,000	-	37,000	3,605	33,395	9.74%
Other Charges	28,520	-	28,520	25,820	2,700	90.53%
Trial Sponsor Program						
Contracted Services	-	806	806	-	806	0.00%
Tree/Bench Program						
Supplies and Materials	-	15,156	15,156	1,434	13,722	9.46%
Park Improvements Amusement Tax						
Contracted Services	5,000	15,000	20,000	13,108	6,892	65.54%
Supplies and Materials	45,000	-	45,000	(2,000)	47,000	-4.44%
Capital Outlay	100,000	-	100,000	58,850	41,150	58.85%
Sport Operations						
Personal Services	109,455	-	109,455	31,709	77,746	28.97%
Employee Benefits	26,118	-	26,118	7,815	18,303	29.92%
Contracted Services	159,100	-	159,100	150,015	9,085	94.29%
Supplies and Materials	3,250	-	3,250	1,307	1,943	40.22%
Other Charges	6,400	-	6,400	5,400	1,000	84.38%
Community Outreach						
Personal Services	57,945	-	57,945	21,256	36,689	36.68%
Employee Benefits	8,964	-	8,964	3,295	5,669	36.76%
Constituent Services						
Personal Services	94,887	15,000	109,887	15,156	94,731	13.79%
Employee Benefits	32,895	-	32,895	4,098	28,797	12.46%
Senior Center & Volunteer Services						
Personal Services	71,328	-	71,328	19,890	51,438	27.89%
Employee Benefits	15,501	-	15,501	4,572	10,929	29.49%
Contracted Services	2,350	-	2,350	234	2,116	9.96%
Supplies and Materials	2,300	-	2,300	-	2,300	0.00%
Other Charges	625	-	625	625	-	100.00%
Senior Picnic						
Contracted Services	-	-	-	1,585	(1,585)	N/A
Supplies and Materials	-	5,522	5,522	-	5,522	0.00%
Frank Strang Senior Center						
Personal Services	60,612	-	60,612	18,417	42,195	30.39%
Employee Benefits	14,979	-	14,979	4,550	10,429	30.38%
Contracted Services	10,000	-	10,000	1,545	8,455	15.45%
Supplies and Materials	3,850	-	3,850	67	3,783	1.74%
Other Charges	1,125	-	1,125	625	500	55.56%
Senior Center-South Knox						
Personal Services	61,120	-	61,120	18,339	42,781	30.00%
Employee Benefits	15,109	-	15,109	4,558	10,551	30.17%
Contracted Services	6,200	-	6,200	1,068	5,132	17.23%
Supplies and Materials	2,600	120	2,720	122	2,598	4.49%
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 four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Halls Senior Center						
Personal Services	56,074	-	56,074	16,754	39,320	29.88%
Employee Benefits	28,172	-	28,172	8,520	19,652	30.24%
Contracted Services	8,200	-	8,200	1,885	6,315	22.99%
Supplies and Materials	3,550	55	3,605	221	3,384	6.13%
Other Charges	1,125	-	1,125	625	500	55.56%
Corryton Senior Center						
Personal Services	50,001	-	50,001	14,908	35,093	29.82%
Employee Benefits	26,497	-	26,497	8,011	18,486	30.23%
Contracted Services	7,000	-	7,000	1,151	5,849	16.44%
Supplies and Materials	4,850	-	4,850	70	4,780	1.44%
Other Charges	1,525	-	1,525	625	900	40.98%
Senior Center-Carter						
Personal Services	55,451	-	55,451	16,564	38,887	29.87%
Employee Benefits	31,037	-	31,037	9,392	21,645	30.26%
Contracted Services	3,400	-	3,400	835	2,565	24.56%
Supplies and Materials	4,600	98	4,698	805	3,893	17.13%
Other Charges	1,125	-	1,125	625	500	55.56%
Karns Center-Carter						
Personal Services	49,404	-	49,404	-	49,404	0.00%
Employee Benefits	33,236	-	33,236	-	33,236	0.00%
Contracted Services	10,250	-	10,250	-	10,250	0.00%
Supplies and Materials	3,600	-	3,600	-	3,600	0.00%
Other Charges	500	-	500	-	500	0.00%
Total Social and Cultural Services	4,527,984	52,207	4,580,191	1,549,712	3,030,479	33.84%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	264,385	-	264,385	5,399	258,986	2.04%
Employee Benefits	104,226	-	104,226	953	103,273	0.91%
Contracted Services	23,200	-	23,200	2,344	20,856	10.10%
Supplies and Materials	6,500	-	6,500	981	5,519	15.09%
New Harvest Farmer's Market						
Contracted Services	3,500	-	3,500	1,540	1,960	44.00%
Soil Conservation District						
Personal Services	75,061	-	75,061	23,231	51,830	30.95%
Employee Benefits	23,564	-	23,564	6,757	16,807	28.68%
Contracted Services	7,000	-	7,000	4,349	2,651	62.13%
Supplies and Materials	3,900	-	3,900	489	3,411	12.54%
Other Charges	625	-	625	625	-	100.00%
Total Agricultural and Natural Resources:	511,961	-	511,961	46,668	465,293	9.12%
Other General Government:						
Economic and Community Development Grants						
Miscellaneous Entities	1,400,000	3,000	1,403,000	483,857	919,143	34.49%
Veteran's Services						
Personal Services	73,503	-	73,503	21,229	52,274	28.88%
Employee Benefits	23,351	-	23,351	3,953	19,398	16.93%
Contracted Services	9,650	-	9,650	2,262	7,388	23.44%
Supplies and Materials	1,500	-	1,500	618	882	41.20%
Other Charges	625	-	625	625	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	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	-	120,000	0.00%
Official's Expense						
Contracted Services	10,000	-	10,000	500	9,500	5.00%
Equipment						
Capital Outlay	-	833,530	833,530	819,524	14,006	98.32%
Audit Services						
Contracted Services	350,000	-	350,000	133,989	216,011	38.28%
Miscellaneous						
Personal Services	40,000	1,750,000	1,790,000	-	1,790,000	0.00%
Employee Benefits	(150,000)	-	(150,000)	-	(150,000)	0.00%
Contracted Services	154,981	7,900	162,881	61,522	101,359	37.77%
Supplies and Materials	-	50,000	50,000	1,748	48,252	3.50%
Other Charges	192,052	-	192,052	53,131	138,921	27.66%
PBA Management & Operations						
Contracted Services	3,095,000	-	3,095,000	-	3,095,000	0.00%
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	280,463	2,369,537	10.58%
Employee Benefits						
Employee Benefits	1,165,000	(150,000)	1,015,000	913,738	101,262	90.02%
Employee Benefits - MERP County Match						
Employee Benefits	-	150,000	150,000	14,796	135,204	9.86%
<i>Total Other General Government</i>	<i>9,174,348</i>	<i>2,644,430</i>	<i>11,818,778</i>	<i>2,828,707</i>	<i>8,990,071</i>	<i>23.93%</i>
Total Expenditures	156,393,257	4,857,543	161,250,800	49,310,722	111,940,078	30.58%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(640,394)	(4,674,185)	(5,314,579)	(30,515,674)	(25,201,095)	574.19%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	169,576	(7,865,424)	2.11%
Operating Transfers Out - Other Funds	(7,882,256)	549,251	(7,333,005)	(51,646)	7,281,359	0.70%
Total Other Financing Sources (Uses)	152,744	549,251	701,995	117,930	(584,065)	16.80%
Net Change in Fund Balances	\$ (487,650)	\$ (4,124,934)	\$ (4,612,584)	\$ (30,397,744)	\$ (25,785,160)	659.02%

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

KNOX COUNTY, TENNESSEE

**Governmental Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,400	\$ -	\$ 61,400	\$ 14,456	\$ (46,944)	23.54%
<i>Charges for Current Services:</i>						
Fees	7,000	-	7,000	3,430	(3,570)	49.00%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,800	-	1,800	776	(1,024)	43.11%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	101,200	-	101,200	18,662	(82,538)	18.44%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	52,173	-	52,173	16,505	35,668	31.64%
Employee Benefits	16,163	-	16,163	4,999	11,164	30.93%
Contracted Services	9,450	-	9,450	1,918	7,532	20.30%
Supplies & Materials	51,662	-	51,662	13,761	37,901	26.64%
Other Charges	1,752	-	1,752	1,163	589	66.38%
<i>Total Social and Cultural Services</i>	131,200	-	131,200	38,346	92,854	29.23%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(19,684)	10,316	65.61%
Other Financing Sources						
Operating Transfers In - Other Funds	30,000	-	30,000	-	(30,000)	0.00%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (19,684)	\$ (19,684)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
Wheel Tax	\$ 10,600,000	\$ -	\$ 10,600,000	\$ 1,874,104	\$ (8,725,896)	17.68%
Charges for Current Services:						
Fees	345,000	-	345,000	86,507	(258,493)	25.07%
Other Local Revenues:						
Other Local Revenue	9,000	-	9,000	1,660	(7,340)	18.44%
Other Governments and Citizens Groups:						
Federal Grant	6,400	-	6,400	-	(6,400)	0.00%
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	8,961	8,961	N/A
Total Other Governments and Citizen Groups	51,900	-	51,900	8,961	(42,939)	17.27%
Total Revenues	11,005,900	-	11,005,900	1,971,232	(9,034,668)	17.91%
Expenditures						
Current:						
General Government:						
Social and Cultural Services:						
Public Library						
Personal Services	6,440,571	-	6,440,571	1,927,200	4,513,371	29.92%
Employee Benefits	2,048,508	-	2,048,508	607,827	1,440,681	29.67%
Contracted Services	583,925	5,000	588,925	26,415	562,510	4.49%
Supplies & Materials	1,798,240	(13,400)	1,784,840	517,800	1,267,040	29.01%
Other Charges	193,033	-	193,033	104,725	88,308	54.25%
Public Library Maintenance						
Personal Services	164,909	12,400	177,309	42,501	134,808	23.97%
Employee Benefits	55,764	1,000	56,764	14,350	42,414	25.28%
Contracted Services	559,050	-	559,050	282,686	276,364	50.57%
Supplies & Materials	55,000	-	55,000	14,124	40,876	25.68%
State General Library						
Supplies & Materials	51,900	-	51,900	-	51,900	0.00%
Rothrock Estate						
Supplies & Materials	-	70,028	70,028	9,699	60,329	13.85%
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%
Total Social and Cultural Services	11,950,900	77,143	12,028,043	3,547,327	8,480,716	29.49%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(1,576,095)	(553,952)	154.20%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	-	(1,670,000)	0.00%
Operating Transfers Out - Other Funds	(725,000)	-	(725,000)	-	725,000	0.00%
Total Other Financing Sources (Uses)	945,000	-	945,000	-	(945,000)	0.00%
Net Change in Fund Balances	\$ -	\$ (77,143)	\$ (77,143)	\$ (1,576,095)	\$ (1,498,952)	2043.08%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014**

	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)	0.00%
Fines	55,000	-	55,000	12,604	(42,396)	22.92%
<i>Other Local Revenues</i>	645,000	-	645,000	154,225	(490,775)	23.91%
<i>State of Tennessee</i>	425,000	-	425,000	59,460	(365,540)	13.99%
Total Revenues	3,525,000	-	3,525,000	226,289	(3,298,711)	6.42%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	166,843	-	166,843	50,504	116,339	30.27%
Employee Benefits	49,222	-	49,222	14,788	34,434	30.04%
Contracted Services	11,472	-	11,472	2,892	8,580	25.21%
Supplies & Materials	5,180	-	5,180	1,436	3,744	27.72%
Other Charges	178,554	-	178,554	170,817	7,737	95.67%
Convenience Centers						
Personal Services	520,021	-	520,021	148,592	371,429	28.57%
Employee Benefits	230,936	-	230,936	67,799	163,137	29.36%
Contracted Services	1,956,484	-	1,956,484	459,698	1,496,786	23.50%
Supplies & Materials	65,700	324	66,024	36,775	29,249	55.70%
Other Charges	24,000	-	24,000	24,000	-	100.00%
Capital Outlay	-	-	-	17	(17)	N/A
Tire Storage Facility						
Contracted Services	378,500	-	378,500	76,214	302,286	20.14%
Litter Grant - County						
Personal Services	43,979	-	43,979	13,242	30,737	30.11%
Employee Benefits	19,055	-	19,055	5,773	13,282	30.30%
Contracted Services	6,614	-	6,614	3,748	2,866	56.67%
Supplies & Materials	12,500	-	12,500	8,868	3,632	70.94%
Recycling Program						
Personal Services	126,874	-	126,874	38,445	88,429	30.30%
Employee Benefits	42,445	-	42,445	12,881	29,564	30.35%
Contracted Services	42,676	-	42,676	3,820	38,856	8.95%
Supplies & Materials	28,827	-	28,827	6,876	21,951	23.85%
Other Charges	876	-	876	876	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	19,755	64,487	23.45%
Total Public Health and Welfare	3,995,000	324	3,995,324	1,167,816	2,827,508	29.23%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(324)	(470,324)	(941,527)	(471,203)	200.19%
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	0.00%
Total Other Financing Sources (Uses)	424,000	-	424,000	-	(424,000)	0.00%
Net Change in Fund Balances	\$ (46,000)	\$ (324)	\$ (46,324)	\$ (941,527)	\$ (895,203)	2032.48%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 53,384	\$ (106,616)	33.37%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	169,054	169,054	130,382	(38,672)	77.12%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	-	-	63,228	63,228	N/A
Total Revenues	160,000	169,054	329,054	246,994	(82,060)	75.06%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	25,439	25,439	15,630	9,809	61.44%
Employee Benefits	-	4,328	4,328	6,444	(2,116)	148.89%
Contracted Services	-	19,522	19,522	3,864	15,658	19.79%
Supplies & Materials	-	12,798	12,798	2,709	10,089	21.17%
Air Pollution FY 10						
Personal Services	-	150,000	150,000	102,518	47,482	68.35%
Employee Benefits	-	80,000	80,000	37,974	42,026	47.47%
Contracted Services	-	80,044	80,044	18,078	61,966	22.59%
Supplies & Materials	-	64,604	64,604	13,022	51,582	20.16%
Other Charges	-	-	-	63,228	(63,228)	N/A
Permit Fee						
Personal Services	-	-	-	39,665	(39,665)	N/A
Employee Benefits	-	-	-	15,172	(15,172)	N/A
Contracted Services	146,324	-	146,324	364	145,960	0.25%
Other Charges	13,676	-	13,676	13,676	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	19,498	(19,498)	N/A
Employee Benefits	-	-	-	4,158	(4,158)	N/A
Total Finance and Administration	160,000	436,735	596,735	356,000	240,735	59.66%
Net Change in Fund Balances	\$ -	\$ (267,681)	\$ (267,681)	\$ (109,006)	\$ 158,675	40.72%

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 four months ended October 31, 2014**

	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	\$ 1,217,310	\$ (4,432,690)	21.55%
Total Revenues	5,650,000	-	5,650,000	1,217,310	(4,432,690)	21.55%
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	120,514	1,944,486	5.84%
Women's Basketball of Fame	150,000	-	150,000	62,500	87,500	41.67%
Trustee Commission	55,000	-	55,000	12,173	42,827	22.13%
Tourism and Sports Development Corp.	2,260,000	-	2,260,000	565,000	1,695,000	25.00%
Contributions to agencies	700,000	-	700,000	259,539	440,461	37.08%
<i>Total Other General Government:</i>	5,230,000	-	5,230,000	1,019,726	4,210,274	19.50%
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	197,584	(222,416)	47.04%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	-	540,000	0.00%
Net Change in Fund Balances	\$ (120,000)	\$ -	\$ (120,000)	\$ 197,584	\$ 317,584	-164.65%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014**

	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	\$ 849,331	\$ (3,880,569)	17.96%
Statutory Local Taxes	2,100,000	-	2,100,000	372,843	(1,727,157)	17.75%
<i>Total Local Taxes</i>	<i>6,829,900</i>	<i>-</i>	<i>6,829,900</i>	<i>1,222,174</i>	<i>(5,607,726)</i>	<i>17.89%</i>
<i>Other Local Revenues</i>	<i>21,500</i>	<i>-</i>	<i>21,500</i>	<i>82,552</i>	<i>61,052</i>	<i>383.96%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	806,546	(3,843,454)	17.35%
Petroleum Special Tax	311,000	-	311,000	51,978	(259,022)	16.71%
<i>Total State of Tennessee</i>	<i>4,961,000</i>	<i>-</i>	<i>4,961,000</i>	<i>858,524</i>	<i>(4,102,476)</i>	<i>17.31%</i>
Total Revenues	11,812,400	-	11,812,400	2,163,250	(9,649,150)	18.31%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	257,126	-	257,126	77,830	179,296	30.27%
Employee Benefits	83,994	-	83,994	25,902	58,092	30.84%
Contracted Services	24,990	-	24,990	9,413	15,577	37.67%
Supplies & Materials	5,500	-	5,500	1,075	4,425	19.55%
Other Charges	113,875	-	113,875	113,519	356	99.69%
Highway Project Manager-ADM						
Personal Services	194,890	-	194,890	58,973	135,917	30.26%
Employee Benefits	56,499	-	56,499	17,270	39,229	30.57%
Contracted Services	5,000	-	5,000	192	4,808	3.84%
Supplies & Materials	8,600	-	8,600	2,259	6,341	26.27%
Stormwater Management-ADM						
Personal Services	874,193	1,785	875,978	255,107	620,871	29.12%
Employee Benefits	305,507	-	305,507	88,546	216,961	28.98%
Contracted Services	57,070	(1,785)	55,285	17,955	37,330	32.48%
Supplies & Materials	48,500	-	48,500	10,686	37,814	22.03%
Other Charges	-	-	-	322	(322)	N/A
Capital Outlay	26,000	-	26,000	-	26,000	0.00%
Stormwater Management-Violation						
Contracted Services	-	-	-	99	(99)	N/A
Supplies & Materials	-	26,982	26,982	949	26,033	3.52%
Highway and Bridge Maintenance						
Personal Services	2,856,248	-	2,856,248	870,945	1,985,303	30.49%
Employee Benefits	1,177,915	-	1,177,915	351,946	825,969	29.88%
Contracted Services	1,095,750	-	1,095,750	268,800	826,950	24.53%
Supplies & Materials	2,601,111	-	2,601,111	726,554	1,874,557	27.93%
Other Charges	435,200	-	435,200	435,522	(322)	100.07%

KNOX COUNTY, TENNESSEE

Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	306,831	-	306,831	93,670	213,161	30.53%
Employee Benefits	136,164	-	136,164	41,329	94,835	30.35%
Contracted Services	120,364	-	120,364	29,428	90,936	24.45%
Supplies & Materials	144,275	-	144,275	16,323	127,952	11.31%
Capital Outlay						
Capital Outlay	-	400,000	400,000	-	400,000	0.00%
Engineering						
Personal Services	269,249	-	269,249	79,074	190,175	29.37%
Employee Benefits	67,774	-	67,774	20,348	47,426	30.02%
Contracted Services	40,250	1,500	41,750	5,074	36,676	12.15%
Supplies & Materials	5,700	-	5,700	692	5,008	12.14%
Other Charges	8,825	-	8,825	8,825	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	-	105,000	21,633	83,367	20.60%
Subdivision Foreclosures						
Supplies & Materials	-	735,821	735,821	-	735,821	0.00%
<i>Total Engineering and Public Works</i>	<i>11,432,400</i>	<i>1,164,303</i>	<i>12,596,703</i>	<i>3,650,260</i>	<i>8,946,443</i>	<i>28.98%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,164,303)	(784,303)	(1,487,010)	(702,707)	189.60%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	-	(630,000)	-	630,000	0.00%
Net Change in Fund Balances	\$ (250,000)	\$ (1,164,303)	\$ (1,414,303)	\$ (1,487,010)	\$ (72,707)	105.14%

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 four months ended October 31, 2014

	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	\$ 5,662,654	\$ (46,817,346)	10.79%
<i>Interest Earned</i>	1,892,668	-	1,892,668	86,041	(1,806,627)	4.55%
<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	5,748,695	(63,282,400)	8.33%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	114,113	985,887	10.37%
Debt Service	74,400,000	-	74,400,000	7,227,556	67,172,444	9.71%
<i>Total Debt Service</i>	75,500,000	-	75,500,000	7,341,669	68,158,331	9.72%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	(1,592,974)	4,875,931	24.63%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	194,394	-	194,394	-	(194,394)	0.00%
<i>Total Other Financial Sources (Uses)</i>	194,394	-	194,394	-	(194,394)	0.00%
Net Change in Fund Balances	\$ (6,274,511)	\$ -	\$ (6,274,511)	\$ (1,592,974)	\$ 4,681,537	25.39%

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 four months ended October 31, 2014**

	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	\$ 10,958,859	\$ (88,009,141)	11.07%
County Local Option Taxes	130,788,000	-	130,788,000	21,552,345	(109,235,655)	16.48%
Other Local Taxes	1,090,000	-	1,090,000	-	(1,090,000)	0.00%
Wheel Taxes	1,525,000	-	1,525,000	424,517	(1,100,483)	27.84%
<i>Total Local Taxes</i>	<i>232,371,000</i>	<i>-</i>	<i>232,371,000</i>	<i>32,935,721</i>	<i>(199,435,279)</i>	<i>14.17%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>9,044</i>	<i>(26,956)</i>	<i>25.12%</i>
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	37,841	(147,159)	20.45%
Other Charges For Services	510,000	-	510,000	45,064	(464,936)	8.84%
<i>Total Charges/Current Services</i>	<i>695,000</i>	<i>-</i>	<i>695,000</i>	<i>82,905</i>	<i>(612,095)</i>	<i>11.93%</i>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	47,880	(232,120)	17.10%
Nonrecurring Items	1,307,000	-	1,307,000	304,352	(1,002,648)	23.29%
<i>Total Other Local Revenues</i>	<i>1,587,000</i>	<i>-</i>	<i>1,587,000</i>	<i>352,232</i>	<i>(1,234,768)</i>	<i>22.19%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	52,372,700	(125,836,300)	29.39%
Other State Revenues	1,860,000	-	1,860,000	161,351	(1,698,649)	8.67%
<i>Total State of Tennessee</i>	<i>177,951,000</i>	<i>2,118,000</i>	<i>180,069,000</i>	<i>52,534,051</i>	<i>(127,534,949)</i>	<i>29.17%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	2,118,000	(2,118,000)	-	53,343	53,343	N/A
Direct Federal Revenue	475,000	-	475,000	111,700	(363,300)	23.52%
<i>Total Federal Government:</i>	<i>2,593,000</i>	<i>(2,118,000)</i>	<i>475,000</i>	<i>165,043</i>	<i>(309,957)</i>	<i>34.75%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	4,052,000	-	4,052,000	-	(4,052,000)	0.00%
Total Revenues	419,285,000	-	419,285,000	86,078,996	(333,206,004)	20.53%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,053,813	-	162,053,813	27,115,623	134,938,190	16.73%
Employee Benefits	45,052,929	-	45,052,929	13,454,927	31,598,002	29.86%
Contracted Services	-	-	-	1,044	(1,044)	N/A
Supplies and Materials	808,300	9,471	817,771	843,291	(25,520)	103.12%
Art						
Contracted Services	2,500	-	2,500	1,189	1,311	47.56%
Supplies and Materials	205,341	-	205,341	96,923	108,418	47.20%
Basic Elementary						
Supplies and Materials	830,636	-	830,636	789,858	40,778	95.09%

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 four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	-	-	6,142	(6,142)	N/A
Supplies and Materials	367,277	-	367,277	428,934	(61,657)	116.79%
Basic Secondary						
Contracted Services	-	-	-	5,147	(5,147)	N/A
Supplies and Materials	900,912	-	900,912	716,807	184,105	79.56%
Other Charges	-	-	-	1,217	(1,217)	N/A
Business Education						
Supplies and Materials	51,009	-	51,009	8,215	42,794	16.11%
Other Charges	2,244	-	2,244	582	1,662	25.94%
Middle School Reading						
Personal Services	3,982	-	3,982	-	3,982	0.00%
Employee Benefits	306	-	306	-	306	0.00%
Contracted Services	250	-	250	-	250	0.00%
Supplies and Materials	32,628	-	32,628	1,996	30,632	6.12%
Other	4,985	-	4,985	1,135	3,850	22.77%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	254,640	56,664	81.80%
Other	20,000	-	20,000	1,764	18,236	8.82%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	4,447	1,553	74.12%
Health Education						
Supplies and Materials	4,324	-	4,324	1,618	2,706	37.42%
Kindergarten						
Supplies and Materials	65,766	-	65,766	-	65,766	0.00%
Language Arts						
Supplies and Materials	36,148	-	36,148	2,157	33,991	5.97%
Math						
Supplies and Materials	79,468	-	79,468	57,803	21,665	72.74%
Choral Music						
Contracted Services	6,200	-	6,200	450	5,750	7.26%
Supplies and Materials	26,924	-	26,924	28,151	(1,227)	104.56%
Physical Education						
Supplies and Materials	23,858	-	23,858	9,657	14,201	40.48%
Reading						
Personal Services	2,000	-	2,000	15,689	(13,689)	784.45%
Employee Benefits	153	-	153	2,465	(2,312)	1611.11%
Supplies and Materials	70,574	-	70,574	5,513	65,061	7.81%
Other Charges	16,185	-	16,185	614	15,571	3.79%
Science						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	66,519	24,533	73.06%
Social Studies						
Supplies and Materials	43,031	-	43,031	13,532	29,499	31.45%
Talented & Gifted						
Contracted Services	3,739	-	3,739	-	3,739	0.00%
Supplies and Materials	12,894	-	12,894	4,654	8,240	36.09%
Other Charges	2,244	-	2,244	5,676	(3,432)	252.94%
Instrumental Music						
Contracted Services	5,700	-	5,700	10	5,690	0.18%
Supplies and Materials	27,000	473	27,473	22,300	5,173	81.17%

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 four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	4,000	-	4,000	249,468	(245,468)	6236.70%
Supplies and Materials	76,000	-	76,000	232,324	(156,324)	305.69%
Capital Outlay	20,000	-	20,000	5,885	14,115	29.43%
Summer School						
Personal Services	110,128	-	110,128	228,697	(118,569)	207.66%
Employee Benefits	20,091	-	20,091	37,580	(17,489)	187.05%
Project Graduation						
Contracted Services	1,141,742	-	1,141,742	285,436	856,306	25.00%
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	-	-	-	182,592	(182,592)	N/A
Employee Benefits	-	-	-	22,209	(22,209)	N/A
Contracted Services	68,153	-	68,153	4,000	64,153	5.87%
Supplies and Materials	46,717	-	46,717	27,795	18,922	59.50%
Other Charges	176,496	-	176,496	229,614	(53,118)	130.10%
Materials Center						
Supplies and Materials	89,089	-	89,089	-	89,089	0.00%
T & I Construction						
Contracted Services	78,366	42,027	120,393	38,130	82,263	31.67%
Supplies and Materials	173,320	-	173,320	39,438	133,882	22.75%
Driver's Education						
Contracted Services	94,633	-	94,633	3,409	91,224	3.60%
Supplies and Materials	23,700	-	23,700	1,445	22,255	6.10%
Vine Magnet						
Supplies and Materials	67,933	-	67,933	66,462	1,471	97.83%
System-wide Screening						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	-	4,868	0.00%
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						
Supplies and Materials	644	-	644	69	575	10.71%
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	5,829	(829)	116.58%
Supplies and Materials	9,299	-	9,299	116	9,183	1.25%
Magnet Department						
Supplies and Materials	9,522	-	9,522	6,749	2,773	70.88%
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 four months ended October 31, 2014**

	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	0.00%
Fulton Magnet						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
ELL Instruction						
Personal Services	-	-	-	444,194	(444,194)	N/A
Employee Benefits	-	-	-	99,065	(99,065)	N/A
Alternative Schools						
Personal Services	1,426,882	-	1,426,882	231,999	1,194,883	16.26%
Employee Benefits	336,425	-	336,425	88,313	248,112	26.25%
Supplies and Materials	54,429	-	54,429	-	54,429	0.00%
Special Education Program						
Personal Services	28,836,025	-	28,836,025	5,058,035	23,777,990	17.54%
Employee Benefits	7,509,845	-	7,509,845	2,006,742	5,503,103	26.72%
Contracted Services	105,233	-	105,233	16,231	89,002	15.42%
Supplies and Materials	412,500	9,902	422,402	11,576	410,826	2.74%
Career & Technical Education						
Personal Services	10,080,415	-	10,080,415	1,520,700	8,559,715	15.09%
Employee Benefits	2,727,416	-	2,727,416	635,421	2,091,995	23.30%
Contracted Services	7,000	-	7,000	125	6,875	1.79%
Supplies and Materials	277,224	-	277,224	169,013	108,211	60.97%
Other Charges	2,600	-	2,600	1,315	1,285	50.58%
Capital Outlay	51,113	-	51,113	18,916	32,197	37.01%
Total Instruction	265,646,264	61,873	265,708,137	56,314,738	209,393,399	21.19%
Support Services:						
Attendance						
Personal Services	1,349,702	-	1,349,702	257,196	1,092,506	19.06%
Employee Benefits	417,312	-	417,312	104,594	312,718	25.06%
Contracted Services	10,000	-	10,000	2,763	7,237	27.63%
Supplies and Materials	1,125	-	1,125	300	825	26.67%
Other Charges	3,741	-	3,741	3,381	360	90.38%
Health Services						
Personal Services	1,373,331	-	1,373,331	297,053	1,076,278	21.63%
Employee Benefits	332,798	-	332,798	105,815	226,983	31.80%
Contracted Services	70,150	-	70,150	6,954	63,196	9.91%
Supplies and Materials	126,010	-	126,010	50,553	75,457	40.12%
Other Charges	21,388	-	21,388	(273)	21,661	-1.28%
Other Student Support						
Personal Services	7,206,597	-	7,206,597	1,249,064	5,957,533	17.33%
Employee Benefits	1,792,833	-	1,792,833	468,631	1,324,202	26.14%
Contracted Services	422,500	-	422,500	-	422,500	0.00%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
Curriculum						
Contracted Services	1,300	-	1,300	-	1,300	0.00%
Supplies and Materials	4,350	-	4,350	603	3,747	13.86%
Other Charges	11,532	-	11,532	1,661	9,871	14.40%
Transfer Department						
Personal Services	196,193	-	196,193	63,370	132,823	32.30%
Employee Benefits	41,848	-	41,848	12,754	29,094	30.48%
Contracted Services	1,200	-	1,200	325	875	27.08%
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 four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	-	22,450	0.00%
Other Charges	5,711	-	5,711	-	5,711	0.00%
Math						
Supplies and Materials	1,775	-	1,775	265	1,510	14.93%
Other Charges	5,123	-	5,123	4,006	1,117	78.20%
Choral Music						
Contracted Services	4,650	-	4,650	-	4,650	0.00%
Supplies and Materials	4,120	-	4,120	174	3,946	4.22%
Other Charges	9,061	-	9,061	105	8,956	1.16%
Physical Education						
Personal Services	-	-	-	50	(50)	N/A
Employee Benefits	-	-	-	8	(8)	N/A
Supplies and Materials	2,650	-	2,650	241	2,409	9.09%
Other Charges	9,000	-	9,000	2,692	6,308	29.91%
Science						
Personal Services	1,250	-	1,250	-	1,250	0.00%
Employee Benefits	191	-	191	-	191	0.00%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	3,938	-	3,938	2,581	1,357	65.54%
Other Charges	7,272	-	7,272	1,143	6,129	15.72%
Social Studies						
Personal Services	2,820	-	2,820	816	2,004	28.94%
Employee Benefits	216	-	216	136	80	62.96%
Other Charges	493	-	493	2,695	(2,202)	546.65%
Talented and Gifted						
Personal Services	-	-	-	9,589	(9,589)	N/A
Employee Benefits	-	-	-	1,164	(1,164)	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	-	2,600	0.00%
Supplies and Materials	5,500	-	5,500	-	5,500	0.00%
Other Charges	2,268	-	2,268	295	1,973	13.01%
High School PE/Wellness						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	3,625	10,318	26.00%
Other Charges	3,580	-	3,580	-	3,580	0.00%
Regular Instruction						
Personal Services	9,762,765	-	9,762,765	1,995,120	7,767,645	20.44%
Employee Benefits	2,315,276	-	2,315,276	693,398	1,621,878	29.95%
Contracted Services	862,000	-	862,000	277,776	584,224	32.22%
Supplies and Materials	-	-	-	1,115	(1,115)	N/A
Other Charges	45,000	-	45,000	-	45,000	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	1,321	11,642	10.19%
Supplies and Materials	11,234	-	11,234	2,674	8,560	23.80%
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	-	2,350	0.00%
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 four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	1,325	4,175	24.09%
Supplies and Materials	19,291	-	19,291	1,894	17,397	9.82%
Other Charges	4,489	-	4,489	2,697	1,792	60.08%
Alternative Schools						
Personal Services	517,391	-	517,391	113,641	403,750	21.96%
Employee Benefits	144,634	-	144,634	35,930	108,704	24.84%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
Libraries/Audio/Visual						
Contracted Services	35,200	-	35,200	-	35,200	0.00%
Supplies and Materials	427,369	-	427,369	99,130	328,239	23.20%
Other Charges	-	-	-	1,077	(1,077)	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	1,289	16,205	7.37%
Other Charges	456,352	-	456,352	86,867	369,485	19.04%
Art						
Contracted Services	365	-	365	45	320	12.33%
Supplies and Materials	11,200	-	11,200	311	10,889	2.78%
Other Charges	5,237	-	5,237	3,155	2,082	60.24%
Basic Elementary						
Contracted Services	7,253	-	7,253	88	7,165	1.21%
Supplies and Materials	51,785	-	51,785	2,976	48,809	5.75%
Other Charges	24,466	-	24,466	1,301	23,165	5.32%
Special Education Program						
Personal Services	5,457,183	-	5,457,183	1,313,899	4,143,284	24.08%
Employee Benefits	1,566,710	-	1,566,710	392,813	1,173,897	25.07%
Contracted Services	251,944	37,683	289,627	33,753	255,874	11.65%
Supplies and Materials	132,975	-	132,975	16,489	116,486	12.40%
Other Charges	78,040	-	78,040	5,757	72,283	7.38%
Basic Middle						
Contracted Services	455	-	455	-	455	0.00%
Supplies and Materials	13,364	-	13,364	300	13,064	2.24%
Other Charges	33,711	-	33,711	-	33,711	0.00%
Basic Secondary						
Contracted Services	76,300	-	76,300	54,750	21,550	71.76%
Supplies and Materials	3,670	-	3,670	40	3,630	1.09%
Other Charges	18,000	-	18,000	2,169	15,831	12.05%
World Language						
Contracted Services	175	-	175	119	56	68.00%
Other Charges	10,825	-	10,825	1,189	9,636	10.98%
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	116,675	245,696	32.20%
Employee Benefits	83,737	-	83,737	38,152	45,585	45.56%
Contracted Services	21,625	-	21,625	9,462	12,163	43.75%
Supplies and Materials	2,700	-	2,700	2,490	210	92.22%

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 four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	988	4,012	19.76%
Family/Community Engagement						
Personal Services	119,305	-	119,305	32,803	86,502	27.50%
Employee Benefits	22,159	-	22,159	6,732	15,427	30.38%
Contracted Services	30,000	-	30,000	-	30,000	N/A
Supplies and Materials	15,000	-	15,000	-	15,000	0.00%
Grants Department						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	-	2,500	0.00%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,706	-	32,706	1,058	31,648	3.23%
Employee Benefits	20,121	-	20,121	98	20,023	0.49%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	-	30,143	0.00%
Humanities						
Supplies and Materials	2,650	-	2,650	546	2,104	20.60%
Other Charges	3,350	-	3,350	1,195	2,155	35.67%
Board of Education						
Personal Services	246,955	-	246,955	83,463	163,492	33.80%
Employee Benefits	465,036	-	465,036	25,948	439,088	5.58%
Contracted Services	167,074	9,250	176,324	112,343	63,981	63.71%
Supplies and Materials	3,000	-	3,000	685	2,315	22.83%
Other Charges	6,252,253	-	6,252,253	2,099,155	4,153,098	33.57%
Office of the Superintendent						
Personal Services	479,256	-	479,256	168,735	310,521	35.21%
Employee Benefits	134,802	-	134,802	132,057	2,745	97.96%
Contracted Services	71,300	-	71,300	31,474	39,826	44.14%
Supplies and Materials	4,400	-	4,400	375	4,025	8.52%
Office of the Principal						
Personal Services	23,077,293	-	23,077,293	6,279,607	16,797,686	27.21%
Employee Benefits	5,679,262	-	5,679,262	1,679,627	3,999,635	29.57%
Contracted Services	3,280,000	-	3,280,000	1,687,842	1,592,158	51.46%
Supplies and Materials	-	-	-	54,912	(54,912)	N/A
Fiscal Services						
Personal Services	1,105,200	-	1,105,200	423,586	681,614	38.33%
Employee Benefits	259,499	-	259,499	113,845	145,654	43.87%
Contracted Services	5,821	-	5,821	5,283	538	90.76%
Supplies and Materials	13,880	-	13,880	11,978	1,902	86.30%
Warehouse						
Personal Services	146,548	-	146,548	54,919	91,629	37.48%
Employee Benefits	37,218	-	37,218	13,796	23,422	37.07%
Contracted Services	4,800	-	4,800	6,114	(1,314)	127.38%
Supplies and Materials	15,750	-	15,750	1,369	14,381	8.69%
Human Resources						
Personal Services	1,052,129	-	1,052,129	347,863	704,266	33.06%
Employee Benefits	237,274	-	237,274	73,177	164,097	30.84%
Contracted Services	135,400	-	135,400	49,370	86,030	36.46%
Supplies and Materials	6,967	-	6,967	2,072	4,895	29.74%
Other Charges	6,000	-	6,000	-	6,000	0.00%
HR Employee Benefits Div						
Personal Services	487,929	-	487,929	175,661	312,268	36.00%
Employee Benefits	117,038	-	117,038	43,534	73,504	37.20%
Contracted Services	2,079	-	2,079	1,436	643	69.07%
Supplies and Materials	4,955	-	4,955	283	4,672	5.71%

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 four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,680,803	-	8,680,803	2,783,501	5,897,302	32.07%
Employee Benefits	2,380,881	-	2,380,881	787,118	1,593,763	33.06%
Contracted Services	1,132,847	91,641	1,224,488	380,819	843,669	31.10%
Supplies and Materials	13,105,087	-	13,105,087	1,470,992	11,634,095	11.22%
Other Charges	525,559	-	525,559	917,436	(391,877)	174.56%
Capital Outlay	100,000	187,278	287,278	187,278	100,000	65.19%
Security						
Personal Services	3,028,308	-	3,028,308	893,420	2,134,888	29.50%
Employee Benefits	638,452	-	638,452	201,838	436,614	31.61%
Contracted Services	142,100	-	142,100	22,341	119,759	15.72%
Supplies and Materials	177,077	79,205	256,282	33,334	222,948	13.01%
Other Charges	6,000	-	6,000	-	6,000	0.00%
General Maintenance of Plant						
Personal Services	5,668,836	-	5,668,836	2,084,932	3,583,904	36.78%
Employee Benefits	1,396,515	-	1,396,515	520,326	876,189	37.26%
Contracted Services	495,780	1,063	496,843	144,789	352,054	29.14%
Supplies and Materials	1,919,762	26,542	1,946,304	487,574	1,458,730	25.05%
Capital Outlay	124,000	-	124,000	50,000	74,000	40.32%
Facilities						
Personal Services	273,461	-	273,461	92,336	181,125	33.77%
Employee Benefits	67,921	-	67,921	19,013	48,908	27.99%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	11,755	-	11,755	-	11,755	0.00%
Other Charges	748	-	748	-	748	0.00%
Student Transportation						
Personal Services	672,406	-	672,406	275,366	397,040	40.95%
Employee Benefits	152,157	-	152,157	50,723	101,434	33.34%
Contracted Services	213,500	-	213,500	135,537	77,963	63.48%
Supplies and Materials	69,610	-	69,610	39,505	30,105	56.75%
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	2,943,048	6,571,663	30.93%
Vocational Transportation						
Contracted Services	91,042	-	91,042	16,631	74,411	18.27%
Special Education Transportation						
Personal Services	81,534	-	81,534	15,373	66,161	18.85%
Employee Benefits	16,688	-	16,688	(7,730)	24,418	-46.32%
Contracted Services	4,958,859	-	4,958,859	1,254,636	3,704,223	25.30%
Supplies and Materials	7,000	-	7,000	3,598	3,402	51.40%
Central and Other						
Personal Services	25,032	-	25,032	21,287	3,745	85.04%
Employee Benefits	11,074	-	11,074	6,304	4,770	56.93%
Technology						
Personal Services	3,321,408	-	3,321,408	1,104,679	2,216,729	33.26%
Employee Benefits	655,857	-	655,857	264,003	391,854	40.25%
Contracted Services	722,800	-	722,800	423,665	299,135	58.61%
Supplies and Materials	138,048	-	138,048	18,272	119,776	13.24%
Other Charges	14,963	-	14,963	2,536	12,427	16.95%
Capital Outlay	241,543	-	241,543	146,971	94,572	60.85%
Instructional Technology						
Personal Services	633,223	-	633,223	190,264	442,959	30.05%
Employee Benefits	170,327	-	170,327	50,910	119,417	29.89%
Contracted Services	18,450	-	18,450	3,336	15,114	18.08%
Supplies and Materials	25,000	-	25,000	332	24,668	1.33%
Other Charges	-	-	-	567	(567)	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 four months ended October 31, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Publications						
Contracted Services	8,000	-	8,000	1,021	6,979	12.76%
Supplies and Materials	80,000	-	80,000	5,111	74,889	6.39%
Public Affairs						
Personal Services	611,215	-	611,215	201,964	409,251	33.04%
Employee Benefits	127,448	-	127,448	44,330	83,118	34.78%
Contracted Services	132,900	-	132,900	80,486	52,414	60.56%
Supplies and Materials	1,000	-	1,000	2,553	(1,553)	255.30%
Office of Accountability						
Personal Services	390,658	-	390,658	152,049	238,609	38.92%
Employee Benefits	96,053	-	96,053	33,472	62,581	34.85%
Contracted Services	151,550	-	151,550	47,604	103,946	31.41%
Supplies and Materials	17,950	-	17,950	1,892	16,058	10.54%
Other Charges	6,469	-	6,469	-	6,469	0.00%
Office of Innovation						
Contracted Services	2,800	-	2,800	145	2,655	5.18%
Supplies and Materials	11,100	-	11,100	4,013	7,087	36.15%
Other Charges	11,100	-	11,100	2,500	8,600	22.52%
Other Charges						
Payments to Primary Governments	14,658,427	-	14,658,427	-	14,658,427	0.00%
Other Charges	-	-	-	38,056	(38,056)	N/A
Total Support Services	158,201,352	432,662	158,634,014	40,334,070	118,299,944	25.43%
Total Expenditures	423,847,616	494,535	424,342,151	96,648,808	327,693,343	22.78%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	(10,569,812)	(5,512,661)	209.01%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,330,000	-	1,330,000	248,336	(1,081,664)	18.67%
Transfers To Other Funds	(1,037,384)	(1,000,000)	(2,037,384)	(2,604,362)	(566,978)	127.83%
Total Other Financing Sources (Uses)	292,616	(1,000,000)	(707,384)	(2,356,026)	(1,648,642)	333.06%
Net Change in Fund Balances	\$ (4,270,000)	\$ (1,494,535)	\$ (5,764,535)	\$ (12,925,838)	\$ (7,161,303)	224.23%

Information



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

BUDGET SUMMARY

October 31, 2014

<i>Where It Comes From:</i>	Adopted Budget 2014-15	% of Budget	Actual Collections July - Oct	% of Budget Collected	<i>Where It Goes by Function:</i>	Adopted Budget 2014-15	% of Budget	Actual Spending July - Oct	% of Budget Spent
Local Taxes	\$ 441,066,450	60.7%	\$ 57,288,877	7.9%	Schools	\$ 424,885,000	58.4%	\$ 99,253,169	13.7%
Licenses & Permits	3,878,000	0.5%	437,619	0.1%	School Cafeteria	27,508,265	3.8%	-	0.0%
Fines, Forfeitures, & Penalties	1,808,350	0.2%	380,891	0.1%	General Government	11,890,098	1.6%	5,918,637	0.8%
Charges for Current Services	14,611,522	2.0%	1,733,849	0.2%	Finance	15,116,517	2.1%	4,196,071	0.6%
Other Local Revenue	8,506,437	1.2%	2,141,149	0.3%	Administration of Justice	16,812,055	2.3%	5,116,189	0.7%
Official Fees	8,035,000	1.1%	169,576	0.0%	Debt Service	75,500,000	10.4%	7,341,669	1.0%
State of Tennessee	193,096,676	26.6%	53,812,250	7.4%	Public Safety	74,169,269	10.2%	23,052,448	3.2%
Federal Government	22,116,861	3.0%	383,731	0.1%	Health & Welfare	21,357,782	2.9%	6,051,781	0.8%
Govt & Citizens Groups	32,000	0.0%	41,116	0.0%	Public Libraries	12,675,900	1.7%	3,547,326	0.5%
Other	33,862,982	4.7%	248,336	0.0%	Public Works	12,062,400	1.7%	3,650,260	0.5%
					Tourism, Social & Cultural	10,519,493	1.4%	2,563,980	0.4%
					Agricultural/Natrual Resour	511,961	0.1%	46,668	0.0%
					Other	19,959,538	2.7%	3,543,542	0.5%
					Solid Waste	4,046,000	0.6%	1,167,816	0.2%
	<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 116,637,394</u>	<u>16.0%</u>		<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 165,449,556</u>	<u>22.8%</u>
					<i>Where It Goes by Category:</i>	Adopted Budget 2014-15	% of Budget	Actual Spending July - Oct	% of Budget Spent
					Personnal Services	\$ 376,869,486	51.8%	\$ 82,671,916	11.4%
					Employees Benefits	111,022,457	15.3%	32,788,413	4.5%
					Contractual Services	58,821,541	8.1%	17,355,027	2.4%
					Supplies and Materials	50,477,130	6.9%	11,173,631	1.5%
					Other Charges	53,964,508	7.4%	12,814,723	1.8%
					Debt Service	74,400,000	10.2%	7,227,556	1.0%
					Capital Outlay	1,459,156	0.2%	1,418,290	0.2%
						<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 165,449,556</u>	<u>22.8%</u>

Knox County, Tennessee

Property Tax Collection Summary - October 2014

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	11,080,157	11,681,821	601,664	5.43%	10.98%
141	General Purpose School Fund	12,338,809	11,060,929	(1,277,880)	-10.36%	11.16%
151	General Debt Service Fund	3,544,529	5,718,402	2,173,873	61.33%	10.87%
Totals		26,963,495	28,461,152	1,497,657	5.55%	11.03%

Knox County, Tennessee
Sales Tax Collection Summary - October, 2014

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	1,617,846	1,789,499	171,653	10.6%	42.6%
131	Highway	1,176,917	1,299,647	122,730	10.4%	27.7%
141	School Operations	25,996,597	32,856,651	6,860,054	26.4%	25.2%
177	School Capital	4,659,655	-	(4,659,655)	-100.0%	N/A
Total		<u>33,451,015</u>	<u>35,945,797</u>	<u>2,494,782</u>	<u>7.5%</u>	<u>25.4%</u>

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
October 31, 2014

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	10,004.96	
1010020 Bad Check Unit	8,870.00	
1010310 Circuit Court Clerk's Office	338.21	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	-	
1010620 Chancery Court	16.80	
1010910 County Commission	2,809.63	
1010920 Internal Audit	616.50	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	-	
1011510 4th Circuit Court Clerk's Office	200.00	
1011520 Criminal Court Clerk's Office	1,440.00	
1011530 Criminal Sessions Clerk's Office	-	
1011810 Election Office	3,315.32	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	3,541.24	
1012410 Juvenile Court Judges	8,481.52	
1012420 IV-D Referee Program	2,658.70	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	3,688.35	
1013210 Law Director's Office	3,036.70	
1013310 County Mayor	3,954.72	
1013320 ADA Office	-	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	-	
1013610 Human Resources	466.26	
1014210 Probation Officers	214.80	
1014810 Park Maintenance	714.70	
1014830 Recreation Administration	654.64	
1014845 Sport Operations	-	
1015142 Senior Citizens/Volunteer Svcs	-	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	595.20	
1015165 Neighborhood and Community Development	-	
1015400 Support Services	1,642.02	
1015403 Preventive Health Service	2,012.14	
1015406 Dental Services	750.00	
1015409 Emergency Medical Services	155.11	
1015412 Food & Restaurant Inspect	212.39	
1015415 Health Administration	1,076.66	
1015421 Laboratory	822.13	
1015424 Indigent Care	291.30	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	100.80	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	635.86	
1015457 Vital Records	-	
1015460 Women's Health Services	93.18	
1015463 Community Health Services	2,962.96	
1015710 Finance	6,703.40	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
October 31, 2014

Accounting Unit	Amount	Fund Subtotal
1016010 Purchasing	2,924.57	
1016020 Property Management	-	
1006030 County Building Maint.	785.26	
1016910 Official's Expense	500.17	
1017510 Fire Prevention Control	450.00	
1017520 Soil Conservation Dist	1,401.00	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	2,003.65	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	4,991.38	
1018310 Property Assessor	11,631.50	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	22,170.01	
1018710 Register of Deeds' Office	2,451.64	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	4,277.45	
1018906 Records & Communication	955.22	
1018912 Training	508.96	
1018915 Planning & Development	1,708.00	
1018918 Stop Violence Against Women	-	
1018921 Patrol Division	8,117.40	
1018924 Warrants	17,409.42	
1018927 Detectives	4,535.31	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	460.00	
1018942 Narcotics	1,208.65	
1018945 Internal Affairs	1,009.00	
1018948 Special Services	112.08	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	411.00	
1018960 Correctional Facility	14,230.13	
1018965 Explorer Post	-	
1018973 Medical Examiner	7,115.08	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	7,915.43	
TOTAL GENERAL FUND		192,379
1150010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	71.82	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
TOTAL SOLID WASTE FUND		72
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	3,654.52	
TOTAL DRUG FUND		3,655

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
October 31, 2014

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	1,349.24	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		1,349
1310110 Highway Administration	3,842.55	
1310120 Project Manager	-	
1310130 Stormwater Management	4,673.62	
1310135 Stormwater Ordinance Violation	-	
1310210 Highway/Bridge Maintenance	650.00	
1310220 Traffic Control	-	
1310410 Engineering	510.00	
TOTAL ENGINEERING & PUBLIC WORKS FUND		9,676
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	-	
171121 General School	6,121.90	
171124 Urban Schools	-	
171200 Special Education Instruction	475.78	
171300 Career & Technical Instruction	125.44	
172120 Health Services	6,026.88	
172132 Curriculum	-	
172133 Transfer Department	325.00	
172202 Choral Music Support	-	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	-	
172210 Regular Instruction Support	3,250.52	
172214 Instruction Program	603.02	
172219 Basic Elementary Support	49.00	
172220 Special Education Support	20,874.74	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	159.16	
172320 Office of the Superintendent	1,272.18	
172410 Office of Principal	47.82	
172510 Fiscal Services	1,566.42	
172520 Human Resources	496.00	
172530 HR Employee Benefits	215.00	
172619 Security	1,180.43	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	603.15	
172711 Regular Contracts	-	
172812 Technology	9,236.47	
172813 Instructional Technology	2,433.17	
172823 Public Affairs	1,019.20	
172824 Minority Recruiting	-	
172825 Office of Accountability	1,633.26	
TOTAL SCHOOL FUND		57,715
GRAND TOTAL	264,845	264,845

ADOPTED BUDGETS FOR 2014-2015 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1838	Approved by Board	164,275,213.00	
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	168,583,504.55
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1838	Approved by Board	131,200.00	131,200.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1838	Approved by Board	12,675,900.00	
1-1766	Estimate & Appropriate Rothrock Estates	72,142.81	
1-1837	Reappropriating Encumbrances from FY14	5,000.00	12,753,042.81
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1838	Approved by Board	4,046,000.00	
1-1837	Reappropriating Encumbrances from FY14	323.75	4,046,323.75
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1838	Approved by Board	788,000.00	
1-1837	Reappropriating Encumbrances from FY14	169.20	788,169.20
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1838	Approved by Board	5,770,000.00	5,770,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1838	Approved by Board	160,000.00	
1-1837	Reappropriating Encumbrances from FY14	44.20	
3-2027	Carryover Budget from FY14	374,603.73	
3-2029	Carryover Budget from FY14	62,086.82	596,734.75
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1838	Approved by Board	12,062,400.00	
1-1837	Reappropriating Encumbrances from FY14	1,500.00	
2-1488	Designations of Fund Balance	1,162,802.84	13,226,702.84
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1838	Approved by Board	424,885,000.00	
1-766	Designations of Fund Balance	1,000,000.00	
1-1837	Reappropriating Encumbrances from FY14	494,534.25	426,379,534.25

151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1838 Approved by Board	75,500,000.00		75,500,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1838 Approved by Board	4,042,980.00		4,042,980.00
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1838 Approved by Board	24,974,825.40		24,974,825.40
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1838 Approved by Board	5,518,511.96		
1-1837 Reappropriating Encumbrances from FY14	75.00		5,518,586.96
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1838 Approved by Board	325,000.00		325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1838 Approved by Board	29,922,417.51		29,922,417.51
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1838 Approved by Board	8,900,193.82		8,900,193.82
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1838 Approved by Board	382,371.60		
1-1837 Reappropriating Encumbrances from FY14	1,220.60		383,592.20
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		7,326,014.01
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1838 Approved by Board	1,077,782.00		1,077,782.00
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)		4,417,768.03
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