

# Budget Report to Citizenry



## Knox County, Tennessee

**For five months ended  
November 30, 2014**

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For five months ended November 30, 2014*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

December 31, 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 five months ended November 30, 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, which appears 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 five months ended November 30, 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)
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 163,973,093	\$ 29,506,699	17.99%	\$ 157,718,469	\$ 31,131,830	19.74%	\$ (1,625,131)
Governmental Library Fund	131,200	23,561	17.96%	125,000	26,230	20.98%	(2,669)
Public Library Fund	12,675,900	2,948,655	23.26%	12,620,900	3,972,820	31.48%	(1,024,165)
Solid Waste Fund	4,000,000	266,067	6.65%	3,953,500	343,468	8.69%	(77,401)
Hotel/Motel Fund	5,650,000	1,770,136	31.33%	5,600,000	1,439,643	25.71%	330,493
Engineering and Public Works Fund	11,812,400	3,215,463	27.22%	11,637,900	3,193,224	27.44%	22,239
Debt Service Fund	69,225,489	8,721,650	12.60%	66,038,764	6,407,240	9.70%	2,314,410
General Purpose School Fund	420,615,000	120,694,180	28.69%	415,626,282	118,256,908	28.45%	2,437,272
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 688,083,082</b>	<b>\$ 167,146,411</b>	<b>24.29%</b>	<b>\$ 673,320,815</b>	<b>\$ 164,771,363</b>	<b>24.47%</b>	<b>\$ 2,375,048</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 168,598,102	\$ 63,221,817	37.50%	\$ 166,177,243	\$ 66,031,465	39.74%	\$ (2,809,648)
Governmental Library Fund	131,200	45,492	34.67%	125,000	50,480	40.38%	(4,988)
Public Library Fund	12,753,043	4,536,222	35.57%	12,802,610	4,539,505	35.46%	(3,283)
Solid Waste Fund	4,046,324	1,461,429	36.12%	3,994,897	1,342,277	33.60%	119,152
Hotel/Motel Fund	5,770,000	1,074,455	18.62%	5,715,000	1,178,291	20.62%	(103,836)
Engineering and Public Works Fund	13,226,703	4,493,131	33.97%	12,697,178	4,645,325	36.59%	(152,194)
Debt Service Fund	75,500,000	11,032,747	14.61%	73,000,000	14,239,643	19.51%	(3,206,896)
General Purpose School Fund	426,379,535	135,785,683	31.85%	431,569,640	141,233,861	32.73%	(5,448,178)
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 706,404,907</b>	<b>\$ 221,650,976</b>	<b>31.38%</b>	<b>\$ 706,081,568</b>	<b>\$ 233,260,847</b>	<b>33.04%</b>	<b>\$ (11,609,871)</b>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for five months ended November 30, 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 \$41,737,637 equal 16.17% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$48,057,174 equal 34.0% 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 five months of fiscal year 2015 were \$29,339,938 this was a decrease of \$1,057,347 over the first five 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 \$63,170,171, a decrease of \$2,745,937 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 18.82% of our adopted budget and spent 39.17%. 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 five months of fiscal year 2015 are \$23,561 a decrease of \$2,669 over fiscal year 2014. The expenses for the same period are \$45,492 a decrease of \$4,988 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 five months of fiscal year 2015 are \$2,948,655 vs. expenses for the same period of \$4,536,222.

**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 five months of fiscal year 2015 are \$266,067 vs. expenses of \$1,461,429. The expenses represent 36.58% 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 five months of fiscal year 2015 are \$1,770,136 vs. expenses of \$1,074,455. 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 five months of fiscal year 2015 are \$3,215,463 an increase of \$22,239 over the first five months of fiscal year 2014. The expenses for the same period were \$4,493,131 for fiscal year 2015 an increase of \$143,056 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 five months of fiscal year 2015 are \$8,721,650 vs. expenses for the same period of \$11,032,747. The expenses are only 14.61% 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 five months of fiscal year 2015 are \$120,383,760 vs. expenses of \$133,181,321. The Basic Education Funding from the State is paid monthly and we have only received four 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 five months ended November 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 114,816,000	\$ -	\$ 114,816,000	\$ 17,129,556	\$ (97,686,444)	14.92%
County Local Option Taxes	15,333,150	7,075	15,340,225	3,747,118	(11,593,107)	24.43%
Wheel Taxes	525,000	-	525,000	243,369	(281,631)	46.36%
<i>Total Local Taxes</i>	130,674,150	7,075	130,681,225	21,120,043	(109,561,182)	16.16%
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	242,823	(2,583,177)	8.59%
Permits	1,016,000	-	1,016,000	513,798	(502,202)	50.57%
<i>Total Licenses and Permits</i>	3,842,000	-	3,842,000	756,621	(3,085,379)	19.69%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	2,850	(2,150)	57.00%
Criminal Court	721,000	-	721,000	318,199	(402,801)	44.13%
Juvenile Court	942,700	-	942,700	260,272	(682,428)	27.61%
Other Fines, Forfeitures & Penalties	77,150	1,265	78,415	15,011	(63,404)	19.14%
<i>Total Fines, Forfeitures and Penalties</i>	1,745,850	1,265	1,747,115	596,332	(1,150,783)	34.13%
<i>Charges for Current Services:</i>	5,411,850	129,480	5,541,330	2,576,540	(2,964,790)	46.50%
<i>Other Local Revenues:</i>	3,709,256	19,643	3,728,899	2,417,723	(1,311,176)	64.84%
<i>State of Tennessee:</i>						
Prisoner Board	1,500,000	-	1,500,000	2,886	(1,497,114)	0.19%
Other State Revenues	7,668,757	12,386	7,681,143	1,504,415	(6,176,728)	19.59%
<i>Total State of Tennessee</i>	9,168,757	12,386	9,181,143	1,507,301	(7,673,842)	16.42%
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	329,305	(870,695)	27.44%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	-	-	-	3,078	3,078	N/A
Citizen Groups	1,000	15,381	16,381	32,995	16,614	201.42%
<i>Total Other Governments and Citizen Groups</i>	1,000	15,381	16,381	36,073	19,692	220.21%
<b>Total Revenues</b>	155,752,863	185,230	155,938,093	29,339,938	(126,598,155)	18.82%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	330,346	-	330,346	125,395	204,951	37.96%
Employee Benefits	162,563	-	162,563	56,798	105,765	34.94%
Contracted Services	41,225	-	41,225	18,469	22,756	44.80%
Supplies and Materials	6,750	-	6,750	2,962	3,788	43.88%
Other Charges	23,900	-	23,900	23,900	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	18,450	36,550	33.55%



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Internal Audit</b>						
Personal Services	208,696	-	208,696	73,769	134,927	35.35%
Employee Benefits	74,324	-	74,324	27,359	46,965	36.81%
Contracted Services	16,300	-	16,300	2,102	14,198	12.90%
Supplies and Materials	3,000	-	3,000	7,391	(4,391)	246.37%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	7,000	-	7,000	-	7,000	0.00%
<b>Audit Committee</b>						
Personal Services	5,760	-	5,760	-	5,760	0.00%
Employee Benefits	441	-	441	-	441	0.00%
<b>Ethics Committee</b>						
Contracted Services	275	-	275	-	275	0.00%
Supplies and Materials	25	-	25	-	25	0.00%
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
<b>County Clerk</b>						
Contracted Services	463,090	41,000	504,090	156,730	347,360	31.09%
Supplies and Materials	132,483	-	132,483	23,030	109,453	17.38%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Election Commission</b>						
Personal Services	1,024,745	-	1,024,745	747,356	277,389	72.93%
Employee Benefits	194,945	-	194,945	103,705	91,240	53.20%
Contracted Services	466,400	-	466,400	211,796	254,604	45.41%
Supplies and Materials	31,250	-	31,250	9,668	21,582	30.94%
Other Charges	3,318	-	3,318	3,015	303	90.87%
<b>Law Department</b>						
Personal Services	1,441,809	-	1,441,809	544,545	897,264	37.77%
Employee Benefits	353,469	-	353,469	133,479	219,990	37.76%
Contracted Services	121,510	-	121,510	17,611	103,899	14.49%
Supplies and Materials	37,750	18,000	55,750	8,949	46,801	16.05%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	28,348	-	100.00%
<b>County Mayor</b>						
Personal Services	559,548	-	559,548	214,348	345,200	38.31%
Employee Benefits	130,593	-	130,593	48,699	81,894	37.29%
Contracted Services	42,200	-	42,200	27,221	14,979	64.50%
Supplies and Materials	14,000	2,756	16,756	2,220	14,536	13.25%
Other Charges	3,688	-	3,688	3,468	220	94.03%
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	57,105	1,998	59,103	22,668	36,435	38.35%
Employee Benefits	14,451	-	14,451	5,628	8,823	38.95%
Contracted Services	13,700	-	13,700	4,223	9,477	30.82%
Supplies and Materials	2,050	-	2,050	2,032	18	99.12%
Other Charges	625	-	625	625	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	7,075	7,075	23,780	(16,705)	336.11%
<b>Human Resources Department</b>						
Personal Services	562,704	(1,998)	560,706	201,199	359,507	35.88%
Employee Benefits	163,035	-	163,035	57,321	105,714	35.16%
Contracted Services	38,770	-	38,770	13,455	25,315	34.70%
Supplies and Materials	7,500	21,640	29,140	10,760	18,380	36.93%
Other Charges	3,052	-	3,052	3,052	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	50,631	-	50,631	19,588	31,043	38.69%
Employee Benefits	33,810	-	33,810	13,002	20,808	38.46%
Contracted Services	10,350	-	10,350	4,812	5,538	46.49%
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 five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	128,794	(7,485)	121,309	32,831	88,478	27.06%
Employee Benefits	32,481	-	32,481	8,779	23,702	27.03%
Contracted Services	13,134	7,485	20,619	2,470	18,149	11.98%
Supplies and Materials	2,750	-	2,750	518	2,232	18.84%
Other Charges	1,175	-	1,175	1,175	-	100.00%
<b>Finance Department</b>						
Personal Services	1,462,385	-	1,462,385	530,435	931,950	36.27%
Employee Benefits	458,480	-	458,480	158,438	300,042	34.56%
Contracted Services	99,150	-	99,150	30,742	68,408	31.01%
Supplies and Materials	37,150	-	37,150	11,785	25,365	31.72%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Purchasing Department</b>						
Personal Services	673,526	-	673,526	258,442	415,084	38.37%
Employee Benefits	217,974	-	217,974	85,761	132,213	39.34%
Contracted Services	35,100	500	35,600	9,460	26,140	26.57%
Supplies and Materials	10,250	-	10,250	2,209	8,041	21.55%
Other Charges	5,222	-	5,222	4,972	250	95.21%
Capital Outlay	-	24,898	24,898	24,898	-	100.00%
<b>Real Property Maintenance Division</b>						
Personal Services	149,704	-	149,704	59,896	89,808	40.01%
Employee Benefits	40,401	-	40,401	17,824	22,577	44.12%
Contracted Services	132,100	(500)	131,600	11,791	119,809	8.96%
Supplies and Materials	900	-	900	489	411	54.33%
<b>Property Management</b>						
Personal Services	122,277	-	122,277	47,179	75,098	38.58%
Employee Benefits	37,519	-	37,519	14,393	23,126	38.36%
Contracted Services	41,350	-	41,350	975	40,375	2.36%
Supplies and Materials	8,245	-	8,245	413	7,832	5.01%
Other Charges	625	-	625	625	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	8,000	-	8,000	-	8,000	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
<b>County Buildings Maintenance</b>						
Personal Services	367,661	-	367,661	145,243	222,418	39.50%
Employee Benefits	129,254	-	129,254	48,955	80,299	37.88%
Contracted Services	14,475	-	14,475	8,223	6,252	56.81%
Supplies and Materials	33,400	-	33,400	21,295	12,105	63.76%
Other Charges	29,434	-	29,434	29,434	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	94,305	-	94,305	36,156	58,149	38.34%
Employee Benefits	36,136	-	36,136	11,863	24,273	32.83%
<b>Planning</b>						
Contracted Services	646,000	-	646,000	323,000	323,000	50.00%
<b>Geographic Information Systems</b>						
Other Charges	352,064	-	352,064	352,064	-	100.00%
<b>Codes Administration</b>						
Personal Services	920,294	-	920,294	345,796	574,498	37.57%
Employee Benefits	301,337	-	301,337	112,131	189,206	37.21%
Contracted Services	72,050	-	72,050	14,893	57,157	20.67%
Supplies and Materials	53,000	-	53,000	14,000	39,000	26.42%
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 five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Information Technology</b>						
Personal Services	3,096,109	-	3,096,109	1,161,650	1,934,459	37.52%
Employee Benefits	884,381	-	884,381	330,209	554,172	37.34%
Contracted Services	1,200,844	312,741	1,513,585	746,045	767,540	49.29%
Supplies and Materials	33,000	-	33,000	4,346	28,654	13.17%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	39,155	845	97.89%
<b>Records Management</b>						
Personal Services	240,466	-	240,466	90,002	150,464	37.43%
Employee Benefits	99,356	-	99,356	39,249	60,107	39.50%
Contracted Services	11,483	-	11,483	3,460	8,023	30.13%
Supplies and Materials	5,500	-	5,500	1,959	3,541	35.62%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	-	12,500	0.00%
<b>Sheriff's Merit System</b>						
Personal Services	164,417	-	164,417	63,101	101,316	38.38%
Employee Benefits	60,427	-	60,427	23,076	37,351	38.19%
Contracted Services	21,812	-	21,812	6,968	14,844	31.95%
Supplies and Materials	8,250	-	8,250	2,839	5,411	34.41%
<b>Property Assessor</b>						
Personal Services	2,019,039	-	2,019,039	739,355	1,279,684	36.62%
Employee Benefits	680,262	-	680,262	251,826	428,436	37.02%
Contracted Services	664,357	85,358	749,715	32,102	717,613	4.28%
Supplies and Materials	66,500	-	66,500	15,317	51,183	23.03%
Other Charges	4,303	-	4,303	4,303	-	100.00%
<b>Equalization Board</b>						
Personal Services	26,209	-	26,209	-	26,209	0.00%
Employee Benefits	2,003	-	2,003	-	2,003	0.00%
Contracted Services	2,100	-	2,100	-	2,100	0.00%
Supplies and Materials	200	-	200	-	200	0.00%
<b>Register of Deeds</b>						
Contracted Services	61,610	-	61,610	16,694	44,916	27.10%
Supplies and Materials	10,500	-	10,500	1,765	8,735	16.81%
Other Charges	3,429	-	3,429	4,381	(952)	127.76%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	62,852	-	62,852	24,942	37,910	39.68%
Employee Benefits	23,977	-	23,977	9,340	14,637	38.95%
Contracted Services	48,171	-	48,171	2,276	45,895	4.72%
Supplies and Materials	15,000	-	15,000	4,367	10,633	29.11%
Capital Outlay	-	20,000	20,000	8,627	11,373	43.14%
<b>County Trustee's Office</b>						
Contracted Services	750,900	-	750,900	230,599	520,301	30.71%
Supplies and Materials	126,175	-	126,175	122,522	3,653	97.10%
Other Charges	69,257	-	69,257	60,446	8,811	87.28%
<b>Payments to Component Units</b>	6,553,874	-	6,553,874	2,501,874	4,052,000	38.17%
<b>Total Finance and Administration</b>	30,827,808	601,816	31,429,624	12,448,824	18,980,800	39.61%
<b>Administration of Justice:</b>						
<b>Attorney General</b>						
Personal Services	1,994,274	-	1,994,274	740,390	1,253,884	37.13%
Employee Benefits	728,125	92,268	820,393	305,378	515,015	37.22%
Contracted Services	133,600	5,296	138,896	37,167	101,729	26.76%
Supplies and Materials	50,500	-	50,500	17,155	33,345	33.97%
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 five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Bad Check Unit</b>						
Personal Services	-	72,000	72,000	18,173	53,827	25.24%
Employee Benefits	-	5,000	5,000	1,374	3,626	27.48%
Contracted Services	-	70,000	70,000	14,042	55,958	20.06%
<b>Circuit Court Clerk</b>						
Contracted Services	55,100	896	55,996	16,012	39,984	28.59%
Supplies and Materials	10,800	-	10,800	427	10,373	3.95%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Capital Outlay	-	182,582	182,582	77,603	104,979	42.50%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	56,900	-	56,900	7,977	48,923	14.02%
Supplies and Materials	9,300	-	9,300	4,418	4,882	47.51%
Other Charges	625	-	625	625	-	100.00%
<b>IV-D Child Support - Clerk</b>						
Personal Services	549,098	-	549,098	208,206	340,892	37.92%
Employee Benefits	233,755	-	233,755	87,034	146,721	37.23%
Contracted Services	49,400	7,375	56,775	10,043	46,732	17.69%
Supplies and Materials	8,400	2,862	11,262	2,191	9,071	19.45%
Other Charges	3,052	-	3,052	3,052	-	100.00%
<b>Probate Court</b>						
Contracted Services	37,200	-	37,200	11,318	25,882	30.42%
Supplies and Materials	7,400	-	7,400	1,104	6,296	14.92%
Other Charges	776	-	776	776	-	100.00%
<b>Chancery Court</b>						
Contracted Services	67,550	-	67,550	12,040	55,510	17.82%
Supplies and Materials	18,200	-	18,200	7,336	10,864	40.31%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Clerk</b>						
Contracted Services	70,000	1,250	71,250	13,397	57,853	18.80%
Supplies and Materials	25,750	-	25,750	10,683	15,067	41.49%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	73,000	2,026	75,026	12,712	62,314	16.94%
Supplies and Materials	36,750	905	37,655	14,201	23,454	37.71%
Other Charges	18,497	-	18,497	19,449	(952)	105.15%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,300	2,903	88,203	18,470	69,733	20.94%
Supplies and Materials	23,250	-	23,250	13,609	9,641	58.53%
Other Charges	17,784	-	17,784	18,736	(952)	105.35%
<b>Court Technology Upgrade</b>						
Contracted Services	-	-	-	358	(358)	N/A
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	889	4,541	16.37%
Supplies and Materials	1,862	-	1,862	1,548	314	83.14%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	11,141	-	11,141	636	10,505	5.71%
Supplies and Materials	4,500	-	4,500	2,630	1,870	58.44%
Other Charges	625	-	625	625	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	626	7,114	8.09%
Supplies and Materials	3,650	585	4,235	1,569	2,666	37.05%
Other Charges	100,625	-	100,625	38,475	62,150	38.24%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Judges</b>						
Personal Services	1,378,219	-	1,378,219	531,504	846,715	38.56%
Employee Benefits	316,083	-	316,083	115,367	200,716	36.50%
Contracted Services	38,810	-	38,810	6,462	32,348	16.65%
Supplies and Materials	14,600	-	14,600	7,204	7,396	49.34%
Other Charges	625	-	625	625	-	100.00%
<b>Jury Commission</b>						
Personal Services	169,092	-	169,092	61,327	107,765	36.27%
Employee Benefits	18,471	-	18,471	7,033	11,438	38.08%
Contracted Services	18,545	66	18,611	3,436	15,175	18.46%
Supplies and Materials	5,500	-	5,500	282	5,218	5.13%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,001,312	-	2,001,312	760,823	1,240,489	38.02%
Employee Benefits	648,048	-	648,048	248,727	399,321	38.38%
Contracted Services	311,800	52,000	363,800	99,408	264,392	27.32%
Supplies and Materials	31,750	-	31,750	14,549	17,201	45.82%
Other Charges	96,621	-	96,621	95,638	983	98.98%
<b>IV-D Referee Program</b>						
Personal Services	290,714	-	290,714	111,005	179,709	38.18%
Employee Benefits	69,647	-	69,647	26,099	43,548	37.47%
Contracted Services	13,950	50	14,000	3,952	10,048	28.23%
Supplies and Materials	2,400	-	2,400	327	2,073	13.63%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	395,894	-	395,894	146,539	249,355	37.01%
Employee Benefits	139,744	-	139,744	44,206	95,538	31.63%
Contracted Services	62,250	1,979	64,229	14,022	50,207	21.83%
Supplies and Materials	14,750	-	14,750	3,895	10,855	26.41%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,034,212	-	2,034,212	773,544	1,260,668	38.03%
Employee Benefits	868,140	-	868,140	316,712	551,428	36.48%
Contracted Services	94,780	-	94,780	29,785	64,995	31.43%
Supplies and Materials	150,115	-	150,115	46,391	103,724	30.90%
Other Charges	56,441	-	56,441	56,441	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	482,204	-	482,204	169,655	312,549	35.18%
Employee Benefits	172,170	-	172,170	58,917	113,253	34.22%
Contracted Services	18,750	-	18,750	2,394	16,356	12.77%
Supplies and Materials	9,500	-	9,500	1,439	8,061	15.15%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	86,921	413,079	17.38%
<b>Public Defender</b>						
Personal Services	1,121,708	(69,410)	1,052,298	400,324	651,974	38.04%
Employee Benefits	309,622	10,982	320,604	126,136	194,468	39.34%
Contracted Services	182,300	31,620	213,920	85,394	128,526	39.92%
Supplies and Materials	110,000	4,725	114,725	91,495	23,230	79.75%
Other Charges	(66,971)	24,658	(42,313)	2,108	(44,421)	-4.98%
<b>Court Officers</b>						
Contracted Services	9,755	-	9,755	2,246	7,509	23.02%
Supplies and Materials	14,075	-	14,075	5,425	8,650	38.54%
Other Charges	3,258	-	3,258	3,258	-	100.00%
<b>Total Administration of Justice</b>	<b>16,617,660</b>	<b>502,618</b>	<b>17,120,278</b>	<b>6,322,286</b>	<b>10,797,992</b>	<b>36.93%</b>

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Safety:</i>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	3,008	-	3,008	3,008	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	100,000	-	100,000	28,476	71,524	28.48%
<b>Fire Prevention Bureau</b>						
Personal Services	414,453	-	414,453	159,911	254,542	38.58%
Employee Benefits	119,861	-	119,861	46,095	73,766	38.46%
Contracted Services	102,991	-	102,991	26,296	76,695	25.53%
Supplies and Materials	52,500	-	52,500	15,989	36,511	30.46%
Other Charges	820	-	820	820	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	206,230	314	206,544	61,576	144,968	29.81%
Supplies and Materials	248,819	669	249,488	121,881	127,607	48.85%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
<b>Records and Communication</b>						
Contracted Services	68,325	-	68,325	31,049	37,276	45.44%
Supplies and Materials	32,800	-	32,800	10,353	22,447	31.56%
<b>Training</b>						
Contracted Services	60,820	-	60,820	12,823	47,997	21.08%
Supplies and Materials	191,150	20,621	211,771	43,071	168,700	20.34%
<b>Planning and Development</b>						
Contracted Services	7,520	-	7,520	2,566	4,954	34.12%
Supplies and Materials	5,075	-	5,075	1,987	3,088	39.15%
<b>Stop Violence Against Women</b>						
Contracted Services	15,000	-	15,000	5,806	9,194	38.71%
Supplies and Materials	25,300	-	25,300	7,450	17,850	29.45%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	40,577,697	527,933	41,105,630	15,536,967	25,568,663	37.80%
Employee Benefits	16,144,238	101,318	16,245,556	6,164,806	10,080,750	37.95%
Contracted Services	709,460	80,644	790,104	291,633	498,471	36.91%
Supplies and Materials	1,466,250	25,851	1,492,101	405,665	1,086,436	27.19%
Other Charges	20,250	-	20,250	22,831	(2,581)	112.75%
<b>Warrants</b>						
Contracted Services	189,300	120	189,420	39,145	150,275	20.67%
Supplies and Materials	124,000	-	124,000	38,692	85,308	31.20%
<b>Detectives</b>						
Contracted Services	170,200	314	170,514	51,598	118,916	30.26%
Supplies and Materials	139,750	-	139,750	43,020	96,730	30.78%
<b>Forensic Services</b>						
Contracted Services	32,350	-	32,350	12,230	20,120	37.81%
Supplies and Materials	45,600	-	45,600	14,673	30,927	32.18%
<b>Juvenile Division</b>						
Contracted Services	13,120	12	13,132	3,499	9,633	26.64%
Supplies and Materials	15,700	-	15,700	7,931	7,769	50.52%
<b>Special Teams</b>						
Contracted Services	13,025	-	13,025	8,583	4,442	65.90%
Supplies and Materials	24,700	-	24,700	7,193	17,507	29.12%
<b>Narcotics Division</b>						
Contracted Services	172,125	-	172,125	65,794	106,331	38.22%
Supplies and Materials	233,500	20,209	253,709	99,191	154,518	39.10%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>VICE</b>						
Contracted Services	-	6,265	6,265	4,147	2,118	66.19%
Supplies and Materials	-	2,000	2,000	5,375	(3,375)	268.75%
<b>Internal Affairs</b>						
Contracted Services	6,850	-	6,850	3,953	2,897	57.71%
Supplies and Materials	7,080	-	7,080	3,359	3,721	47.44%
<b>Special Services</b>						
Contracted Services	62,100	-	62,100	14,680	47,420	23.64%
Supplies and Materials	61,075	-	61,075	20,852	40,223	34.14%
<b>Dare Donations</b>						
Contracted Services	-	2,000	2,000	750	1,250	37.50%
Supplies and Materials	-	1,000	1,000	100	900	10.00%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	2,000	2,000	485	1,515	24.25%
Supplies and Materials	-	225	225	-	225	0.00%
<b>Sexual Offender Registry</b>						
Contracted Services	-	2,000	2,000	950	1,050	47.50%
Supplies and Materials	-	7,350	7,350	2,850	4,500	38.78%
<b>Interest Earned - Inmates</b>						
Contracted Services	-	2,000	2,000	428	1,572	21.40%
Supplies and Materials	-	8,568	8,568	3,218	5,350	37.56%
<b>Honor Guard Golf Tournament</b>						
Supplies and Materials	-	-	-	1,215	(1,215)	N/A
<b>Auxiliary Services</b>						
Personal Services	299,432	-	299,432	82,916	216,516	27.69%
Employee Benefits	39,355	-	39,355	12,092	27,263	30.73%
Contracted Services	8,950	-	8,950	2,291	6,659	25.60%
Supplies and Materials	25,800	-	25,800	6,128	19,672	23.75%
<b>Correctional Facilities</b>						
Contracted Services	1,164,850	1,999	1,166,849	364,100	802,749	31.20%
Supplies and Materials	4,084,449	20,721	4,105,170	1,488,652	2,616,518	36.26%
Other Charges	831,081	-	831,081	830,591	490	99.94%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	12,386	12,386	12,386	-	100.00%
<b>Jail Commissary</b>						
Personal Services	209,550	-	209,550	80,037	129,513	38.19%
Employee Benefits	88,422	-	88,422	29,667	58,755	33.55%
Contracted Services	31,900	-	31,900	8,090	23,810	25.36%
Supplies and Materials	389,500	3,946	393,446	111,268	282,178	28.28%
Other Charges	75,000	-	75,000	21,745	53,255	28.99%
<b>Medical Examiner Operating</b>						
Personal Services	1,256,172	99,980	1,356,152	539,557	816,595	39.79%
Employee Benefits	278,940	-	278,940	114,066	164,874	40.89%
Contracted Services	434,220	119	434,339	199,616	234,723	45.96%
Supplies and Materials	205,750	-	205,750	31,858	173,892	15.48%
Other Charges	23,500	-	23,500	789	22,711	3.36%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	2,000	2,000	253	1,747	12.65%
<b>Animal Control</b>						
Contracted Services	682,260	-	682,260	672,423	9,837	98.56%
Supplies and Materials	59,382	-	59,382	12,678	46,704	21.35%
<b>Juvenile Court Officers</b>						
Contracted Services	16,075	-	16,075	3,435	12,640	21.37%
Supplies and Materials	30,050	-	30,050	10,370	19,680	34.51%



**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Payments to Component Units</b>	326,200	-	326,200	163,100	163,100	50.00%
<i>Total Public Safety</i>	73,595,559	952,564	74,548,123	29,351,757	45,196,366	39.37%
<i>Public Health and Welfare:</i>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	110,750	110,050	50.16%
<b>John Tarleton Home</b>						
Contracted Services	799,946	-	799,946	333,311	466,635	41.67%
<b>Support Services</b>						
Personal Services	1,406,275	17,360	1,423,635	511,925	911,710	35.96%
Employee Benefits	544,130	-	544,130	188,049	356,081	34.56%
Contracted Services	497,215	32	497,247	179,392	317,855	36.08%
Supplies and Materials	290,297	-	290,297	106,065	184,232	36.54%
Other Charges	122,720	-	122,720	51,131	71,589	41.66%
<b>Preventive Health Service</b>						
Personal Services	1,650,330	(70,000)	1,580,330	596,217	984,113	37.73%
Employee Benefits	523,157	-	523,157	181,629	341,528	34.72%
Contracted Services	94,900	-	94,900	97,857	(2,957)	103.12%
Supplies and Materials	411,000	-	411,000	569,906	(158,906)	138.66%
<b>Dental Services</b>						
Personal Services	792,295	(1,639)	790,656	265,133	525,523	33.53%
Employee Benefits	237,982	-	237,982	81,382	156,600	34.20%
Contracted Services	23,000	-	23,000	3,241	19,759	14.09%
Supplies and Materials	64,800	-	64,800	24,571	40,229	37.92%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
<b>Emergency Medical Services</b>						
Personal Services	46,347	-	46,347	17,647	28,700	38.08%
Employee Benefits	11,490	-	11,490	4,389	7,101	38.20%
Contracted Services	13,000	-	13,000	2,881	10,119	22.16%
Other Charges	270,000	-	270,000	65,870	204,130	24.40%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	647,790	1,395	649,185	246,614	402,571	37.99%
Employee Benefits	211,367	-	211,367	76,540	134,827	36.21%
Contracted Services	22,500	-	22,500	4,238	18,262	18.84%
Supplies and Materials	20,000	-	20,000	9,027	10,973	45.14%
<b>Health Administration</b>						
Personal Services	835,621	(52,935)	782,686	297,437	485,249	38.00%
Employee Benefits	251,744	-	251,744	90,759	160,985	36.05%
Contracted Services	92,675	-	92,675	3,215	89,460	3.47%
Supplies and Materials	7,450	-	7,450	1,371	6,079	18.40%
<b>Community Development &amp; Planning</b>						
Personal Services	567,971	143,980	711,951	187,666	524,285	26.36%
Employee Benefits	134,776	-	134,776	49,792	84,984	36.94%
Contracted Services	10,200	-	10,200	935	9,265	9.17%
Supplies and Materials	6,300	-	6,300	104	6,196	1.65%
<b>Indigent Medical Care</b>						
Contracted Services	3,935,000	15,000	3,950,000	1,130,383	2,819,617	28.62%
<b>Pharmacy</b>						
Personal Services	144,548	-	144,548	69,251	75,297	47.91%
Employee Benefits	45,595	-	45,595	18,239	27,356	40.00%
Contracted Services	30,500	-	30,500	4,891	25,609	16.04%
Supplies and Materials	655,500	-	655,500	72,000	583,500	10.98%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	121,257	163,743	42.55%
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%



**KNOX COUNTY, TENNESSEE**

**General Fund**  
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**Changes in Fund Balances - Budget and Actual**  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>School Health Program</b>						
Personal Services	38,578	-	38,578	14,689	23,889	38.08%
Employee Benefits	19,069	-	19,069	7,344	11,725	38.51%
Contracted Services	430,003	-	430,003	103,745	326,258	24.13%
<b>Social Services</b>						
Personal Services	315,832	-	315,832	121,497	194,335	38.47%
Employee Benefits	88,328	-	88,328	33,931	54,397	38.41%
Contracted Services	7,200	-	7,200	2,319	4,881	32.21%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	287,560	-	287,560	111,166	176,394	38.66%
Employee Benefits	117,860	-	117,860	45,556	72,304	38.65%
Contracted Services	51,150	-	51,150	8,522	42,628	16.66%
Supplies and Materials	12,400	-	12,400	6,486	5,914	52.31%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	2,263	937	70.72%
Supplies and Materials	6,400	-	6,400	2,130	4,270	33.28%
<b>Disease Surveillance and Investigation</b>						
Personal Services	248,782	105,819	354,601	95,858	258,743	27.03%
Employee Benefits	81,536	-	81,536	31,232	50,304	38.30%
Contracted Services	128,500	53,440	181,940	7,010	174,930	3.85%
Supplies and Materials	32,000	-	32,000	13,051	18,949	40.78%
Other Charges	15,000	-	15,000	18,340	(3,340)	122.27%
<b>Vital Records</b>						
Personal Services	145,751	-	145,751	56,117	89,634	38.50%
Employee Benefits	52,759	-	52,759	20,256	32,503	38.39%
Contracted Services	72,000	-	72,000	16,658	55,342	23.14%
Supplies and Materials	150	-	150	-	150	0.00%
<b>Women's Health Services</b>						
Personal Services	129,247	-	129,247	49,771	79,476	38.51%
Employee Benefits	42,583	-	42,583	16,449	26,134	38.63%
Contracted Services	9,500	-	9,500	2,136	7,364	22.48%
Supplies and Materials	10,000	-	10,000	-	10,000	0.00%
<b>Community Health Services</b>						
Personal Services	434,153	(143,980)	290,173	185,217	104,956	63.83%
Employee Benefits	137,191	-	137,191	47,271	89,920	34.46%
Contracted Services	18,040	-	18,040	956	17,084	5.30%
Supplies and Materials	5,600	308	5,908	1,341	4,567	22.70%
<b>Car Seat Program</b>						
Supplies and Materials	20,000	-	20,000	6,663	13,337	33.32%
<b>Community Action Committee</b>						
Contracted Services	1,449,919	-	1,449,919	724,959	724,960	50.00%
Other Charges	220,000	-	220,000	110,000	110,000	50.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	197,333	-	197,333	79,712	117,621	40.39%
Employee Benefits	83,182	-	83,182	31,811	51,371	38.24%
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%
<b>Payments to Component Units</b>	256,628	-	256,628	83,314	173,314	32.46%
<b>Total Public Health and Welfare</b>	21,137,937	108,780	21,246,717	7,838,579	13,408,138	36.89%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,419,678	-	1,419,678	570,847	848,831	40.21%
Employee Benefits	524,610	-	524,610	191,997	332,613	36.60%
Contracted Services	206,950	-	206,950	88,461	118,489	42.75%
Supplies and Materials	247,750	450	248,200	131,030	117,170	52.79%
Other Charges	59,655	-	59,655	59,655	-	100.00%
<b>Recreation Administration</b>						
Personal Services	328,525	-	328,525	131,435	197,090	40.01%
Employee Benefits	103,511	-	103,511	37,856	65,655	36.57%
Contracted Services	274,350	-	274,350	64,403	209,947	23.47%
Supplies and Materials	37,000	-	37,000	6,403	30,597	17.31%
Other Charges	28,520	-	28,520	25,820	2,700	90.53%
<b>Trial Sponsor Program</b>						
Contracted Services	-	806	806	-	806	0.00%
<b>Tree/Bench Program</b>						
Supplies and Materials	-	15,156	15,156	1,434	13,722	9.46%
<b>Park Improvements Amusement Tax</b>						
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	59,250	40,750	59.25%
<b>Sport Operations</b>						
Personal Services	109,455	-	109,455	38,767	70,688	35.42%
Employee Benefits	26,118	-	26,118	9,721	16,397	37.22%
Contracted Services	159,100	-	159,100	152,813	6,287	96.05%
Supplies and Materials	3,250	-	3,250	1,643	1,607	50.55%
Other Charges	6,400	-	6,400	5,400	1,000	84.38%
<b>Community Outreach</b>						
Personal Services	57,945	-	57,945	26,638	31,307	45.97%
Employee Benefits	8,964	-	8,964	4,143	4,821	46.22%
<b>Constituent Services</b>						
Personal Services	94,887	15,000	109,887	18,992	90,895	17.28%
Employee Benefits	32,895	-	32,895	5,135	27,760	15.61%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	71,328	-	71,328	24,925	46,403	34.94%
Employee Benefits	15,501	-	15,501	5,730	9,771	36.97%
Contracted Services	2,350	-	2,350	334	2,016	14.21%
Supplies and Materials	2,300	-	2,300	-	2,300	0.00%
Other Charges	625	-	625	625	-	100.00%
<b>Senior Picnic</b>						
Contracted Services	-	4,000	4,000	2,044	1,956	51.10%
Supplies and Materials	-	8,747	8,747	6,750	1,997	77.17%
<b>Frank Strang Senior Center</b>						
Personal Services	60,612	-	60,612	23,079	37,533	38.08%
Employee Benefits	14,979	-	14,979	5,703	9,276	38.07%
Contracted Services	10,000	-	10,000	2,099	7,901	20.99%
Supplies and Materials	3,850	-	3,850	692	3,158	17.97%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Senior Center-South Knox</b>						
Personal Services	61,120	-	61,120	22,982	38,138	37.60%
Employee Benefits	15,109	-	15,109	5,712	9,397	37.81%
Contracted Services	6,200	-	6,200	1,068	5,132	17.23%
Supplies and Materials	2,600	120	2,720	223	2,497	8.20%
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 five months ended November 30, 2014

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Halls Senior Center</b>						
Personal Services	56,074	-	56,074	20,995	35,079	37.44%
Employee Benefits	28,172	-	28,172	10,692	17,480	37.95%
Contracted Services	8,200	-	8,200	2,435	5,765	29.70%
Supplies and Materials	3,550	55	3,605	221	3,384	6.13%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Corryton Senior Center</b>						
Personal Services	50,001	-	50,001	18,683	31,318	37.37%
Employee Benefits	26,497	-	26,497	10,040	16,457	37.89%
Contracted Services	7,000	-	7,000	1,150	5,850	16.43%
Supplies and Materials	4,850	-	4,850	326	4,524	6.72%
Other Charges	1,525	-	1,525	625	900	40.98%
<b>Senior Center-Carter</b>						
Personal Services	55,451	-	55,451	20,758	34,693	37.43%
Employee Benefits	31,037	-	31,037	11,770	19,267	37.92%
Contracted Services	3,400	-	3,400	835	2,565	24.56%
Supplies and Materials	4,600	2,298	6,898	805	6,093	11.67%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Karns Center-Carter</b>						
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%
<b>Total Social and Cultural Services</b>	<b>4,527,984</b>	<b>61,632</b>	<b>4,589,616</b>	<b>1,846,752</b>	<b>2,742,864</b>	<b>40.24%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	264,385	-	264,385	63,547	200,838	24.04%
Employee Benefits	104,226	-	104,226	20,717	83,509	19.88%
Contracted Services	23,200	-	23,200	3,629	19,571	15.64%
Supplies and Materials	6,500	-	6,500	1,295	5,205	19.92%
<b>New Harvest Farmer's Market</b>						
Contracted Services	3,500	-	3,500	2,105	1,395	60.14%
<b>Soil Conservation District</b>						
Personal Services	75,061	-	75,061	29,113	45,948	38.79%
Employee Benefits	23,564	-	23,564	8,468	15,096	35.94%
Contracted Services	7,000	-	7,000	4,545	2,455	64.93%
Supplies and Materials	3,900	-	3,900	543	3,357	13.92%
Other Charges	625	-	625	625	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>511,961</b>	<b>-</b>	<b>511,961</b>	<b>134,587</b>	<b>377,374</b>	<b>26.29%</b>
<b>Other General Government:</b>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,400,000	3,000	1,403,000	551,992	851,008	39.34%
<b>Veteran's Services</b>						
Personal Services	73,503	-	73,503	27,062	46,441	36.82%
Employee Benefits	23,351	-	23,351	5,271	18,080	22.57%
Contracted Services	9,650	-	9,650	2,871	6,779	29.75%
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 five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Property and Liability Insurance</b>						
Other Charges	38,686	-	38,686	36,752	1,934	95.00%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	120,000	-	120,000	0.00%
<b>Official's Expense</b>						
Contracted Services	10,000	-	10,000	500	9,500	5.00%
<b>Equipment</b>						
Capital Outlay	-	833,530	833,530	1,016,319	(182,789)	121.93%
<b>Audit Services</b>						
Contracted Services	350,000	-	350,000	193,989	156,011	55.43%
<b>Miscellaneous</b>						
Personal Services	40,000	1,750,000	1,790,000	1,939,387	(149,387)	108.35%
Employee Benefits	(150,000)	-	(150,000)	-	(150,000)	0.00%
Contracted Services	154,981	7,900	162,881	61,640	101,241	37.84%
Supplies and Materials	-	50,000	50,000	11,218	38,782	22.44%
Other Charges	192,052	-	192,052	58,353	133,699	30.38%
<b>PBA Management &amp; Operations</b>						
Contracted Services	3,095,000	-	3,095,000	-	3,095,000	0.00%
<b>Trustee's Commission</b>						
Other Charges	2,650,000	-	2,650,000	389,618	2,260,382	14.70%
<b>Employee Benefits</b>						
Employee Benefits	1,165,000	(150,000)	1,015,000	913,738	101,262	90.02%
<b>Employee Benefits - MERP County Match</b>						
Employee Benefits	-	150,000	150,000	17,433	132,567	11.62%
<i>Total Other General Government</i>	<u>9,174,348</u>	<u>2,644,430</u>	<u>11,818,778</u>	<u>5,227,386</u>	<u>6,591,392</u>	<u>44.23%</u>
Total Expenditures	<u>156,393,257</u>	<u>4,871,840</u>	<u>161,265,097</u>	<u>63,170,171</u>	<u>98,094,926</u>	<u>39.17%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(640,394)</u>	<u>(4,686,610)</u>	<u>(5,327,004)</u>	<u>(33,830,233)</u>	<u>(28,503,229)</u>	<u>635.07%</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	166,761	(7,868,239)	2.08%
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)	<u>152,744</u>	<u>549,251</u>	<u>701,995</u>	<u>115,115</u>	<u>(586,880)</u>	<u>16.40%</u>
Net Change in Fund Balances	<u>\$ (487,650)</u>	<u>\$ (4,137,359)</u>	<u>\$ (4,625,009)</u>	<u>\$ (33,715,118)</u>	<u>\$ (29,090,109)</u>	<u>728.97%</u>

## SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

**KNOX COUNTY, TENNESSEE**

**Governmental Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,400	\$ -	\$ 61,400	\$ 19,141	\$ (42,259)	31.17%
<i>Charges for Current Services:</i>						
Fees	7,000	-	7,000	3,630	(3,370)	51.86%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,800	-	1,800	790	(1,010)	43.89%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
<b>Total Revenues</b>	<b>101,200</b>	<b>-</b>	<b>101,200</b>	<b>23,561</b>	<b>(77,639)</b>	<b>23.28%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	52,173	-	52,173	17,007	35,166	32.60%
Employee Benefits	16,163	-	16,163	5,186	10,977	32.09%
Contracted Services	9,450	-	9,450	2,303	7,147	24.37%
Supplies & Materials	51,662	-	51,662	19,833	31,829	38.39%
Other Charges	1,752	-	1,752	1,163	589	66.38%
<i>Total Social and Cultural Services</i>	<b>131,200</b>	<b>-</b>	<b>131,200</b>	<b>45,492</b>	<b>85,708</b>	<b>34.67%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(21,931)	8,069	73.10%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	30,000	-	30,000	-	(30,000)	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (21,931)</b>	<b>\$ (21,931)</b>	<b>N/A</b>

**KNOX COUNTY, TENNESSEE**

**Public Library Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,600,000	\$ -	\$ 10,600,000	\$ 2,822,587	\$ (7,777,413)	26.63%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	114,816	(230,184)	33.28%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	2,291	(6,709)	25.46%
<i>Other Governments and Citizens Groups:</i>						
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
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>8,961</i>	<i>(42,939)</i>	<i>17.27%</i>
Total Revenues	11,005,900	-	11,005,900	2,948,655	(8,057,245)	26.79%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,440,571	-	6,440,571	2,445,708	3,994,863	37.97%
Employee Benefits	2,048,508	-	2,048,508	769,103	1,279,405	37.54%
Contracted Services	583,925	5,000	588,925	83,504	505,421	14.18%
Supplies & Materials	1,798,240	(13,400)	1,784,840	674,677	1,110,163	37.80%
Other Charges	193,033	-	193,033	104,726	88,307	54.25%
<b>Public Library Maintenance</b>						
Personal Services	164,909	12,400	177,309	55,186	122,123	31.12%
Employee Benefits	55,764	1,000	56,764	18,127	38,637	31.93%
Contracted Services	559,050	-	559,050	321,512	237,538	57.51%
Supplies & Materials	55,000	-	55,000	17,579	37,421	31.96%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	36,401	15,499	70.14%
<b>Rothrock Estate</b>						
Supplies & Materials	-	70,028	70,028	9,699	60,329	13.85%
<b>Pettway Foundation</b>						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
<b>Cultural and Exhibit</b>						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
<i>Total Social and Cultural Services</i>	<i>11,950,900</i>	<i>77,143</i>	<i>12,028,043</i>	<i>4,536,222</i>	<i>7,491,821</i>	<i>37.71%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(1,587,567)	(565,424)	155.32%
<b>Other Financing Sources (Uses)</b>						
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)	\$ (1,587,567)	\$ (1,510,424)	2057.95%

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ -	\$ (2,400,000)	0.00%
Fines	55,000	-	55,000	16,054	(38,946)	29.19%
<i>Other Local Revenues</i>	645,000	-	645,000	190,553	(454,447)	29.54%
<i>State of Tennessee</i>	425,000	-	425,000	59,460	(365,540)	13.99%
<b>Total Revenues</b>	<b>3,525,000</b>	<b>-</b>	<b>3,525,000</b>	<b>266,067</b>	<b>(3,258,933)</b>	<b>7.55%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	166,843	-	166,843	62,698	104,145	37.58%
Employee Benefits	49,222	-	49,222	18,596	30,626	37.78%
Contracted Services	11,472	-	11,472	3,729	7,743	32.51%
Supplies & Materials	5,180	-	5,180	2,108	3,072	40.69%
Other Charges	178,554	-	178,554	170,817	7,737	95.67%
<b>Convenience Centers</b>						
Personal Services	520,021	-	520,021	189,535	330,486	36.45%
Employee Benefits	230,936	-	230,936	85,524	145,412	37.03%
Contracted Services	1,956,484	-	1,956,484	600,597	1,355,887	30.70%
Supplies & Materials	65,700	324	66,024	38,801	27,223	58.77%
Other Charges	24,000	-	24,000	24,000	-	100.00%
Capital Outlay	-	-	-	17	(17)	N/A
<b>Tire Storage Facility</b>						
Contracted Services	378,500	-	378,500	104,896	273,604	27.71%
<b>Litter Grant - County</b>						
Personal Services	43,979	-	43,979	16,994	26,985	38.64%
Employee Benefits	19,055	-	19,055	7,289	11,766	38.25%
Contracted Services	6,614	-	6,614	3,838	2,776	58.03%
Supplies & Materials	12,500	-	12,500	9,436	3,064	75.49%
<b>Recycling Program</b>						
Personal Services	126,874	-	126,874	48,667	78,207	38.36%
Employee Benefits	42,445	-	42,445	16,210	26,235	38.19%
Contracted Services	42,676	-	42,676	29,666	13,010	69.51%
Supplies & Materials	28,827	-	28,827	7,376	21,451	25.59%
Other Charges	876	-	876	876	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	19,759	64,483	23.46%
<b>Total Public Health and Welfare</b>	<b>3,995,000</b>	<b>324</b>	<b>3,995,324</b>	<b>1,461,429</b>	<b>2,533,895</b>	<b>36.58%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(324)	(470,324)	(1,195,362)	(725,038)	254.16%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	475,000	-	475,000	-	(475,000)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	-	51,000	0.00%
<b>Total Other Financing Sources (Uses)</b>	<b>424,000</b>	<b>-</b>	<b>424,000</b>	<b>-</b>	<b>(424,000)</b>	<b>0.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (46,000)</b>	<b>\$ (324)</b>	<b>\$ (46,324)</b>	<b>\$ (1,195,362)</b>	<b>\$ (1,149,038)</b>	<b>2580.44%</b>



**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
Charges for Current Services:						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 62,799	\$ (97,201)	39.25%
Federal Government:						
EPA Grant FY 2011	-	169,054	169,054	130,381	(38,673)	77.12%
Other Local Revenues						
Grant Income-Other Sources	-	-	-	63,228	63,228	N/A
<b>Total Revenues</b>	<b>160,000</b>	<b>169,054</b>	<b>329,054</b>	<b>256,408</b>	<b>(72,646)</b>	<b>77.92%</b>
<b>Expenditures</b>						
Current:						
General Government:						
Finance and Administration						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	25,439	25,439	19,607	5,832	77.07%
Employee Benefits	-	4,328	4,328	11,306	(6,978)	261.23%
Contracted Services	-	19,522	19,522	12,638	6,884	64.74%
Supplies & Materials	-	12,798	12,798	3,008	9,790	23.50%
<b>Air Pollution FY 10</b>						
Personal Services	-	150,000	150,000	129,282	20,718	86.19%
Employee Benefits	-	80,000	80,000	50,162	29,838	62.70%
Contracted Services	-	62,044	62,044	21,666	40,378	34.92%
Supplies & Materials	-	64,604	64,604	15,413	49,191	23.86%
Other Charges	-	-	-	63,228	(63,228)	N/A
Capital Outlays	-	18,000	18,000	-	18,000	0.00%
<b>Permit Fee</b>						
Personal Services	-	-	-	51,139	(51,139)	N/A
Employee Benefits	-	-	-	19,525	(19,525)	N/A
Contracted Services	146,324	-	146,324	20,527	125,797	14.03%
Other Charges	13,676	-	13,676	13,676	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	24,468	(24,468)	N/A
Employee Benefits	-	-	-	5,231	(5,231)	N/A
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>436,735</b>	<b>596,735</b>	<b>460,876</b>	<b>135,859</b>	<b>77.23%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (267,681)</b>	<b>\$ (267,681)</b>	<b>\$ (204,468)</b>	<b>\$ 63,213</b>	<b>76.38%</b>

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

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,650,000	\$ -	\$ 5,650,000	\$ 1,770,136	\$ (3,879,864)	31.33%
Total Revenues	5,650,000	-	5,650,000	1,770,136	(3,879,864)	31.33%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,065,000	-	2,065,000	175,243	1,889,757	8.49%
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	1,074,455	4,155,545	20.54%
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	695,681	275,681	165.64%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	-	540,000	0.00%
Net Change in Fund Balances	\$ (120,000)	\$ -	\$ (120,000)	\$ 695,681	\$ 815,681	-579.73%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,729,900	\$ -	\$ 4,729,900	\$ 1,301,864	\$ (3,428,036)	27.52%
Statutory Local Taxes	2,100,000	-	2,100,000	540,753	(1,559,247)	25.75%
<i>Total Local Taxes</i>	<i>6,829,900</i>	<i>-</i>	<i>6,829,900</i>	<i>1,842,617</i>	<i>(4,987,283)</i>	<i>26.98%</i>
<i>Other Local Revenues</i>	<i>21,500</i>	<i>-</i>	<i>21,500</i>	<i>83,551</i>	<i>62,051</i>	<i>388.61%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	1,211,327	(3,438,673)	26.05%
Petroleum Special Tax	311,000	-	311,000	77,968	(233,032)	25.07%
<i>Total State of Tennessee</i>	<i>4,961,000</i>	<i>-</i>	<i>4,961,000</i>	<i>1,289,295</i>	<i>(3,671,705)</i>	<i>25.99%</i>
Total Revenues	11,812,400	-	11,812,400	3,215,463	(8,596,937)	27.22%
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	257,126	-	257,126	98,717	158,409	38.39%
Employee Benefits	83,994	-	83,994	32,356	51,638	38.52%
Contracted Services	24,990	-	24,990	10,884	14,106	43.55%
Supplies & Materials	5,500	-	5,500	1,153	4,347	20.96%
Other Charges	113,875	-	113,875	113,519	356	99.69%
<b>Highway Project Manager-ADM</b>						
Personal Services	194,890	-	194,890	74,704	120,186	38.33%
Employee Benefits	56,499	-	56,499	22,031	34,468	38.99%
Contracted Services	5,000	-	5,000	294	4,706	5.88%
Supplies & Materials	8,600	-	8,600	2,272	6,328	26.42%
<b>Stormwater Management-ADM</b>						
Personal Services	874,193	1,785	875,978	322,596	553,382	36.83%
Employee Benefits	305,507	-	305,507	111,485	194,022	36.49%
Contracted Services	57,070	(1,785)	55,285	19,983	35,302	36.15%
Supplies & Materials	48,500	-	48,500	11,523	36,977	23.76%
Other Charges	-	-	-	322	(322)	N/A
Capital Outlay	26,000	-	26,000	-	26,000	0.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	234	(234)	N/A
Supplies & Materials	-	26,982	26,982	3,098	23,884	11.48%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,856,248	-	2,856,248	1,111,288	1,744,960	38.91%
Employee Benefits	1,177,915	-	1,177,915	445,506	732,409	37.82%
Contracted Services	1,095,750	-	1,095,750	517,612	578,138	47.24%
Supplies & Materials	2,601,111	-	2,601,111	750,375	1,850,736	28.85%
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 five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	306,831	-	306,831	119,938	186,893	39.09%
Employee Benefits	136,164	-	136,164	52,577	83,587	38.61%
Contracted Services	120,364	-	120,364	37,731	82,633	31.35%
Supplies & Materials	144,275	-	144,275	27,070	117,205	18.76%
<b>Capital Outlay</b>						
Capital Outlay	-	400,000	400,000	-	400,000	0.00%
<b>Engineering</b>						
Personal Services	269,249	-	269,249	100,660	168,589	37.39%
Employee Benefits	67,774	-	67,774	25,872	41,902	38.17%
Contracted Services	40,250	1,500	41,750	7,604	34,146	18.21%
Supplies & Materials	5,700	-	5,700	747	4,953	13.11%
Other Charges	8,825	-	8,825	8,825	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	105,000	-	105,000	21,633	83,367	20.60%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	735,821	735,821	5,000	730,821	0.68%
<b>Total Engineering and Public Works</b>	<b>11,432,400</b>	<b>1,164,303</b>	<b>12,596,703</b>	<b>4,493,131</b>	<b>8,103,572</b>	<b>35.67%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,164,303)	(784,303)	(1,277,668)	(493,365)	162.90%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(630,000)	-	(630,000)	-	630,000	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ (250,000)</b>	<b>\$ (1,164,303)</b>	<b>\$ (1,414,303)</b>	<b>\$ (1,277,668)</b>	<b>\$ 136,635</b>	<b>90.34%</b>

## 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 five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 52,480,000	\$ -	\$ 52,480,000	\$ 8,347,242	\$ (44,132,758)	15.91%
<i>Interest Earned</i>	1,892,668	-	1,892,668	374,408	(1,518,260)	19.78%
<i>Payments from Component Units</i>	14,658,427	-	14,658,427	-	(14,658,427)	0.00%
<b>Total Revenues</b>	<b>69,031,095</b>	<b>-</b>	<b>69,031,095</b>	<b>8,721,650</b>	<b>(60,309,445)</b>	<b>12.63%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	167,805	932,195	15.26%
Debt Service	74,400,000	-	74,400,000	10,864,942	63,535,058	14.60%
<i>Total Debt Service</i>	<b>75,500,000</b>	<b>-</b>	<b>75,500,000</b>	<b>11,032,747</b>	<b>64,467,253</b>	<b>14.61%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	(2,311,097)	4,157,808	35.73%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	194,394	-	194,394	-	(194,394)	0.00%
<i>Total Other Financial Sources (Uses)</i>	<b>194,394</b>	<b>-</b>	<b>194,394</b>	<b>-</b>	<b>(194,394)</b>	<b>0.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ (6,274,511)</b>	<b>\$ -</b>	<b>\$ (6,274,511)</b>	<b>\$ (2,311,097)</b>	<b>\$ 3,963,414</b>	<b>36.83%</b>

## DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here is:

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

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 98,968,000	\$ -	\$ 98,968,000	\$ 16,093,000	\$ (82,875,000)	16.26%
County Local Option Taxes	130,788,000	-	130,788,000	32,862,660	(97,925,340)	25.13%
Other Local Taxes	1,090,000	-	1,090,000	-	(1,090,000)	0.00%
Wheel Taxes	1,525,000	-	1,525,000	562,295	(962,705)	36.87%
<i>Total Local Taxes</i>	<i>232,371,000</i>	<i>-</i>	<i>232,371,000</i>	<i>49,517,955</i>	<i>(182,853,045)</i>	<i>21.31%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>12,160</i>	<i>(23,840)</i>	<i>33.78%</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	70,738	(439,262)	13.87%
<i>Total Charges/Current Services</i>	<i>695,000</i>	<i>-</i>	<i>695,000</i>	<i>108,579</i>	<i>(586,421)</i>	<i>15.62%</i>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	68,281	(211,719)	24.39%
Nonrecurring Items	1,307,000	-	1,307,000	371,633	(935,367)	28.43%
<i>Total Other Local Revenues</i>	<i>1,587,000</i>	<i>-</i>	<i>1,587,000</i>	<i>439,914</i>	<i>(1,147,086)</i>	<i>27.72%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	69,824,100	(108,384,900)	39.18%
Other State Revenues	1,860,000	-	1,860,000	316,009	(1,543,991)	16.99%
<i>Total State of Tennessee</i>	<i>177,951,000</i>	<i>2,118,000</i>	<i>180,069,000</i>	<i>70,140,109</i>	<i>(109,928,891)</i>	<i>38.95%</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%
<b>Total Revenues</b>	<b>419,285,000</b>	<b>-</b>	<b>419,285,000</b>	<b>120,383,760</b>	<b>(298,901,240)</b>	<b>28.71%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	162,053,813	-	162,053,813	43,605,020	118,448,793	26.91%
Employee Benefits	45,052,929	-	45,052,929	17,127,828	27,925,101	38.02%
Contracted Services	-	-	-	1,044	(1,044)	N/A
Supplies and Materials	808,300	9,471	817,771	856,498	(38,727)	104.74%
<b>Art</b>						
Contracted Services	2,500	-	2,500	2,677	(177)	107.08%
Supplies and Materials	205,341	-	205,341	96,923	108,418	47.20%
<b>Basic Elementary</b>						
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 five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Contracted Services	-	-	-	6,142	(6,142)	N/A
Supplies and Materials	367,277	-	367,277	428,934	(61,657)	116.79%
<b>Basic Secondary</b>						
Contracted Services	-	-	-	5,147	(5,147)	N/A
Supplies and Materials	900,912	-	900,912	739,280	161,632	82.06%
Other Charges	-	-	-	1,247	(1,247)	N/A
<b>Business Education</b>						
Supplies and Materials	51,009	-	51,009	13,018	37,991	25.52%
Other Charges	2,244	-	2,244	582	1,662	25.94%
<b>Middle School Reading</b>						
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	17,131	15,497	52.50%
Other	4,985	-	4,985	2,628	2,357	52.72%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	-	311,304	267,522	43,782	85.94%
Other	20,000	-	20,000	1,764	18,236	8.82%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	4,447	1,553	74.12%
<b>Health Education</b>						
Supplies and Materials	4,324	-	4,324	1,618	2,706	37.42%
<b>Kindergarten</b>						
Supplies and Materials	65,766	-	65,766	12,500	53,266	19.01%
<b>Language Arts</b>						
Supplies and Materials	36,148	-	36,148	37,029	(881)	102.44%
<b>Math</b>						
Supplies and Materials	79,468	-	79,468	60,810	18,658	76.52%
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	730	5,470	11.77%
Supplies and Materials	26,924	-	26,924	28,151	(1,227)	104.56%
<b>Physical Education</b>						
Supplies and Materials	23,858	-	23,858	10,657	13,201	44.67%
<b>Reading</b>						
Personal Services	2,000	-	2,000	17,064	(15,064)	853.20%
Employee Benefits	153	-	153	2,722	(2,569)	1779.08%
Supplies and Materials	70,574	-	70,574	7,545	63,029	10.69%
Other Charges	16,185	-	16,185	2,994	13,191	18.50%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	78,263	12,789	85.95%
<b>Social Studies</b>						
Supplies and Materials	43,031	-	43,031	13,532	29,499	31.45%
<b>Talented &amp; Gifted</b>						
Contracted Services	3,739	-	3,739	-	3,739	0.00%
Supplies and Materials	12,894	-	12,894	4,654	8,240	36.09%
Other Charges	2,244	-	2,244	10,939	(8,695)	487.48%
<b>Instrumental Music</b>						
Contracted Services	5,700	-	5,700	1,233	4,467	21.63%
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 five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	4,000	-	4,000	521,871	(517,871)	13046.78%
Supplies and Materials	76,000	-	76,000	238,745	(162,745)	314.14%
Capital Outlay	20,000	-	20,000	7,886	12,114	39.43%
<b>Summer School</b>						
Personal Services	110,128	-	110,128	230,541	(120,413)	209.34%
Employee Benefits	20,091	-	20,091	37,888	(17,797)	188.58%
<b>Project Graduation</b>						
Contracted Services	1,141,742	-	1,141,742	570,871	570,871	50.00%
<b>High Needs Schools</b>						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Personal Services	-	-	-	282,966	(282,966)	N/A
Employee Benefits	-	-	-	38,144	(38,144)	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%
<b>Materials Center</b>						
Supplies and Materials	89,089	-	89,089	215	88,874	0.24%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	42,027	120,393	55,557	64,836	46.15%
Supplies and Materials	173,320	-	173,320	50,369	122,951	29.06%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	3,588	91,045	3.79%
Supplies and Materials	23,700	-	23,700	2,747	20,953	11.59%
<b>Vine Magnet</b>						
Supplies and Materials	67,933	-	67,933	66,462	1,471	97.83%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	81	4,787	1.66%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	74,086	-	74,086	75,166	(1,080)	101.46%
<b>Beaumont Magnet</b>						
Supplies and Materials	62,612	-	62,612	62,612	-	100.00%
<b>Greene Magnet</b>						
Supplies and Materials	66,970	-	66,970	66,970	-	100.00%
<b>Student Assistance Services</b>						
Supplies and Materials	644	-	644	139	505	21.58%
<b>Austin-East Magnet</b>						
Supplies and Materials	75,114	-	75,114	55,114	20,000	73.37%
<b>Section 504 Instruction</b>						
Contracted Services	5,000	-	5,000	5,829	(829)	116.58%
Supplies and Materials	9,299	-	9,299	116	9,183	1.25%
<b>Magnet Department</b>						
Supplies and Materials	9,522	-	9,522	10,479	(957)	110.05%
Other Charges	4,353	-	4,353	295	4,058	6.78%

**KNOX COUNTY, TENNESSEE**

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Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
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For five months ended November 30, 2014**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	60,000	-	60,000	60,000	-	100.00%
<b>Stem Academy</b>						
Supplies and Materials	19,000	-	19,000	19,000	-	100.00%
<b>Fulton Magnet</b>						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
<b>ELL Instruction</b>						
Personal Services	-	-	-	664,348	(664,348)	N/A
Employee Benefits	-	-	-	156,703	(156,703)	N/A
<b>Alternative Schools</b>						
Personal Services	1,426,882	-	1,426,882	350,511	1,076,371	24.56%
Employee Benefits	336,425	-	336,425	117,865	218,560	35.03%
Supplies and Materials	54,429	-	54,429	-	54,429	0.00%
<b>Special Education Program</b>						
Personal Services	28,836,025	-	28,836,025	7,441,911	21,394,114	25.81%
Employee Benefits	7,509,845	-	7,509,845	2,627,468	4,882,377	34.99%
Contracted Services	105,233	-	105,233	33,483	71,750	31.82%
Supplies and Materials	412,500	9,902	422,402	145,045	277,357	34.34%
Other Charges	-	-	-	456	(456)	N/A
<b>Career &amp; Technical Education</b>						
Personal Services	10,080,415	-	10,080,415	2,252,065	7,828,350	22.34%
Employee Benefits	2,727,416	-	2,727,416	831,753	1,895,663	30.50%
Contracted Services	7,000	-	7,000	457	6,543	6.53%
Supplies and Materials	277,224	-	277,224	225,468	51,756	81.33%
Other Charges	2,600	-	2,600	1,315	1,285	50.58%
Capital Outlay	51,113	-	51,113	39,462	11,651	77.21%
<b>Total Instruction</b>	<b>265,646,264</b>	<b>61,873</b>	<b>265,708,137</b>	<b>81,948,801</b>	<b>183,759,336</b>	<b>30.84%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,349,702	-	1,349,702	373,474	976,228	27.67%
Employee Benefits	417,312	-	417,312	138,762	278,550	33.25%
Contracted Services	10,000	-	10,000	3,695	6,305	36.95%
Supplies and Materials	1,125	-	1,125	350	775	31.11%
Other Charges	3,741	-	3,741	3,381	360	90.38%
<b>Health Services</b>						
Personal Services	1,373,331	-	1,373,331	441,653	931,678	32.16%
Employee Benefits	332,798	-	332,798	139,552	193,246	41.93%
Contracted Services	70,150	-	70,150	10,263	59,887	14.63%
Supplies and Materials	126,010	-	126,010	58,666	67,344	46.56%
Other Charges	21,388	-	21,388	(273)	21,661	-1.28%
<b>Other Student Support</b>						
Personal Services	7,206,597	-	7,206,597	1,869,827	5,336,770	25.95%
Employee Benefits	1,792,833	-	1,792,833	624,834	1,167,999	34.85%
Contracted Services	422,500	-	422,500	-	422,500	0.00%
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
<b>Curriculum</b>						
Contracted Services	1,300	-	1,300	-	1,300	0.00%
Supplies and Materials	4,350	-	4,350	1,513	2,837	34.78%
Other Charges	11,532	-	11,532	1,661	9,871	14.40%
<b>Transfer Department</b>						
Personal Services	196,193	-	196,193	79,212	116,981	40.37%
Employee Benefits	41,848	-	41,848	16,130	25,718	38.54%
Contracted Services	1,200	-	1,200	1,654	(454)	137.83%
Supplies and Materials	243	-	243	-	243	0.00%
Other Charges	524	-	524	-	524	0.00%

**KNOX COUNTY, TENNESSEE**

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For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Supplies and Materials	22,450	-	22,450	16,950	5,500	75.50%
Other Charges	5,711	-	5,711	2,500	3,211	43.78%
<b>Math</b>						
Supplies and Materials	1,775	-	1,775	265	1,510	14.93%
Other Charges	5,123	-	5,123	5,258	(135)	102.64%
<b>Choral Music</b>						
Contracted Services	4,650	-	4,650	579	4,071	12.45%
Supplies and Materials	4,120	-	4,120	174	3,946	4.22%
Other Charges	9,061	-	9,061	105	8,956	1.16%
<b>Physical Education</b>						
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	3,595	5,405	39.94%
<b>Science</b>						
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	2,731	1,207	69.35%
Other Charges	7,272	-	7,272	2,427	4,845	33.37%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	816	2,004	28.94%
Employee Benefits	216	-	216	136	80	62.96%
Other Charges	493	-	493	3,393	(2,900)	688.24%
<b>Talented and Gifted</b>						
Personal Services	-	-	-	14,383	(14,383)	N/A
Employee Benefits	-	-	-	1,962	(1,962)	N/A
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
<b>Instrumental Music</b>						
Contracted Services	2,600	-	2,600	3,231	(631)	124.27%
Supplies and Materials	5,500	-	5,500	9	5,491	0.16%
Other Charges	2,268	-	2,268	295	1,973	13.01%
<b>High School PE/Wellness</b>						
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%
<b>Regular Instruction</b>						
Personal Services	9,762,765	-	9,762,765	2,759,287	7,003,478	28.26%
Employee Benefits	2,315,276	-	2,315,276	901,266	1,414,010	38.93%
Contracted Services	862,000	-	862,000	312,401	549,599	36.24%
Supplies and Materials	-	-	-	1,313	(1,313)	N/A
Other Charges	45,000	-	45,000	-	45,000	N/A
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	12,963	-	12,963	1,321	11,642	10.19%
Supplies and Materials	11,234	-	11,234	2,732	8,502	24.32%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	-	1,425	0.00%
Supplies and Materials	2,350	-	2,350	-	2,350	0.00%
Other Charges	748	-	748	-	748	0.00%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	1,921	3,579	34.93%
Supplies and Materials	19,291	-	19,291	2,144	17,147	11.11%
Other Charges	4,489	-	4,489	3,085	1,404	68.72%
<b>Alternative Schools</b>						
Personal Services	517,391	-	517,391	153,641	363,750	29.70%
Employee Benefits	144,634	-	144,634	46,456	98,178	32.12%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	-	9,000	-	9,000	0.00%
<b>Libraries/Audio/Visual</b>						
Contracted Services	35,200	-	35,200	-	35,200	0.00%
Supplies and Materials	427,369	-	427,369	99,714	327,655	23.33%
Other Charges	-	-	-	1,077	(1,077)	N/A
<b>Staff Development</b>						
Personal Services	55,000	-	55,000	-	55,000	0.00%
Employee Benefits	9,643	-	9,643	-	9,643	0.00%
Supplies and Materials	17,494	-	17,494	1,430	16,064	8.17%
Other Charges	456,352	-	456,352	87,545	368,807	19.18%
<b>Art</b>						
Contracted Services	365	-	365	539	(174)	147.67%
Supplies and Materials	11,200	-	11,200	386	10,814	3.45%
Other Charges	5,237	-	5,237	3,835	1,402	73.23%
<b>Basic Elementary</b>						
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%
<b>Special Education Program</b>						
Personal Services	5,457,183	-	5,457,183	1,783,951	3,673,232	32.69%
Employee Benefits	1,566,710	-	1,566,710	508,604	1,058,106	32.46%
Contracted Services	251,944	37,683	289,627	46,637	242,990	16.10%
Supplies and Materials	132,975	-	132,975	17,343	115,632	13.04%
Other Charges	78,040	-	78,040	10,092	67,948	12.93%
<b>Basic Middle</b>						
Contracted Services	455	-	455	-	455	0.00%
Supplies and Materials	13,364	-	13,364	340	13,024	2.54%
Other Charges	33,711	-	33,711	1,636	32,075	4.85%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	54,770	21,530	71.78%
Supplies and Materials	3,670	-	3,670	40	3,630	1.09%
Other Charges	18,000	-	18,000	2,169	15,831	12.05%
<b>World Language</b>						
Contracted Services	175	-	175	119	56	68.00%
Other Charges	10,825	-	10,825	1,429	9,396	13.20%
<b>Language Arts</b>						
Contracted Services	3,520	-	3,520	199	3,321	5.65%
Supplies and Materials	3,150	-	3,150	723	2,427	22.95%
Other Charges	3,521	-	3,521	2,952	569	83.84%
<b>Career &amp; Technical Education</b>						
Personal Services	362,371	-	362,371	148,469	213,902	40.97%
Employee Benefits	83,737	-	83,737	47,829	35,908	57.12%
Contracted Services	21,625	-	21,625	9,722	11,903	44.96%
Supplies and Materials	2,700	-	2,700	2,645	55	97.96%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>TAP Department</b>						
Supplies and Materials	5,000	-	5,000	988	4,012	19.76%
<b>Family/Community Engagement</b>						
Personal Services	119,305	-	119,305	41,003	78,302	34.37%
Employee Benefits	22,159	-	22,159	8,604	13,555	38.83%
Contracted Services	30,000	-	30,000	-	30,000	N/A
Supplies and Materials	15,000	-	15,000	2,861	12,139	19.07%
<b>Grants Department</b>						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	6	2,494	0.24%
Other Charges	500	-	500	-	500	0.00%
<b>Adult Program</b>						
Personal Services	32,706	-	32,706	1,058	31,648	3.23%
Employee Benefits	20,121	-	20,121	97	20,024	0.48%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	-	30,143	0.00%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	580	2,070	21.89%
Other Charges	3,350	-	3,350	1,195	2,155	35.67%
<b>Board of Education</b>						
Personal Services	246,955	-	246,955	104,522	142,433	42.32%
Employee Benefits	465,036	-	465,036	32,403	432,633	6.97%
Contracted Services	167,074	9,250	176,324	121,776	54,548	69.06%
Supplies and Materials	3,000	-	3,000	685	2,315	22.83%
Other Charges	6,252,253	-	6,252,253	2,255,370	3,996,883	36.07%
<b>Office of the Superintendent</b>						
Personal Services	479,256	-	479,256	207,375	271,881	43.27%
Employee Benefits	134,802	-	134,802	141,257	(6,455)	104.79%
Contracted Services	71,300	-	71,300	54,246	17,054	76.08%
Supplies and Materials	4,400	-	4,400	591	3,809	13.43%
Other Charges	-	-	-	7	(7)	N/A
<b>Office of the Principal</b>						
Personal Services	23,077,293	-	23,077,293	8,286,708	14,790,585	35.91%
Employee Benefits	5,679,262	-	5,679,262	2,171,067	3,508,195	38.23%
Contracted Services	3,280,000	-	3,280,000	1,762,609	1,517,391	53.74%
Supplies and Materials	-	-	-	54,912	(54,912)	N/A
<b>Fiscal Services</b>						
Personal Services	1,105,200	-	1,105,200	533,076	572,124	48.23%
Employee Benefits	259,499	-	259,499	142,242	117,257	54.81%
Contracted Services	5,821	-	5,821	6,085	(264)	104.54%
Supplies and Materials	13,880	-	13,880	24,952	(11,072)	179.77%
<b>Warehouse</b>						
Personal Services	146,548	-	146,548	67,760	78,788	46.24%
Employee Benefits	37,218	-	37,218	17,089	20,129	45.92%
Contracted Services	4,800	-	4,800	7,726	(2,926)	160.96%
Supplies and Materials	15,750	-	15,750	1,370	14,380	8.70%
<b>Human Resources</b>						
Personal Services	1,052,129	-	1,052,129	430,975	621,154	40.96%
Employee Benefits	237,274	-	237,274	90,995	146,279	38.35%
Contracted Services	135,400	-	135,400	51,198	84,202	37.81%
Supplies and Materials	6,967	-	6,967	4,467	2,500	64.12%
Other Charges	6,000	-	6,000	1,654	4,346	27.57%
<b>HR Employee Benefits Div</b>						
Personal Services	487,929	-	487,929	219,915	268,014	45.07%
Employee Benefits	117,038	-	117,038	54,616	62,422	46.67%
Contracted Services	2,079	-	2,079	2,293	(214)	110.29%
Supplies and Materials	4,955	-	4,955	408	4,547	8.23%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,680,803	-	8,680,803	3,415,158	5,265,645	39.34%
Employee Benefits	2,380,881	-	2,380,881	955,380	1,425,501	40.13%
Contracted Services	1,132,847	91,641	1,224,488	503,637	720,851	41.13%
Supplies and Materials	13,105,087	-	13,105,087	1,624,146	11,480,941	12.39%
Other Charges	525,559	-	525,559	917,703	(392,144)	174.61%
Capital Outlay	100,000	187,278	287,278	187,278	100,000	65.19%
<b>Security</b>						
Personal Services	3,028,308	-	3,028,308	1,192,705	1,835,603	39.39%
Employee Benefits	638,452	-	638,452	266,051	372,401	41.67%
Contracted Services	142,100	-	142,100	22,762	119,338	16.02%
Supplies and Materials	177,077	79,205	256,282	92,146	164,136	35.95%
Other Charges	6,000	-	6,000	-	6,000	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	5,668,836	-	5,668,836	2,514,226	3,154,610	44.35%
Employee Benefits	1,396,515	-	1,396,515	643,749	752,766	46.10%
Contracted Services	495,780	1,063	496,843	202,714	294,129	40.80%
Supplies and Materials	1,919,762	26,542	1,946,304	687,599	1,258,705	35.33%
Capital Outlay	124,000	-	124,000	50,000	74,000	40.32%
<b>Facilities</b>						
Personal Services	273,461	-	273,461	115,640	157,821	42.29%
Employee Benefits	67,921	-	67,921	23,970	43,951	35.29%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	11,755	-	11,755	-	11,755	0.00%
Other Charges	748	-	748	-	748	0.00%
<b>Student Transportation</b>						
Personal Services	672,406	-	672,406	365,603	306,803	54.37%
Employee Benefits	152,157	-	152,157	66,867	85,290	43.95%
Contracted Services	213,500	-	213,500	142,880	70,620	66.92%
Supplies and Materials	69,610	-	69,610	46,816	22,794	67.25%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Employee Benefits	-	-	-	(11,305)	11,305	N/A
Contracted Services	9,514,711	-	9,514,711	4,036,106	5,478,605	42.42%
<b>Vocational Transportation</b>						
Contracted Services	91,042	-	91,042	25,895	65,147	28.44%
<b>Special Education Transportation</b>						
Personal Services	81,534	-	81,534	19,217	62,317	23.57%
Employee Benefits	16,688	-	16,688	(7,123)	23,811	-42.68%
Contracted Services	4,958,859	-	4,958,859	1,715,264	3,243,595	34.59%
Supplies and Materials	7,000	-	7,000	3,598	3,402	51.40%
<b>Central and Other</b>						
Personal Services	25,032	-	25,032	27,475	(2,443)	109.76%
Employee Benefits	11,074	-	11,074	8,094	2,980	73.09%
<b>Technology</b>						
Personal Services	3,321,408	-	3,321,408	1,390,782	1,930,626	41.87%
Employee Benefits	655,857	-	655,857	333,870	321,987	50.91%
Contracted Services	722,800	-	722,800	523,293	199,507	72.40%
Supplies and Materials	138,048	-	138,048	33,509	104,539	24.27%
Other Charges	14,963	-	14,963	4,350	10,613	29.07%
Capital Outlay	241,543	-	241,543	147,725	93,818	61.16%
<b>Instructional Technology</b>						
Personal Services	633,223	-	633,223	242,897	390,326	38.36%
Employee Benefits	170,327	-	170,327	65,079	105,248	38.21%
Contracted Services	18,450	-	18,450	4,964	13,486	26.91%
Supplies and Materials	25,000	-	25,000	332	24,668	1.33%
Other Charges	-	-	-	380	(380)	N/A

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For five months ended November 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Publications</b>						
Contracted Services	8,000	-	8,000	1,756	6,244	21.95%
Supplies and Materials	80,000	-	80,000	3,486	76,514	4.36%
<b>Public Affairs</b>						
Personal Services	611,215	-	611,215	263,008	348,207	43.03%
Employee Benefits	127,448	-	127,448	56,855	70,593	44.61%
Contracted Services	132,900	-	132,900	155,657	(22,757)	117.12%
Supplies and Materials	1,000	-	1,000	2,552	(1,552)	255.20%
<b>Office of Accountability</b>						
Personal Services	390,658	-	390,658	197,215	193,443	50.48%
Employee Benefits	96,053	-	96,053	42,809	53,244	44.57%
Contracted Services	151,550	-	151,550	98,569	52,981	65.04%
Supplies and Materials	17,950	-	17,950	2,281	15,669	12.71%
Other Charges	6,469	-	6,469	-	6,469	0.00%
<b>Office of Innovation</b>						
Contracted Services	2,800	-	2,800	4,376	(1,576)	156.29%
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%
<b>Other Charges</b>						
Payments to Primary Governments	14,658,427	-	14,658,427	-	14,658,427	0.00%
Other Charges	-	-	-	38,056	(38,056)	N/A
<i>Total Support Services</i>	<i>158,201,352</i>	<i>432,662</i>	<i>158,634,014</i>	<i>51,232,520</i>	<i>107,401,494</i>	<i>32.30%</i>
Total Expenditures	423,847,616	494,535	424,342,151	133,181,321	291,160,830	31.39%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	(12,797,561)	(7,740,410)	253.06%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,330,000	-	1,330,000	310,420	(1,019,580)	23.34%
Transfers To Other Funds	(1,037,384)	(1,000,000)	(2,037,384)	(2,604,362)	(566,978)	127.83%
Total Other Financing Sources (Uses)	292,616	(1,000,000)	(707,384)	(2,293,942)	(1,586,558)	324.29%
Net Change in Fund Balances	\$ (4,270,000)	\$ (1,494,535)	\$ (5,764,535)	\$ (15,091,503)	\$ (9,326,968)	261.80%



# Information



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

**BUDGET SUMMARY**

November 30, 2014

<i>Where It Comes From:</i>					<i>Where It Goes by Function:</i>				
	Adopted Budget 2014-15	% of Budget	Actual Collections July - Nov	% of Budget Collected		Adopted Budget 2014-15	% of Budget	Actual Spending July - Nov	% of Budget Spent
Local Taxes	\$441,066,450	60.7%	\$ 85,439,720	11.8%	Schools	\$424,885,000	58.4%	\$135,785,683	18.7%
Licenses & Permits	3,878,000	0.5%	768,781	0.1%	School Cafeteria	27,508,265	3.8%	-	0.0%
Fines, Forfeitures, & Penalties	1,808,350	0.2%	613,236	0.1%	General Government	11,890,098	1.6%	6,797,338	0.9%
Charges for Current Services	14,611,522	2.0%	2,803,893	0.4%	Finance	15,116,517	2.1%	5,706,395	0.8%
Other Local Revenue	8,506,437	1.2%	3,508,279	0.5%	Administration of Justice	16,812,055	2.3%	6,322,288	0.9%
Official Fees	8,035,000	1.1%	166,761	0.0%	Debt Service	75,500,000	10.4%	11,032,747	1.5%
State of Tennessee	193,096,676	26.6%	72,996,165	10.0%	Public Safety	74,169,269	10.2%	28,660,089	3.9%
Federal Government	22,116,861	3.0%	494,348	0.1%	Health & Welfare	21,357,782	2.9%	7,971,923	1.1%
Govt & Citizens Groups	32,000	0.0%	45,034	0.0%	Public Libraries	12,675,900	1.7%	4,536,221	0.6%
Other	33,862,982	4.7%	310,420	0.0%	Public Works	12,062,400	1.7%	4,493,130	0.6%
					Tourism, Social & Cultural	10,519,493	1.4%	2,911,792	0.4%
					Agricultural/Natrual Resour	511,961	0.1%	134,586	0.0%
					Other	19,959,538	2.7%	5,942,221	0.8%
					Solid Waste	4,046,000	0.6%	1,461,430	0.2%
						\$727,014,278	100.0%	\$221,755,843	30.5%
					<i>Where It Goes by Category:</i>	Adopted Budget 2014-15	% of Budget	Actual Spending July - Nov	% of Budget Spent
					Personnal Services	\$376,869,486	51.8%	\$118,508,249	16.3%
					Employees Benefits	111,022,457	15.3%	41,548,264	5.7%
					Contractual Services	58,821,541	8.1%	22,678,208	3.1%
					Supplies and Materials	50,477,130	6.9%	13,088,426	1.8%
					Other Charges	53,964,508	7.4%	13,381,187	1.8%
					Debt Service	74,400,000	10.2%	10,864,942	1.5%
					Capital Outlay	1,459,156	0.2%	1,686,567	0.2%
						\$727,014,278	100.0%	\$221,755,843	30.5%

# Knox County, Tennessee

## Property Tax Collection Summary - November 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%
	<b>Sub-Total</b>	<b>103,707,000</b>	<b>105,051,889</b>	<b>1,344,889</b>	<b>1.30%</b>	<b>106,417,000</b>	<b>1,365,111</b>	<b>1.30%</b>
141	General Purpose School Fund:							
	Current Property Tax	111,240,000	111,841,930	601,930	0.54%	94,160,000	(17,681,930)	-15.81%
	Delinquent Property	1,500,000	1,599,916	99,916	6.66%	1,500,000	(99,916)	-6.25%
	Clerk & Master Delinquent	2,108,000	2,185,677	77,677	3.68%	2,108,000	(77,677)	-3.55%
	Interest & Penalty	1,300,000	1,351,006	51,006	3.92%	1,300,000	(51,006)	-3.78%
	<b>Sub-Total</b>	<b>116,148,000</b>	<b>116,978,529</b>	<b>830,529</b>	<b>0.72%</b>	<b>99,068,000</b>	<b>(17,910,529)</b>	<b>-15.31%</b>
151	Debt Service Fund							
	Current Property Tax	31,930,000	32,102,801	172,801	0.54%	51,360,000	19,257,199	59.99%
	Delinquent Property	437,000	459,235	22,235	5.09%	370,000	(89,235)	-19.43%
	Clerk & Master Delinquent	100,000	639,710	539,710	n/a	600,000	(39,710)	-6.21%
	Interest & Penalty	50,000	393,391	343,391	n/a	300,000	(93,391)	-23.74%
	<b>Sub-Total</b>	<b>32,517,000</b>	<b>33,595,137</b>	<b>1,078,137</b>	<b>3.32%</b>	<b>52,630,000</b>	<b>19,034,863</b>	<b>56.66%</b>
<b>Totals</b>		<b>252,372,000</b>	<b>255,625,555</b>	<b>3,253,555</b>	<b>1.29%</b>	<b>258,115,000</b>	<b>2,489,445</b>	<b>0.97%</b>

Fund #	Fund Name	Actual YTD 13-14	Actual YTD 14-15	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	18,810,338	17,139,580	(1,670,758)	-8.88%	16.11%
141	General Purpose School Fund	20,949,717	16,195,068	(4,754,649)	-22.70%	16.35%
151	General Debt Service Fund	6,017,200	8,402,989	2,385,789	39.65%	15.97%
<b>Totals</b>		<b>45,777,255</b>	<b>41,737,637</b>	<b>(4,039,618)</b>	<b>-8.82%</b>	<b>16.17%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - November, 2014**

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

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 13-14</b>	<b>Actual YTD 14-15</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
<b>101</b>	General Fund	2,094,480	2,379,030	284,550	13.6%	56.6%
<b>131</b>	Highway	1,524,142	1,730,622	206,480	13.5%	36.8%
<b>141</b>	School Operations	34,905,902	43,947,522	9,041,620	25.9%	33.8%
<b>177</b>	School Capital	6,258,877	-	(6,258,877)	-100.0%	N/A
<b>Total</b>		44,783,401	48,057,174	3,273,773	7.3%	34.0%

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**November 30, 2014**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	13,212.04	
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	3,225.33	
1010920 Internal Audit	744.50	
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	4,966.64	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	3,541.24	
1012410 Juvenile Court Judges	8,770.52	
1012420 IV-D Referee Program	2,658.70	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	3,688.35	
1013210 Law Director's Office	3,800.56	
1013310 County Mayor	4,950.24	
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	1,155.44	
1014845 Sport Operations	174.24	
1015142 Senior Citizens/Volunteer Svcs	-	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	943.84	
1015165 Neighborhood and Community Development	-	
1015400 Support Services	1,669.46	
1015403 Preventive Health Service	5,240.53	
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	935.13	
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.	727.87	
1015457 Vital Records	-	
1015460 Women's Health Services	93.18	
1015463 Community Health Services	3,226.73	
1015710 Finance	8,123.03	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**November 30, 2014**

<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1016010 Purchasing	3,054.49	
1016020 Property Management	-	
1006030 County Building Maint.	785.26	
1016910 Official's Expense	500.17	
1017510 Fire Prevention Control	1,780.68	
1017520 Soil Conservation Dist	1,401.00	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	2,157.09	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	4,991.38	
1018310 Property Assessor	12,175.50	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	25,671.02	
1018710 Register of Deeds' Office	3,070.40	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	7,418.77	
1018906 Records & Communication	955.22	
1018912 Training	1,384.46	
1018915 Planning & Development	1,850.80	
1018918 Stop Violence Against Women	1,180.00	
1018921 Patrol Division	12,407.07	
1018924 Warrants	22,300.18	
1018927 Detectives	6,926.51	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	460.00	
1018942 Narcotics	1,208.65	
1018945 Internal Affairs	2,377.32	
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	26,186.58	
1018965 Explorer Post	-	
1018973 Medical Examiner	7,314.33	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	10,204.78	
<b>TOTAL GENERAL FUND</b>		<b>244,999</b>
<b>1150010 PUBLIC LIBRARY</b>	-	-
1160110 Solid Waste Administration	71.82	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	-	
1160330 Recycling Program	-	
<b>TOTAL SOLID WASTE FUND</b>		<b>72</b>
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	3,654.52	
<b>TOTAL DRUG FUND</b>		<b>3,655</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**November 30, 2014**

Accounting Unit	Amount	Fund Subtotal
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	1,788.34	
1280050 Title V Program	-	
<b>TOTAL AIR QUALITY FUND</b>		<b>1,788</b>
1310110 Highway Administration	4,089.59	
1310120 Project Manager	-	
1310130 Stormwater Management	4,691.62	
1310135 Stormwater Ordinance Violation	100.00	
1310210 Highway/Bridge Maintenance	650.00	
1310220 Traffic Control	-	
1310410 Engineering	829.53	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>10,361</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	-	
171121 General School	6,121.90	
171124 Urban Schools	-	
171200 Special Education Instruction	832.05	
171300 Career & Technical Instruction	456.96	
172120 Health Services	9,135.11	
172132 Curriculum	-	
172133 Transfer Department	1,653.96	
172202 Choral Music Support	579.49	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	1,331.21	
172210 Regular Instruction Support	4,788.62	
172214 Instruction Program	1,121.89	
172218 Art Support	415.10	
172219 Basic Elementary Support	49.00	
172220 Special Education Support	31,188.59	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	480.86	
172320 Office of the Superintendent	1,296.37	
172410 Office of Principal	63.50	
172510 Fiscal Services	1,724.98	
172520 Human Resources	1,367.94	
172530 HR Employee Benefits	972.20	
172619 Security	1,436.06	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	603.15	
172711 Regular Contracts	-	
172812 Technology	11,314.41	
172813 Instructional Technology	3,572.11	
172823 Public Affairs	1,184.96	
172824 Minority Recruiting	-	
172825 Office of Accountability	6,030.74	
172826 Office of Innovation	4,245.12	
<b>TOTAL SCHOOL FUND</b>		<b>91,966</b>
<b>GRAND TOTAL</b>	<b>352,841</b>	<b>352,841</b>

**ADOPTED BUDGETS FOR 2014-2015 AND REVISIONS**

<b>GJ#</b>	<b>PURPOSE</b>	<b>AMOUNT</b>	<b>FUND TOTAL</b>
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
1-1838	Approved by Board	164,275,513.00	
1-96	Public Defender	2,575.00	
1-801	Sexual Offender Registration	150.00	
1-1721	Medical Examiner	99,980.00	
1-1837	Reappropriating Encumbrances from FY14	1,401,377.98	
2-129	Teen Academy	225.00	
2-131	Sexual Offender Registration	450.00	
2-1443	Designations of Fund Balance	2,335,667.17	
2-1467	Sexual Offender Registration	300.00	
2-1468	Victim Assistance	7,074.52	
2-1474	Circuit Court	112,582.15	
2-1809	Sexual Offender Registration	300.00	
3-178	Sexual Offender Registration	300.00	
3-246	Knox County Clerk	41,000.00	
3-388	Circuit Court	70,000.00	
3-674	Sexual Offender Registration	300.00	
3-1213	VICE Money	1,265.00	
3-1274	Inner Change	12,386.16	
4-480	Sexual Offender Registration	900.00	
4-481	Inmate Money	546.40	
4-481	Trail Sponsorship	806.50	
4-1089	Parks & Rec	15,155.67	
4-1436	Reserve Fund Balance	169,500.00	
4-1442	Park Improvement	15,000.00	
4-1523	Register of Deeds - Data Processing	20,000.00	
4-1733	Sexual Offender Registration	450.00	
5-412	Senior Picnic	9,424.77	
5-878	Inmate Money	10.56	
5-879	Sexual Offender Registration	150.00	
5-1006	Dare Donation	3,000.00	
5-1444	Sexual Offender Registration	1,200.00	
5-1446	Inmate Money	510.77	<b>168,598,100.65</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1838	Approved by Board	131,200.00	<b>131,200.00</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
1-1838	Approved by Board	12,675,900.00	
1-1766	Estimate & Appropriate Rothrock Estates	72,142.81	
1-1837	Reappropriating Encumbrances from FY14	5,000.00	<b>12,753,042.81</b>
<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
1-1838	Approved by Board	4,046,000.00	
1-1837	Reappropriating Encumbrances from FY14	323.75	<b>4,046,323.75</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>			
1-1838	Approved by Board	788,000.00	
1-1837	Reappropriating Encumbrances from FY14	169.20	<b>788,169.20</b>
<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>			
1-1838	Approved by Board	5,770,000.00	<b>5,770,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>			
1-1838	Approved by Board	160,000.00	
1-1837	Reappropriating Encumbrances from FY14	44.20	
3-2027	Carryover Budget from FY14	374,603.73	
3-2029	Carryover Budget from FY14	62,086.82	<b>596,734.75</b>
<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>			
1-1838	Approved by Board	12,062,400.00	
1-1837	Reappropriating Encumbrances from FY14	1,500.00	
2-1488	Designations of Fund Balance	1,162,802.84	<b>13,226,702.84</b>



<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>		
1-1838	Approved by Board	424,885,000.00
1-766	Designations of Fund Balance	1,000,000.00
1-1837	Reappropriating Encumbrances from FY14	494,534.25
		<b>426,379,534.25</b>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>		
1-1838	Approved by Board	75,500,000.00
		<b>75,500,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>		
1-1838	Approved by Board	4,042,980.00
		<b>4,042,980.00</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>		
1-1838	Approved by Board	24,974,825.40
		<b>24,974,825.40</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>		
1-1838	Approved by Board	5,518,511.96
1-1837	Reappropriating Encumbrances from FY14	75.00
		<b>5,518,586.96</b>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>		
1-1838	Approved by Board	325,000.00
		<b>325,000.00</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>		
1-1838	Approved by Board	29,922,417.51
		<b>29,922,417.51</b>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>		
1-1838	Approved by Board	8,900,193.82
		<b>8,900,193.82</b>
<b>276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276</b>		
1-1838	Approved by Board	382,371.60
1-1837	Reappropriating Encumbrances from FY14	1,220.60
		<b>383,592.20</b>
<b>278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278</b>		
1-1838	Approved by Board	12,000.00
		<b>12,000.00</b>
<b>351 --- ADOPTED BUDGET FOR SALES TAX FUND 351</b>		
3-1031	August Sales Tax	3,764,298.10
4-1183	September Sales Tax	3,561,715.91
5-1157	October Sales Tax	3,557,211.03
		<b>10,883,225.04</b>
<b>401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401</b>		
1-1838	Approved by Board	1,077,782.00
5-514	Estimate & Appropriate from Fund Balance	150,000.00
		<b>1,227,782.00</b>
<b>950 --- ADOPTED BUDGET FOR MPC FUND 950</b>		
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)
		<b>4,417,768.03</b>
<b>952 --- ADOPTED BUDGET FOR E-911 FUND 952</b>		
1-1838	Approved by Board	8,433,938.00
1-1837	Reappropriating Encumbrances from FY14	1,920,976.90
		<b>10,354,914.90</b>
<b>954 --- ADOPTED BUDGET FOR GIS FUND 954</b>		
1-1838	Approved by Board	1,428,442.00
1-1837	Reappropriating Encumbrances from FY14	13,743.48
		<b>1,442,185.48</b>

  
Knox County Mayor

  
Knox County Senior Director of Finance