

# Budget Report to Citizenry



## Knox County, Tennessee

For three months ended  
September 30, 2014

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For three months ended September 30, 2014*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

October 28, 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 three months ended September 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, appearing to read "Chris Caldwell", is written over a horizontal line.

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For three months ended September 30, 2014 and 2013**

	2014-2015			2013-2014			Year to Date
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	Increase (Decrease)
Revenues and Operating Transfers In:							
General Fund	\$ 163,954,169	\$ 5,502,040	3.36%	\$ 157,165,915	\$ 5,965,799	3.80%	\$ (463,759)
Governmental Library Fund	131,200	12,721	9.70%	125,000	15,108	12.09%	(2,387)
Public Library Fund	12,675,900	1,018,443	8.03%	12,620,900	2,139,125	16.95%	(1,120,682)
Solid Waste Fund	4,000,000	167,567	4.19%	3,953,500	150,983	3.82%	16,584
Hotel/Motel Fund	5,650,000	634,680	11.23%	5,600,000	488,724	8.73%	145,956
Engineering and Public Works Fund	11,812,400	1,121,340	9.49%	11,637,900	1,297,219	11.15%	(175,879)
Debt Service Fund	69,225,489	430,848	0.62%	66,038,764	368,809	0.56%	62,039
General Purpose School Fund	420,615,000	47,086,656	11.19%	415,597,000	27,306,469	6.57%	19,780,187
Total Revenues and Operating Transfers In	\$ 688,064,158	\$ 55,974,295	8.14%	\$ 672,738,979	\$ 37,732,236	5.61%	\$ 18,242,059
Expenditures and Operating Transfers Out:							
General Fund	\$ 168,545,947	\$ 37,369,155	22.17%	\$ 165,624,688	\$ 34,348,778	20.74%	\$ 3,020,377
Governmental Library Fund	131,200	26,984	20.57%	125,000	29,332	23.47%	(2,348)
Public Library Fund	12,753,043	2,555,499	20.04%	12,802,610	2,528,141	19.75%	27,358
Solid Waste Fund	4,046,324	855,405	21.14%	3,994,897	686,204	17.18%	169,201
Hotel/Motel Fund	5,876,089	125,333	2.13%	5,715,000	310,884	5.44%	(185,551)
Engineering and Public Works Fund	13,226,703	2,679,551	20.26%	12,697,178	2,522,395	19.87%	157,156
Debt Service Fund	75,500,000	5,985,703	7.93%	73,000,000	3,874,717	5.31%	2,110,986
General Purpose School Fund	426,379,535	65,648,166	15.40%	431,540,358	67,055,374	15.54%	(1,407,208)
Total Expenditures and Operating Transfers Out	\$ 706,458,841	\$ 115,245,796	16.31%	\$ 705,499,731	\$ 111,355,825	15.78%	\$ 3,889,971

## 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 three months ended September 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 \$2,402,928 equal .93% 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 \$23,568,048 equal 16.7% 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 three months of fiscal year 2015 were \$5,487,417 this was a decrease of \$417,882 over the first three 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 \$37,317,509, an increase of \$3,084,088 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 3.52% of our adopted budget and spent 23.15%. 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 three months of fiscal year 2015 are \$12,721 a decrease of \$2,387 over fiscal year 2014. The expenses for the same period are \$26,984 a decrease of \$2,348 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 three months of fiscal year 2014 are \$1,018,443 vs. expenses for the same period of \$2,555,499.

**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 three months of fiscal year 2015 are \$167,567 vs. expenses of \$855,405. The expenses represent 21.41% of the annual budget.

**Hotel-Motel Tax Fund** – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first three months of fiscal year 2015 are \$634,680 vs. expenses of \$125,533. 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 three months of fiscal year 2015 are \$1,121,340 a decrease of \$175,879 over the first three months of fiscal year 2014. The expenses for the same period were \$2,679,551 for fiscal year 2015 an increase of \$452,406 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 three months of fiscal year 2015 are \$430,848 vs. expenses for the same period of \$5,985,703. The expenses are only 7.93% 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 three months of fiscal year 2015 are \$47,024,572 vs. expenses of \$63,729,804. The Basic Education Funding from the State is paid monthly and we have only received two 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 three months ended September 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	\$ 899,930	\$ (113,916,070)	0.78%
County Local Option Taxes	15,333,150	7,075	15,340,225	1,510,475	(13,829,750)	9.85%
Wheel Taxes	525,000	-	525,000	96,764	(428,236)	18.43%
<b>Total Local Taxes</b>	<b>130,674,150</b>	<b>7,075</b>	<b>130,681,225</b>	<b>2,507,169</b>	<b>(128,174,056)</b>	<b>1.92%</b>
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	-	(2,826,000)	0.00%
Permits	1,016,000	-	1,016,000	314,865	(701,135)	30.99%
<b>Total Licenses and Permits</b>	<b>3,842,000</b>	<b>-</b>	<b>3,842,000</b>	<b>314,865</b>	<b>(3,527,135)</b>	<b>8.20%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	-	(5,000)	0.00%
Criminal Court	721,000	-	721,000	161,170	(559,830)	22.35%
Juvenile Court	942,700	-	942,700	100,105	(842,595)	10.62%
Other Fines, Forfeitures & Penalties	77,150	1,265	78,415	7,822	(70,593)	9.98%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,745,850</b>	<b>1,265</b>	<b>1,747,115</b>	<b>269,097</b>	<b>(1,478,018)</b>	<b>15.40%</b>
<i>Charges for Current Services:</i>	<b>5,411,850</b>	<b>126,780</b>	<b>5,538,630</b>	<b>1,311,858</b>	<b>(4,226,772)</b>	<b>23.69%</b>
<i>Other Local Revenues:</i>	<b>3,709,256</b>	<b>18,575</b>	<b>3,727,831</b>	<b>684,344</b>	<b>(3,043,487)</b>	<b>18.36%</b>
<i>State of Tennessee:</i>						
Prisoner Board	1,500,000	-	1,500,000	-	(1,500,000)	0.00%
Other State Revenues	7,668,757	12,386	7,681,143	281,910	(7,399,233)	3.67%
<b>Total State of Tennessee</b>	<b>9,168,757</b>	<b>12,386</b>	<b>9,181,143</b>	<b>281,910</b>	<b>(8,899,233)</b>	<b>3.07%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	105,525	(1,094,475)	8.79%
<i>Other Governments and Citizen Groups:</i>	<b>1,000</b>	<b>225</b>	<b>1,225</b>	<b>12,649</b>	<b>11,424</b>	<b>1032.57%</b>
<b>Total Revenues</b>	<b>155,752,863</b>	<b>166,306</b>	<b>155,919,169</b>	<b>5,487,417</b>	<b>(150,431,752)</b>	<b>3.52%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	330,346	-	330,346	74,766	255,580	22.63%
Employee Benefits	162,563	-	162,563	33,925	128,638	20.87%
Contracted Services	41,225	-	41,225	5,082	36,143	12.33%
Supplies and Materials	6,750	-	6,750	2,850	3,900	42.22%
Other Charges	23,900	-	23,900	23,900	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	55,000	-	55,000	9,150	45,850	16.64%
<b>Internal Audit</b>						
Personal Services	208,696	-	208,696	43,640	165,056	20.91%
Employee Benefits	74,324	-	74,324	16,769	57,555	22.56%
Contracted Services	16,300	-	16,300	967	15,333	5.93%
Supplies and Materials	3,000	-	3,000	337	2,663	11.23%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	7,000	-	7,000	-	7,000	0.00%
<b>Audit Committee</b>						



**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
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	100,100	403,990	19.86%
Supplies and Materials	132,483	-	132,483	12,521	119,962	9.45%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Election Commission</b>						
Personal Services	1,024,745	-	1,024,745	384,864	639,881	37.56%
Employee Benefits	194,945	-	194,945	58,668	136,277	30.09%
Contracted Services	466,400	-	466,400	141,368	325,032	30.31%
Supplies and Materials	31,250	-	31,250	3,607	27,643	11.54%
Other Charges	3,318	-	3,318	3,015	303	90.87%
<b>Law Department</b>						
Personal Services	1,441,809	-	1,441,809	322,587	1,119,222	22.37%
Employee Benefits	353,469	-	353,469	80,167	273,302	22.68%
Contracted Services	121,510	-	121,510	9,881	111,629	8.13%
Supplies and Materials	37,750	18,000	55,750	5,984	49,766	10.73%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	-	28,348	0.00%
<b>County Mayor</b>						
Personal Services	559,548	-	559,548	127,302	432,246	22.75%
Employee Benefits	130,593	-	130,593	30,439	100,154	23.31%
Contracted Services	42,200	-	42,200	21,856	20,344	51.79%
Supplies and Materials	14,000	2,756	16,756	941	15,815	5.62%
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	13,152	45,951	22.25%
Employee Benefits	14,451	-	14,451	3,305	11,146	22.87%
Contracted Services	13,700	-	13,700	1,886	11,814	13.77%
Supplies and Materials	2,050	-	2,050	69	1,981	3.37%
Other Charges	625	-	625	625	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	7,075	7,075	16,127	(9,052)	227.94%
<b>Human Resources Department</b>						
Personal Services	562,704	(1,998)	560,706	118,792	441,914	21.19%
Employee Benefits	163,035	-	163,035	33,766	129,269	20.71%
Contracted Services	38,770	-	38,770	8,917	29,853	23.00%
Supplies and Materials	7,500	21,640	29,140	10,101	19,039	34.66%
Other Charges	3,052	-	3,052	3,052	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	50,631	-	50,631	11,376	39,255	22.47%
Employee Benefits	33,810	-	33,810	7,659	26,151	22.65%
Contracted Services	10,350	-	10,350	4,387	5,963	42.39%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	625	-	625	625	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	128,794	-	128,794	15,532	113,262	12.06%
Employee Benefits	32,481	-	32,481	4,395	28,086	13.53%
Contracted Services	13,134	-	13,134	1,460	11,674	11.12%
Supplies and Materials	2,750	-	2,750	323	2,427	11.75%
Other Charges	1,175	-	1,175	1,175	-	100.00%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Finance Department</b>						
Personal Services	1,462,385	-	1,462,385	315,540	1,146,845	21.58%
Employee Benefits	458,480	-	458,480	94,556	363,924	20.62%
Contracted Services	99,150	-	99,150	23,101	76,049	23.30%
Supplies and Materials	37,150	-	37,150	5,179	31,971	13.94%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Purchasing Department</b>						
Personal Services	673,526	-	673,526	152,181	521,345	22.59%
Employee Benefits	217,974	-	217,974	49,482	168,492	22.70%
Contracted Services	35,100	500	35,600	5,121	30,479	14.38%
Supplies and Materials	10,250	-	10,250	1,083	9,167	10.57%
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	34,255	115,449	22.88%
Employee Benefits	40,401	-	40,401	10,225	30,176	25.31%
Contracted Services	132,100	(500)	131,600	3,139	128,461	2.39%
Supplies and Materials	900	-	900	303	597	33.67%
<b>Property Management</b>						
Personal Services	122,277	-	122,277	27,521	94,756	22.51%
Employee Benefits	37,519	-	37,519	8,480	29,039	22.60%
Contracted Services	41,350	-	41,350	607	40,743	1.47%
Supplies and Materials	8,245	-	8,245	226	8,019	2.74%
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	85,949	281,712	23.38%
Employee Benefits	129,254	-	129,254	29,297	99,957	22.67%
Contracted Services	14,475	-	14,475	6,153	8,322	42.51%
Supplies and Materials	33,400	-	33,400	13,860	19,540	41.50%
Other Charges	29,434	-	29,434	29,434	-	100.00%
<b>E-Government Purchasing</b>						
Personal Services	94,305	-	94,305	21,309	72,996	22.60%
Employee Benefits	36,136	-	36,136	7,036	29,100	19.47%
<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	204,126	716,168	22.18%
Employee Benefits	301,337	-	301,337	66,248	235,089	21.98%
Contracted Services	72,050	-	72,050	7,941	64,109	11.02%
Supplies and Materials	53,000	-	53,000	9,617	43,383	18.15%
Other Charges	90,145	-	90,145	90,145	-	100.00%
<b>Information Technology</b>						
Personal Services	3,096,109	-	3,096,109	686,093	2,410,016	22.16%
Employee Benefits	884,381	-	884,381	195,938	688,443	22.16%
Contracted Services	1,200,844	312,741	1,513,585	391,277	1,122,308	25.85%
Supplies and Materials	33,000	-	33,000	2,629	30,371	7.97%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
<b>Records Management</b>						
Personal Services	240,466	-	240,466	51,822	188,644	21.55%
Employee Benefits	99,356	-	99,356	22,470	76,886	22.62%
Contracted Services	11,483	-	11,483	2,254	9,229	19.63%
Supplies and Materials	5,500	-	5,500	825	4,675	15.00%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	-	12,500.000	0.00%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Sheriff's Merit System</b>						
Personal Services	164,417	-	164,417	37,129	127,288	22.58%
Employee Benefits	60,427	-	60,427	13,688	46,739	22.65%
Contracted Services	21,812	-	21,812	5,298	16,514	24.29%
Supplies and Materials	8,250	-	8,250	388	7,862	4.70%
<b>Property Assessor</b>						
Personal Services	2,019,039	-	2,019,039	431,025	1,588,014	21.35%
Employee Benefits	680,262	-	680,262	146,714	533,548	21.57%
Contracted Services	664,357	85,358	749,715	20,686	729,029	2.76%
Supplies and Materials	66,500	-	66,500	5,917	60,583	8.90%
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	9,837	51,773	15.97%
Supplies and Materials	10,500	-	10,500	460	10,040	4.38%
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	14,849	48,003	23.63%
Employee Benefits	23,977	-	23,977	5,565	18,412	23.21%
Contracted Services	48,171	-	48,171	719	47,452	1.49%
Supplies and Materials	15,000	-	15,000	1,412	13,588	9.41%
Capital Outlay	-	-	-	1,002	(1,002)	N/A
<b>County Trustee's Office</b>						
Contracted Services	750,900	-	750,900	114,509	636,391	15.25%
Supplies and Materials	126,175	-	126,175	6,884	119,291	5.46%
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	581,816	31,409,624	8,534,663	22,874,961	27.17%
<b>Administration of Justice:</b>						
<b>Attorney General</b>						
Personal Services	1,994,274	-	1,994,274	442,847	1,551,427	22.21%
Employee Benefits	728,125	92,268	820,393	185,272	635,121	22.58%
Contracted Services	133,600	5,296	138,896	15,969	122,927	11.50%
Supplies and Materials	50,500	-	50,500	4,713	45,787	9.33%
Other Charges	625	-	625	625	-	100.00%
<b>Bad Check Unit</b>						
Personal Services	-	72,000	72,000	14,461	57,539	20.08%
Employee Benefits	-	5,000	5,000	1,092	3,908	21.84%
Contracted Services	-	70,000	70,000	14,007	55,993	20.01%
<b>Circuit Court Clerk</b>						
Contracted Services	55,100	896	55,996	6,081	49,915	10.86%
Supplies and Materials	10,800	-	10,800	376	10,424	3.48%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Capital Outlay	-	182,582	182,582	-	182,582	0.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	56,900	-	56,900	5,690	51,210	10.00%
Supplies and Materials	9,300	-	9,300	2,783	6,517	29.92%
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 three months ended September 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>IV-D Child Support - Clerk</b>						
Personal Services	549,098	-	549,098	124,059	425,039	22.59%
Employee Benefits	233,755	-	233,755	49,836	183,919	21.32%
Contracted Services	49,400	7,375	56,775	6,378	50,397	11.23%
Supplies and Materials	8,400	2,862	11,262	480	10,782	4.26%
Other Charges	3,052	-	3,052	3,052	-	100.00%
<b>Probate Court</b>						
Contracted Services	37,200	-	37,200	6,060	31,140	16.29%
Supplies and Materials	7,400	-	7,400	536	6,864	7.24%
Other Charges	776	-	776	776	-	100.00%
<b>Chancery Court</b>						
Contracted Services	67,550	-	67,550	7,517	60,033	11.13%
Supplies and Materials	18,200	-	18,200	2,596	15,604	14.26%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Clerk</b>						
Contracted Services	70,000	1,250	71,250	5,632	65,618	7.90%
Supplies and Materials	25,750	-	25,750	1,686	24,064	6.55%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	73,000	2,026	75,026	4,587	70,439	6.11%
Supplies and Materials	36,750	905	37,655	3,808	33,847	10.11%
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	7,713	80,490	8.74%
Supplies and Materials	23,250	-	23,250	4,053	19,197	17.43%
Other Charges	17,784	-	17,784	18,736	(952)	105.35%
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	586	4,844	10.79%
Supplies and Materials	1,862	-	1,862	650	1,212	34.91%
Other Charges	625	-	625	625	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	11,141	-	11,141	369	10,772	3.31%
Supplies and Materials	4,500	-	4,500	544	3,956	12.09%
Other Charges	625	-	625	625	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	391	7,349	5.05%
Supplies and Materials	3,650	585	4,235	834	3,401	19.69%
Other Charges	100,625	-	100,625	21,529	79,096	21.40%
<b>General Sessions Court Judges</b>						
Personal Services	1,378,219	-	1,378,219	317,223	1,060,996	23.02%
Employee Benefits	316,083	-	316,083	72,540	243,543	22.95%
Contracted Services	38,810	-	38,810	5,405	33,405	13.93%
Supplies and Materials	14,600	-	14,600	11,410	3,190	78.15%
Other Charges	625	-	625	625	-	100.00%
<b>Jury Commission</b>						
Personal Services	169,092	-	169,092	33,659	135,433	19.91%
Employee Benefits	18,471	-	18,471	4,193	14,278	22.70%
Contracted Services	18,545	66	18,611	678	17,933	3.64%
Supplies and Materials	5,500	-	5,500	-	5,500	0.00%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,001,312	-	2,001,312	447,588	1,553,724	22.36%
Employee Benefits	648,048	-	648,048	147,925	500,123	22.83%
Contracted Services	311,800	52,000	363,800	32,905	330,895	9.04%
Supplies and Materials	31,750	-	31,750	13,199	18,551	41.57%
Other Charges	96,621	-	96,621	95,638	983	98.98%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>IV-D Referee Program</b>						
Personal Services	290,714	-	290,714	65,857	224,857	22.65%
Employee Benefits	69,647	-	69,647	15,494	54,153	22.25%
Contracted Services	13,950	50	14,000	2,118	11,882	15.13%
Supplies and Materials	2,400	-	2,400	284	2,116	11.83%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	395,894	-	395,894	88,496	307,398	22.35%
Employee Benefits	139,744	-	139,744	27,233	112,511	19.49%
Contracted Services	62,250	1,979	64,229	6,625	57,604	10.31%
Supplies and Materials	14,750	-	14,750	1,120	13,630	7.59%
Other Charges	625	-	625	625	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	2,034,212	-	2,034,212	461,555	1,572,657	22.69%
Employee Benefits	868,140	-	868,140	186,926	681,214	21.53%
Contracted Services	94,780	-	94,780	22,518	72,262	23.76%
Supplies and Materials	150,115	-	150,115	23,302	126,813	15.52%
Other Charges	56,441	-	56,441	56,441	-	100.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	482,204	-	482,204	103,819	378,385	21.53%
Employee Benefits	172,170	-	172,170	35,376	136,794	20.55%
Contracted Services	18,750	-	18,750	1,324	17,426	7.06%
Supplies and Materials	9,500	-	9,500	772	8,728	8.13%
Other Charges	1,714	-	1,714	1,714	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	52,479	447,521	10.50%
<b>Public Defender</b>						
Personal Services	1,121,708	(69,410)	1,052,298	237,082	815,216	22.53%
Employee Benefits	309,622	10,982	320,604	74,371	246,233	23.20%
Contracted Services	182,300	31,620	213,920	46,216	167,704	21.60%
Supplies and Materials	110,000	4,725	114,725	45,116	69,609	39.33%
Other Charges	(66,971)	24,658	(42,313)	2,108	(44,421)	-4.98%
<b>Court Officers</b>						
Contracted Services	9,755	-	9,755	1,435	8,320	14.71%
Supplies and Materials	14,075	-	14,075	2,732	11,343	19.41%
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>3,742,260</b>	<b>13,378,018</b>	<b>21.86%</b>
<b>Public Safety:</b>						
<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	94,705	319,748	22.85%
Employee Benefits	119,861	-	119,861	27,272	92,589	22.75%
Contracted Services	102,991	-	102,991	15,811	87,180	15.35%
Supplies and Materials	52,500	-	52,500	6,999	45,501	13.33%
Other Charges	820	-	820	820	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	206,230	314	206,544	34,763	171,781	16.83%
Supplies and Materials	248,819	669	249,488	77,144	172,344	30.92%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
<b>Records and Communication</b>						
Contracted Services	68,325	-	68,325	20,736	47,589	30.35%
Supplies and Materials	32,800	-	32,800	7,416	25,384	22.61%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Training</b>						
Contracted Services	60,820	-	60,820	5,341	55,479	8.78%
Supplies and Materials	191,150	20,621	211,771	17,436	194,335	8.23%
<b>Planning and Development</b>						
Contracted Services	7,520	-	7,520	2,185	5,335	29.06%
Supplies and Materials	5,075	-	5,075	329	4,746	6.48%
<b>Stop Violence Against Women</b>						
Contracted Services	15,000	-	15,000	2,846	12,154	18.97%
Supplies and Materials	25,300	-	25,300	3,442	21,858	13.60%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	40,577,697	527,933	41,105,630	9,171,115	31,934,515	22.31%
Employee Benefits	16,144,238	101,318	16,245,556	3,646,418	12,599,138	22.45%
Contracted Services	709,460	80,644	790,104	211,617	578,487	26.78%
Supplies and Materials	1,466,250	25,851	1,492,101	211,970	1,280,131	14.21%
Other Charges	20,250	-	20,250	22,831	(2,581)	112.75%
<b>Warrants</b>						
Contracted Services	189,300	120	189,420	20,524	168,896	10.84%
Supplies and Materials	124,000	-	124,000	18,477	105,523	14.90%
<b>Detectives</b>						
Contracted Services	170,200	314	170,514	31,508	139,006	18.48%
Supplies and Materials	139,750	-	139,750	22,781	116,969	16.30%
<b>Forensic Services</b>						
Contracted Services	32,350	-	32,350	10,556	21,794	32.63%
Supplies and Materials	45,600	-	45,600	8,137	37,463	17.84%
<b>Juvenile Division</b>						
Contracted Services	13,120	12	13,132	2,066	11,066	15.73%
Supplies and Materials	15,700	-	15,700	6,232	9,468	39.69%
<b>Special Teams</b>						
Contracted Services	13,025	-	13,025	5,763	7,262	44.25%
Supplies and Materials	24,700	-	24,700	4,535	20,165	18.36%
<b>Narcotics Division</b>						
Contracted Services	172,125	-	172,125	43,509	128,616	25.28%
Supplies and Materials	233,500	20,209	253,709	48,183	205,526	18.99%
<b>VICE</b>						
Contracted Services	-	6,265	6,265	4,567	1,698	72.90%
Supplies and Materials	-	2,000	2,000	1,675	325	83.75%
<b>Internal Affairs</b>						
Contracted Services	6,850	-	6,850	2,101	4,749	30.67%
Supplies and Materials	7,080	-	7,080	1,860	5,220	26.27%
<b>Special Services</b>						
Contracted Services	62,100	-	62,100	10,562	51,538	17.01%
Supplies and Materials	61,075	-	61,075	11,060	50,015	18.11%
<b>Dare Donations</b>						
Contracted Services	-	2,000	2,000	400	1,600	20.00%
<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	500	1,500	25.00%
Supplies and Materials	-	4,650	4,650	2,850	1,800	61.29%
<b>Interest Earned - Inmates</b>						
Contracted Services	-	2,000	2,000	428	1,572	21.40%
Supplies and Materials	-	7,500	7,500	3,218	4,282	42.91%
<b>Auxiliary Services</b>						
Personal Services	299,432	-	299,432	43,782	255,650	14.62%
Employee Benefits	39,355	-	39,355	6,420	32,935	16.31%
Contracted Services	8,950	-	8,950	1,106	7,844	12.36%
Supplies and Materials	25,800	-	25,800	4,652	21,148	18.03%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Correctional Facilities</b>						
Contracted Services	1,164,850	1,999	1,166,849	176,837	990,012	15.16%
Supplies and Materials	4,084,449	20,721	4,105,170	766,222	3,338,948	18.66%
Other Charges	831,081	-	831,081	830,599	482	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	47,460	162,090	22.65%
Employee Benefits	88,422	-	88,422	17,789	70,633	20.12%
Contracted Services	31,900	-	31,900	3,800	28,100	11.91%
Supplies and Materials	389,500	3,946	393,446	74,261	319,185	18.87%
Other Charges	75,000	-	75,000	11,525	63,475	15.37%
<b>Medical Examiner Operating</b>						
Personal Services	1,256,172	99,980	1,356,152	315,157	1,040,995	23.24%
Employee Benefits	278,940	-	278,940	68,809	210,131	24.67%
Contracted Services	434,220	119	434,339	85,649	348,690	19.72%
Supplies and Materials	205,750	-	205,750	17,292	188,458	8.40%
Other Charges	23,500	-	23,500	789	22,711	3.36%
<b>Animal Control</b>						
Contracted Services	682,260	-	682,260	670,453	11,807	98.27%
Supplies and Materials	59,382	-	59,382	4,902	54,480	8.26%
<b>Juvenile Court Officers</b>						
Contracted Services	16,075	-	16,075	2,955	13,120	18.38%
Supplies and Materials	30,050	-	30,050	4,382	25,668	14.58%
<b>Payments to Component Units</b>	326,200	-	326,200	-	326,200	0.00%
<b>Total Public Safety</b>	<b>73,595,559</b>	<b>945,796</b>	<b>74,541,355</b>	<b>18,140,563</b>	<b>56,400,792</b>	<b>24.34%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	58,550	162,250	26.52%
<b>John Tarleton Home</b>						
Contracted Services	799,946	-	799,946	199,986	599,960	25.00%
<b>Support Services</b>						
Personal Services	1,406,275	24,784	1,431,059	308,438	1,122,621	21.55%
Employee Benefits	544,130	-	544,130	113,318	430,812	20.83%
Contracted Services	497,215	32	497,247	124,082	373,165	24.95%
Supplies and Materials	290,297	-	290,297	40,451	249,846	13.93%
Other Charges	122,720	-	122,720	51,131	71,589	41.66%
<b>Preventive Health Service</b>						
Personal Services	1,650,330	-	1,650,330	365,477	1,284,853	22.15%
Employee Benefits	523,157	-	523,157	109,472	413,685	20.93%
Contracted Services	94,900	-	94,900	13,627	81,273	14.36%
Supplies and Materials	411,000	-	411,000	381,505	29,495	92.82%
<b>Dental Services</b>						
Personal Services	792,295	(1,639)	790,656	157,115	633,541	19.87%
Employee Benefits	237,982	-	237,982	48,260	189,722	20.28%
Contracted Services	23,000	-	23,000	2,377	20,623	10.33%
Supplies and Materials	64,800	-	64,800	14,552	50,248	22.46%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
<b>Emergency Medical Services</b>						
Personal Services	46,347	-	46,347	10,517	35,830	22.69%
Employee Benefits	11,490	-	11,490	2,607	8,883	22.69%
Contracted Services	13,000	-	13,000	1,638	11,362	12.60%
Other Charges	270,000	-	270,000	(2,000)	272,000	-0.74%



**KNOX COUNTY, TENNESSEE**

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**Changes in Fund Balances - Budget and Actual**  
*For three months ended September 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	647,790	1,395	649,185	146,864	502,321	22.62%
Employee Benefits	211,367	-	211,367	46,803	164,564	22.14%
Contracted Services	22,500	-	22,500	3,501	18,999	15.56%
Supplies and Materials	20,000	-	20,000	4,440	15,560	22.20%
<b>Health Administration</b>						
Personal Services	835,621	(25,359)	810,262	174,757	635,505	21.57%
Employee Benefits	251,744	-	251,744	53,383	198,361	21.21%
Contracted Services	92,675	-	92,675	2,078	90,597	2.24%
Supplies and Materials	7,450	-	7,450	184	7,266	2.47%
<b>Community Development &amp; Planning</b>						
Personal Services	567,971	-	567,971	105,995	461,976	18.66%
Employee Benefits	134,776	-	134,776	26,996	107,780	20.03%
Contracted Services	10,200	-	10,200	721	9,479	7.07%
Supplies and Materials	6,300	-	6,300	35	6,265	0.56%
<b>Indigent Medical Care</b>						
Contracted Services	3,935,000	15,000	3,950,000	489,734	3,460,266	12.40%
Supplies and Materials	-	-	-	13	(13)	N/A
<b>Pharmacy</b>						
Personal Services	144,548	-	144,548	33,235	111,313	22.99%
Employee Benefits	45,595	-	45,595	10,336	35,259	22.67%
Contracted Services	30,500	-	30,500	4,626	25,874	15.17%
Supplies and Materials	655,500	-	655,500	(15,166)	670,666	-2.31%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	72,754	212,246	25.53%
<b>Rabies &amp; Animal Control</b>						
Personal Services	6,270	-	6,270	-	6,270	0.00%
Employee Benefits	480	-	480	-	480	0.00%
Contracted Services	-	-	-	146	(146)	N/A
<b>School Health Program</b>						
Personal Services	38,578	-	38,578	8,754	29,824	22.69%
Employee Benefits	19,069	-	19,069	4,367	14,702	22.90%
Contracted Services	430,003	-	430,003	-	430,003	0.00%
<b>Social Services</b>						
Personal Services	315,832	-	315,832	71,216	244,616	22.55%
Employee Benefits	88,328	-	88,328	19,988	68,340	22.63%
Contracted Services	7,200	-	7,200	638	6,562	8.86%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	287,560	-	287,560	64,641	222,919	22.48%
Employee Benefits	117,860	-	117,860	26,694	91,166	22.65%
Contracted Services	51,150	-	51,150	7,069	44,081	13.82%
Supplies and Materials	12,400	-	12,400	4,400	8,000	35.48%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	2,206	994	68.94%
Supplies and Materials	6,400	-	6,400	1,404	4,996	21.94%
<b>Disease Surveillance and Investigation</b>						
Personal Services	248,782	819	249,601	56,759	192,842	22.74%
Employee Benefits	81,536	-	81,536	16,473	65,063	20.20%
Contracted Services	128,500	53,440	181,940	1,153	180,787	0.63%
Supplies and Materials	32,000	-	32,000	-	32,000	0.00%
Other Charges	15,000	-	15,000	11,000	4,000	73.33%
<b>Vital Records</b>						
Personal Services	145,751	-	145,751	32,847	112,904	22.54%
Employee Benefits	52,759	-	52,759	11,958	40,801	22.67%
Contracted Services	72,000	-	72,000	10,328	61,672	14.34%
Supplies and Materials	150	-	150	-	150	0.00%



**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Women's Health Services</b>						
Personal Services	129,247	-	129,247	29,125	100,122	22.53%
Employee Benefits	42,583	-	42,583	9,635	32,948	22.63%
Contracted Services	9,500	-	9,500	1,075	8,425	11.32%
Supplies and Materials	10,000	-	10,000	-	10,000	0.00%
<b>Community Health Services</b>						
Personal Services	434,153	-	434,153	117,786	316,367	27.13%
Employee Benefits	137,191	-	137,191	28,839	108,352	21.02%
Contracted Services	18,040	-	18,040	1,286	16,754	7.13%
Supplies and Materials	5,600	308	5,908	801	5,107	13.56%
<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	362,480	1,087,439	25.00%
Other Charges	220,000	-	220,000	55,000	165,000	25.00%
<b>Dirty Lot Ordinance</b>						
Personal Services	197,333	-	197,333	47,925	149,408	24.29%
Employee Benefits	83,182	-	83,182	18,988	64,194	22.83%
Contracted Services	20,900	-	20,900	2,542	18,358	12.16%
Supplies and Materials	17,000	-	17,000	1,128	15,872	6.64%
Other Charges	1,132	-	1,132	1,132	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	-	256,628	0.00%
<b>Total Public Health and Welfare</b>	<b>21,137,937</b>	<b>108,780</b>	<b>21,246,717</b>	<b>4,198,838</b>	<b>17,047,879</b>	<b>19.76%</b>
<b>Social and Cultural Services:</b>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,419,678	-	1,419,678	339,808	1,079,870	23.94%
Employee Benefits	524,610	-	524,610	114,378	410,232	21.80%
Contracted Services	206,950	-	206,950	51,475	155,475	24.87%
Supplies and Materials	247,750	450	248,200	82,933	165,267	33.41%
Other Charges	59,655	-	59,655	59,655	-	100.00%
<b>Recreation Administration</b>						
Personal Services	328,525	-	328,525	73,459	255,066	22.36%
Employee Benefits	103,511	-	103,511	20,734	82,777	20.03%
Contracted Services	274,350	-	274,350	49,725	224,625	18.12%
Supplies and Materials	37,000	-	37,000	2,970	34,030	8.03%
Other Charges	28,520	-	28,520	25,820	2,700	90.53%
<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	56,933	43,067	56.93%
<b>Sport Operations</b>						
Personal Services	109,455	-	109,455	22,954	86,501	20.97%
Employee Benefits	26,118	-	26,118	5,781	20,337	22.13%
Contracted Services	159,100	-	159,100	150,015	9,085	94.29%
Supplies and Materials	3,250	-	3,250	652	2,598	20.06%
Other Charges	6,400	-	6,400	5,400	1,000	84.38%
<b>Community Outreach</b>						
Personal Services	57,945	-	57,945	15,875	42,070	27.40%
Employee Benefits	8,964	-	8,964	2,460	6,504	27.44%
<b>Constituent Services</b>						
Personal Services	94,887	15,000	109,887	11,319	98,568	10.30%
Employee Benefits	32,895	-	32,895	3,061	29,834	9.31%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	71,328	-	71,328	14,854	56,474	20.82%
Employee Benefits	15,501	-	15,501	3,414	12,087	22.02%
Contracted Services	2,350	-	2,350	142	2,208	6.04%
Supplies and Materials	2,300	-	2,300	-	2,300	0.00%
Other Charges	625	-	625	625	-	100.00%
<b>Senior Picnic</b>						
Supplies and Materials	-	5,522	5,522	-	5,522	0.00%
<b>Frank Strang Senior Center</b>						
Personal Services	60,612	-	60,612	13,754	46,858	22.69%
Employee Benefits	14,979	-	14,979	3,397	11,582	22.68%
Contracted Services	10,000	-	10,000	1,243	8,757	12.43%
Supplies and Materials	3,850	-	3,850	67	3,783	1.74%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Senior Center-South Knox</b>						
Personal Services	61,120	-	61,120	13,696	47,424	22.41%
Employee Benefits	15,109	-	15,109	3,403	11,706	22.52%
Contracted Services	6,200	-	6,200	795	5,405	12.82%
Supplies and Materials	2,600	120	2,720	87	2,633	3.20%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Halls Senior Center</b>						
Personal Services	56,074	-	56,074	12,512	43,562	22.31%
Employee Benefits	28,172	-	28,172	6,363	21,809	22.59%
Contracted Services	8,200	-	8,200	1,340	6,860	16.34%
Supplies and Materials	3,550	55	3,605	-	3,605	0.00%
Other Charges	1,125	-	1,125	625	500	55.56%
<b>Corryton Senior Center</b>						
Personal Services	50,001	-	50,001	11,134	38,867	22.27%
Employee Benefits	26,497	-	26,497	5,983	20,514	22.58%
Contracted Services	7,000	-	7,000	917	6,083	13.10%
Supplies and Materials	4,850	-	4,850	-	4,850	0.00%
Other Charges	1,525	-	1,525	625	900	40.98%
<b>Senior Center-Carter</b>						
Personal Services	55,451	-	55,451	12,371	43,080	22.31%
Employee Benefits	31,037	-	31,037	7,014	24,023	22.60%
Contracted Services	3,400	-	3,400	625	2,775	18.38%
Supplies and Materials	4,600	98	4,698	447	4,251	9.51%
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>36,245</b>	<b>4,564,229</b>	<b>1,223,823</b>	<b>3,340,406</b>	<b>26.81%</b>
<b>Agricultural and Natural Resources:</b>						
<b>Agricultural Extension Services</b>						
Personal Services	264,385	-	264,385	-	264,385	0.00%
Employee Benefits	104,226	-	104,226	-	104,226	0.00%
Contracted Services	23,200	-	23,200	1,578	21,622	6.80%
Supplies and Materials	6,500	-	6,500	599	5,901	9.22%
<b>New Harvest Farmer's Market</b>						
Contracted Services	3,500	-	3,500	1,077	2,423	30.77%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Soil Conservation District</b>						
Personal Services	75,061	-	75,061	17,350	57,711	23.11%
Employee Benefits	23,564	-	23,564	5,046	18,518	21.41%
Contracted Services	7,000	-	7,000	3,966	3,034	56.66%
Supplies and Materials	3,900	-	3,900	456	3,444	11.69%
Other Charges	625	-	625	625	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	511,961	-	511,961	30,697	481,264	6.00%
<i>Other General Government:</i>						
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,400,000	3,000	1,403,000	35,833	1,367,167	2.55%
<b>Veteran's Services</b>						
Personal Services	73,503	-	73,503	15,396	58,107	20.95%
Employee Benefits	23,351	-	23,351	2,636	20,715	11.29%
Contracted Services	9,650	-	9,650	573	9,077	5.94%
Supplies and Materials	1,500	-	1,500	392	1,108	26.13%
Other Charges	625	-	625	625	-	100.00%
<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	326,019	507,511	39.11%
<b>Audit Services</b>						
Contracted Services	350,000	-	350,000	3,989	346,011	1.14%
<b>Miscellaneous</b>						
Personal Services	40,000	1,750,000	1,790,000	-	1,790,000	0.00%
Employee Benefits	(150,000)	-	(150,000)	-	(150,000)	0.00%
Contracted Services	154,981	7,900	162,881	51,205	111,676	31.44%
Supplies and Materials	-	50,000	50,000	887	49,113	1.77%
Other Charges	192,052	-	192,052	39,631	152,421	20.64%
<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	6,959	2,643,041	0.26%
<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	11,530	138,470	7.69%
<i>Total Other General Government</i>	9,174,348	2,644,430	11,818,778	1,446,665	10,372,113	12.24%
Total Expenditures	156,393,257	4,819,685	161,212,942	37,317,509	123,895,433	23.15%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(640,394)	(4,653,379)	(5,293,773)	(31,830,092)	(26,536,319)	601.27%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	14,623	(8,020,377)	0.18%
Operating Transfers Out - Other Funds	(7,882,256)	549,251	(7,333,005)	(51,646)	7,281,359	0.70%
Total Other Financing Sources (Uses)	152,744	549,251	701,995	(37,023)	(739,018)	-5.27%
Net Change in Fund Balances	\$ (487,650)	\$ (4,104,128)	\$ (4,591,778)	\$ (31,867,115)	\$ (27,275,337)	694.00%

## 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 three months ended September 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	\$ 9,775	\$ (51,625)	15.92%
<i>Charges for Current Services:</i>						
Fees	7,000	-	7,000	2,725	(4,275)	38.93%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,800	-	1,800	221	(1,579)	12.28%
<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>12,721</b>	<b>(88,479)</b>	<b>12.57%</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	11,680	40,493.000	22.39%
Employee Benefits	16,163	-	16,163	3,647	12,516	22.56%
Contracted Services	9,450	-	9,450	1,393	8,057	14.74%
Supplies & Materials	51,662	-	51,662	9,280	42,382	17.96%
Other Charges	1,752	-	1,752	984	768	56.16%
<i>Total Social and Cultural Services</i>	<b>131,200</b>	<b>-</b>	<b>131,200</b>	<b>26,984</b>	<b>104,216</b>	<b>20.57%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(14,263)	15,737	47.54%
<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>\$ (14,263)</b>	<b>\$ (14,263)</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 three months ended September 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	\$ 953,378	\$ (9,646,622)	8.99%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	59,799	(285,201)	17.33%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	992	(8,008)	11.02%
<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	-	-	-	4,274	4,274	N/A
<i>Total Other Governments and Citizen Groups</i>	51,900	-	51,900	4,274	(47,626)	8.24%
Total Revenues	11,005,900	-	11,005,900	1,018,443	(9,987,457)	9.25%
<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	1,432,716	5,007,855	22.25%
Employee Benefits	2,048,508	-	2,048,508	452,906	1,595,602	22.11%
Contracted Services	583,925	5,000	588,925	(10,345)	599,270	-1.76%
Supplies & Materials	1,798,240	-	1,798,240	281,341	1,516,899	15.65%
Other Charges	193,033	-	193,033	84,999	108,034	44.03%
<b>Public Library Maintenance</b>						
Personal Services	164,909	-	164,909	32,332	132,577	19.61%
Employee Benefits	55,764	-	55,764	10,922	44,842	19.59%
Contracted Services	559,050	-	559,050	250,233	308,817	44.76%
Supplies & Materials	55,000	-	55,000	10,696	44,304	19.45%
<b>State General Library</b>						
Supplies & Materials	51,900	-	51,900	-	51,900	0.00%
<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>	11,950,900	77,143	12,028,043	2,555,499	9,472,544	21.25%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(77,143)	(1,022,143)	(1,537,056)	(514,913)	150.38%
<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)	\$ (1,537,056)	\$ (1,459,913)	1992.48%

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For three months ended September 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	9,277	(45,723)	16.87%
<i>Other Local Revenues</i>	645,000	-	645,000	98,830	(546,170)	15.32%
<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>167,567</b>	<b>(3,357,433)</b>	<b>4.75%</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	37,990	128,853	22.77%
Employee Benefits	49,222	-	49,222	10,984	38,238	22.32%
Contracted Services	11,472	-	11,472	1,880	9,592	16.39%
Supplies & Materials	5,180	-	5,180	1,191	3,989	22.99%
Other Charges	178,554	-	178,554	168,554	10,000	94.40%
<b>Convenience Centers</b>						
Personal Services	520,021	-	520,021	111,140	408,881	21.37%
Employee Benefits	230,936	-	230,936	50,657	180,279	21.94%
Contracted Services	1,956,484	-	1,956,484	303,210	1,653,274	15.50%
Supplies & Materials	65,700	324	66,024	18,916	47,108	28.65%
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	58,547	319,953	15.47%
<b>Litter Grant - County</b>						
Personal Services	43,979	-	43,979	9,889	34,090	22.49%
Employee Benefits	19,055	-	19,055	4,312	14,743	22.63%
Contracted Services	6,614	-	6,614	1,644	4,970	24.86%
Supplies & Materials	12,500	-	12,500	7,502	4,998	60.02%
<b>Recycling Program</b>						
Personal Services	126,874	-	126,874	28,689	98,185	22.61%
Employee Benefits	42,445	-	42,445	9,615	32,830	22.65%
Contracted Services	42,676	-	42,676	462	42,214	1.08%
Supplies & Materials	28,827	-	28,827	5,330	23,497	18.49%
Other Charges	876	-	876	876	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	-	84,242	0.00%
<b>Total Public Health and Welfare</b>	<b>3,995,000</b>	<b>324</b>	<b>3,995,324</b>	<b>855,405</b>	<b>3,139,919</b>	<b>21.41%</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(470,000)</b>	<b>(324)</b>	<b>(470,324)</b>	<b>(687,838)</b>	<b>(217,514)</b>	<b>146.25%</b>
<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>\$ (687,838)</b>	<b>\$ (641,514)</b>	<b>1484.84%</b>

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ -	\$ 160,000	\$ 35,017	\$ (124,983)	21.89%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	169,054	169,054	-	(169,054)	0.00%
<i>Other Local Revenues</i>						
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>98,245</b>	<b>(230,809)</b>	<b>29.86%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	25,439	25,439	11,939	13,500	46.93%
Employee Benefits	-	4,328	4,328	4,927	(599)	113.84%
Contracted Services	-	19,522	19,522	3,864	15,658	19.79%
Supplies & Materials	-	12,798	12,798	2,685	10,113	20.98%
<b>Air Pollution FY 10</b>						
Personal Services	-	150,000	150,000	76,949	73,051	51.30%
Employee Benefits	-	80,000	80,000	28,073	51,927	35.09%
Contracted Services	-	80,044	80,044	12,900	67,144	16.12%
Supplies & Materials	-	64,604	64,604	8,299	56,305	12.85%
Other Charges	-	-	-	63,228	(63,228)	N/A
<b>Permit Fee</b>						
Personal Services	-	-	-	29,276	(29,276)	N/A
Employee Benefits	-	-	-	11,156	(11,156)	N/A
Contracted Services	146,324	-	146,324	219	146,105	0.15%
Other Charges	13,676	-	13,676	13,676	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	-	-	14,561	(14,561)	N/A
Employee Benefits	-	-	-	3,105	(3,105)	N/A
<b>Total Finance and Administration</b>	<b>160,000</b>	<b>436,735</b>	<b>596,735</b>	<b>284,857</b>	<b>311,878</b>	<b>47.74%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (267,681)</b>	<b>\$ (267,681)</b>	<b>\$ (186,612)</b>	<b>\$ 81,069</b>	<b>69.71%</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 three months ended September 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	\$ 634,680	\$ (5,015,320)	11.23%
<b>Total Revenues</b>	<b>5,650,000</b>	<b>-</b>	<b>5,650,000</b>	<b>634,680</b>	<b>(5,015,320)</b>	<b>11.23%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,065,000	16,200	2,081,200	62,833	2,018,367	3.02%
Women's Basketball of Fame	150,000	-	150,000	37,500	112,500	25.00%
Trustee Commission	55,000	(2,350)	52,650	-	52,650	0.00%
Tourism and Sports Development Corp.	2,260,000	60,779	2,320,779	-	2,320,779	0.00%
Contributions to agencies	700,000	31,460	731,460	25,000	706,460	3.42%
<i>Total Other General Government:</i>	<b>5,230,000</b>	<b>106,089</b>	<b>5,336,089</b>	<b>125,333</b>	<b>5,210,756</b>	<b>2.35%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	(106,089)	313,911	509,347	195,436	162.26%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	-	540,000	0.00%
<b>Net Change in Fund Balances</b>	<b>\$ (120,000)</b>	<b>\$ (106,089)</b>	<b>\$ (226,089)</b>	<b>\$ 509,347</b>	<b>\$ 735,436</b>	<b>-225.29%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For three months ended September 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	\$ 428,200	\$ (4,301,700)	9.05%
Statutory Local Taxes	2,100,000	-	2,100,000	190,766	(1,909,234)	9.08%
<i>Total Local Taxes</i>	<i>6,829,900</i>	<i>-</i>	<i>6,829,900</i>	<i>618,966</i>	<i>(6,210,934)</i>	<i>9.06%</i>
<i>Other Local Revenues</i>	<i>21,500</i>	<i>-</i>	<i>21,500</i>	<i>80,615</i>	<i>59,115</i>	<i>374.95%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	395,770	(4,254,230)	8.51%
Petroleum Special Tax	311,000	-	311,000	25,989	(285,011)	8.36%
<i>Total State of Tennessee</i>	<i>4,961,000</i>	<i>-</i>	<i>4,961,000</i>	<i>421,759</i>	<i>(4,539,241)</i>	<i>8.50%</i>
Total Revenues	11,812,400	-	11,812,400	1,121,340	(10,691,060)	9.49%
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	257,126	-	257,126	58,076	199,050	22.59%
Employee Benefits	83,994	-	83,994	19,335	64,659	23.02%
Contracted Services	24,990	-	24,990	7,373	17,617	29.50%
Supplies & Materials	5,500	-	5,500	651	4,849	11.84%
Other Charges	113,875	-	113,875	113,519	356	99.69%
<b>Highway Project Manager-ADM</b>						
Personal Services	194,890	-	194,890	44,044	150,846	22.60%
Employee Benefits	56,499	-	56,499	12,837	43,662	22.72%
Contracted Services	5,000	-	5,000	116	4,884	2.32%
Supplies & Materials	8,600	-	8,600	1,620	6,980	18.84%
<b>Stormwater Management-ADM</b>						
Personal Services	874,193	1,785	875,978	191,939	684,039	21.91%
Employee Benefits	305,507	-	305,507	66,604	238,903	21.80%
Contracted Services	57,070	(1,785)	55,285	11,917	43,368	21.56%
Supplies & Materials	48,500	-	48,500	7,753	40,747	15.99%
Other Charges	-	-	-	322	(322)	N/A
Capital Outlay	26,000	-	26,000	-	26,000	0.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	-	-	93	(93)	N/A
Supplies & Materials	-	26,982	26,982	2,460	24,522	9.12%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,856,248	-	2,856,248	649,321	2,206,927	22.73%
Employee Benefits	1,177,915	-	1,177,915	262,521	915,394	22.29%
Contracted Services	1,095,750	-	1,095,750	153,879	941,871	14.04%
Supplies & Materials	2,601,111	-	2,601,111	437,071	2,164,040	16.80%
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 three months ended September 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	306,831	-	306,831	70,023	236,808	22.82%
Employee Benefits	136,164	-	136,164	30,876	105,288	22.68%
Contracted Services	120,364	-	120,364	8,419	111,945	6.99%
Supplies & Materials	144,275	-	144,275	7,535	136,740	5.22%
<b>Capital Outlay</b>						
Capital Outlay	-	400,000	400,000	-	400,000	0.00%
<b>Engineering</b>						
Personal Services	269,249	-	269,249	58,904	210,345	21.88%
Employee Benefits	67,774	-	67,774	15,181	52,593	22.40%
Contracted Services	40,250	1,500	41,750	2,631	39,119	6.30%
Supplies & Materials	5,700	-	5,700	184	5,516	3.23%
Other Charges	8,825	-	8,825	8,825	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	105,000	-	105,000	-	105,000	0.00%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	735,821	735,821	-	735,821	0.00%
<b>Total Engineering and Public Works</b>	<b>11,432,400</b>	<b>1,164,303</b>	<b>12,596,703</b>	<b>2,679,551</b>	<b>9,917,152</b>	<b>21.27%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,164,303)	(784,303)	(1,558,211)	(773,908)	198.67%
<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>\$ (1,558,211)</b>	<b>\$ (143,908)</b>	<b>110.18%</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 three months ended September 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	\$ 353,846	\$ (52,126,154)	0.67%
<i>Interest Earned</i>	1,892,668	-	1,892,668	77,002	(1,815,666)	4.07%
<i>Payments from Component Units</i>	14,658,427	-	14,658,427	-	(14,658,427)	0.00%
Total Revenues	69,031,095	-	69,031,095	430,848	(68,600,247)	0.62%
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	1,100,000	-	1,100,000	8,192	1,091,808	0.74%
Debt Service	74,400,000	-	74,400,000	5,977,511	68,422,489	8.03%
<i>Total Debt Service</i>	75,500,000	-	75,500,000	5,985,703	69,514,297	7.93%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	(5,554,855)	914,050	85.87%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	194,394	-	194,394	-	(194,394)	0.00%
Total Other Financial Sources (Uses)	194,394	-	194,394	-	(194,394)	0.00%
Net Change in Fund Balances	\$ (6,274,511)	\$ -	\$ (6,274,511)	\$ (5,554,855)	\$ 719,656	88.53%

## 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 three months ended September 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	\$ 946,481	\$ (98,021,519)	0.96%
County Local Option Taxes	130,788,000	-	130,788,000	10,577,719	(120,210,281)	8.09%
Other Local Taxes	1,090,000	-	1,090,000	-	(1,090,000)	0.00%
Wheel Taxes	1,525,000	-	1,525,000	290,771	(1,234,229)	19.07%
<i>Total Local Taxes</i>	<i>232,371,000</i>	<i>-</i>	<i>232,371,000</i>	<i>11,814,971</i>	<i>(220,556,029)</i>	<i>5.08%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>5,738</i>	<i>(30,262)</i>	<i>15.94%</i>
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	37,633	(147,367)	20.34%
Other Charges For Services	510,000	-	510,000	21,942	(488,058)	4.30%
<i>Total Charges/Current Services</i>	<i>695,000</i>	<i>-</i>	<i>695,000</i>	<i>59,575</i>	<i>(635,425)</i>	<i>8.57%</i>
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	1,508	(278,492)	0.54%
Nonrecurring Items	1,307,000	-	1,307,000	115,590	(1,191,410)	8.84%
<i>Total Other Local Revenues</i>	<i>1,587,000</i>	<i>-</i>	<i>1,587,000</i>	<i>117,098</i>	<i>(1,469,902)</i>	<i>7.38%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	34,921,300	(143,287,700)	19.60%
Other State Revenues	1,860,000	-	1,860,000	13,271	(1,846,729)	0.71%
<i>Total State of Tennessee</i>	<i>177,951,000</i>	<i>2,118,000</i>	<i>180,069,000</i>	<i>34,934,571</i>	<i>(145,134,429)</i>	<i>19.40%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	2,118,000	(2,118,000)	-	-	-	N/A
Direct Federal Revenue	475,000	-	475,000	92,619	(382,381)	19.50%
<i>Total Federal Government:</i>	<i>2,593,000</i>	<i>(2,118,000)</i>	<i>475,000</i>	<i>92,619</i>	<i>(382,381)</i>	<i>19.50%</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>47,024,572</b>	<b>(372,260,428)</b>	<b>11.22%</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	14,394,289	147,659,524	8.88%
Employee Benefits	45,052,929	-	45,052,929	10,101,062	34,951,867	22.42%
Contracted Services	-	-	-	1,044	(1,044)	N/A
Supplies and Materials	808,300	9,471	817,771	839,731	(21,960)	102.69%
<b>Art</b>						
Contracted Services	2,500	-	2,500	185	2,315	7.40%
Supplies and Materials	205,341	-	205,341	96,741	108,600	47.11%
<b>Basic Elementary</b>						
Supplies and Materials	830,636	-	830,636	774,834	55,802	93.28%

**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 three months ended September 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Supplies and Materials	367,277	-	367,277	424,034	(56,757)	115.45%
<b>Basic Secondary</b>						
Supplies and Materials	900,912	-	900,912	706,994	193,918	78.48%
<b>Business Education</b>						
Supplies and Materials	51,009	-	51,009	6,091	44,918	11.94%
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	1,996	30,632	6.12%
Other	4,985	-	4,985	760	4,225	15.25%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	-	311,304	249,095	62,209	80.02%
Other	20,000	-	20,000	-	20,000	0.00%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	4,347	1,653	72.45%
<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	-	65,766	0.00%
<b>Language Arts</b>						
Supplies and Materials	36,148	-	36,148	2,157	33,991	5.97%
<b>Math</b>						
Supplies and Materials	79,468	-	79,468	57,677	21,791	72.58%
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	180	6,020	2.90%
Supplies and Materials	26,924	-	26,924	27,630	(706)	102.62%
<b>Physical Education</b>						
Supplies and Materials	23,858	-	23,858	6,392	17,466	26.79%
<b>Reading</b>						
Personal Services	2,000	-	2,000	14,008	(12,008)	700.40%
Employee Benefits	153	-	153	1,070	(917)	699.35%
Supplies and Materials	70,574	-	70,574	4,858	65,716	6.88%
Other Charges	16,185	-	16,185	614	15,571	3.79%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	N/A
Supplies and Materials	91,052	-	91,052	66,416	24,636	72.94%
<b>Social Studies</b>						
Supplies and Materials	43,031	-	43,031	1,732	41,299	4.03%
<b>Talented &amp; Gifted</b>						
Contracted Services	3,739	-	3,739	-	3,739	0.00%
Supplies and Materials	12,894	-	12,894	-	12,894	0.00%
Other Charges	2,244	-	2,244	4,580	(2,336)	204.10%
<b>Instrumental Music</b>						
Contracted Services	5,700	-	5,700	-	5,700	0.00%
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 three months ended September 30, 2014*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	4,000	-	4,000	9,067	(5,067)	226.68%
Supplies and Materials	76,000	-	76,000	210,574	(134,574)	277.07%
Capital Outlay	20,000	-	20,000	2,657	17,343	13.29%
<b>Summer School</b>						
Personal Services	110,128	-	110,128	226,852	(116,724)	205.99%
Employee Benefits	20,091	-	20,091	37,250	(17,159)	185.41%
<b>Project Graduation</b>						
Contracted Services	1,141,742	-	1,141,742	285,436	856,306	25.00%
<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	-	-	-	89,420	(89,420)	N/A
Employee Benefits	-	-	-	7,297	(7,297)	N/A
Contracted Services	68,153	-	68,153	4,000	64,153	5.87%
Supplies and Materials	46,717	-	46,717	26,595	20,122	56.93%
Other Charges	176,496	-	176,496	229,614	(53,118)	130.10%
<b>Materials Center</b>						
Supplies and Materials	89,089	-	89,089	-	89,089	0.00%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	42,027	120,393	29,658	90,735	24.63%
Supplies and Materials	173,320	-	173,320	8,949	164,371	5.16%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	3,409	91,224	3.60%
Supplies and Materials	23,700	-	23,700	318	23,382	1.34%
<b>Vine Magnet</b>						
Supplies and Materials	67,933	-	67,933	62,076	5,857	91.38%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	-	4,868	0.00%
<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	59,776	2,836	95.47%
<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	14	630	2.17%
<b>Austin-East Magnet</b>						
Supplies and Materials	75,114	-	75,114	55,000	20,114	73.22%
<b>Section 504 Instruction</b>						
Contracted Services	5,000	-	5,000	737	4,263	14.74%
Supplies and Materials	9,299	-	9,299	116	9,183	1.25%
<b>Magnet Department</b>						
Supplies and Materials	9,522	-	9,522	5,822	3,700	61.14%
Other Charges	4,353	-	4,353	295	4,058	6.78%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	60,000	-	60,000	55,000	5,000	91.67%
<b>Stem Academy</b>						
Supplies and Materials	19,000	-	19,000	-	19,000	0.00%
<b>Fulton Magnet</b>						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
<b>ELL Instruction</b>						
Personal Services	-	-	-	226,967	(226,967)	N/A
Employee Benefits	-	-	-	41,606	(41,606)	N/A
<b>Alternative Schools</b>						
Personal Services	1,426,882	-	1,426,882	110,656	1,316,226	7.76%
Employee Benefits	336,425	-	336,425	59,188	277,237	17.59%
Supplies and Materials	54,429	-	54,429	-	54,429	0.00%
<b>Special Education Program</b>						
Personal Services	28,836,025	-	28,836,025	2,692,165	26,143,860	9.34%
Employee Benefits	7,509,845	-	7,509,845	1,385,428	6,124,417	18.45%
Contracted Services	105,233	-	105,233	1,008	104,225	0.96%
Supplies and Materials	412,500	9,902	422,402	10,195	412,207	2.41%
<b>Career &amp; Technical Education</b>						
Personal Services	10,080,415	-	10,080,415	783,531	9,296,884	7.77%
Employee Benefits	2,727,416	-	2,727,416	437,680	2,289,736	16.05%
Contracted Services	7,000	-	7,000	125	6,875	1.79%
Supplies and Materials	277,224	-	277,224	114,399	162,825	41.27%
Other Charges	2,600	-	2,600	210	2,390	8.08%
Capital Outlay	51,113	-	51,113	18,916	32,197	37.01%
<b>Total Instruction</b>	<b>265,646,264</b>	<b>61,873</b>	<b>265,708,137</b>	<b>35,302,159</b>	<b>230,405,978</b>	<b>13.29%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,349,702	-	1,349,702	141,672	1,208,030	10.50%
Employee Benefits	417,312	-	417,312	70,293	347,019	16.84%
Contracted Services	10,000	-	10,000	1,833	8,167	18.33%
Supplies and Materials	1,125	-	1,125	250	875	22.22%
Other Charges	3,741	-	3,741	-	3,741	0.00%
<b>Health Services</b>						
Personal Services	1,373,331	-	1,373,331	158,132	1,215,199	11.51%
Employee Benefits	332,798	-	332,798	72,281	260,517	21.72%
Contracted Services	70,150	-	70,150	3,291	66,859	4.69%
Supplies and Materials	126,010	-	126,010	39,091	86,919	31.02%
Other Charges	21,388	-	21,388	(273)	21,661	-1.28%
<b>Other Student Support</b>						
Personal Services	7,206,597	-	7,206,597	646,611	6,559,986	8.97%
Employee Benefits	1,792,833	-	1,792,833	313,845	1,478,988	17.51%
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	478	3,872	10.99%
Other Charges	11,532	-	11,532	1,181	10,351	10.24%
<b>Transfer Department</b>						
Personal Services	196,193	-	196,193	47,527	148,666	24.22%
Employee Benefits	41,848	-	41,848	9,379	32,469	22.41%
Contracted Services	1,200	-	1,200	325	875	27.08%
Supplies and Materials	243	-	243	-	243	0.00%
Other Charges	524	-	524	-	524	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Supplies and Materials	22,450	-	22,450	-	22,450	0.00%
Other Charges	5,711	-	5,711	-	5,711	0.00%
<b>Math</b>						
Supplies and Materials	1,775	-	1,775	-	1,775	0.00%
Other Charges	5,123	-	5,123	4,006	1,117	78.20%
<b>Choral Music</b>						
Contracted Services	4,650	-	4,650	-	4,650	0.00%
Supplies and Materials	4,120	-	4,120	53	4,067	1.29%
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	201	2,449	7.58%
Other Charges	9,000	-	9,000	1,861	7,139	20.68%
<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	2,406	1,532	61.10%
Other Charges	7,272	-	7,272	1,143	6,129	15.72%
<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	2,695	(2,202)	546.65%
<b>Talented and Gifted</b>						
Personal Services	-	-	-	4,794	(4,794)	N/A
Employee Benefits	-	-	-	365	(365)	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	-	2,600	0.00%
Supplies and Materials	5,500	-	5,500	-	5,500	0.00%
Other Charges	2,268	-	2,268	295	1,973	13.01%
<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	1,224,805	8,537,960	12.55%
Employee Benefits	2,315,276	-	2,315,276	486,631	1,828,645	21.02%
Contracted Services	862,000	-	862,000	4,097	857,903	0.48%
Supplies and Materials	-	-	-	701	(701)	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	1,086	11,877	8.38%
Supplies and Materials	11,234	-	11,234	1,841	9,393	16.39%
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%

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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	897	4,603	16.31%
Supplies and Materials	19,291	-	19,291	1,848	17,443	9.58%
Other Charges	4,489	-	4,489	2,697	1,792	60.08%
<b>Alternative Schools</b>						
Personal Services	517,391	-	517,391	73,559	443,832	14.22%
Employee Benefits	144,634	-	144,634	25,407	119,227	17.57%
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	98,979	328,390	23.16%
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	1,251	16,243	7.15%
Other Charges	456,352	-	456,352	87,659	368,693	19.21%
<b>Art</b>						
Contracted Services	365	-	365	45	320	12.33%
Supplies and Materials	11,200	-	11,200	155	11,045	1.38%
Other Charges	5,237	-	5,237	3,000	2,237	57.28%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	39	7,214	0.54%
Supplies and Materials	51,785	-	51,785	597	51,188	1.15%
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	844,489	4,612,694	15.47%
Employee Benefits	1,566,710	-	1,566,710	277,547	1,289,163	17.72%
Contracted Services	251,944	37,683	289,627	20,589	269,038	7.11%
Supplies and Materials	132,975	-	132,975	4,217	128,758	3.17%
Other Charges	78,040	-	78,040	3,435	74,605	4.40%
<b>Basic Middle</b>						
Contracted Services	455	-	455	-	455	0.00%
Supplies and Materials	13,364	-	13,364	300	13,064	2.24%
Other Charges	33,711	-	33,711	-	33,711	0.00%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	54,750	21,550	71.76%
Supplies and Materials	3,670	-	3,670	40	3,630	1.09%
Other Charges	18,000	-	18,000	2,169	15,831	12.05%
<b>World Language</b>						
Contracted Services	175	-	175	119	56	68.00%
Other Charges	10,825	-	10,825	1,189	9,636	10.98%
<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	85,042	277,329	23.47%
Employee Benefits	83,737	-	83,737	28,487	55,250	34.02%
Contracted Services	21,625	-	21,625	5,776	15,849	26.71%
Supplies and Materials	2,700	-	2,700	2,465	235	91.30%

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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	956	4,044	19.12%
<b>Family/Community Engagement</b>						
Personal Services	119,305	-	119,305	24,602	94,703	20.62%
Employee Benefits	22,159	-	22,159	4,859	17,300	21.93%
Contracted Services	30,000	-	30,000	-	30,000	N/A
Supplies and Materials	15,000	-	15,000	-	15,000	0.00%
<b>Grants Department</b>						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	-	2,500	0.00%
Other Charges	500	-	500	-	500	0.00%
<b>Adult Program</b>						
Personal Services	32,706	-	32,706	865	31,841	2.64%
Employee Benefits	20,121	-	20,121	83	20,038	0.41%
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	506	2,144	19.09%
Other Charges	3,350	-	3,350	828	2,522	24.72%
<b>Board of Education</b>						
Personal Services	246,955	-	246,955	62,423	184,532	25.28%
Employee Benefits	465,036	-	465,036	19,327	445,709	4.16%
Contracted Services	167,074	9,250	176,324	103,349	72,975	58.61%
Supplies and Materials	3,000	-	3,000	300	2,700	10.00%
Other Charges	6,252,253	-	6,252,253	1,567,387	4,684,866	25.07%
<b>Office of the Superintendent</b>						
Personal Services	479,256	-	479,256	130,259	348,997	27.18%
Employee Benefits	134,802	-	134,802	62,070	72,732	46.05%
Contracted Services	71,300	-	71,300	30,740	40,560	43.11%
Supplies and Materials	4,400	-	4,400	375	4,025	8.52%
<b>Office of the Principal</b>						
Personal Services	23,077,293	-	23,077,293	4,264,298	18,812,995	18.48%
Employee Benefits	5,679,262	-	5,679,262	1,188,138	4,491,124	20.92%
Contracted Services	3,280,000	-	3,280,000	1,615,167	1,664,833	49.24%
Supplies and Materials	-	-	-	10,105	(10,105)	N/A
<b>Fiscal Services</b>						
Personal Services	1,105,200	-	1,105,200	300,317	804,883	27.17%
Employee Benefits	259,499	-	259,499	82,161	177,338	31.66%
Contracted Services	5,821	-	5,821	3,439	2,382	59.08%
Supplies and Materials	13,880	-	13,880	9,763	4,117	70.34%
<b>Warehouse</b>						
Personal Services	146,548	-	146,548	42,001	104,547	28.66%
Employee Benefits	37,218	-	37,218	10,497	26,721	28.20%
Contracted Services	4,800	-	4,800	4,154	646	86.54%
Supplies and Materials	15,750	-	15,750	1,316	14,434	8.36%
<b>Human Resources</b>						
Personal Services	1,052,129	-	1,052,129	267,308	784,821	25.41%
Employee Benefits	237,274	-	237,274	55,722	181,552	23.48%
Contracted Services	135,400	-	135,400	86,305	49,095	63.74%
Supplies and Materials	6,967	-	6,967	1,001	5,966	14.37%
Other Charges	6,000	-	6,000	-	6,000	0.00%
<b>HR Employee Benefits Div</b>						
Personal Services	487,929	-	487,929	131,182	356,747	26.89%
Employee Benefits	117,038	-	117,038	32,411	84,627	27.69%
Contracted Services	2,079	-	2,079	300	1,779	14.43%
Supplies and Materials	4,955	-	4,955	283	4,672	5.71%

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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	2,169,487	6,511,316	24.99%
Employee Benefits	2,380,881	-	2,380,881	613,483	1,767,398	25.77%
Contracted Services	1,132,847	91,641	1,224,488	247,205	977,283	20.19%
Supplies and Materials	13,105,087	-	13,105,087	963,263	12,141,824	7.35%
Other Charges	525,559	-	525,559	915,778	(390,219)	174.25%
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	522,571	2,505,737	17.26%
Employee Benefits	638,452	-	638,452	118,552	519,900	18.57%
Contracted Services	142,100	-	142,100	21,994	120,106	15.48%
Supplies and Materials	177,077	79,205	256,282	21,372	234,910	8.34%
Other Charges	6,000	-	6,000	-	6,000	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	5,668,836	-	5,668,836	1,636,365	4,032,471	28.87%
Employee Benefits	1,396,515	-	1,396,515	400,216	996,299	28.66%
Contracted Services	495,780	1,063	496,843	107,867	388,976	21.71%
Supplies and Materials	1,919,762	26,542	1,946,304	319,078	1,627,226	16.39%
Capital Outlay	124,000	-	124,000	50,000	74,000	40.32%
<b>Facilities</b>						
Personal Services	273,461	-	273,461	69,065	204,396	25.26%
Employee Benefits	67,921	-	67,921	14,059	53,862	20.70%
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	182,375	490,031	27.12%
Employee Benefits	152,157	-	152,157	35,232	116,925	23.16%
Contracted Services	213,500	-	213,500	127,262	86,238	59.61%
Supplies and Materials	69,610	-	69,610	15,328	54,282	22.02%
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	1,858,987	7,655,724	19.54%
<b>Vocational Transportation</b>						
Contracted Services	91,042	-	91,042	7,455	83,587	8.19%
<b>Special Education Transportation</b>						
Personal Services	81,534	-	81,534	11,530	70,004	14.14%
Employee Benefits	16,688	-	16,688	(8,336)	25,024	-49.95%
Contracted Services	4,958,859	-	4,958,859	801,332	4,157,527	16.16%
Supplies and Materials	7,000	-	7,000	3,598	3,402	51.40%
<b>Central and Other</b>						
Personal Services	25,032	-	25,032	15,098	9,934	60.31%
Employee Benefits	11,074	-	11,074	4,515	6,559	40.77%
<b>Technology</b>						
Personal Services	3,321,408	-	3,321,408	814,025	2,507,383	24.51%
Employee Benefits	655,857	-	655,857	194,009	461,848	29.58%
Contracted Services	722,800	-	722,800	273,848	448,952	37.89%
Supplies and Materials	138,048	-	138,048	3,584	134,464	2.60%
Other Charges	14,963	-	14,963	1,536	13,427	10.27%
Capital Outlay	241,543	-	241,543	143,328	98,215	59.34%
<b>Instructional Technology</b>						
Personal Services	633,223	-	633,223	137,630	495,593	21.73%
Employee Benefits	170,327	-	170,327	36,742	133,585	21.57%
Contracted Services	18,450	-	18,450	2,215	16,235	12.01%
Supplies and Materials	25,000	-	25,000	332	24,668	1.33%
Other Charges	-	-	-	567	(567)	N/A

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Publications</b>						
Contracted Services	8,000	-	8,000	671	7,329	8.39%
Supplies and Materials	80,000	-	80,000	(380)	80,380	-0.48%
<b>Public Affairs</b>						
Personal Services	611,215	-	611,215	151,158	460,057	24.73%
Employee Benefits	127,448	-	127,448	33,126	94,322	25.99%
Contracted Services	132,900	-	132,900	32,180	100,720	24.21%
Supplies and Materials	1,000	-	1,000	2,148	(1,148)	214.80%
<b>Office of Accountability</b>						
Personal Services	390,658	-	390,658	106,883	283,775	27.36%
Employee Benefits	96,053	-	96,053	24,139	71,914	25.13%
Contracted Services	151,550	-	151,550	8,362	143,188	5.52%
Supplies and Materials	17,950	-	17,950	692	17,258	3.86%
Other Charges	6,469	-	6,469	-	6,469	0.00%
<b>Office of Innovation</b>						
Contracted Services	2,800	-	2,800	145	2,655	5.18%
Supplies and Materials	11,100	-	11,100	4,013	7,087	36.15%
Other Charges	11,100	-	11,100	2,500	8,600	22.52%
<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>28,427,645</i>	<i>130,206,369</i>	<i>17.92%</i>
Total Expenditures	423,847,616	494,535	424,342,151	63,729,804	360,612,347	15.02%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	(494,535)	(5,057,151)	(16,705,232)	(11,648,081)	330.33%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	1,330,000	-	1,330,000	62,084	(1,267,916)	4.67%
Transfers To Other Funds	(1,037,384)	(1,000,000)	(2,037,384)	(1,918,362)	119,022	94.16%
Total Other Financing Sources (Uses)	292,616	(1,000,000)	(707,384)	(1,856,278)	(1,148,894)	262.41%
Net Change in Fund Balances	\$ (4,270,000)	\$ (1,494,535)	\$ (5,764,535)	\$ (18,561,510)	\$ (12,796,975)	321.99%

# Information





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

**BUDGET SUMMARY**

September 30, 2014

*Where It Comes From:*

	Adopted Budget 2014-15	% of Budget	Actual Collections July - Sept	% of Budget Collected
Local Taxes	\$ 441,066,450	60.7%	\$ 16,892,785	2.3%
Licenses & Permits	3,878,000	0.5%	320,603	0.0%
Fines, Forfeitures, & Penalties	1,808,350	0.2%	279,124	0.0%
Charges for Current Services	14,611,522	2.0%	1,434,022	0.2%
Other Local Revenue	8,506,437	1.2%	1,058,287	0.1%
Official Fees	8,035,000	1.1%	14,623	0.0%
State of Tennessee	193,096,676	26.6%	35,697,700	4.9%
Federal Government	22,116,861	3.0%	198,144	0.0%
Govt & Citizens Groups	32,000	0.0%	16,923	0.0%
Other	33,862,982	4.7%	62,084	0.0%
	<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 55,974,295</u>	<u>7.7%</u>

*Where It Goes by Function:*

	Adopted Budget 2014-15	% of Budget	Actual Spending July - Sept	% of Budget Spent
Schools	\$ 424,885,000	58.4%	\$ 65,648,166	9.0%
School Cafeteria	27,508,265	3.8%	-	0.0%
General Government	11,890,098	1.6%	5,311,985	0.7%
Finance	15,116,517	2.1%	3,255,395	0.4%
Administration of Justice	16,812,055	2.3%	3,742,259	0.5%
Debt Service	75,500,000	10.4%	5,985,703	0.8%
Public Safety	74,169,269	10.2%	17,448,895	2.4%
Health & Welfare	21,357,782	2.9%	4,281,642	0.6%
Public Libraries	12,675,900	1.7%	2,555,500	0.4%
Public Works	12,062,400	1.7%	2,679,552	0.4%
Tourism, Social & Cultural	10,519,493	1.4%	1,343,426	0.2%
Agricultural/Natrual Resour	511,961	0.1%	30,697	0.0%
Other	19,959,538	2.7%	2,161,500	0.3%
Solid Waste	4,046,000	0.6%	855,405	0.1%
	<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 115,300,125</u>	<u>15.9%</u>

*Where It Goes by Category:*

	Adopted Budget 2014-15	% of Budget	Actual Spending July - Sept	% of Budget Spent
Personnal Services	\$ 376,869,486	51.8%	\$ 53,059,451	7.3%
Employees Benefits	111,022,457	15.3%	24,369,025	3.4%
Contractual Services	58,821,541	8.1%	13,020,237	1.8%
Supplies and Materials	50,477,130	6.9%	8,478,567	1.2%
Other Charges	53,964,508	7.4%	9,584,287	1.3%
Debt Service	74,400,000	10.2%	5,977,511	0.8%
Capital Outlay	1,459,156	0.2%	23,526,047	3.2%
	<u>\$ 727,014,278</u>	<u>100.0%</u>	<u>\$ 138,015,125</u>	<u>19.0%</u>

## Knox County, Tennessee

### Property Tax Collection Summary - September 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	984,831	944,784	(40,047)	-4.07%	0.89%
141	General Purpose School Fund	1,097,658	1,048,550	(49,108)	-4.47%	1.06%
151	General Debt Service Fund	316,583	409,594	93,011	29.38%	0.78%
<b>Totals</b>		<b>2,399,072</b>	<b>2,402,928</b>	<b>3,856</b>	<b>0.16%</b>	<b>0.93%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - September, 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>		<u>141,477,100</u>	<u>139,516,617</u>	<u>(1,960,483)</u>	<u>-1.4%</u>	<u>141,455,000</u>	<u>1,938,383</u>	<u>1.4%</u>

<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	1,119,937	1,167,634	47,697	4.3%	27.8%
<b>131</b>	Highway	814,559	849,331	34,772	4.3%	18.1%
<b>141</b>	School Operations	16,996,931	21,551,083	4,554,152	26.8%	16.6%
<b>177</b>	School Capital	3,045,298	-	(3,045,298)	-100.0%	N/A
<b>Total</b>		<u>21,976,725</u>	<u>23,568,048</u>	<u>1,591,323</u>	<u>7.2%</u>	<u>16.7%</u>

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

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	2,141.54	
1010020 Bad Check Unit	8,835.00	
1010310 Circuit Court Clerk's Office	-	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	-	
1010620 Chancery Court	16.80	
1010910 County Commission	2,809.63	
1010920 Internal Audit	249.00	
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	2,067.52	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	-	
1012140 General Sessions Court Judges	3,541.24	
1012410 Juvenile Court Judges	8,481.52	
1012420 IV-D Referee Program	1,200.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	3,688.35	
1013210 Law Director's Office	2,289.34	
1013310 County Mayor	1,681.25	
1013320 ADA Office	-	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	-	
1013610 Human Resources	466.26	
1014210 Probation Officers	64.80	
1014810 Park Maintenance	714.70	
1014830 Recreation Administration	654.64	
1014845 Sport Operations	-	
1015142 Senior Citizens/Volunteer Svcs	-	
1005145 Frank Strang Senior Center	-	
1015160 Veteran's Services	87.36	
1015165 Neighborhood and Community Development	-	
1015400 Support Services	1,552.52	
1015403 Preventive Health Service	861.35	
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	720.95	
1015424 Indigent Care	22.14	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	68.88	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	335.58	
1015457 Vital Records	-	
1015460 Women's Health Services	-	
1015463 Community Health Services	2,490.28	
1015710 Finance	6,266.60	

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

<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1016010 Purchasing	2,779.07	
1016020 Property Management	-	
1006030 County Building Maint.	714.70	
1016910 Official's Expense	500.17	
1017510 Fire Prevention Control	-	
1017520 Soil Conservation Dist	1,401.00	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	2,003.65	
1017920 Records Management	20.00	
1018110 Sheriff's Merit System	4,571.38	
1018310 Property Assessor	8,664.53	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	17,564.37	
1018710 Register of Deeds' Office	1,201.64	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	2,724.23	
1018906 Records & Communication	955.22	
1018912 Training	(1,007.96)	
1018915 Planning & Development	1,708.00	
1018918 Stop Violence Against Women	-	
1018921 Patrol Division	6,891.40	
1018924 Warrants	11,637.10	
1018927 Detectives	1,783.00	
1018930 Forensic Services	-	
1018933 Juvenile Division	-	
1018936 Special Teams	460.00	
1018942 Narcotics	1,208.65	
1018945 Internal Affairs	655.00	
1018948 Special Services	112.08	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	411.00	
1018960 Correctional Facility	6,830.41	
1018965 Explorer Post	-	
1018973 Medical Examiner	5,574.77	
1018993 Sheriff Animal Control	-	
1019710 County Trustee's Office	5,730.37	
<b>TOTAL GENERAL FUND</b>		<b>140,235</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>

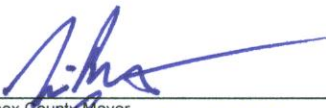
**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**September 30, 2014**


<b>Accounting Unit</b>	<b>Amount</b>	<b>Fund Subtotal</b>
1280015 Clean Air 103PM 2.5 3/09	-	
1280036 Air Pollution FY 10	374.82	
1280050 Title V Program	-	
<b>TOTAL AIR QUALITY FUND</b>		<b>375</b>
1310110 Highway Administration	3,842.55	
1310120 Project Manager	-	
1310130 Stormwater Management	1,582.31	
1310135 Stormwater Ordinance Violation	-	
1310210 Highway/Bridge Maintenance	650.00	
1310220 Traffic Control	-	
1310410 Engineering	410.00	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>6,485</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	-	
171121 General School	6,041.90	
171124 Urban Schools	-	
171200 Special Education Instruction	147.62	
171300 Career & Technical Instruction	125.44	
172120 Health Services	2,562.97	
172132 Curriculum	-	
172133 Transfer Department	325.00	
172202 Choral Music Support	-	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	-	
172210 Regular Instruction Support	943.37	
172214 Instruction Program	252.46	
172219 Basic Elementary Support	-	
172220 Special Education Support	10,537.00	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	-	
172320 Office of the Superintendent	1,226.76	
172410 Office of Principal	31.36	
172510 Fiscal Services	426.72	
172520 Human Resources	200.00	
172619 Security	1,086.35	
172620 Maintenance of Plant	-	
172626 Facilities - FOPS	-	
172710 Transportation	603.15	
172711 Regular Contracts	-	
172812 Technology	6,060.15	
172813 Instructional Technology	1,539.02	
172823 Public Affairs	1,019.20	
172824 Minority Recruiting	-	
172825 Office of Accountability	1,012.38	
<b>TOTAL SCHOOL FUND</b>		<b>34,141</b>
<b>GRAND TOTAL</b>	<b>184,962</b>	<b>184,962</b>

# ADOPTED BUDGETS FOR 2014-2015 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
1-1838	Approved by Board	164,275,213.00	
1-96	Public Defender	2,575.00	
1-801	Sexual Offender Registration	150.00	
1-1721	Medical Examiner	99,980.00	
1-1837	Reappropriating Encumbrances from FY14	1,401,377.98	
2-129	Teen Academy	225.00	
2-131	Sexual Offender Registration	450.00	
2-1443	Designations of Fund Balance	2,335,667.17	
2-1467	Sexual Offender Registration	300.00	
2-1468	Victim Assistance	7,074.52	
2-1474	Circuit Court	112,582.15	
2-1809	Sexual Offender Registration	300.00	
3-178	Sexual Offender Registration	300.00	
3-246	Knox County Clerk	41,000.00	
3-388	Circuit Court	70,000.00	
3-674	Sexual Offender Registration	300.00	
3-1213	VICE Money	1,265.00	
3-1274	Inner Change	12,386.16	<b>168,361,145.98</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>

263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263		
1-1838 Approved by Board	24,974,825.40	24,974,825.40
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266		
1-1838 Approved by Board	5,518,511.96	
1-1837 Reappropriating Encumbrances from FY14	75.00	5,518,586.96
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268		
1-1838 Approved by Board	325,000.00	325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270		
1-1838 Approved by Board	29,922,417.51	29,922,417.51
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274		
1-1838 Approved by Board	8,900,193.82	8,900,193.82
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276		
1-1838 Approved by Board	382,371.60	
1-1837 Reappropriating Encumbrances from FY14	1,220.60	383,592.20
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278		
1-1838 Approved by Board	12,000.00	12,000.00
351 --- ADOPTED BUDGET FOR SALES TAX FUND 351		
3-1031 August Sales Tax	3,764,298.10	3,764,298.10
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401		
1-1838 Approved by Board	1,077,782.00	1,077,782.00
950 --- ADOPTED BUDGET FOR MPC FUND 950		
1-1838 Approved by Board	4,465,838.00	
1-1837 Reappropriating Encumbrances from FY14	15,917.03	
2-1909 Budget Amendment	(63,987.00)	4,417,768.03
952 --- ADOPTED BUDGET FOR E-911 FUND 952		
1-1838 Approved by Board	8,433,938.00	
1-1837 Reappropriating Encumbrances from FY14	1,920,976.90	10,354,914.90
954 --- ADOPTED BUDGET FOR GIS FUND 954		
1-1838 Approved by Board	1,428,442.00	
1-1837 Reappropriating Encumbrances from FY14	13,743.48	1,442,185.48

  
 \_\_\_\_\_  
 Knox County Mayor

  
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 Knox County Senior Director of Finance