

Budget Report to Citizenry



Knox County, Tennessee

For the Year Ended
June 30, 2015

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the year ended June 30, 2015

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

December 31, 2015

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

The Knox County Budget Report to the Citizenry for the fiscal year ended June 30, 2015, is hereby submitted. This is a supplementary report to the Knox County Comprehensive Annual Financial Report (CAFR). The purpose of this report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission. This separately issued report is required by generally accepted accounting principles because the CAFR's budget and actual schedules are not intended to present compliance at that level.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentations rests with Knox County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the results of operations of the County's various funds for which an official annual budget is adopted by the County Commission. The report also details the results of operations for project length budgets adopted in the capital projects funds.

This report also details the results of operations of the Knox County Board of Education (the Board), a discretely presented component unit. Component Units are legally separate entities for which the County is considered to be financially accountable. The Board is presented separately to emphasize it is legally separate from the County.

This report was generated through the 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 that reads "Chris Caldwell".

Chris Caldwell
Senior Director of Finance

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 the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 114,816,000	\$ -	\$ 114,816,000	\$ 114,595,419	\$ (220,581)	99.81%
County Local Option Taxes	15,333,150	205,734	15,538,884	16,060,326	521,442	103.36%
Wheel Taxes	525,000	-	525,000	534,818	9,818	101.87%
Total Local Taxes	130,674,150	205,734	130,879,884	131,190,563	310,679	100.24%
<i>Licenses and Permits:</i>						
Licenses	2,826,000	-	2,826,000	3,045,727	219,727	107.78%
Permits	1,016,000	-	1,016,000	1,168,403	152,403	115.00%
Total Licenses and Permits	3,842,000	-	3,842,000	4,214,130	372,130	109.69%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	25,175	20,175	503.50%
Criminal Court	721,000	133,601	854,601	950,906	96,305	111.27%
Juvenile Court	942,700	-	942,700	1,251,921	309,221	132.80%
Other Fines, Forfeitures & Penalties	77,150	8,697	85,847	79,615	(6,232)	92.74%
Total Fines, Forfeitures and Penalties	1,745,850	142,298	1,888,148	2,307,617	419,469	122.22%
<i>Charges for Current Services:</i>	5,411,850	185,942	5,597,792	6,851,745	1,253,953	122.40%
<i>Other Local Revenues:</i>	3,709,256	26,108	3,735,364	4,744,619	1,009,255	127.02%
<i>State of Tennessee:</i>						
Prisoner Board	1,500,000	-	1,500,000	1,556,220	56,220	103.75%
Other State Revenues	7,668,757	1,122,663	8,791,420	10,824,824	2,033,404	123.13%
Total State of Tennessee	9,168,757	1,122,663	10,291,420	12,381,044	2,089,624	120.30%
<i>Federal Government:</i>						
Prisoner Board - Federal	1,200,000	-	1,200,000	1,169,552	(30,448)	97.46%
Total Federal Government	1,200,000	-	1,200,000	1,169,552	(30,448)	97.46%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	-	-	-	146,160	146,160	N/A
Citizen Groups	1,000	19,011	20,011	44,418	24,407	221.97%
CAC Debt Payment	-	-	-	165,673	165,673	N/A
Total Other Governments and Citizen Groups	1,000	19,011	20,011	356,251	336,240	1780.28%
Total Revenues	155,752,863	1,701,756	157,454,619	163,215,521	5,760,902	103.66%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	330,346	-	330,346	327,653	2,693	99.18%
Employee Benefits	162,563	(8,300)	154,263	154,243	20	99.99%
Contracted Services	41,225	-	41,225	36,644	4,581	88.89%
Supplies and Materials	6,750	-	6,750	4,425	2,325	65.56%
Other Charges	23,900	-	23,900	23,900	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Commission Discretionary						
Other Charges	55,000	-	55,000	51,950	3,050	94.45%
Internal Audit						
Personal Services	208,696	14,028	222,724	222,723	1	100.00%
Employee Benefits	74,324	781	75,105	75,105	-	100.00%
Contracted Services	16,300	(7,300)	9,000	8,978	22	99.76%
Supplies and Materials	3,000	5,358	8,358	8,357	1	99.99%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	7,000	(7,000)	-	-	-	N/A
Audit Committee						
Personal Services	5,760	(5,760)	-	-	-	N/A
Employee Benefits	441	(107)	334	-	334	0.00%
Ethics Committee						
Contracted Services	275	-	275	32	243	11.64%
Supplies and Materials	25	-	25	-	25	0.00%
Codes Commission						
Contracted Services	9,000	-	9,000	2,374	6,626	26.38%
County Clerk						
Contracted Services	463,090	(17,700)	445,390	445,389	1	100.00%
Supplies and Materials	132,483	(47,000)	85,483	85,273	210	99.75%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Election Commission						
Personal Services	1,024,745	75,631	1,100,376	1,100,376	-	100.00%
Employee Benefits	194,945	34,437	229,382	229,382	-	100.00%
Contracted Services	466,400	(163,153)	303,247	302,813	434	99.86%
Supplies and Materials	31,250	(907)	30,343	21,111	9,232	69.57%
Other Charges	3,318	-	3,318	3,015	303	90.87%
Law Department						
Personal Services	1,441,809	(26,600)	1,415,209	1,415,134	75	99.99%
Employee Benefits	353,469	(9,700)	343,769	343,706	63	99.98%
Contracted Services	121,510	(34,500)	87,010	86,923	87	99.90%
Supplies and Materials	37,750	22,200	59,950	53,895	6,055	89.90%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,348	28,348	28,348	-	100.00%
County Mayor						
Personal Services	559,548	19,501	579,049	579,049	-	100.00%
Employee Benefits	130,593	7,424	138,017	138,017	-	100.00%
Contracted Services	42,200	13,269	55,469	55,469	-	100.00%
Supplies and Materials	14,000	(7,115)	6,885	4,710	2,175	68.41%
Other Charges	3,688	-	3,688	3,468	220	94.03%
ADA, FMLA & Title VI Office						
Personal Services	57,105	2,092	59,197	59,196	1	100.00%
Employee Benefits	14,451	289	14,740	14,740	-	100.00%
Contracted Services	13,700	-	13,700	12,818	882	93.56%
Supplies and Materials	2,050	(383)	1,667	698	969	41.87%
Other Charges	625	-	625	625	-	100.00%
Family Justice Center						
Supplies and Materials	-	99,767	99,767	99,767	-	100.00%
Human Resources Department						
Personal Services	562,704	(67,870)	494,834	494,762	72	99.99%
Employee Benefits	163,035	(9,000)	154,035	153,973	62	99.96%
Contracted Services	38,770	5,535	44,305	44,305	-	100.00%
Supplies and Materials	7,500	4,640	12,140	12,058	82	99.32%
Other Charges	3,052	-	3,052	3,052	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Mailroom-Operating						
Personal Services	50,631	205	50,836	50,835	1	100.00%
Employee Benefits	33,810	220	34,030	34,029	1	100.00%
Contracted Services	10,350	952	11,302	11,301	1	99.99%
Supplies and Materials	2,000	(940)	1,060	1,060	-	100.00%
Other Charges	625	-	625	625	-	100.00%
Neighborhoods & Community Development						
Personal Services	128,794	(30,670)	98,124	98,093	31	99.97%
Employee Benefits	32,481	(6,400)	26,081	26,010	71	99.73%
Contracted Services	13,134	7,769	20,903	20,832	71	99.66%
Supplies and Materials	2,750	-	2,750	1,392	1,358	50.62%
Other Charges	10,292	-	10,292	10,292	-	100.00%
Finance Department						
Personal Services	1,462,385	(71,677)	1,390,708	1,390,672	36	100.00%
Employee Benefits	458,480	(46,000)	412,480	412,385	95	99.98%
Contracted Services	99,150	(15,800)	83,350	83,286	64	99.92%
Supplies and Materials	37,150	28,876	66,026	66,026	0	100.00%
Other Charges	1,125	-	1,125	625	500	55.56%
Purchasing Department						
Personal Services	673,526	(24,660)	648,866	648,782	84	99.99%
Employee Benefits	217,974	(5,500)	212,474	212,392	82	99.96%
Contracted Services	35,100	500	35,600	34,330	1,270	96.43%
Supplies and Materials	10,250	-	10,250	8,170	2,080	79.71%
Other Charges	5,222	-	5,222	4,972	250	95.21%
Capital Outlay	-	24,898	24,898	24,898	-	100.00%
Real Property Maintenance Division						
Personal Services	149,704	14,558	164,262	164,262	-	100.00%
Employee Benefits	40,401	8,322	48,723	48,722	1	100.00%
Contracted Services	132,100	(81,353)	50,747	38,582	12,165	76.03%
Supplies and Materials	900	28,201	29,101	29,100	1	100.00%
Capital Outlay	-	30,000	30,000	-	30,000	0.00%
Property Management						
Personal Services	122,277	497	122,774	122,774	-	100.00%
Employee Benefits	37,519	588	38,107	38,107	-	100.00%
Contracted Services	41,350	(36,531)	4,819	4,693	126	97.39%
Supplies and Materials	8,245	-	8,245	5,463	2,782	66.26%
Other Charges	625	-	625	625	-	100.00%
Capital Outlay	-	28,446	28,446	28,446	-	100.00%
Inoperable Car Lot						
Contracted Services	8,000	(6,900)	1,100	1,100	-	100.00%
Supplies and Materials	2,000	-	2,000	52	1,948	2.60%
County Buildings Maintenance						
Personal Services	367,661	6,797	374,458	374,458	-	100.00%
Employee Benefits	129,254	(7,938)	121,316	121,316	-	100.00%
Contracted Services	14,475	(2,381)	12,094	12,094	-	100.00%
Supplies and Materials	33,400	4,029	37,429	37,429	-	100.00%
Other Charges	56,434	-	56,434	56,434	-	100.00%
E-Government Purchasing						
Personal Services	94,305	4,431	98,736	97,884	852	99.14%
Employee Benefits	36,136	(4,300)	31,836	31,789	47	99.85%
Planning						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
Geographic Information Systems						
Other Charges	352,064	1	352,065	352,064	1	100.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Codes Administration						
Personal Services	920,294	(15,908)	904,386	904,325	61	99.99%
Employee Benefits	301,337	(9,600)	291,737	291,728	9	100.00%
Contracted Services	72,050	(13,900)	58,150	58,062	88	99.85%
Supplies and Materials	53,000	(18,800)	34,200	34,126	74	99.78%
Other Charges	90,145	-	90,145	90,145	-	100.00%
Information Technology						
Personal Services	3,096,109	(45,753)	3,050,356	3,050,315	41	100.00%
Employee Benefits	884,381	(11,000)	873,381	872,942	439	99.95%
Contracted Services	1,200,844	45,707	1,246,551	1,236,359	10,192	99.18%
Supplies and Materials	33,000	-	33,000	28,193	4,807	85.43%
Other Charges	5,928	-	5,928	5,659	269	95.46%
Capital Outlay	-	40,000	40,000	40,000	-	100.00%
Records Management						
Personal Services	240,466	1,246	241,712	241,711	1	100.00%
Employee Benefits	99,356	9,297	108,653	108,652	1	100.00%
Contracted Services	11,483	510	11,993	11,549	444	96.30%
Supplies and Materials	5,500	-	5,500	5,420	80	98.55%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Capital Outlay	12,500	-	12,500	12,497	3	99.98%
Sheriff's Merit System						
Personal Services	164,417	675	165,092	165,091	1	100.00%
Employee Benefits	60,427	267	60,694	60,694	-	100.00%
Contracted Services	21,812	(942)	20,870	14,861	6,009	71.21%
Supplies and Materials	8,250	-	8,250	5,723	2,527	69.37%
Property Assessor						
Personal Services	2,019,039	(103,000)	1,916,039	1,915,384	655	99.97%
Employee Benefits	680,262	(20,500)	659,762	659,734	28	100.00%
Contracted Services	664,357	(179,999)	484,358	484,358	-	100.00%
Supplies and Materials	66,500	(7,806)	58,694	42,644	16,050	72.65%
Other Charges	4,303	-	4,303	4,303	-	100.00%
Capital Outlay	-	27,027	27,027	27,027	-	100.00%
Equalization Board						
Personal Services	26,209	(9,600)	16,609	16,555	54	99.67%
Employee Benefits	2,003	-	2,003	1,267	736	63.26%
Contracted Services	2,100	-	2,100	1,793	307	85.38%
Supplies and Materials	200	-	200	80	120	40.00%
Register of Deeds						
Contracted Services	61,610	(952)	60,658	55,986	4,672	92.30%
Supplies and Materials	10,500	-	10,500	9,633	867	91.74%
Other Charges	3,429	952	4,381	4,381	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	62,852	1,000	63,852	63,806	46	99.93%
Employee Benefits	23,977	300	24,277	24,272	5	99.98%
Contracted Services	48,171	3,000	51,171	51,118	53	99.90%
Supplies and Materials	15,000	-	15,000	10,858	4,142	72.39%
Capital Outlay	-	38,000	38,000	9,593	28,407	25.24%
County Trustee's Office						
Contracted Services	750,900	(117,000)	633,900	632,412	1,488	99.77%
Supplies and Materials	126,175	-	126,175	120,913	5,262	95.83%
Other Charges	69,257	(35,000)	34,257	33,878	379	98.89%
Payments to Component Units	6,553,874	-	6,553,874	6,553,874	-	100.00%
Total Finance and Administration	30,863,925	(652,634)	30,211,291	30,028,212	183,079	99.39%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	1,994,274	(60,000)	1,934,274	1,933,356	918	99.95%
Employee Benefits	728,125	56,637	784,762	784,755	7	100.00%
Contracted Services	133,600	(22,104)	111,496	111,446	50	99.96%
Supplies and Materials	50,500	-	50,500	48,447	2,053	95.93%
Other Charges	625	49,100	49,725	49,672	53	99.89%
Capital Outlay	-	26,731	26,731	26,731	-	100.00%
Bad Check Unit						
Personal Services	-	72,000	72,000	38,658	33,342	53.69%
Employee Benefits	-	5,000	5,000	2,467	2,533	49.34%
Contracted Services	-	70,000	70,000	27,917	42,083	39.88%
Circuit Court Clerk						
Contracted Services	55,100	896	55,996	45,281	10,715	80.86%
Supplies and Materials	10,800	-	10,800	3,763	7,037	34.84%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Capital Outlay	-	182,582	182,582	135,964	46,618	74.47%
General Sessions Court Clerk - Civil						
Contracted Services	56,900	(31,000)	25,900	21,587	4,313	83.35%
Supplies and Materials	9,300	-	9,300	7,510	1,790	80.75%
Other Charges	625	-	625	625	-	100.00%
IV-D Child Support - Clerk						
Personal Services	549,098	(15,260)	533,838	533,833	5	100.00%
Employee Benefits	233,755	(9,300)	224,455	224,359	96	99.96%
Contracted Services	49,400	(12,625)	36,775	33,317	3,458	90.60%
Supplies and Materials	8,400	2,862	11,262	2,853	8,409	25.33%
Other Charges	3,052	-	3,052	3,052	-	100.00%
Probate Court						
Contracted Services	37,200	-	37,200	32,871	4,329	88.36%
Supplies and Materials	7,400	-	7,400	7,310	90	98.78%
Other Charges	776	-	776	776	-	100.00%
Chancery Court						
Contracted Services	67,550	(13,000)	54,550	54,084	466	99.15%
Supplies and Materials	18,200	-	18,200	15,378	2,822	84.49%
Other Charges	625	-	625	625	-	100.00%
4th Circuit Court Clerk						
Contracted Services	70,000	(18,465)	51,535	49,030	2,505	95.14%
Supplies and Materials	25,750	19,716	45,466	35,140	10,326	77.29%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Criminal Court Clerk						
Contracted Services	73,000	(19,083)	53,917	48,252	5,665	89.49%
Supplies and Materials	36,750	21,062	57,812	46,442	11,370	80.33%
Other Charges	18,497	952	19,449	19,449	-	100.00%
General Sessions Court Clerk - Criminal						
Contracted Services	85,300	(10,237)	75,063	75,062	1	100.00%
Supplies and Materials	23,250	12,188	35,438	33,025	2,413	93.19%
Other Charges	17,784	952	18,736	18,736	-	100.00%
Court Technology Upgrade						
Contracted Services	-	11,043	11,043	2,912	8,131	26.37%
Supplies and Materials	-	51,868	51,868	3,338	48,530	6.44%
Circuit Court Judges						
Contracted Services	5,430	1,198,000	6,628	6,627	1	99.98%
Supplies and Materials	1,862	116	1,978	1,978	-	100.00%
Other Charges	625	-	625	625	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
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 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Judges						
Contracted Services	11,141	(1,411)	9,730	4,562	5,168	46.89%
Supplies and Materials	4,500	97	4,597	4,596	1	99.98%
Other Charges	625	-	625	625	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	6,701	1,039	86.58%
Supplies and Materials	3,650	585	4,235	4,129	106	97.50%
Other Charges	100,625	-	100,625	95,788	4,837	95.19%
General Sessions Court Judges						
Personal Services	1,378,219	43,307	1,421,526	1,421,526	-	100.00%
Employee Benefits	316,083	2,798	318,881	318,880	1	100.00%
Contracted Services	38,810	(12,752)	26,058	25,379	679	97.39%
Supplies and Materials	14,600	640	15,240	15,239	1	99.99%
Other Charges	625	-	625	625	-	100.00%
Jury Commission						
Personal Services	169,092	(8,778)	160,314	160,283	31	99.98%
Employee Benefits	18,471	78	18,549	18,548	1	99.99%
Contracted Services	18,545	(9,734)	8,811	8,647	164	98.14%
Supplies and Materials	5,500	-	5,500	2,395	3,105	43.55%
Other Charges	625	-	625	625	-	100.00%
Juvenile Court						
Personal Services	2,001,312	(13,808)	1,987,504	1,984,322	3,182	99.84%
Employee Benefits	648,048	13,058	661,106	661,106	-	100.00%
Contracted Services	311,800	39,300	351,100	351,006	94	99.97%
Supplies and Materials	31,750	-	31,750	25,927	5,823	81.66%
Other Charges	96,621	750	97,371	97,369	2	100.00%
IV-D Referee Program						
Personal Services	290,714	1,196	291,910	291,910	-	100.00%
Employee Benefits	69,647	2,402	72,049	72,049	-	100.00%
Contracted Services	13,950	(3,548)	10,402	9,523	879	91.55%
Supplies and Materials	2,400	-	2,400	661	1,739	27.54%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Juvenile Court Clerk						
Personal Services	395,894	(8,000)	387,894	387,822	72	99.98%
Employee Benefits	139,744	(24,000)	115,744	115,550	194	99.83%
Contracted Services	62,250	(18,021)	44,229	39,844	4,385	90.09%
Supplies and Materials	14,750	-	14,750	5,208	9,542	35.31%
Other Charges	625	-	625	625	-	100.00%
Juvenile Service Center						
Personal Services	2,034,212	(72,103)	1,962,109	1,962,018	91	100.00%
Employee Benefits	868,140	(48,900)	819,240	819,144	96	99.99%
Contracted Services	94,780	21,699	116,479	106,822	9,657	91.71%
Supplies and Materials	150,115	5,012	155,127	155,126	1	100.00%
Other Charges	56,441	-	56,441	56,441	-	100.00%
Juvenile Service Center Donations						
Supplies and Materials	-	1,400	1,400	1,376	24	98.29%
Probation/Pre-trial Release						
Personal Services	482,204	(30,000)	452,204	451,829	375	99.92%
Employee Benefits	172,170	(7,100)	165,070	164,983	87	99.95%
Contracted Services	18,750	-	18,750	12,977	5,773	69.21%
Supplies and Materials	9,500	-	9,500	7,410	2,090	78.00%
Other Charges	1,714	-	1,714	1,714	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	(37,360)	462,640	462,639	1	100.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Public Defender						
Personal Services	1,121,708	(87,410)	1,034,298	1,033,858	440	99.96%
Employee Benefits	309,622	23,032	332,654	332,653	1	100.00%
Contracted Services	182,300	66,738	249,038	249,038	-	100.00%
Supplies and Materials	110,000	57,921	167,921	167,920	1	100.00%
Other Charges	(66,971)	75,895	8,924	2,157	6,767	24.17%
Court Officers						
Contracted Services	9,755	3,000	12,755	12,000	755	94.08%
Supplies and Materials	14,075	-	14,075	13,826	249	98.23%
Other Charges	3,258	-	3,258	3,258	-	100.00%
Total Administration of Justice	16,617,660	349,812	16,967,472	16,639,890	327,582	98.07%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	53,000	-	100.00%
Other Charges	3,008	-	3,008	3,008	-	100.00%
Community Mediation Center						
Contracted Services	100,000	63,200	163,200	163,199	1	100.00%
Fire Prevention Bureau						
Personal Services	414,453	5,975	420,428	420,427	1	100.00%
Employee Benefits	119,861	1,832	121,693	121,692	1	100.00%
Contracted Services	102,991	(20,000)	82,991	81,068	1,923	97.68%
Supplies and Materials	52,500	16,779	69,279	61,829	7,450	89.25%
Other Charges	820	-	820	820	-	100.00%
Sheriff's Administration						
Contracted Services	206,230	(57,686)	148,544	148,344	200	99.87%
Supplies and Materials	248,819	(9,331)	239,488	239,063	425	99.82%
Other Charges	1,098,679	-	1,098,679	1,098,679	-	100.00%
Records and Communication						
Contracted Services	68,325	-	68,325	62,425	5,900	91.36%
Supplies and Materials	32,800	-	32,800	22,046	10,754	67.21%
Training						
Contracted Services	60,820	-	60,820	53,951	6,869	88.71%
Supplies and Materials	191,150	20,621	211,771	144,960	66,811	68.45%
Other Charges	13,000	-	13,000	13,000	-	100.00%
Planning and Development						
Contracted Services	7,520	-	7,520	4,899	2,621	65.15%
Supplies and Materials	5,075	-	5,075	2,946	2,129	58.05%
Stop Violence Against Women						
Contracted Services	15,000	10,000	25,000	24,067	933	96.27%
Supplies and Materials	25,300	-	25,300	14,782	10,518	58.43%
Patrol & Cops Universal						
Personal Services	40,577,697	337,933	40,915,630	40,914,076	1,554	100.00%
Employee Benefits	16,144,238	101,318	16,245,556	16,245,028	528	100.00%
Contracted Services	709,460	22,944	732,404	728,008	4,396	99.40%
Supplies and Materials	1,466,250	(337,553)	1,128,697	1,057,066	71,631	93.65%
Other Charges	20,250	3,700	23,950	23,945	5	99.98%
Warrants						
Contracted Services	189,300	(44,880)	144,420	144,321	99	99.93%
Supplies and Materials	124,000	(10,000)	114,000	98,190	15,810	86.13%
Detectives						
Contracted Services	170,200	314	170,514	140,240	30,274	82.25%
Supplies and Materials	139,750	-	139,750	109,627	30,123	78.45%
Forensic Services						
Contracted Services	32,350	-	32,350	27,370	4,980	84.61%
Supplies and Materials	45,600	-	45,600	37,628	7,972	82.52%

KNOX COUNTY, TENNESSEE

General Fund
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 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Division						
Contracted Services	13,120	1,288	14,408	14,407	1	99.99%
Supplies and Materials	15,700	1,103	16,803	16,802	1	99.99%
Special Teams						
Contracted Services	13,025	6,000	19,025	16,462	2,563	86.53%
Supplies and Materials	24,700	-	24,700	13,665	11,035	55.32%
Senior Citizen Awareness						
Contracted Services	-	100	100	100	-	100.00%
Supplies and Materials	-	1,481	1,481	957	524	64.62%
Narcotics Division						
Contracted Services	172,125	44,210	216,335	216,301	34	99.98%
Supplies and Materials	233,500	(2,108)	231,392	225,795	5,597	97.58%
Other Charges	16,500	-	16,500	16,500	-	100.00%
VICE						
Contracted Services	-	13,697	13,697	9,319	4,378	68.04%
Supplies and Materials	-	12,000	12,000	8,728	3,272	72.73%
Internal Affairs						
Contracted Services	6,850	5,000	11,850	11,702	148	98.75%
Supplies and Materials	7,080	500	7,580	7,291	289	96.19%
Special Services						
Contracted Services	62,100	(5,000)	57,100	43,861	13,239	76.81%
Supplies and Materials	61,075	(500)	60,575	50,228	10,347	82.92%
Dare Donations						
Contracted Services	-	2,000	2,000	750	1,250	37.50%
Supplies and Materials	-	1,000	1,000	100	900	10.00%
Teen Academy - Sheriff						
Contracted Services	-	2,000	2,000	1,425	575	71.25%
Supplies and Materials	-	1,875	1,875	240	1,635	12.80%
Sexual Offender Registry						
Contracted Services	-	8,100	8,100	7,613	487	93.99%
Supplies and Materials	-	19,700	19,700	4,903	14,797	24.89%
Interest Earned - Inmates						
Contracted Services	-	2,000	2,000	427	1,573	21.35%
Supplies and Materials	-	15,033	15,033	9,436	5,597	62.77%
Honor Guard Golf Tournament						
Contracted Services	-	300	300	275	25	91.67%
Supplies and Materials	-	4,200	4,200	4,031	169	95.98%
Auxiliary Services						
Personal Services	299,432	(58,800)	240,632	240,587	45	99.98%
Employee Benefits	39,355	2,500	41,855	41,853	2	100.00%
Contracted Services	8,950	-	8,950	7,136	1,814	79.73%
Supplies and Materials	25,800	-	25,800	13,168	12,632	51.04%
Correctional Facilities						
Employee Benefits	-	1,234	1,234	(932)	2,166	-75.53%
Contracted Services	1,164,850	(159,224)	1,005,626	998,322	7,304	99.27%
Supplies and Materials	4,084,449	397,843	4,482,292	4,452,450	29,842	99.33%
Other Charges	2,138,481	-	2,138,481	2,137,991	490	99.98%
Helen McNabb Interchange						
Contracted Services	-	168,488	168,488	168,488	-	100.00%
Jail Commissary						
Personal Services	209,550	851	210,401	210,401	-	100.00%
Employee Benefits	88,422	(851)	87,571	77,602	9,969	88.62%
Contracted Services	31,900	-	31,900	12,135	19,765	38.04%
Supplies and Materials	389,500	3,946	393,446	336,614	56,832	85.56%
Other Charges	75,000	-	75,000	72,246	2,754	96.33%

KNOX COUNTY, TENNESSEE

General Fund
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 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Medical Examiner Operating						
Personal Services	1,256,172	322,078	1,578,250	1,578,250	-	100.00%
Employee Benefits	278,940	76,687	355,627	355,626	1	100.00%
Contracted Services	434,220	131,372	565,592	562,672	2,920	99.48%
Supplies and Materials	205,750	(71,153)	134,597	128,509	6,088	95.48%
Other Charges	23,500	(8,400)	15,100	15,014	86	99.43%
KCSO Reserve Training Academy						
Contracted Services	-	2,000	2,000	253	1,747	12.65%
Animal Control						
Contracted Services	682,260	2,013	684,273	684,273	-	100.00%
Supplies and Materials	59,382	(2,013)	57,369	32,641	24,728	56.90%
Juvenile Court Officers						
Contracted Services	16,075	-	16,075	8,745	7,330	54.40%
Supplies and Materials	30,050	-	30,050	20,158	9,892	67.08%
Payments to Component Units	326,200	-	326,200	326,200	-	100.00%
Total Public Safety	74,932,459	1,047,716	75,980,175	75,421,424	558,751	99.26%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	700	221,500	221,500	-	100.00%
John Tarleton Home						
Contracted Services	799,946	-	799,946	799,946	-	100.00%
Support Services						
Personal Services	1,406,275	(81,340)	1,324,935	1,324,843	92	99.99%
Employee Benefits	544,130	(41,800)	502,330	502,274	56	99.99%
Contracted Services	497,215	61,032	558,247	554,996	3,251	99.42%
Supplies and Materials	290,297	(78,378)	211,919	209,249	2,670	98.74%
Other Charges	122,720	(70,000)	52,720	51,131	1,589	96.99%
Preventive Health Service						
Personal Services	1,650,330	(296,193)	1,354,137	1,354,048	89	99.99%
Employee Benefits	523,157	(73,244)	449,913	449,912	1	100.00%
Contracted Services	94,900	128,000	222,900	222,795	105	99.95%
Supplies and Materials	411,000	377,000	788,000	787,882	118	99.99%
Dental Services						
Personal Services	792,295	(175,639)	616,656	616,450	206	99.97%
Employee Benefits	237,982	(15,700)	222,282	222,221	61	99.97%
Contracted Services	23,000	(8,700)	14,300	14,259	41	99.71%
Supplies and Materials	64,800	14,000	78,800	78,678	122	99.85%
Capital Outlay	-	40,000	40,000	-	40,000	0.00%
Emergency Medical Services						
Personal Services	46,347	200	46,547	46,538	9	99.98%
Employee Benefits	11,490	100	11,590	11,551	39	99.66%
Contracted Services	13,000	(300)	12,700	8,534	4,166	67.20%
Other Charges	270,000	-	270,000	169,878	100,122	62.92%
Food & Restaurant Inspection						
Personal Services	647,790	(8,505)	639,285	639,251	34	99.99%
Employee Benefits	211,367	(7,250)	204,117	204,112	5	100.00%
Contracted Services	22,500	(4,500)	18,000	15,253	2,747	84.74%
Supplies and Materials	20,000	2,500	22,500	22,452	48	99.79%
Health Administration						
Personal Services	835,621	(54,091)	781,530	777,134	4,396	99.44%
Employee Benefits	251,744	(11,000)	240,744	240,653	91	99.96%
Contracted Services	92,675	(75,222)	17,453	15,491	1,962	88.76%
Supplies and Materials	7,450	1,300	8,750	8,689	61	99.30%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Development & Planning						
Personal Services	567,971	(28,328)	539,643	539,575	68	99.99%
Employee Benefits	134,776	11,000	145,776	145,667	109	99.93%
Contracted Services	10,200	-	10,200	7,360	2,840	72.16%
Supplies and Materials	6,300	1,000	7,300	6,766	534	92.68%
Indigent Medical Care						
Contracted Services	3,935,000	15,000	3,950,000	3,909,774	40,226	98.98%
Pharmacy						
Personal Services	144,548	(55,000)	89,548	89,478	70	99.92%
Employee Benefits	45,595	(16,100)	29,495	29,090	405	98.63%
Contracted Services	30,500	(24,000)	6,500	6,429	71	98.91%
Supplies and Materials	655,500	(246,900)	408,600	403,626	4,974	98.78%
Primary Care						
Contracted Services	285,000	6,100	291,100	291,016	84	99.97%
Rabies & Animal Control						
Personal Services	6,270	1,320	7,590	7,590	-	100.00%
Employee Benefits	480	1,035	1,515	1,515	-	100.00%
Contracted Services	-	35,173	35,173	22,488	12,685	63.94%
School Health Program						
Personal Services	38,578	200	38,778	38,735	43	99.89%
Employee Benefits	19,069	300	19,369	19,358	11	99.94%
Contracted Services	430,003	(500)	429,503	400,468	29,035	93.24%
Social Services						
Personal Services	315,832	(547)	315,285	313,897	1,388	99.56%
Employee Benefits	88,328	547	88,875	88,875	-	100.00%
Contracted Services	7,200	-	7,200	6,589	611	91.51%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	287,560	4,400	291,960	291,946	14	100.00%
Employee Benefits	117,860	900	118,760	118,684	76	99.94%
Contracted Services	51,150	(21,550)	29,600	29,599	1	100.00%
Supplies and Materials	12,400	1,000	13,400	13,391	9	99.93%
Vector Control Services						
Contracted Services	3,200	2,000	5,200	4,372	828	84.08%
Supplies and Materials	6,400	-	6,400	4,506	1,894	70.41%
Disease Surveillance and Investigation						
Personal Services	248,782	56,919	305,701	305,670	31	99.99%
Employee Benefits	81,536	14,000	95,536	94,912	624	99.35%
Contracted Services	128,500	(70,060)	58,440	58,109	331	99.43%
Supplies and Materials	32,000	6,800	38,800	38,738	62	99.84%
Other Charges	15,000	5,500	20,500	20,101	399	98.05%
Vital Records						
Personal Services	145,751	600	146,351	146,343	8	99.99%
Employee Benefits	52,759	800	53,559	53,499	60	99.89%
Contracted Services	72,000	(12,900)	59,100	59,043	57	99.90%
Supplies and Materials	150	-	150	-	150	0.00%
Women's Health Services						
Personal Services	129,247	600	129,847	129,775	72	99.94%
Employee Benefits	42,583	900	43,483	43,473	10	99.98%
Contracted Services	9,500	-	9,500	5,142	4,358	54.13%
Supplies and Materials	10,000	(1,500)	8,500	1,108	7,392	13.04%
Community Health Services						
Personal Services	434,153	(8,980)	425,173	424,812	361	99.92%
Employee Benefits	137,191	(20,800)	116,391	116,306	85	99.93%
Contracted Services	18,040	-	18,040	9,301	8,739	51.56%
Supplies and Materials	5,600	308	5,908	4,160	1,748	70.41%
Car Seat Program						
Supplies and Materials	20,000	-	20,000	15,708	4,292	78.54%

KNOX COUNTY, TENNESSEE

General Fund
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 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Community Action Committee						
Contracted Services	1,449,919	-	1,449,919	1,449,919	-	100.00%
Other Charges	220,000	-	220,000	220,000	-	100.00%
Dirty Lot Ordinance						
Personal Services	197,333	19,828	217,161	217,161	-	100.00%
Employee Benefits	83,182	3,705	86,887	86,886	1	100.00%
Contracted Services	20,900	(12,000)	8,900	6,303	2,597	70.82%
Supplies and Materials	17,000	(11,533)	5,467	3,043	2,424	55.66%
Other Charges	1,132	-	1,132	1,132	-	100.00%
Payments to Component Units	256,628	-	256,628	166,628	90,000	64.93%
<i>Total Public Health and Welfare</i>	21,137,937	(717,793)	20,420,144	20,037,786	382,358	98.13%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,419,678	20,728	1,440,406	1,440,406	-	100.00%
Employee Benefits	524,610	(10,504)	514,106	507,310	6,796	98.68%
Contracted Services	206,950	14,097	221,047	220,547	500	99.77%
Supplies and Materials	247,750	64,122	311,872	306,831	5,041	98.38%
Other Charges	334,655	624	335,279	335,279	-	100.00%
Recreation Administration						
Personal Services	328,525	1,227	329,752	329,752	-	100.00%
Employee Benefits	103,511	3,636	107,147	107,147	-	100.00%
Contracted Services	274,350	(37,565)	236,785	236,785	-	100.00%
Supplies and Materials	37,000	(2,838)	34,162	32,409	1,753	94.87%
Other Charges	38,520	-	38,520	35,820	2,700	92.99%
Trial Sponsor Program						
Contracted Services	-	806	806	-	806	0.00%
Tree/Bench Program						
Supplies and Materials	-	15,156	15,156	8,384	6,772	55.32%
Park Improvements Amusement Tax						
Contracted Services	5,000	33,000	38,000	37,571	429	98.87%
Supplies and Materials	45,000	-	45,000	39,209	5,791	87.13%
Capital Outlay	100,000	200,000	300,000	176,014	123,986	58.67%
Sport Operations						
Personal Services	109,455	(35,329)	74,126	74,126	-	100.00%
Employee Benefits	26,118	(10,205)	15,913	15,913	-	100.00%
Contracted Services	159,100	(7,527)	151,573	151,573	-	100.00%
Supplies and Materials	3,250	(522)	2,728	2,728	-	100.00%
Other Charges	6,400	-	6,400	5,710	690	89.22%
Community Outreach						
Personal Services	57,945	12,299	70,244	70,244	-	100.00%
Employee Benefits	8,964	1,878	10,842	10,841	1	99.99%
Constituent Services						
Personal Services	94,887	(41,208)	53,679	53,456	223	99.58%
Employee Benefits	32,895	(18,800)	14,095	14,000	95	99.33%
Contracted Services	-	3,600	3,600	-	3,600	0.00%
Senior Center & Volunteer Services						
Personal Services	71,328	(9,175)	62,153	62,064	89	99.86%
Employee Benefits	15,501	-	15,501	14,915	586	96.22%
Contracted Services	2,350	-	2,350	1,849	501	78.68%
Supplies and Materials	2,300	-	2,300	133	2,167	5.78%
Other Charges	625	-	625	625	-	100.00%
Senior Picnic						
Contracted Services	-	6,371	6,371	6,370	1	99.98%
Supplies and Materials	-	6,751	6,751	6,750	1	99.99%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Frank Strang Senior Center						
Personal Services	60,612	248	60,860	60,859	1	100.00%
Employee Benefits	14,979	61	15,040	15,039	1	99.99%
Contracted Services	10,000	(309)	9,691	7,240	2,451	74.71%
Supplies and Materials	3,850	-	3,850	3,020	830	78.44%
Other Charges	1,125	-	1,125	625	500	55.56%
Senior Center-South Knox						
Personal Services	61,120	-	61,120	60,606	514	99.16%
Employee Benefits	15,109	3,625	18,734	18,733	1	99.99%
Contracted Services	6,200	(1,900)	4,300	4,230	70	98.37%
Supplies and Materials	2,600	(1,605)	995	698	297	70.15%
Other Charges	1,125	-	1,125	625	500	55.56%
Halls Senior Center						
Personal Services	56,074	(707)	55,367	55,367	-	100.00%
Employee Benefits	28,172	1,696	29,868	29,868	-	100.00%
Contracted Services	8,200	-	8,200	7,814	386	95.29%
Supplies and Materials	3,550	(2,630)	920	645	275	70.11%
Other Charges	1,125	-	1,125	625	500	55.56%
Corryton Senior Center						
Personal Services	50,001	(5,980)	44,021	44,021	-	100.00%
Employee Benefits	26,497	-	26,497	25,617	880	96.68%
Contracted Services	7,000	-	7,000	5,106	1,894	72.94%
Supplies and Materials	4,850	-	4,850	618	4,232	12.74%
Other Charges	1,525	-	1,525	625	900	40.98%
Senior Center-Carter						
Personal Services	55,451	-	55,451	54,741	710	98.72%
Employee Benefits	31,037	(701)	30,336	27,795	2,541	91.62%
Contracted Services	3,400	2,397	5,797	4,090	1,707	70.55%
Supplies and Materials	4,600	2,298	6,898	3,040	3,858	44.07%
Other Charges	1,125	-	1,125	625	500	55.56%
Karns Center-Carter						
Personal Services	49,404	(26,000)	23,404	22,603	801	96.58%
Employee Benefits	33,236	(27,000)	6,236	6,005	231	96.30%
Contracted Services	10,250	(10,000)	250	80	170	32.00%
Supplies and Materials	3,600	-	3,600	3,210	390	89.17%
Other Charges	500	-	500	122	378	24.40%
Total Social and Cultural Services	4,812,984	144,115	4,957,099	4,769,053	188,046	96.21%
<i>Agricultural and Natural Resources:</i>						
Agricultural Extension Services						
Personal Services	264,385	(21,300)	243,085	243,016	69	99.97%
Employee Benefits	104,226	(18,600)	85,626	85,544	82	99.90%
Contracted Services	23,200	-	23,200	22,467	733	96.84%
Supplies and Materials	6,500	-	6,500	4,161	2,339	64.02%
New Harvest Farmer's Market						
Contracted Services	3,500	484	3,984	3,984	-	100.00%
Soil Conservation District						
Personal Services	75,061	1,812	76,873	76,872	1	100.00%
Employee Benefits	23,564	(1,200)	22,364	22,346	18	99.92%
Contracted Services	7,000	3,210	10,210	10,210	-	100.00%
Supplies and Materials	3,900	(1,700)	2,200	1,752	448	79.64%
Other Charges	625	-	625	625	-	100.00%
Total Agricultural and Natural Resources:	511,961	(37,294)	474,667	470,977	3,690	99.22%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
Economic and Community Development Grants						
Miscellaneous Entities	800,000	282,450	1,082,450	916,338	166,112	84.65%
Veteran's Services						
Personal Services	73,503	826	74,329	74,329	-	100.00%
Employee Benefits	23,351	(826)	22,525	18,712	3,813	83.07%
Contracted Services	9,650	-	9,650	6,812	2,838	70.59%
Supplies and Materials	1,500	-	1,500	1,446	54	96.40%
Other Charges	625	-	625	625	-	100.00%
Property and Liability Insurance						
Other Charges	38,686	-	38,686	36,752	1,934	95.00%
Payments to Cities						
Contracted Services	120,000	-	156,653	156,652	1	100.00%
Official's Expense						
Contracted Services	10,000	(9,400)	600	500	100	83.33%
Equipment						
Capital Outlay	-	1,773,452	1,773,452	1,030,606	742,846	58.11%
Audit Services						
Contracted Services	350,000	(22,200)	327,800	327,740	60	99.98%
Miscellaneous						
Personal Services	40,000	1,817,324	1,857,324	1,857,324	-	100.00%
Employee Benefits	(150,000)	-	(150,000)	(180,011)	30,011	120.01%
Contracted Services	154,981	11,454	166,435	152,662	13,773	91.72%
Supplies and Materials	-	50,000	50,000	46,754	3,246	93.51%
Other Charges	192,052	-	192,052	185,207	6,845	96.44%
Capital Outlay	-	168,758	168,758	148,166	20,592	87.80%
PBA Management & Operations						
Other Charges	6,890,000	-	6,890,000	6,890,000	-	100.00%
Trustee's Commission						
Other Charges	2,650,000	22,375	2,672,375	2,672,373	2	100.00%
Employee Benefits						
Employee Benefits	1,165,000	(250,000)	915,000	913,739	1,261	99.86%
Employee Benefits - MERP County Match						
Employee Benefits	-	70,100	70,100	70,036	64	99.91%
Payments to Component Units	600,000	-	600,000	600,000		100.00%
Total Other General Government	12,969,348	3,914,313	16,920,314	15,926,762	993,552	94.13%
<i>Other Miscellaneous</i>						
Decrease in Equity Interest in Joint Venture	-	-	931,800	931,800	-	100.00%
Total Expenditures	161,846,274	4,048,235	166,862,962	164,225,904	2,637,058	98.42%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,093,411)	(3,314,932)	(9,408,343)	(1,010,383)	8,397,960	10.74%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,035,000	-	8,035,000	8,241,137	206,137	102.57%
Operating Transfers Out - Other Funds	(2,429,239)	-	(3,570,378)	(3,570,340)	38	100.00%
Total Other Financing Sources (Uses)	5,605,761	-	4,464,622	4,670,797	206,175	104.62%
Net Change in Fund Balances	(487,650)	(4,456,071)	(4,943,721)	3,660,414	8,604,135	-74.04%
Fund Balance, July 1, 2014	66,088,523	-	66,088,523	66,088,523	-	100.00%
Fund Balance, June 30, 2015	\$ 65,600,873	\$ (4,456,071)	\$ 61,144,802	\$ 69,748,937	\$ 8,604,135	114.07%

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 the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 61,400	\$ -	\$ 61,400	\$ 58,518	\$ (2,882)	95.31%
<i>Charges for Current Services:</i>						
Fees	7,000	-	7,000	4,460	(2,540)	63.71%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	1,000	-	1,000	-	(1,000)	0.00%
Recurring Items	1,800	-	1,800	1,163	(637)	64.61%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
Total Revenues	101,200	-	101,200	94,141	(7,059)	93.02%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	52,173	(3,069)	49,104	31,616	17,488	64.39%
Employee Benefits	16,163	-	16,163	7,616	8,547	47.12%
Contracted Services	9,450	-	9,450	7,833	1,617	82.89%
Supplies & Materials	51,662	2,436	54,098	54,098	-	100.00%
Other Charges	1,752	633	2,385	1,914	471	80.25%
<i>Total Social and Cultural Services</i>	131,200	-	131,200	103,077	28,123	78.56%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	-	(30,000)	(8,936)	21,064	29.79%
Other Financing Sources						
Operating Transfers In - Other Funds	30,000	-	30,000	10,000	(20,000)	33.33%
Net Change in Fund Balances	-	-	-	1,064	1,064	N/A
Fund Balances, July 1, 2014	46,706	-	46,706	46,706	-	100.00%
Fund Balances, June 30, 2015	\$ 46,706	\$ -	\$ 46,706	\$ 47,770	\$ 1,064	102.28%

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,600,000	\$ 35,000	\$ 10,635,000	\$ 10,886,910	\$ 251,910	102.37%
<i>Charges for Current Services:</i>						
Fees	345,000	-	345,000	327,752	(17,248)	95.00%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	7,267	(1,733)	80.74%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	6,400	-	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	21,884	21,884	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,900</i>	<i>-</i>	<i>51,900</i>	<i>73,784</i>	<i>21,884</i>	<i>142.17%</i>
Total Revenues	11,005,900	35,000	11,040,900	11,295,713	254,813	102.31%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,440,571	(10,967)	6,429,604	6,424,775	4,829	99.92%
Employee Benefits	2,048,508	-	2,048,508	2,031,729	16,779	99.18%
Contracted Services	583,925	20,000	603,925	555,195	48,730	91.93%
Supplies & Materials	1,798,240	(43,400)	1,754,840	1,665,226	89,614	94.89%
Other Charges	193,033	10,967	204,000	198,004	5,996	97.06%
Public Library Maintenance						
Personal Services	164,909	11,509	176,418	164,077	12,341	93.00%
Employee Benefits	55,764	1,891	57,655	57,655	-	100.00%
Contracted Services	559,050	40,000	599,050	587,946	11,104	98.15%
Supplies & Materials	55,000	10,000	65,000	61,855	3,145	95.16%
Other Charges	-	725,000	725,000	725,000	-	100.00%
State General Library						
Supplies & Materials	51,900	-	51,900	51,900	-	100.00%
Rothrock Estate						
Contracted Services	-	6,132	6,132	6,132	-	100.00%
Supplies & Materials	-	63,896	63,896	36,814	27,082	57.62%
Pettway Foundation						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
Cultural and Exhibit						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
<i>Total Social and Cultural Services</i>	<i>11,950,900</i>	<i>837,143</i>	<i>12,788,043</i>	<i>12,566,308</i>	<i>221,735</i>	<i>98.27%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(945,000)	(802,143)	(1,747,143)	(1,270,595)	476,548	72.72%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	1,470,000	(200,000)	88.02%
Operating Transfers Out - Other Funds	(725,000)	725,000	-	-	-	N/A
Total Other Financing Sources (Uses)	945,000	725,000	1,670,000	1,470,000	(200,000)	88.02%
Net Change in Fund Balances	-	(77,143)	(77,143)	199,405	276,548	-258.49%
Fund Balances, July 1, 2014	1,147,590	-	1,147,590	1,147,590	-	100.00%
Fund Balances, December 31, 2015	\$ 1,147,590	\$ (77,143)	\$ 1,070,447	\$ 1,346,995	\$ 276,548	125.83%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	55,000	-	55,000	45,948	(9,052)	83.54%
<i>Other Local Revenues</i>	645,000	-	645,000	447,923	(197,077)	69.45%
<i>State of Tennessee</i>	425,000	-	425,000	532,798	107,798	125.36%
Total Revenues	3,525,000	-	3,525,000	3,426,669	(98,331)	97.21%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	166,843	(5,289)	161,554	161,554	-	100.00%
Employee Benefits	49,222	(5)	49,217	49,217	-	100.00%
Contracted Services	11,472	(943)	10,529	10,529	-	100.00%
Supplies & Materials	5,180	(973)	4,207	4,207	-	100.00%
Other Charges	178,554	27,500	206,054	205,821	233	99.89%
Convenience Centers						
Personal Services	520,021	7,774	527,795	527,795	-	100.00%
Employee Benefits	230,936	(3,051)	227,885	227,885	-	100.00%
Contracted Services	1,956,484	(108,320)	1,848,164	1,831,693	16,471	99.11%
Supplies & Materials	65,700	3,273	68,973	68,973	-	100.00%
Other Charges	24,000	48,000	72,000	72,000	-	100.00%
Capital Outlay	-	83,357	83,357	-	83,357	0.00%
Tire Storage Facility						
Contracted Services	378,500	(8,229)	370,271	326,917	43,354	88.29%
Litter Grant - County						
Personal Services	43,979	(1,025)	42,954	42,954	-	100.00%
Employee Benefits	19,055	67	19,122	19,122	-	100.00%
Contracted Services	6,614	2,119	8,733	8,733	-	100.00%
Supplies & Materials	12,500	7,249	19,749	19,749	-	100.00%
Recycling Program						
Personal Services	126,874	1,478	128,352	128,352	-	100.00%
Employee Benefits	42,445	853	43,298	43,298	-	100.00%
Contracted Services	42,676	(2,468)	40,208	40,208	-	100.00%
Supplies & Materials	28,827	(43)	28,784	26,783	2,001	93.05%
Other Charges	876	-	876	876	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	74,954	9,288	88.97%
<i>Total Public Health and Welfare</i>	3,995,000	51,324	4,046,324	3,891,620	154,704	96.18%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(470,000)	(51,324)	(521,324)	(464,951)	56,373	89.19%
Other Financing Sources (Uses)						
Transfers from Other Funds	475,000	-	475,000	550,000	75,000	115.79%
Transfers to Other Funds	(51,000)	51,000	-	-	-	N/A
<i>Total Other Financing Sources (Uses)</i>	424,000	51,000	475,000	550,000	75,000	115.79%
Net Change in Fund Balances	(46,000)	(324)	(46,324)	85,049	131,373	-183.60%
Fund Balances, July 1, 2014	1,257,922	-	1,257,922	1,257,922	-	100.00%
Fund Balances, June 30, 2015	\$ 1,211,922	\$ (324)	\$ 1,211,598	\$ 1,342,971	\$ 131,373	110.84%

KNOX COUNTY, TENNESSEE

**Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 160,000	\$ 148,427	\$ 308,427	\$ 298,971	\$ (9,456)	96.93%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	577,181	577,181	495,039	(82,142)	85.77%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	78,786	78,786	63,228	(15,558)	80.25%
Total Revenues	160,000	804,394	964,394	857,238	(107,156)	88.89%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	90,439	90,439	53,572	36,867	59.24%
Employee Benefits	-	44,328	44,328	25,496	18,832	57.52%
Contracted Services	-	39,522	39,522	34,488	5,034	87.26%
Supplies & Materials	-	16,607	16,607	3,059	13,548	18.42%
Air Pollution FY 10						
Personal Services	-	510,575	510,575	337,359	173,216	66.07%
Employee Benefits	-	170,144	170,144	132,331	37,813	77.78%
Contracted Services	-	107,798	107,798	67,872	39,926	62.96%
Supplies & Materials	-	124,458	124,458	61,399	63,059	49.33%
Other Charges	-	78,786	78,786	63,228	15,558	80.25%
Capital Outlays	-	57,000	57,000	16,817	40,183	29.50%
Permit Fee						
Personal Services	-	140,000	140,000	135,332	4,668	96.67%
Employee Benefits	-	60,000	60,000	52,047	7,953	86.75%
Contracted Services	146,324	-	146,324	33,736	112,588	23.06%
Other Charges	13,676	-	13,676	13,676	-	100.00%
Air Pollution Title V						
Personal Services	-	88,427	88,427	64,466	23,961	72.90%
Employee Benefits	-	50,000	50,000	16,505	33,495	33.01%
Contracted Services	-	10,000	10,000	10,000	-	100.00%
<i>Total Finance and Administration</i>	160,000	1,588,084	1,748,084	1,121,383	626,701	64.15%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(783,690)	(783,690)	(264,145)	519,545	33.71%
Other Financing Sources						
Operating Transfers In - Other Funds	-	200,000	200,000	200,000	-	100.00%
Net Change in Fund Balances	-	(583,690)	(583,690)	(64,145)	519,545	10.99%
Fund Balances, July 1, 2014	247,534	-	247,534	247,534	-	100.00%
Fund Balances, June 30, 2015	\$ 247,534	\$ (583,690)	\$ (336,156)	\$ 183,389	\$ 519,545	-54.55%

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 the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,650,000	\$ 454,470	\$ 6,104,470	\$ 6,602,861	\$ 498,391	108.16%
Total Revenues	5,650,000	454,470	6,104,470	6,602,861	498,391	108.16%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,065,000	88,690	2,153,690	2,153,683	7	100.00%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	55,000	11,030	66,030	66,029	1	100.00%
Tourism and Sports Development Corp.	2,260,000	354,750	2,614,750	2,614,733	17	100.00%
Contributions to agencies	700,000	-	700,000	532,002	167,998	76.00%
<i>Total Other General Government:</i>	5,230,000	454,470	5,684,470	5,516,447	168,023	97.04%
Excess (Deficiency) of Revenues Over (Under) Expenditures	420,000	-	420,000	1,086,414	666,414	258.67%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(540,000)	-	(540,000)	(540,000)	-	100.00%
Net Change in Fund Balances	(120,000)	-	(120,000)	546,414	666,414	-455.35%
Fund Balances, July 1, 2014	619,066	-	619,066	619,066	-	100.00%
Fund Balances, June 30, 2015	\$ 499,066	\$ -	\$ 499,066	\$ 1,165,480	\$ 666,414	233.53%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,729,900	\$ 98,719	\$ 4,828,619	\$ 5,326,299	\$ 497,680	110.31%
Statutory Local Taxes	2,100,000	-	2,100,000	2,015,610	(84,390)	95.98%
Total Local Taxes	6,829,900	98,719	6,928,619	7,341,909	413,290	105.96%
<i>Fines, Forfeitures and Penalties</i>	7,500	-	7,500	6,550	(950)	87.33%
<i>Charges for Current Services</i>	-	-	-	109	109	N/A
<i>Other Local Revenues</i>	14,000	-	14,000	115,600	101,600	825.71%
<i>State of Tennessee:</i>						
Gasoline Tax	4,650,000	-	4,650,000	4,809,380	159,380	103.43%
Petroleum Special Tax	311,000	-	311,000	311,870	870	100.28%
Total State of Tennessee	4,961,000	-	4,961,000	5,121,250	160,250	103.23%
Total Revenues	11,812,400	98,719	11,911,119	12,585,418	674,299	105.66%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	257,126	1,126	258,252	258,252	-	100.00%
Employee Benefits	83,994	863	84,857	84,857	-	100.00%
Contracted Services	24,990	(141)	24,849	24,849	-	100.00%
Supplies & Materials	5,500	(1,627)	3,873	3,873	-	100.00%
Other Charges	113,875	30,000	143,875	143,519	356	99.75%
Highway Project Manager-ADM						
Personal Services	194,890	852	195,742	195,742	-	100.00%
Employee Benefits	56,499	2,227	58,726	58,726	-	100.00%
Contracted Services	5,000	(2,924)	2,076	2,076	-	100.00%
Supplies & Materials	8,600	(2,926)	5,674	5,674	-	100.00%
Stormwater Management-ADM						
Personal Services	874,193	8,224	882,417	882,417	-	100.00%
Employee Benefits	305,507	4,284	309,791	309,791	-	100.00%
Contracted Services	57,070	11,778	68,848	68,848	-	100.00%
Supplies & Materials	48,500	(20,812)	27,688	27,688	-	100.00%
Other Charges	-	5,322	5,322	5,322	-	100.00%
Capital Outlay	26,000	(8,361)	17,639	17,639	-	100.00%
Stormwater Management-Violation						
Contracted Services	-	278	278	278	0	100.00%
Supplies & Materials	-	26,704	26,704	7,793	18,911	29.18%
Highway and Bridge Maintenance						
Personal Services	2,856,248	174,957	3,031,205	3,031,205	-	100.00%
Employee Benefits	1,177,915	16,444	1,194,359	1,194,359	-	100.00%
Contracted Services	1,095,750	(41,186)	1,054,564	1,031,577	22,987	97.82%
Supplies & Materials	2,601,111	(48,228)	2,552,883	2,552,883	-	100.00%
Other Charges	435,200	50,322	485,522	485,522	-	100.00%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	306,831	5,910	312,741	312,741	-	100.00%
Employee Benefits	136,164	1,440	137,604	137,604	-	100.00%
Contracted Services	120,364	22,186	142,550	142,550	-	100.00%
Supplies & Materials	144,275	(24,707)	119,568	119,568	-	100.00%
Other Charges	-	70,000	70,000	70,000	-	100.00%
Capital Outlay						
Contracted Services	-	-	850	850	-	100.00%
Capital Outlay	-	399,150	399,150	145,252	253,898	36.39%
Engineering						
Personal Services	269,249	(4,673)	264,576	264,576	-	100.00%
Employee Benefits	67,774	(311)	67,463	67,463	-	100.00%
Contracted Services	40,250	(1,617)	38,633	25,453	13,180	65.88%
Supplies & Materials	5,700	2,032	7,732	7,732	-	100.00%
Other Charges	8,825	-	8,825	8,825	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	105,000	21,000	126,000	125,954	46	99.96%
Subdivision Foreclosures						
Supplies & Materials	-	735,821	735,821	235,063	500,758	31.95%
<i>Total Engineering and Public Works</i>	<u>11,432,400</u>	<u>1,433,407</u>	<u>12,866,657</u>	<u>12,056,521</u>	<u>810,136</u>	<u>93.70%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	380,000	(1,334,688)	(955,538)	528,897	1,484,435	-55.35%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(630,000)	171,237	(458,763)	(458,763)	-	100.00%
Net Change in Fund Balances	(250,000)	(1,163,451)	(1,414,301)	70,134	1,484,435	-4.96%
Fund Balances, July 1, 2014	<u>4,205,772</u>	<u>-</u>	<u>4,205,772</u>	<u>4,205,772</u>	<u>-</u>	<u>100.00%</u>
Fund Balances, June 30, 2015	<u>\$ 3,955,772</u>	<u>\$ (1,163,451)</u>	<u>\$ 2,791,471</u>	<u>\$ 4,275,906</u>	<u>\$ 1,484,435</u>	<u>153.18%</u>

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For the year ended June 30, 2015

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 52,480,000	\$ -	\$ 52,480,000	\$ 52,224,314	\$ (255,686)	99.51%
Interest Earned	1,892,668	-	1,892,668	2,208,630	315,962	116.69%
Payments from Component Units	14,658,427	-	14,658,427	10,000,000	(4,658,427)	68.22%
Total Revenues	69,031,095	-	69,031,095	64,432,944	(4,598,151)	93.34%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Trustee's Commission	1,100,000	-	1,100,000	1,058,983	41,017	96.27%
Principal	42,804,868	-	42,804,868	43,975,347	(1,170,479)	102.73%
Interest	29,595,132	-	29,595,132	20,716,774	8,878,358	70.00%
Other Debt Service	2,000,000	-	2,000,000	1,533,801	466,199	76.69%
Refunding Bonds Issuance Costs	-	-	-	395,053	(395,053)	N/A
Total Debt Service	75,500,000	-	75,500,000	67,679,958	7,820,042	89.64%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,468,905)	-	(6,468,905)	(3,247,014)	3,221,891	50.19%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	194,394	-	194,394	894,394	700,000	460.09%
Refunding Bonds Issued	-	-	-	72,860,000	72,860,000	N/A
Premium on Refunding Bonds	-	-	-	1,716,531	1,716,531	N/A
Payment to Holders of Refunded Debt	-	-	-	(74,181,478)	(74,181,478)	N/A
Total Other Financial Sources (Uses)	194,394	-	194,394	1,289,447	1,095,053	663.32%
Net Change in Fund Balances	(6,274,511)	-	(6,274,511)	(1,957,567)	4,316,944	31.20%
Fund Balances, July 1, 2014	25,668,971	-	25,668,971	25,668,971	-	100.00%
Fund Balances, June 30, 2015	\$ 19,394,460	\$ -	\$ 19,394,460	\$ 23,711,404	\$ 4,316,944	122.26%

CAPITAL PROJECTS FUNDS

Capital projects funds account for the acquisition of fixed assets or construction of major facilities not financed by proprietary or trust funds.

Public Improvement Fund: This fund accounts for the majority of County construction projects in process. These operations are primarily funded through the issuance of general obligation bonds.

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)
 Schedule of Construction Project Expenditures-
 Budget And Actual

For the year ended June 30, 2015

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Knob Creek Bridge	\$ 578,925	\$ 313,968	\$ -	\$ 313,968	\$ 264,957
Bob Gray Roundabouts	1,417,067	760,561	541,358	1,301,919	115,148
Bridge Replacement	6,931,783	5,552,574	530,733	6,083,307	848,476
Ballcamp Improvements	17,324,705	17,149,881	67,789	17,217,670	107,035
Lovell Road	2,997,627	2,609,258	-	2,609,258	388,369
Dry Gap Pike	6,283,367	6,199,192	-	6,199,192	84,175
Maynardville/Norris/Emory	1,959,376	1,469,385	348,725	1,818,110	141,266
Parkside Drive Extension	16,783,770	10,677,897	(330,780)	10,347,117	6,436,653
Dutchtown Road Functional Plan	14,115,504	12,829,422	479,810	13,309,232	806,272
Karns Connector	4,237,303	225,592	471,485	697,077	3,540,226
National Drive-John Sevier Highway	784,938	384,938	4,554	389,492	395,446
General Road Improvements	1,200,000	-	25,874	25,874	1,174,126
State Aid	4,116,800	3,812,199	286,530	4,098,729	18,071
Gray Hendrix and Garrison	422,650	64,410	183,941	248,351	174,299
Lakefront Drive	89,991	6,590	70,644	77,234	12,757
General Culvert Maintenance	141,160	-	9,980	9,980	131,180
Ebenezer/Gleason Intersection	1,100,000	-	14,555	14,555	1,085,445
Hardin Valley /Greenland	200,000	-	6,430	6,430	193,570
Schaad Road Phase II	5,000,000	-	452,186	452,186	4,547,814
	85,684,966	62,055,867	3,163,814	65,219,681	20,465,285
<i>Total Road Construction</i>					
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,390,588	14,270,829	-	14,270,829	119,759
County Wide Renovations	200,000	-	-	-	200,000
Knox Central	1,800,037	2,422,039	221,370	2,643,409	(843,372)
Knox Central CIP '11	78,632	225	-	225	78,407
Fairview Technical Center	48,500	(8,528)	46,189	37,661	10,839
John Tarleton	159,134	138,085	-	138,085	21,049
John Tarleton Admin. Building	750,000	-	113,342	113,342	636,658
AJ/ Dwight Kessel Garage	2,827,573	1,635,388	289,814	1,925,202	902,371
City/County Improvement	15,296,019	13,210,430	488,324	13,698,754	1,597,265
Knox County Health Renovations	11,468,467	11,147,358	184,634	11,331,992	136,475
Old Courthouse Renovation	3,818,040	2,810,383	267,462	3,077,845	740,195
Detention Facility	1,535,668	1,552,017	-	1,552,017	(16,349)
Detention Facility Expansion 2006	13,999,827	13,996,324	-	13,996,324	3,503
Jail Improvements	896,550	680,312	114,169	794,481	102,069
Juvenile Justice Center Phases II	3,102,190	3,544,920	287,783	3,832,703	(730,513)
ADA Improvements	365,000	-	840	840	364,160
Family Justice Center	108,700	14,497	56,127	70,624	38,076
B-911 Center	299,855	53,027	47,665	100,692	199,163
Health Department CDC/Lab Renovation	134,500	79,048	-	79,048	55,452
Northshore Drive & Choto Road	753,321	22,384	576,058	598,442	154,879
Courtroom Improvement	6,500	-	-	-	6,500
	72,039,101	65,568,738	2,693,777	68,262,515	3,776,586
<i>Total Building Renovations</i>					

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)
 Schedule of Construction Project Expenditures-
 Budget And Actual

For the year ended June 30, 2015

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Building Construction:</i>					
South Sportsplex	500,000	-	-	-	500,000
Lawson McGhee Library	1,248,784	873,293	99,504	972,797	275,987
Various Library Branches	656,261	654,731	-	654,731	1,530
Senior Centers	59,800	39,984	-	39,984	19,816
Carter Senior Center	1,289,632	1,289,632	6,728	1,296,360	(6,728)
Frank Strang Center	-	10,256	-	10,256	(10,256)
Medical Examiner	4,250,000	1,615,731	3,874,499	5,490,230	(1,240,230)
Karns Senior Center	1,500,000	69,843	1,186,368	1,256,211	243,789
Safety Center	1,000,000	-	-	-	1,000,000
<i>Total Building Construction:</i>	<u>10,504,477</u>	<u>4,553,470</u>	<u>5,167,099</u>	<u>9,720,569</u>	<u>783,908</u>
<i>Other:</i>					
Halls Greenway	154,903	154,903	164	155,067	(164)
Knox-Blount Greenway-Phase I	360,198	13,195	-	13,195	347,003
Halls Park - School Link Phase II	202,660	39,096	80,690	119,786	82,874
Knox-Blount Greenway-Phase II	145,198	46,622	2,625	49,247	95,951
Park Facility Improvement	726,266	642,779	24,963	667,742	58,524
Rifle Range Road Park	3,813,027	3,796,751	16,276	3,813,027	-
Greenways	33,253	17,856	-	17,856	15,397
Technology Upgrade - Libraries	1,250,000	345,346	114,022	459,368	790,632
Finance Software Upgrade	1,569,308	1,383,851	5,495	1,389,346	179,962
PBA Project Management	5,621,094	4,046,184	406,716	4,452,900	1,168,194
Energy Management Project - County	16,176,571	14,004,728	-	14,004,728	2,171,843
Solway Yard Waste Facility	1,386,400	1,363,255	-	1,363,255	23,145
Stormwater Management	12,256,620	8,159,780	1,513,545	9,673,325	2,583,295
Karns Convenience Center	1,459,513	3,354	1,315,134	1,318,488	141,025
Geometric Improvements	3,677,223	2,042,572	298,263	2,340,835	1,336,388
County Sidewalk	857,831	621,210	2,778	623,988	233,843
Major Equipment - Engineering & Public Works	2,856,195	1,287,239	1,165,320	2,452,559	403,636
Major Equipment - Sheriff Denton	5,731,890	2,616,248	1,488,198	4,104,446	1,627,444
Powell Middle School	15,358,025	15,388,363	-	15,388,363	(30,338)
New Carter Elementary	15,390,368	15,366,733	24,848	15,391,581	(1,213)
Family Investment - Renovation	130,000	112,447	-	112,447	17,553
Election Commission	184,298	-	-	-	184,298
East Bridge	50,000	-	-	-	50,000
Meads Quarry	100,000	7,800	17,581	25,381	74,619
Info Tech Equipment	1,244,305	654,005	361,641	1,015,646	228,659
Plumb Creek	300,000	-	-	-	300,000
Carter Conv. Center Expansion	750,000	-	-	-	750,000
Major Equipment - Parks & Rec.	131,500	-	77,390	77,390	54,110
Major Equipment - Fire Prevention	26,000	-	25,274	25,274	726
Major Equipment - Public Library	92,500	-	92,493	92,493	7
Major Equipment - Election Comm.	81,300	-	78,970	78,970	2,330
Major Equipment - Juvenile Service Ctr.	23,000	-	8,923	8,923	14,077
Major Equipment - Fleet Service	24,200	-	-	-	24,200
Major Equipment - Record Mgmt.	25,000	-	24,874	24,874	126
Major Equipment - Health Dept.	35,000	-	37,500	37,500	(2,500)
Major Equipment - Animal Center	350,000	-	36,639	36,639	313,361
<i>Total Other</i>	<u>92,573,646</u>	<u>72,114,317</u>	<u>7,220,322</u>	<u>79,334,639</u>	<u>13,239,007</u>
<i>Total Capital Projects</i>	<u>\$ 260,802,190</u>	<u>\$ 204,292,392</u>	<u>\$ 18,245,012</u>	<u>\$ 222,537,404</u>	<u>\$ 38,264,786</u>

DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

Central Cafeteria Fund: This fund is used to account for the cafeteria operations in each of the individual schools. The primary sources of funding are Federal and State revenues for the school lunch program and sales to students and adults.

School Construction Fund: This fund is used to account for the School's building construction and renovations of the Board

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 the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 98,968,000	\$ -	\$ 98,968,000	\$ 98,004,247	\$ (963,753)	99.03%
County Local Option Taxes	130,788,000	-	130,788,000	136,469,187	5,681,187	104.34%
Other Local Taxes	1,090,000	-	1,090,000	1,033,373	(56,627)	94.80%
Wheel Taxes	1,525,000	-	1,525,000	1,607,094	82,094	105.38%
Total Local Taxes	232,371,000	-	232,371,000	237,113,901	4,742,901	102.04%
<i>Licenses and Permits</i>	36,000	-	36,000	31,435	(4,565)	87.32%
<i>Charges for Current Services:</i>						
Education Charges	185,000	-	185,000	155,874	(29,126)	84.26%
Other Charges For Services	510,000	-	510,000	393,541	(116,459)	77.16%
Total Charges/Current Services	695,000	-	695,000	549,415	(145,585)	79.05%
<i>Other Local Revenues:</i>						
Recurring Items	280,000	-	280,000	292,631	12,631	104.51%
Nonrecurring Items	1,307,000	-	1,307,000	1,369,946	62,946	104.82%
Total Other Local Revenues	1,587,000	-	1,587,000	1,662,577	75,577	104.76%
<i>State of Tennessee:</i>						
Regular Education Funds	176,091,000	2,118,000	178,209,000	176,398,868	(1,810,132)	98.98%
Other State Revenues	1,860,000	-	1,860,000	2,210,862	350,862	118.86%
Total State of Tennessee	177,951,000	2,118,000	180,069,000	178,609,730	(1,459,270)	99.19%
<i>Federal Government:</i>						
Federal Revenue Through State	2,118,000	(2,118,000)	-	53,342	53,342	N/A
Direct Federal Revenue	475,000	-	475,000	492,959	17,959	103.78%
Total Federal Government:	2,593,000	(2,118,000)	475,000	546,301	71,301	115.01%
<i>Other Government and Citizen Group:</i>						
Donations	-	-	-	300	300	N/A
Payments from Primary Government	4,052,000	-	4,052,000	4,052,000	-	100.00%
Total Other Government and Citizen Groups:	4,052,000	-	4,052,000	4,052,300	300	100.01%
Total Revenues	419,285,000	-	419,285,000	422,565,659	3,280,359	100.78%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	162,053,813	(8,518,750)	153,535,063	153,527,107	7,956	99.99%
Employee Benefits	45,052,929	515,000	45,567,929	45,567,270	659	100.00%
Contracted Services	-	1,050	1,050	1,044	6	99.43%
Supplies and Materials	808,300	68,670	876,970	876,942	28	100.00%
Art						
Contracted Services	2,500	3,200	5,700	5,655	45	99.21%
Supplies and Materials	205,341	(3,500)	201,841	201,727	114	99.94%

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 the year ended June 30, 2015*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Elementary						
Supplies and Materials	830,636	(34,500)	796,136	795,758	378	99.95%
Basic Middle						
Contracted Services	-	6,200	6,200	6,142	58	99.06%
Supplies and Materials	367,277	61,700	428,977	428,934	43	99.99%
Basic Secondary						
Contracted Services	-	5,200	5,200	5,146	54	98.96%
Supplies and Materials	900,912	21,100	922,012	921,954	58	99.99%
Other Charges	-	30	30	30	-	100.00%
Business Education						
Supplies and Materials	51,009	4,150	55,159	55,134	25	99.95%
Other Charges	2,244	170	2,414	2,414	-	100.00%
Middle School Reading						
Personal Services	3,982	250	4,232	4,226	6	99.86%
Employee Benefits	306	250	556	544	12	97.84%
Contracted Services	250	310	560	558	2	99.64%
Supplies and Materials	32,628	(13,000)	19,628	19,455	173	99.12%
Other	4,985	3,550	8,535	8,498	37	99.57%
Excellence Thru Literacy						
Supplies and Materials	311,304	(23,000)	288,304	288,047	257	99.91%
Other	20,000	(7,000)	13,000	12,743	257	98.02%
World Languages Instruction						
Supplies and Materials	6,000	800	6,800	6,792	8	99.88%
Health Education						
Supplies and Materials	4,324	(1,000)	3,324	3,037	287	91.37%
Kindergarten						
Supplies and Materials	65,766	(53,000)	12,766	12,661	105	99.18%
Language Arts						
Supplies and Materials	36,148	900	37,048	37,029	19	99.95%
Math						
Supplies and Materials	79,468	(10,500)	68,968	68,905	63	99.91%
Other	-	7,400	7,400	7,397	3	99.96%
Choral Music						
Contracted Services	6,200	(2,900)	3,300	3,290	10	99.70%
Supplies and Materials	26,924	2,910	29,834	29,834	-	100.00%
Physical Education						
Supplies and Materials	23,858	(3,400)	20,458	20,432	26	99.87%
Other Charges	-	1,400	1,400	1,346	54	96.14%
Reading						
Personal Services	2,000	38,600	40,600	40,541	59	99.85%
Employee Benefits	153	6,300	6,453	6,383	70	98.92%
Supplies and Materials	70,574	(62,000)	8,574	8,257	317	96.30%
Other Charges	16,185	(6,400)	9,785	9,717	68	99.31%
Science						
Contracted Services	5,000	(5,000)	-	-	-	N/A
Supplies and Materials	91,052	(1,500)	89,552	89,158	394	99.56%
Social Studies						
Supplies and Materials	43,031	(21,500)	21,531	21,043	488	97.73%
Talented & Gifted						
Contracted Services	3,739	(3,700)	39	-	39	0.00%
Supplies and Materials	12,894	(8,000)	4,894	4,654	240	95.10%
Other Charges	2,244	14,850	17,094	17,092	2	99.99%
Instrumental Music						
Contracted Services	5,700	(5,000)	700	500	200	71.43%
Supplies and Materials	27,000	4,323	31,323	31,313	10	99.97%

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 the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	4,000	24,400	28,400	28,375	25	99.91%
Supplies and Materials	76,000	361,500	437,500	437,129	371	99.92%
Capital Outlay	20,000	15,800	35,800	35,777	23	99.94%
Summer School						
Personal Services	110,128	117,000	227,128	226,852	276	99.88%
Employee Benefits	20,091	17,500	37,591	37,439	152	99.60%
Project Graduation						
Contracted Services	1,141,742	-	1,141,742	1,141,742	-	100.00%
High Needs Schools						
Contracted Services	2,500	(2,500)	-	-	-	N/A
Supplies and Materials	2,000	(2,000)	-	-	-	N/A
Other Charges	375	-	375	-	375	0.00%
Athletics						
Personal Services	-	1,471,000	1,471,000	1,470,768	232	99.98%
Employee Benefits	-	196,000	196,000	195,779	221	99.89%
Contracted Services	68,153	6,800	74,953	74,885	68	99.91%
Supplies and Materials	46,717	-	46,717	46,295	422	99.10%
Other Charges	176,496	53,500	229,996	229,819	177	99.92%
Materials Center						
Supplies and Materials	89,089	-	89,089	89,089	-	100.00%
T & I Construction						
Contracted Services	78,366	42,857	121,223	121,221	2	100.00%
Supplies and Materials	173,320	1,350	174,670	174,650	20	99.99%
Driver's Education						
Contracted Services	94,633	(23,500)	71,133	70,733	400	99.44%
Supplies and Materials	23,700	(13,500)	10,200	10,094	106	98.96%
Vine Magnet						
Supplies and Materials	67,933	(1,400)	66,533	66,462	71	99.89%
System-wide Screening						
Contracted Services	770	-	770	639	131	82.99%
Supplies and Materials	4,868	(4,500)	368	255	113	69.29%
Sarah Moore Greene Magnet						
Supplies and Materials	74,086	1,100	75,186	75,166	20	99.97%
Beaumont Magnet						
Supplies and Materials	62,612	-	62,612	62,612	-	100.00%
Capital Outlay	-	108,590	108,590	108,520	70	99.94%
Greene Magnet						
Supplies and Materials	66,970	-	66,970	66,970	-	100.00%
Student Assistance Services						
Contracted Services	-	100	100	73	27	73.00%
Supplies and Materials	644	-	644	442	202	68.63%
Austin-East Magnet						
Supplies and Materials	75,114	(20,000)	55,114	55,114	-	100.00%
Section 504 Instruction						
Contracted Services	5,000	19,700	24,700	24,669	31	99.87%
Supplies and Materials	9,299	(9,000)	299	116	183	38.80%
Magnet Department						
Contracted Services	-	310	310	301	9	97.10%
Supplies and Materials	9,522	3,550	13,072	13,035	37	99.72%
Other Charges	4,353	(4,000)	353	294	59	83.29%
West Magnet						
Supplies and Materials	60,000	(2,000)	58,000	57,844	156	99.73%
Stem Academy						
Supplies and Materials	19,000	-	19,000	19,000	-	100.00%

KNOX COUNTY, TENNESSEE

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Knox County Board of Education
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Fulton Magnet						
Supplies and Materials	55,000	-	55,000	55,000	-	100.00%
ELL Instruction						
Personal Services	-	2,703,500	2,703,500	2,703,325	175	99.99%
Employee Benefits	-	625,000	625,000	621,894	3,106	99.50%
Alternative Schools						
Personal Services	1,426,882	(75,000)	1,351,882	1,351,188	694	99.95%
Employee Benefits	336,425	10,700	347,125	347,085	40	99.99%
Supplies and Materials	54,429	(51,000)	3,429	3,325	104	96.97%
Special Education Program						
Personal Services	28,836,025	(625,000)	28,211,025	28,206,874	4,151	99.99%
Employee Benefits	7,509,845	(97,000)	7,412,845	7,412,817	28	100.00%
Contracted Services	105,233	30,149	135,382	126,954	8,428	93.77%
Supplies and Materials	412,500	7,702	420,202	408,309	11,893	97.17%
Career & Technical Education						
Personal Services	10,080,415	(1,460,000)	8,620,415	8,617,431	2,984	99.97%
Employee Benefits	2,727,416	(375,000)	2,352,416	2,349,874	2,542	99.89%
Contracted Services	7,000	(2,950)	4,050	4,036	14	99.65%
Supplies and Materials	277,224	(1,800)	275,424	275,335	89	99.97%
Other Charges	2,600	(1,200)	1,400	1,315	85	93.93%
Capital Outlay	51,113	1,010	52,123	52,115	8	99.98%
Total Instruction	265,646,264	(4,967,569)	260,678,695	260,627,745	50,950	99.98%
Support Services:						
Attendance						
Personal Services	1,349,702	65,800	1,415,502	1,415,490	12	100.00%
Employee Benefits	417,312	(16,000)	401,312	400,936	376	99.91%
Contracted Services	10,000	1,200	11,200	11,185	15	99.87%
Supplies and Materials	1,125	300	1,425	1,396	29	97.96%
Other Charges	3,741	-	3,741	3,381	360	90.38%
Health Services						
Personal Services	1,373,331	253,200	1,626,531	1,626,494	37	100.00%
Employee Benefits	332,798	86,100	418,898	418,831	67	99.98%
Contracted Services	70,150	(34,000)	36,150	35,761	389	98.92%
Supplies and Materials	126,010	(9,400)	116,610	116,554	56	99.95%
Other Charges	21,388	(8,400)	12,988	12,911	77	99.41%
Other Student Support						
Personal Services	7,206,597	(2,280,000)	4,926,597	4,922,869	3,728	99.92%
Employee Benefits	1,792,833	(323,000)	1,469,833	1,469,253	580	99.96%
Contracted Services	422,500	(325,000)	97,500	94,601	2,899	97.03%
Pupil Personnel						
Supplies and Materials	21,956	(1,700)	20,256	20,218	38	99.81%
Curriculum						
Contracted Services	1,300	(1,000,000)	300	219	81	73.00%
Supplies and Materials	4,350	(1,500,000)	2,850	2,776	74	97.40%
Other Charges	11,532	250	11,782	11,762	20	99.83%
Transfer Department						
Personal Services	196,193	-	196,193	190,109	6,084	96.90%
Employee Benefits	41,848	-	41,848	40,508	1,340	96.80%
Contracted Services	1,200	500	1,700	1,654	46	97.29%
Supplies and Materials	243	-	243	-	243	0.00%
Other Charges	524	-	524	-	524	0.00%
Guidance						
Personal Services	-	2,250,000	2,250,000	2,242,713	7,287	99.68%
Employee Benefits	-	377,000	377,000	376,776	224	99.94%
Supplies and Materials	22,450	-	22,450	22,450	-	100.00%
Other Charges	5,711	(1,100)	4,611	4,518	93	97.98%

KNOX COUNTY, TENNESSEE

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Knox County Board of Education
General Fund - General Purpose Schools
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For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Math						
Contracted Services	-	1,250	1,250	1,220	30	97.60%
Supplies and Materials	1,775	-	1,775	956	819	53.86%
Other Charges	5,123	800	5,923	5,911	12	99.80%
Choral Music						
Contracted Services	4,650	(3,000)	1,650	1,534	116	92.97%
Supplies and Materials	4,120	-	4,120	3,586	534	87.04%
Other Charges	9,061	(4,800)	4,261	4,155	106	97.51%
Physical Education						
Personal Services	-	3,600	3,600	3,577	23	99.36%
Employee Benefits	-	500	500	485	15	97.00%
Supplies and Materials	2,650	-	2,650	2,515	135	94.91%
Other Charges	9,000	(4,500)	4,500	4,427	73	98.38%
Science						
Personal Services	1,250	2,400	3,650	3,636	14	99.62%
Employee Benefits	191	300	491	459	32	93.48%
Contracted Services	500	-	500	194	306	38.80%
Supplies and Materials	3,938	-	3,938	3,634	304	92.28%
Other Charges	7,272	300	7,572	7,563	9	99.88%
Social Studies						
Personal Services	2,820	10,700	13,520	13,504	16	99.88%
Employee Benefits	216	2,000	2,216	2,170	46	97.92%
Other Charges	493	8,250	8,743	8,704	39	99.55%
Talented and Gifted						
Personal Services	-	130,000	130,000	129,565	435	99.67%
Employee Benefits	-	27,200	27,200	27,184	16	99.94%
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	(7,000)	-	-	-	N/A
Instrumental Music						
Contracted Services	2,600	2,050	4,650	4,631	19	99.59%
Supplies and Materials	5,500	(4,900)	600	544	56	90.67%
Other Charges	2,268	(1,000)	1,268	1,085	183	85.57%
High School PE/Wellness						
Personal Services	-	2,000	2,000	2,000	-	100.00%
Employee Benefits	-	350	350	334	16	95.43%
Contracted Services	550	-	550	96	454	17.45%
Supplies and Materials	13,943	1,800	15,743	15,722	21	99.87%
Other Charges	3,580	(3,500)	80	-	80	0.00%
Regular Instruction						
Personal Services	9,762,765	(790,000)	8,972,765	8,961,437	11,328	99.87%
Employee Benefits	2,315,276	240,000	2,555,276	2,553,254	2,022	99.92%
Contracted Services	862,000	(60,500)	801,500	732,054	69,446	91.34%
Supplies and Materials	-	5,350	5,350	5,342	8	99.85%
Other Charges	45,000	(40,000)	5,000	4,750	250	95.00%
Driver Education						
Contracted Services	1,575	(1,500)	75	-	75	0.00%
Supplies and Materials	712	-	712	162	550	22.75%
System-Wide Screening						
Contracted Services	12,963	(8,600)	4,363	4,269	94	97.85%
Supplies and Materials	11,234	(2,800)	8,434	8,340	94	98.89%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	(1,400)	25	-	25	0.00%
Supplies and Materials	2,350	-	2,350	481	1,869	20.47%
Other Charges	748	-	748	-	748	0.00%

KNOX COUNTY, TENNESSEE

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Knox County Board of Education
General Fund - General Purpose Schools
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For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	1,750	7,250	7,237	13	99.82%
Supplies and Materials	19,291	(15,000)	4,291	4,098	193	95.50%
Other Charges	4,489	-	4,489	4,435	54	98.80%
Alternative Schools						
Personal Services	517,391	(35,000)	482,391	481,530	861	99.82%
Employee Benefits	144,634	(18,000)	126,634	126,071	563	99.56%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Other Charges	9,000	(6,500)	2,500	2,006	494	80.24%
Libraries/Audio/Visual						
Personal Services	-	1,597,000	1,597,000	1,596,487	513	99.97%
Employee Benefits	-	290,650	290,650	287,796	2,854	99.02%
Contracted Services	35,200	6,500	41,700	41,683	17	99.96%
Supplies and Materials	427,369	(9,000)	418,369	418,231	138	99.97%
Other Charges	-	2,500	2,500	2,446	54	97.84%
Staff Development						
Personal Services	55,000	(55,000)	-	-	-	N/A
Employee Benefits	9,643	(9,600)	43	-	43	0.00%
Contracted Services	-	1,150	1,150	1,102	48	95.83%
Supplies and Materials	17,494	(5,900)	11,594	11,512	82	99.29%
Other Charges	456,352	(355,000)	101,352	101,231	121	99.88%
Art						
Contracted Services	365	2,200	2,565	2,556	9	99.65%
Supplies and Materials	11,200	(9,000)	2,200	2,010	190	91.36%
Other Charges	5,237	-	5,237	4,625	612	88.31%
Basic Elementary						
Contracted Services	7,253	(6,500)	753	708	45	94.02%
Supplies and Materials	51,785	(35,500)	16,285	15,808	477	97.07%
Other Charges	24,466	(20,000)	4,466	4,047	419	90.62%
Special Education Program						
Personal Services	5,457,183	144,000	5,601,183	5,601,140	43	100.00%
Employee Benefits	1,566,710	(200,000)	1,366,710	1,364,704	2,006	99.85%
Contracted Services	251,944	1,883	253,827	242,740	11,087	95.63%
Supplies and Materials	132,975	14,000	146,975	146,920	55	99.96%
Other Charges	78,040	(33,000)	45,040	44,120	920	97.96%
Basic Middle						
Contracted Services	455	300	755	727	28	96.29%
Supplies and Materials	13,364	(7,000)	6,364	6,284	80	98.74%
Other Charges	33,711	(14,000)	19,711	19,460	251	98.73%
Basic Secondary						
Contracted Services	76,300	700	77,000	76,986	14	99.98%
Supplies and Materials	3,670	550	4,220	4,190	30	99.29%
Other Charges	18,000	(14,000)	4,000	3,876	124	96.90%
World Language						
Contracted Services	175	750	925	915	10	98.92%
Other Charges	10,825	(6,000)	4,825	4,542	283	94.13%
Language Arts						
Contracted Services	3,520	(3,300)	220	199	21	90.45%
Supplies and Materials	3,150	-	3,150	723	2,427	22.95%
Other Charges	3,521	-	3,521	2,952	569	83.84%
Career & Technical Education						
Personal Services	362,371	15,800	378,171	378,124	47	99.99%
Employee Benefits	83,737	30,800	114,537	114,531	6	99.99%
Contracted Services	21,625	-	21,625	20,555	1,070	95.05%
Supplies and Materials	2,700	1,500	4,200	4,146	54	98.71%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	2,530	2,470	50.60%
Family/Community Engagement						
Personal Services	119,305	-	119,305	105,172	14,133	88.15%
Employee Benefits	22,159	1,350	23,509	23,471	38	99.84%
Contracted Services	30,000	(29,000)	1,000	436	564	43.60%
Supplies and Materials	15,000	8,100	23,100	23,071	29	99.87%
Grants Department						
Contracted Services	2,000	(1,500)	500	21	479	4.20%
Supplies and Materials	2,500	-	2,500	6	2,494	0.24%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,706	-	32,706	26,476	6,230	80.95%
Employee Benefits	20,121	(18,000)	2,121	2,119	2	99.91%
Contracted Services	5,050	-	5,050	4,874	176	96.51%
Supplies and Materials	30,143	-	30,143	29,884	259	99.14%
Humanities						
Supplies and Materials	2,650	-	2,650	2,463	187	92.94%
Other Charges	3,350	100	3,450	3,444	6	99.83%
Board of Education						
Personal Services	246,955	5,200	252,155	252,063	92	99.96%
Employee Benefits	465,036	(170,000)	295,036	294,719	317	99.89%
Contracted Services	167,074	106,050	273,124	273,104	20	99.99%
Supplies and Materials	3,000	-	3,000	2,071	929	69.03%
Other Charges	6,252,253	959,150	7,211,403	7,211,023	380	99.99%
Office of the Superintendent						
Personal Services	479,256	6,400	485,656	485,591	65	99.99%
Employee Benefits	134,802	(9,000)	125,802	125,176	626	99.50%
Contracted Services	71,300	12,700	84,000	83,912	88	99.90%
Supplies and Materials	4,400	2,800	7,200	7,144	56	99.22%
Other Charges	-	-	-	(40)	40	N/A
Office of the Principal						
Personal Services	23,077,293	1,065,000	24,142,293	24,135,786	6,507	99.97%
Employee Benefits	5,679,262	215,000	5,894,262	5,891,840	2,422	99.96%
Contracted Services	3,280,000	725,000	4,005,000	3,985,435	19,565	99.51%
Supplies and Materials	-	6,000	6,000	5,987	13	99.78%
Fiscal Services						
Personal Services	1,105,200	185,500	1,290,700	1,290,206	494	99.96%
Employee Benefits	259,499	87,000	346,499	346,224	275	99.92%
Contracted Services	5,821	17,100	22,921	22,908	13	99.94%
Supplies and Materials	13,880	38,700	52,580	52,494	86	99.84%
Warehouse						
Personal Services	146,548	6,000	152,548	152,487	61	99.96%
Employee Benefits	37,218	2,500	39,718	39,676	42	99.89%
Contracted Services	4,800	11,400	16,200	16,134	66	99.59%
Supplies and Materials	15,750	(13,500)	2,250	2,119	131	94.18%
Human Resources						
Personal Services	1,052,129	(30,000)	1,022,129	1,018,632	3,497	99.66%
Employee Benefits	237,274	(7,000)	230,274	229,381	893	99.61%
Contracted Services	135,400	(41,400)	94,000	93,940	60	99.94%
Supplies and Materials	6,967	3,200	10,167	10,152	15	99.85%
Other Charges	6,000	(4,000)	2,000	1,654	346	82.70%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
HR Employee Benefits Div						
Personal Services	487,929	20,000	507,929	507,548	381	99.92%
Employee Benefits	117,038	8,500	125,538	125,373	165	99.87%
Contracted Services	2,079	14,000	16,079	15,981	98	99.39%
Supplies and Materials	4,955	-	4,955	556	4,399	11.22%
Operation of Plant						
Personal Services	8,680,803	(565,000)	8,115,803	8,113,698	2,105	99.97%
Employee Benefits	2,380,881	(215,000)	2,165,881	2,163,311	2,570	99.88%
Contracted Services	1,132,847	221,141	1,353,988	1,318,694	35,294	97.39%
Supplies and Materials	13,105,087	1,097,550	14,202,637	14,176,052	26,585	99.81%
Other Charges	525,559	932,898	1,458,457	1,458,457	-	100.00%
Capital Outlay	100,000	182,178	282,178	282,178	-	100.00%
Security						
Personal Services	3,028,308	(50,300)	2,978,008	2,968,843	9,165	99.69%
Employee Benefits	638,452	47,200	685,652	685,595	57	99.99%
Contracted Services	142,100	(57,000)	85,100	84,100	1,000	98.82%
Supplies and Materials	177,077	(8,255)	168,822	166,844	1,978	98.83%
Other Charges	6,000	(6,000)	-	-	-	N/A
General Maintenance of Plant						
Personal Services	5,668,836	115,200	5,784,036	5,784,005	31	100.00%
Employee Benefits	1,396,515	115,000	1,511,515	1,511,451	64	100.00%
Contracted Services	495,780	106,164	601,944	549,050	52,894	91.21%
Supplies and Materials	1,919,762	58,542	1,978,304	1,945,722	32,582	98.35%
Capital Outlay	124,000	(5,500)	118,500	118,422	78	99.93%
Facilities						
Personal Services	273,461	3,800	277,261	277,222	39	99.99%
Employee Benefits	67,921	(7,000)	60,921	60,224	697	98.86%
Contracted Services	4,400	(4,000)	400	380	20	95.00%
Supplies and Materials	11,755	(11,500)	255	-	255	0.00%
Other Charges	748	-	748	732	16	97.86%
Student Transportation						
Personal Services	672,406	280,500	952,906	952,760	146	99.98%
Employee Benefits	152,157	24,500	176,657	176,565	92	99.95%
Contracted Services	213,500	(5,000)	208,500	208,188	312	99.85%
Supplies and Materials	69,610	12,400	82,010	81,998	12	99.99%
Other Charges	1,870	(1,800)	70	-	70	0.00%
Regular Contracts						
Employee Benefits	-	-	-	(3,354)	3,354	N/A
Contracted Services	9,514,711	572,550	10,087,261	10,083,461	3,800	99.96%
Vocational Transportation						
Contracted Services	91,042	(22,900)	68,142	68,085	57	99.92%
Special Education Transportation						
Personal Services	81,534	(35,000)	46,534	44,270	2,264	95.13%
Employee Benefits	16,688	(9,000)	7,688	7,366	322	95.81%
Contracted Services	4,958,859	(302,000)	4,656,859	4,656,516	343	99.99%
Supplies and Materials	7,000	600	7,600	7,584	16	99.79%
Central and Other						
Personal Services	25,032	17,900	42,932	42,874	58	99.86%
Employee Benefits	11,074	1,200	12,274	12,227	47	99.62%
Technology						
Personal Services	3,321,408	63,000	3,384,408	3,384,288	120	100.00%
Employee Benefits	655,857	173,000	828,857	828,739	118	99.99%
Contracted Services	722,800	435,100	1,157,900	1,156,174	1,726	99.85%
Supplies and Materials	138,048	(38,000)	100,048	97,696	2,352	97.65%
Other Charges	14,963	-	14,963	7,985	6,978	53.36%
Capital Outlay	241,543	(59,500)	182,043	181,951	92	99.95%

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 the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instructional Technology						
Personal Services	633,223	(10,000)	623,223	618,404	4,819	99.23%
Employee Benefits	170,327	-	170,327	164,795	5,532	96.75%
Contracted Services	18,450	(2,700)	15,750	15,694	56	99.64%
Supplies and Materials	25,000	-	25,000	23,407	1,593	93.63%
Other Charges	-	1,250	1,250	1,244	6	99.52%
Publications						
Contracted Services	8,000	-	8,000	6,484	1,516	81.05%
Supplies and Materials	80,000	-	80,000	76,764	3,236	95.96%
Public Affairs						
Personal Services	611,215	(35,000)	576,215	573,931	2,284	99.60%
Employee Benefits	127,448	-	127,448	125,267	2,181	98.29%
Contracted Services	132,900	232,200	365,100	365,041	59	99.98%
Supplies and Materials	1,000	4,400	5,400	5,398	2	99.96%
Office of Accountability						
Personal Services	390,658	90,400	481,058	481,054	4	100.00%
Employee Benefits	96,053	12,700	108,753	108,664	89	99.92%
Contracted Services	151,550	(2,900)	148,650	134,077	14,573	90.20%
Supplies and Materials	17,950	100	18,050	18,041	9	99.95%
Other Charges	6,469	(6,900)	(431)	(500)	69	116.01%
Office of Innovation						
Contracted Services	2,800	10,700	13,500	13,417	83	99.39%
Supplies and Materials	11,100	-	11,100	5,406	5,694	48.70%
Other Charges	11,100	(5,000)	6,100	5,892	208	96.59%
Warehouse and School Mail						
Contracted Services	-	-	800	785	15	98.13%
Other Charges						
Payments to Primary Governments	14,658,427	(4,638,804)	10,019,623	10,000,000	19,623	99.80%
Other Charges	-	102,287	102,287	102,287	-	100.00%
<i>Total Support Services</i>	<i>158,201,352</i>	<i>2,787,084</i>	<i>160,989,236</i>	<i>160,525,446</i>	<i>463,790</i>	<i>99.71%</i>
Total Expenditures	423,847,616	(2,180,485)	421,667,931	421,153,191	514,740	99.88%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,562,616)	2,180,485	(2,382,931)	1,412,468	3,795,099	-59.27%
Other Financing Sources (Uses)						
Transfers From Other Funds	1,330,000	-	1,330,000	745,008	(584,992)	56.02%
Transfers To Other Funds	(1,037,384)	(3,674,219)	(4,711,603)	(4,711,603)	-	100.00%
Total Other Financing Sources (Uses)	292,616	(3,674,219)	(3,381,603)	(3,966,595)	(584,992)	117.30%
Net Change in Fund Balances	(4,270,000)	(1,493,734)	(5,764,534)	(2,554,127)	3,210,107	44.31%
Fund Balances, July 1, 2014	18,578,134	-	18,578,134	18,578,134	-	100.00%
Fund Balances, June 30, 2015	\$ 14,308,134	\$ (1,493,734)	\$ 12,813,600	\$ 16,024,007	\$ 3,210,107	125.05%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
Central Cafeteria Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2015**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Sale of Lunches	\$ 7,992,672	\$ -	\$ 7,992,672	\$ 5,549,635	\$ (2,443,037)	69.43%
<i>Federal Government:</i>						
National School Lunch Program	18,317,461	-	18,317,461	19,557,136	1,239,675	106.77%
<i>State of Tennessee:</i>						
State Matching Funds	545,419	-	545,419	236,837	(308,582)	43.42%
<i>Other Local Revenues:</i>						
	652,713	-	652,713	894,004	241,291	136.97%
Total Revenues	27,508,265	-	27,508,265	26,237,612	(1,270,653)	95.38%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	7,958,000	453,500	8,411,500	8,411,478	22	100.00%
Employee Benefits	2,778,128	-	2,778,128	2,378,114	400,014	85.60%
Contractual Services	1,576,031	(330,000)	1,246,031	812,541	433,490	65.21%
Supplies & Materials	12,758,606	467,416	13,226,022	12,586,508	639,514	95.16%
Other Charges	915,500	-	915,500	836,235	79,265	91.34%
Capital Outlay	777,000	(453,500)	323,500	294,600	28,900	91.07%
<i>Total Food Service</i>	<i>26,763,265</i>	<i>137,416</i>	<i>26,900,681</i>	<i>25,319,476</i>	<i>1,581,205</i>	<i>94.12%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	745,000	(137,416)	607,584	918,136	310,552	151.11%
Other Financing Uses						
Transfer to Other Funds	(745,000)	-	(745,000)	(745,008)	(8)	100.00%
Net Change in Fund Balances	-	(137,416)	(137,416)	173,128	310,544	-125.99%
Fund Balances, July 1, 2014	7,933,892	-	7,933,892	7,933,892	-	100.00%
Fund Balances, June 30, 2015	\$ 7,933,892	\$ (137,416)	\$ 7,796,476	\$ 8,107,020	\$ 310,544	103.98%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
School Construction Capital Projects Fund
Schedule of Construction Project Expenditures -
Budget and Actual
For the year ended June 30, 2015*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 16,501,482	\$ -	\$ 7,782,404	\$ 7,782,404	\$ 8,719,078
Amherst Elementary	16,069,788	16,069,788	-	16,069,788	-
Cedar Bluff K-3	20,036,668	20,036,668	-	20,036,668	-
New Holston Middle	11,943,490	11,943,490	-	11,943,490	-
Gibbs Elementary School	15,404,720	15,404,720	-	15,404,720	-
Powell Middle	1,124,829	1,124,829	-	1,124,829	-
Ball Camp ES Addition/Renovation	5,424,334	5,336,379	30,528	5,366,907	57,427
Carter Renovations	2,500,000	2,500,000	-	2,500,000	-
Southwest Elementary	19,345,000	19,108,057	84,129	19,192,186	152,814
School Energy Savings Project	23,603,423	39,463,399	61,233	39,524,632	(15,921,209)
Hardin Valley High School	50,000,000	49,982,267	-	49,982,267	17,733
Pond Gap Elementary	-	-	32,614	32,614	(32,614)
Shannondale Elementary	4,015,000	1,925,997	1,817,910	3,743,907	271,093
Energy Management Project IIIB	13,182,024	12,831,740	275,424	13,107,164	74,860
CTE Magnet High	3,785,000	2,150,075	1,265,139	3,415,214	369,786
Energy Management Project IIIC	-	5,147,845	9,791,192	14,939,037	(14,939,037)
Mooreland Heights Addition/Renovation	1,300,000	-	510,368	510,368	789,632
Security Upgrades	3,875,000	-	2,456,366	2,456,366	1,418,634
Tech Upgrades Systemwide	985,000	-	-	-	985,000
HVAC Upgrades	2,190,000	-	985,681	985,681	1,204,319
Roofing Upgrades	1,310,000	-	285,623	285,623	1,024,377
Rule Warehouse Construction	132,231	-	123,741	123,741	8,490
Karns High Remedial Upgrades	-	-	232,200	232,200	(232,200)
<i>Total Capital Projects:</i>	<u>\$ 212,727,989</u>	<u>\$ 203,025,254</u>	<u>\$ 25,734,552</u>	<u>\$ 228,759,806</u>	<u>\$ (16,031,817)</u>