Budget Report to Citizenry

Knox County, Tennessee

For four months ended October 31, 2011

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For four months ended October 31, 2011

INTRODUCTORY SECTION	i	Table of Contents
	ii	Transmittal Letter
	iii	Summary Schedule - Operating Funds
	iv-v	Management's Discussion and Analysis
GENERAL FUND	1-15	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
SPECIAL REVENUE FUNDS		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	16	*Governmental Library Fund*
	17	*Public Library Fund*
	18	*Solid Waste Fund*
	19	*Air Quality Fund*
	20	*Hotel-Motel Tax Fund*
	21-22	*Engineering and Public Works Fund*
DEBT SERVICE FUND	23	Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
CAPITAL PROJECTS FUNDS	24	*ADA Construction Fund* Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual)
DISCRETELY PRESENTED COMPONENT UNIT - THE BOARD		Schedule of Revenues, Expenditures and Changes in Fund Balance (Budget and Actual):
	25-33	*General Fund - General Purpose Schools*

OFFICE OF COUNTY MAYOR

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

November 16, 2011

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

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

This report is an interim report – issued for the four months ended October 31, 2011. The purpose is to give a sense of "how are we doing?" during the year.

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

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

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

Sincerely,

John M. Troyer
Senior Director of Finance

ph 865.215.2350 • fax 865.215.2352

KNOX COUNTY, TENNESSEE

Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For four months ended October 31, 2011 and 2010

	2011-2012			2010-2011			Year to Date
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	Increase (Decrease)
Revenues and Operating Transfers In:							
General Fund	$ 151,341,405	$ 21,064,523	13.92%	$ 163,277,415	$ 20,038,313	12.27%	1,026,210
Governmental Library Fund	108,666	20,395	18.77%	195,000	99,178	50.86%	(78,783)
Public Library Fund	12,463,769	2,875,394	23.07%	12,849,902	5,909,530	45.99%	(3,034,136)
Solid Waste Fund	4,182,135	315,408	7.54%	3,978,500	1,713,979	43.08%	(1,398,571)
Hotel/Motel Fund	5,200,000	1,067,966	20.54%	5,000,000	947,584	18.95%	120,382
Engineering and Public Works Fund	11,176,812	2,121,948	18.99%	10,812,812	1,998,421	18.48%	123,527
Debt Service Fund	66,130,793	3,405,797	5.15%	59,178,864	16,172,261	27.33%	(12,766,464)
General Purpose School Fund	381,670,000	78,360,783	20.53%	376,766,815	58,316,287	15.48%	20,044,496
Total Revenues and Operating Transfers In	$ 632,273,580	$ 109,232,214	17.28%	$ 632,059,308	$ 105,195,553	16.64%	$ 4,036,661
Expenditures and Operating Transfers Out:							
General Fund	$ 153,023,587	$ 51,313,838	33.53%	$ 168,963,060	$ 59,707,812	35.34%	$ (8,393,974)
Governmental Library Fund	129,766	45,543	35.10%	195,000	54,401	27.90%	(8,858)
Public Library Fund	12,573,323	3,785,941	30.11%	12,892,811	3,677,126	28.52%	108,815
Solid Waste Fund	4,157,303	1,284,991	30.91%	4,349,792	1,127,711	25.93%	157,280
Hotel/Motel Fund	5,459,500	1,148,545	21.04%	5,000,000	969,429	19.39%	179,116
Engineering and Public Works Fund	12,158,452	3,575,348	29.41%	12,575,091	3,878,443	30.84%	(303,095)
Debt Service Fund	71,750,000	7,931,281	11.05%	66,750,000	8,265,497	12.38%	(334,216)
General Purpose School Fund	389,081,968	86,187,040	22.15%	381,303,101	83,424,625	21.88%	2,762,415
Total Expenditures and Operating Transfers Out	$ 648,333,899	$ 155,272,527	23.95%	$ 652,028,855	$ 161,105,044	24.71%	$ (5,832,517)

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for four months ended October 31, 2011. This report gives a "snapshot" in time, and does not include all the accruals required at year-end.

Financial Highlights

Property Tax

Property tax collections of $24,460,727 equal 10.13% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of $35,052,405 equal 27.6% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first four months of fiscal year 2012 were $20,530,841 this was an increase of $1,940,694 over the first four months of fiscal year 2011. This variance is mainly due to a timing difference in collections. Our revenue and expenses are not necessarily level throughout the year. For instance, Property taxes are due in February which is by far the largest collection month. The expenses for the same period were $51,302,838, a decrease of $667,700 over fiscal year 2011. Some expenditure, like Workers' Comp, Liability, and Building Operations are fully expensed in July. Payments to Component Units were expensed earlier this fiscal year. We have collected 14.22% of our adopted budget and spent 34.23%. These results are consistent with our expectations for this time within the fiscal year.

Special Revenue Funds

Governmental Library Fund – This fund accounts for the operation of the law library which is available to the public, but used primarily by attorneys practicing in the courts. They receive revenue from the courts, fees, City of Knoxville, and the General Fund. Revenue collections for the first four months of fiscal year 2012 are $20,395 a decrease of $29,949 over fiscal year 2011. The expenses for the same period are $45,543 a decrease of $8,858 from fiscal year 2011.

Public Library Fund – This fund accounts for the operation of the County-wide public library system. Their main revenue source is a transfer from General Fund and Wheel Tax. The General Fund operating transfer in the amount of $1,366,769 is paid in two payments. The Wheel Tax is collected monthly.

Revenue collections for the first four months of fiscal year 2012 are $2,875,394 vs. expenses for the same period of $3,875,941.

Solid Waste Fund – All solid waste and recycling activities are accounted for within this fund. They receive revenue from the State of Tennessee on a Tire Recycling Grant, local money from sale of recycled materials, usage fees from contracts; recycle rebate and a transfer from the General Fund. Revenue collections for the first four months of fiscal year 2012 are $315,408 vs. expenses of $1,284,991. The expenses represent 30.91% of the annual budget.

Hotel-Motel Tax Fund – This fund accounts for the collection and use of the amusement tax to promote tourism and related economic activity in the County. Revenue collections for the first four months of fiscal year 2012 are $1,067,966 vs. expenses of $1,148,545. Through this fund Knox County supports the Knoxville Convention Center, Women's Basketball Hall of Fame and Tourism and Sports Development Corporation.

Engineering and Public Works Fund – This fund accounts for the County's share of the state gasoline and motor fuel taxes restricted for maintaining non-state roads within the County. Revenue collections for the first four months of fiscal year 2012 are $2,121,948 an increase of $123,527 over the first four months of fiscal year 2011.The expenses for the same period were $3,575,348 for fiscal year 2012 a decrease of $303,095 from fiscal year 2011. These amounts are consistent with our expectations for this time of the year.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for and related payments of, principal and interest on general long-term debt for the County and for the Knox County Board of Education, a discretely presented component unit. Revenue collections for the first four months of fiscal year 2012 are $3,405,797 vs. expenses for the same period of $7,931,281. The expenses are only 11.05% of our annual budget, and in accordance with our debt schedule. Property tax and payments from component units are the revenue sources for the Debt Service Fund. Our largest month of collections will be in February but our principal and interest payments are paid according to our debt schedule.

Capital Projects Funds – Capital project funds account for the acquisition of fixed assets or construction of major facilities not financed by proprietary or trust funds. These are multiyear funds and projects are approved in the Capital Improvement Plan submitted to Knox County Commission.

ADA Construction Fund - This fund accounts for construction activity related to the Americans with Disabilities Act. Beginning in fiscal year 1996 through fiscal year 2004 a portion of the tax rate was dedicated to the ADA Construction Fund. Since fiscal year 2005 their projects have been funded by dedicated funds in the fund balance. Priority lists of projects are submitted to the ADA board for approval.

General Purpose School Fund – This fund is used to account for general operations of the Board. Major funding is provided through local tax levies and state education funds. Revenue collections for the first four months of fiscal year 2012 are $78,360,783 vs. expenses of $36,768,005. The Basic Education Funding from the State is paid monthly and we have only received three month. These results are consistent with our expectations for this time of the year.

GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund. The General Fund accounts for normal recurring activities of the County (i.e. public safety, recreation, health and welfare, general government, etc.) These activities are funded primarily by property taxes on individuals and businesses.

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 106,369,683	$ -	$ 106,369,683	$ 10,150,127	$ (96,219,556)	9.54%
County Local Option Taxes	11,572,500	5,559	11,578,059	3,568,760	(8,009,299)	30.82%
Wheel Taxes	500,000	-	500,000	134,370	(365,630)	26.87%
Total Local Taxes	118,442,183	5,559	118,447,742	13,853,257	(104,594,485)	11.70%
Licenses and Permits:						
Licenses	2,592,000	-	2,592,000	-	(2,592,000)	0.00%
Permits	794,000	-	794,000	231,554	(562,446)	29.16%
Total Licenses and Permits	3,386,000	-	3,386,000	231,554	(3,154,446)	6.84%
Fines, Forfeitures and Penalties:						
County Clerk	15,000	-	15,000	1,900	(13,100)	12.67%
Criminal Court	830,600	25,655	856,255	235,234	(621,021)	27.47%
Juvenile Court	979,600	-	979,600	184,708	(794,892)	18.86%
Other Fines, Forfeitures & Penalties	24,200	-	24,200	20,467	(3,733)	84.57%
Total Fines, Forfeitures and Penalties	1,849,400	25,655	1,875,055	442,309	(1,432,746)	23.59%
Charges for Current Services:	4,602,000	1,920	4,603,920	902,053	(3,701,867)	19.59%
Other Local Revenues:	5,950,459	6,954	5,957,413	4,557,894	(1,399,519)	76.51%
State of Tennessee:						
Prisoner Board	1,050,000	-	1,050,000	-	(1,050,000)	0.00%
Other State Revenues	7,226,380	13,610	7,239,990	519,405	(6,720,585)	7.17%
Total State of Tennessee	8,276,380	13,610	8,289,990	519,405	(7,770,585)	6.27%
Federal Government:						
Prisoner Board - Federal	1,100,000	-	1,100,000	-	(1,100,000)	0.00%
Other Governments and Citizen Groups:						
Other Governments	271,000	-	271,000	2,800	(268,200)	1.03%
Citizen Groups	-	8,200	8,200	21,569	13,369	263.04%
911 Reimbursement	281,597	-	281,597	-	(281,597)	0.00%
CAC Debt Payment	165,488	-	165,488	-	(165,488)	0.00%
Total Other Governments and Citizen Groups	718,085	8,200	726,285	24,369	(701,916)	3.36%
Total Revenues	144,324,507	61,898	144,386,405	20,530,841	(123,855,564)	14.22%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
Current:						
General Government:						
Finance and Administration:						
County Commission						
Personal Services	311,864	-	311,864	97,171	214,693	31.16%
Employee Benefits	149,058	-	149,058	48,614	100,444	32.61%
Contracted Services	45,593	-	45,593	18,396	27,197	40.35%
Supplies and Materials	10,500	-	10,500	282	10,218	2.69%
Other Charges	20,284	-	20,284	20,284	-	100.00%
Internal Audit						
Personal Services	199,481	(15,000)	184,481	53,463	131,018	28.98%
Employee Benefits	48,917	-	48,917	16,344	32,573	33.41%
Contracted Services	10,600	15,000	25,600	4,287	21,313	16.75%
Supplies and Materials	5,150	-	5,150	1,514	3,636	29.40%
Other Charges	500	-	500	500	-	100.00%
Audit Committee						
Contracted Services	-	5,000	5,000	1,346	3,654	26.92%
Codes Commission						
Contracted Services	10,000	-	10,000	300	9,700	3.00%
Retirement Office Operations						
Personal Services	434,246	-	434,246	135,516	298,730	31.21%
Employee Benefits	131,793	-	131,793	41,160	90,633	31.23%
Contracted Services	882,654	-	882,654	200,623	682,031	22.73%
Supplies and Materials	20,250	-	20,250	1,331	18,919	6.57%
Other Charges	85,600	-	85,600	74,068	11,532	86.53%
County Clerk						
Contracted Services	505,100	-	505,100	183,672	321,428	36.36%
Supplies and Materials	82,100	618	82,718	24,898	57,820	30.10%
Capital Outlay	4,096	-	4,096	877	3,219	21.41%
Other Charges	25,000	-	25,000	2,498	22,502	9.99%
Election Commission						
Personal Services	817,331	-	817,331	316,530	500,801	38.73%
Employee Benefits	201,415	-	201,415	67,991	133,424	33.76%
Contracted Services	512,900	10,920	523,820	158,371	365,449	30.23%
Supplies and Materials	38,500	-	38,500	6,939	31,561	18.02%
Other Charges	2,503	-	2,503	2,503	-	100.00%
Law Department						
Personal Services	1,242,233	-	1,242,233	361,399	880,834	29.09%
Employee Benefits	317,995	-	317,995	89,051	228,944	28.00%
Contracted Services	121,370	-	121,370	22,107	99,263	18.21%
Supplies and Materials	37,000	-	37,000	6,917	30,083	18.69%
Other Charges	500	-	500	500	-	100.00%
County Mayor						
Personal Services	639,716	-	639,716	181,434	458,282	28.36%
Employee Benefits	164,788	-	164,788	44,735	120,053	27.15%
Contracted Services	44,700	-	44,700	11,203	33,497	25.06%
Supplies and Materials	15,000	311	15,311	1,459	13,852	9.53%
Other Charges	3,352	-	3,352	752	2,600	22.43%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	50,754	-	50,754	15,687	35,067	30.91%
Employee Benefits	12,684	-	12,684	3,932	8,752	31.00%
Contracted Services	13,600	-	13,600	4,066	9,534	29.90%
Supplies and Materials	2,150	-	2,150	910	1,240	42.33%
Other Charges	500	-	500	500	-	100.00%
Family Justice Center						
Supplies and Materials	-	5,559	5,559	5,559	-	100.00%
Human Resources Department						
Personal Services	477,186	-	477,186	149,134	328,052	31.25%
Employee Benefits	137,873	-	137,873	43,909	93,964	31.85%
Contracted Services	24,770	-	24,770	6,291	18,479	25.40%
Supplies and Materials	8,500	-	8,500	1,676	6,824	19.72%
Other Charges	2,505	-	2,505	2,505	-	100.00%
Mailroom-Operating						
Personal Services	47,718	-	47,718	14,738	32,980	30.89%
Employee Benefits	30,712	-	30,712	9,542	21,170	31.07%
Contracted Services	14,750	-	14,750	2,898	11,852	19.65%
Supplies and Materials	1,800	-	1,800	525	1,275	29.17%
Other Charges	500	-	500	500	-	100.00%
Neighborhoods & Community Development						
Personal Services	224,983	-	224,983	62,686	162,297	27.86%
Employee Benefits	73,097	-	73,097	19,098	53,999	26.13%
Contracted Services	13,500	-	13,500	3,881	9,619	28.75%
Supplies and Materials	5,000	-	5,000	410	4,590	8.20%
Other Charges	19,234	-	19,234	19,234	-	100.00%
Finance Department						
Personal Services	1,460,967	-	1,460,967	427,363	1,033,604	29.25%
Employee Benefits	448,040	-	448,040	129,431	318,609	28.89%
Contracted Services	102,250	-	102,250	24,906	77,344	24.36%
Supplies and Materials	33,150	1,223	34,373	9,936	24,437	28.91%
Other Charges	1,000	-	1,000	500	500	50.00%
Purchasing Department						
Personal Services	570,903	-	570,903	177,142	393,761	31.03%
Employee Benefits	176,302	-	176,302	56,543	119,759	32.07%
Contracted Services	38,150	5,170	43,320	8,803	34,517	20.32%
Supplies and Materials	10,600	-	10,600	411	10,189	3.88%
Other Charges	4,381	-	4,381	4,131	250	94.29%
Property Management						
Personal Services	215,614	-	215,614	66,922	148,692	31.04%
Employee Benefits	70,367	-	70,367	21,870	48,497	31.08%
Contracted Services	36,200	14,800	51,000	16,973	34,027	33.28%
Supplies and Materials	9,100	-	9,100	1,706	7,394	18.75%
Other Charges	500	-	500	500	-	100.00%
Inoperable Car Lot						
Contracted Services	9,200	(1,420)	7,780	3,750	4,030	48.20%
Supplies and Materials	2,000	-	2,000	818	1,182	40.90%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	362,752	-	362,752	110,812	251,940	30.55%
Employee Benefits	106,331	-	106,331	32,893	73,438	30.93%
Contracted Services	19,672	-	19,672	4,725	14,947	24.02%
Supplies and Materials	48,277	(25,000)	23,277	15,828	7,449	68.00%
Other Charges	25,917	-	25,917	25,167	750	97.11%
E-Government Purchasing						
Personal Services	85,625	-	85,625	26,623	59,002	31.09%
Employee Benefits	34,288	-	34,288	10,667	23,621	31.11%
Planning						
Contracted Services	646,000	-	646,000	323,000	323,000	50.00%
Geographic Information Systems						
Other Charges	355,284	-	355,284	-	355,284	0.00%
Codes Administration						
Personal Services	866,590	3,747	870,337	269,600	600,737	30.98%
Employee Benefits	310,042	511	310,553	96,842	213,711	31.18%
Contracted Services	66,143	(4,258)	61,885	16,564	45,321	26.77%
Supplies and Materials	47,250	-	47,250	8,889	38,361	18.81%
Other Charges	77,128	-	77,128	77,128	-	100.00%
Information Technology						
Personal Services	2,795,302	-	2,795,302	905,689	1,889,613	32.40%
Employee Benefits	733,251	-	733,251	239,275	493,976	32.63%
Contracted Services	1,113,200	266,700	1,379,900	458,661	921,239	33.24%
Supplies and Materials	41,000	8,196	49,196	4,143	45,053	8.42%
Other Charges	5,007	-	5,007	4,611	396	92.09%
Records Management						
Personal Services	220,059	-	220,059	68,256	151,803	31.02%
Employee Benefits	84,510	-	84,510	26,355	58,155	31.19%
Contracted Services	11,483	-	11,483	2,769	8,714	24.11%
Supplies and Materials	6,000	-	6,000	927	5,073	15.45%
Other Charges	2,504	-	2,504	2,504	-	100.00%
Sheriff's Merit System						
Personal Services	180,440	-	180,440	56,214	124,226	31.15%
Employee Benefits	56,099	-	56,099	17,467	38,632	31.14%
Contracted Services	16,462	-	16,462	4,245	12,217	25.79%
Supplies and Materials	8,500	83	8,583	4,568	4,015	53.22%
Property Assessor						
Personal Services	1,696,091	-	1,696,091	525,500	1,170,591	30.98%
Employee Benefits	543,102	-	543,102	173,085	370,017	31.87%
Contracted Services	505,520	-	505,520	87,760	417,760	17.36%
Supplies and Materials	59,500	-	59,500	25,569	33,931	42.97%
Other Charges	3,506	-	3,506	3,506	-	100.00%
Equalization Board						
Personal Services	17,600	-	17,600	2,076	15,524	11.80%
Employee Benefits	1,352	-	1,352	159	1,193	11.76%
Contracted Services	1,500	-	1,500	-	1,500	0.00%
Supplies and Materials	200	-	200	-	200	0.00%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Digitized Mapping						
Personal Services	159,416	-	159,416	46,036	113,380	28.88%
Employee Benefits	55,786	-	55,786	17,632	38,154	31.61%
Contracted Services	609	-	609	-	609	0.00%
Supplies and Materials	500	-	500	82	418	16.40%
Register of Deeds						
Contracted Services	73,400	32	73,432	11,443	61,989	15.58%
Supplies and Materials	9,000	2,487	11,487	3,945	7,542	34.34%
Other Charges	2,631	-	2,631	2,631	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	-	60,057	60,057	19,385	40,672	32.28%
Employee Benefits	-	22,422	22,422	7,068	15,354	31.52%
Contracted Services	92,000	-	92,000	39,740	52,260	43.20%
Supplies and Materials	50,000	-	50,000	5,336	44,664	10.67%
County Trustee's Office						
Contracted Services	213,135	2,900	216,035	70,769	145,266	32.76%
Supplies and Materials	28,666	15,633	44,299	22,663	21,636	51.16%
Other Charges	12,020	-	12,020	12,020	-	100.00%
Payments to Component Units	3,823,874	-	3,823,874	2,641,874	1,182,000	69.09%
Total Finance and Administration	27,167,153	395,691	27,562,844	10,051,122	17,511,722	36.47%
Administration of Justice:						
Attorney General						
Personal Services	1,796,462	-	1,796,462	539,606	1,256,856	30.04%
Employee Benefits	574,306	-	574,306	167,802	406,504	29.22%
Contracted Services	138,725	-	138,725	81,741	56,984	58.92%
Supplies and Materials	37,000	-	37,000	7,487	29,513	20.24%
Other Charges	500	-	500	500	-	100.00%
Bad Check Unit						
Personal Services	-	45,000	45,000	7,609	37,391	16.91%
Employee Benefits	-	5,000	5,000	580	4,420	11.60%
Contracted Services	-	3,825	3,825	170	3,655	4.44%
Circuit Court Clerk						
Contracted Services	56,100	-	56,100	18,332	37,768	32.68%
Supplies and Materials	14,050	300	14,350	1,971	12,379	13.74%
Other Charges	876	-	876	876	-	100.00%
General Sessions Court Clerk - Civil						
Contracted Services	61,800	-	61,800	11,346	50,454	18.36%
Supplies and Materials	12,300	-	12,300	1,083	11,217	8.80%
Other Charges	2,132	-	2,132	500	1,632	23.45%
IV-D Child Support - Clerk						
Personal Services	515,376	-	515,376	163,499	351,877	31.72%
Employee Benefits	192,257	-	192,257	67,721	124,536	35.22%
Contracted Services	56,400	-	56,400	13,324	43,076	23.62%
Supplies and Materials	12,400	-	12,400	1,371	11,029	11.06%
Other Charges	2,504	-	2,504	2,504	-	100.00%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Probate Court						
Contracted Services	33,200	-	33,200	10,311	22,889	31.06%
Supplies and Materials	6,656	-	6,656	114	6,542	1.71%
Other Charges	502	-	502	502	-	100.00%
Chancery Court						
Contracted Services	64,245	-	64,245	20,005	44,240	31.14%
Supplies and Materials	18,175	-	18,175	2,136	16,039	11.75%
Other Charges	1,700	-	1,700	500	1,200	29.41%
4th Circuit Court Clerk						
Contracted Services	71,404	-	71,404	18,526	52,878	25.95%
Supplies and Materials	25,500	-	25,500	7,803	17,697	30.60%
Other Charges	876	-	876	876	-	100.00%
Criminal Court Clerk						
Contracted Services	79,500	-	79,500	18,969	60,531	23.86%
Supplies and Materials	32,000	126	32,126	3,349	28,777	10.42%
Other Charges	15,777	-	15,777	15,777	-	100.00%
General Sessions Court Clerk - Criminal						
Contracted Services	85,200	1,024	86,224	30,689	55,535	35.59%
Supplies and Materials	24,500	-	24,500	3,394	21,106	13.85%
Other Charges	15,525	-	15,525	15,025	500	96.78%
Circuit Court Judges						
Contracted Services	5,400	-	5,400	3,133	2,267	58.02%
Supplies and Materials	1,862	244	2,106	205	1,901	9.73%
Other Charges	500	-	500	500	-	100.00%
4th Circuit Court Judges						
Contracted Services	8,466	-	8,466	2,651	5,815	31.31%
Supplies and Materials	4,700	-	4,700	1,469	3,231	31.26%
Other Charges	500	-	500	500	-	100.00%
Criminal Court Judges						
Contracted Services	7,990	-	7,990	3,675	4,315	45.99%
Supplies and Materials	4,400	-	4,400	764	3,636	17.36%
Other Charges	100,500	-	100,500	22,507	77,993	22.40%
General Sessions Court Judges						
Personal Services	1,252,175	-	1,252,175	388,605	863,570	31.03%
Employee Benefits	289,488	-	289,488	87,013	202,475	30.06%
Contracted Services	42,225	-	42,225	17,931	24,294	42.47%
Supplies and Materials	14,100	-	14,100	3,097	11,003	21.96%
Other Charges	500	-	500	500	-	100.00%
Jury Commission						
Personal Services	162,310	-	162,310	52,264	110,046	32.20%
Employee Benefits	17,053	-	17,053	5,310	11,743	31.14%
Contracted Services	23,905	-	23,905	4,968	18,937	20.78%
Supplies and Materials	5,470	-	5,470	431	5,039	7.88%
Other Charges	500	-	500	500	-	100.00%
Juvenile Court						
Personal Services	1,895,094	-	1,895,094	559,452	1,335,642	29.52%
Employee Benefits	612,152	-	612,152	188,428	423,724	30.78%
Contracted Services	310,102	-	310,102	93,891	216,211	30.28%
Supplies and Materials	24,800	-	24,800	4,137	20,663	16.68%
Other Charges	84,922	-	84,922	81,680	3,242	96.18%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
IV-D Referee Program						
Personal Services	276,740	-	276,740	86,059	190,681	31.10%
Employee Benefits	61,645	-	61,645	19,749	41,896	32.04%
Contracted Services	12,450	-	12,450	4,364	8,086	35.05%
Supplies and Materials	3,250	-	3,250	50	3,200	1.54%
Other Charges	1,253	-	1,253	1,253	-	100.00%
Juvenile Court Clerk						
Personal Services	381,368	-	381,368	121,751	259,617	31.92%
Employee Benefits	124,427	-	124,427	41,566	82,861	33.41%
Contracted Services	68,250	-	68,250	9,909	58,341	14.52%
Supplies and Materials	16,000	8,527	24,527	(1,277)	25,804	-5.21%
Other Charges	500	-	500	500	-	100.00%
Juvenile Service Center						
Personal Services	1,925,185	-	1,925,185	585,586	1,339,599	30.42%
Employee Benefits	725,796	-	725,796	246,163	479,633	33.92%
Contracted Services	107,396	-	107,396	22,594	84,802	21.04%
Supplies and Materials	146,715	-	146,715	33,941	112,774	23.13%
Other Charges	48,331	-	48,331	48,331	-	100.00%
Probation/Pre-trial Release						
Personal Services	467,389	-	467,389	127,464	339,925	27.27%
Employee Benefits	163,237	-	163,237	44,543	118,694	27.29%
Contracted Services	27,000	-	27,000	6,801	20,199	25.19%
Supplies and Materials	15,000	-	15,000	1,542	13,458	10.28%
Other Charges	1,253	-	1,253	1,253	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	92,318	407,682	18.46%
Public Defender						
Personal Services	1,147,490	(179,647)	967,843	322,716	645,127	33.34%
Employee Benefits	296,094	-	296,094	91,524	204,570	30.91%
Contracted Services	169,760	(11,272)	158,488	78,949	79,539	49.81%
Supplies and Materials	97,000	(4,400)	92,600	35,378	57,222	38.21%
Other Charges	(332,179)	224,934	(107,245)	1,638	(108,883)	-1.53%
Court Officers						
Contracted Services	12,113	-	12,113	2,339	9,774	19.31%
Supplies and Materials	14,170	-	14,170	5,020	9,150	35.43%
Other Charges	2,880	-	2,880	2,880	-	100.00%
Victim's Rights						
Contracted Services		1,000	1,000	-	1,000	0.00%
Supplies and Materials	-	1,029	1,029	-	1,029	0.00%
Total Administration of Justice	15,297,575	95,690	15,393,265	4,794,513	10,598,752	31.15%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,379	-	2,379	2,379	-	100.00%
Community Mediation Center						
Contracted Services	50,000	-	50,000	19,672	30,328	39.34%

continued

Draft

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Fire Prevention Bureau						
Personal Services	390,634	-	390,634	125,208	265,426	32.05%
Employee Benefits	122,873	-	122,873	35,401	87,472	28.81%
Contracted Services	74,891	-	74,891	28,937	45,954	38.64%
Supplies and Materials	51,000	-	51,000	16,317	34,683	31.99%
Other Charges	626	-	626	626	-	100.00%
Sheriff's Administration						
Personal Services	6,247,423	-	6,247,423	938,246	5,309,177	15.02%
Employee Benefits	2,219,605	-	2,219,605	343,771	1,875,834	15.49%
Contracted Services	177,862	-	177,862	59,520	118,342	33.46%
Supplies and Materials	246,225	-	246,225	113,329	132,896	46.03%
Other Charges	1,013,938	-	1,013,938	1,013,938	-	100.00%
Records and Communication						
Contracted Services	71,830	-	71,830	18,444	53,386	25.68%
Supplies and Materials	33,266	-	33,266	19,897	13,369	59.81%
Training						
Contracted Services	69,404	-	69,404	12,917	56,487	18.61%
Supplies and Materials	181,300	29,953	211,253	118,206	93,047	55.95%
Planning and Development						
Contracted Services	8,360	-	8,360	3,125	5,235	37.38%
Supplies and Materials	4,600	-	4,600	2,953	1,647	64.20%
Stop Violence Against Women						
Contracted Services	10,963	-	10,963	3,712	7,251	33.86%
Supplies and Materials	17,980	-	17,980	7,957	10,023	44.25%
Patrol & Cops Universal						
Personal Services	16,721,238	-	16,721,238	8,401,887	8,319,351	50.25%
Employee Benefits	6,708,563	-	6,708,563	3,419,955	3,288,608	50.98%
Contracted Services	645,300	-	645,300	174,003	471,297	26.96%
Supplies and Materials	1,218,100	11,010	1,229,110	336,172	892,938	27.35%
Other Charges	10,425	-	10,425	10,425	-	100.00%
Warrants						
Contracted Services	204,315	56	204,371	39,955	164,416	19.55%
Supplies and Materials	71,500	-	71,500	28,512	42,988	39.88%
Detectives						
Contracted Services	118,200	-	118,200	41,247	76,953	34.90%
Supplies and Materials	100,000	-	100,000	38,672	61,328	38.67%
Forensic Services						
Contracted Services	21,563	-	21,563	12,325	9,238	57.16%
Supplies and Materials	37,200	-	37,200	12,470	24,730	33.52%
Juvenile Division						
Contracted Services	7,954	-	7,954	1,488	6,466	18.71%
Supplies and Materials	9,950	-	9,950	3,822	6,128	38.41%
Special Teams						
Contracted Services	17,600	-	17,600	3,763	13,837	21.38%
Supplies and Materials	13,900	-	13,900	12,592	1,308	90.59%
Senior Citizen Awareness						
Supplies and Materials	-	57	57	-	57	0.00%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Narcotics Division						
Contracted Services	171,050	-	171,050	51,454	119,596	30.08%
Supplies and Materials	173,700	510	174,210	86,034	88,176	49.39%
Internal Affairs						
Contracted Services	9,675	-	9,675	1,064	8,611	11.00%
Supplies and Materials	7,180	-	7,180	957	6,223	13.33%
Special Services						
Contracted Services	59,550	-	59,550	12,799	46,751	21.49%
Supplies and Materials	62,300	-	62,300	14,033	48,267	22.52%
Inmate Education						
Supplies and Materials	-	500	500	-	500	0.00%
Dare Donations						
Contracted Services	-	1,500	1,500	225	1,275	15.00%
Supplies and Materials	-	3,498	3,498	2,434	1,064	69.58%
Teen Academy - Sheriff						
Contracted Services	-	360	360	360	-	0.00%
Supplies and Materials	-	1,387	1,387	915	472	65.97%
Sexual Offender Registry						
Contracted Services	-	1,000	1,000	150	850	15.00%
Supplies and Materials	-	10,110	10,110	585	9,525	5.79%
Interest Earned - Inmates						
Supplies and Materials	-	11,238	11,238	118	11,120	1.05%
Donations/Sheriff-Target						
Contracted Services	-	325	325	-	325	0.00%
Honor Guard Golf Tournament						
Contracted Services	-	10,000	10,000	-	10,000	0.00%
Supplies and Materials	-	7,752	7,752	-	7,752	0.00%
Auxiliary Services						
Personal Services	309,572	-	309,572	81,001	228,571	26.17%
Employee Benefits	75,357	-	75,357	19,938	55,419	26.46%
Contracted Services	9,082	-	9,082	1,439	7,643	15.84%
Supplies and Materials	24,550	-	24,550	5,920	18,630	24.11%
Correctional Facilities						
Personal Services	14,481,344	-	14,481,344	2,253,973	12,227,371	15.56%
Employee Benefits	6,055,063	-	6,055,063	942,227	5,112,836	15.56%
Contracted Services	1,177,900	1,186	1,179,086	304,091	874,995	25.79%
Supplies and Materials	4,819,100	(578,680)	4,240,420	1,317,093	2,923,327	31.06%
Other Charges	96,273	578,768	675,041	675,041	-	100.00%
Explorer Post Program						
Contracted Services	-	1,330	1,330	-	1,330	0.00%
Supplies and Materials	-	150	150	-	150	0.00%
Wal-Mart Foundation						
Supplies and Materials	-	199	199	-	199	0.00%
Helen McNabb Interchange						
Contracted Services	-	13,610	13,610	-	13,610	0.00%
Jail Commissary						
Personal Services	191,114	-	191,114	55,141	135,973	28.85%
Employee Benefits	67,077	-	67,077	18,086	48,991	26.96%
Contracted Services	22,176	-	22,176	8,536	13,640	0.00%
Supplies and Materials	302,000	-	302,000	92,999	209,001	30.79%
Other Charges	50,000	-	50,000	16,170	33,830	32.34%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Medical Examiner						
Contracted Services	970,300	-	970,300	332,059	638,241	34.22%
Sheriff's Radio Rebanding						
Supplies and Materials	-	11,547	11,547	-	11,547	0.00%
Sheriff's K-9 Donations						
Contracted Services	-	5,228	5,228	4,134	1,094	79.07%
Supplies and Materials	-	500	500	35	465	7.00%
KCSO Reserve Training Academy						
Contracted Services	-	4,000	4,000	1,120	2,880	28.00%
Supplies and Materials	-	4,001	4,001	-	4,001	0.00%
Fallen Officers						
Contracted Services	-	350	350	-	350	0.00%
Animal Control						
Personal Services	208,367	-	208,367	31,244	177,123	14.99%
Employee Benefits	121,117	-	121,117	18,014	103,103	14.87%
Contracted Services	688,190	-	688,190	6,785	681,405	0.99%
Supplies and Materials	52,025	-	52,025	11,436	40,589	21.98%
Juvenile Court Officers						
Personal Services	459,138	-	459,138	72,055	387,083	15.69%
Employee Benefits	185,869	-	185,869	28,933	156,936	15.57%
Contracted Services	9,200	-	9,200	3,551	5,649	38.60%
Supplies and Materials	30,595	-	30,595	9,603	20,992	31.39%
Payments to Component Units	326,200	-	326,200	-	326,200	0.00%
Total Public Safety	68,169,031	131,445	68,300,476	21,903,595	46,396,881	32.07%
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	-	220,800	-	220,800	0.00%
John Tarleton Home						
Contracted Services	579,637	-	579,637	289,819	289,818	50.00%
Support Services						
Personal Services	1,013,694	79,757	1,093,451	302,133	791,318	27.63%
Employee Benefits	367,094	18,986	386,080	115,666	270,414	29.96%
Contracted Services	424,732	64,650	489,382	157,919	331,463	32.27%
Supplies and Materials	276,445	-	276,445	82,366	194,079	29.79%
Other Charges	190,997	-	190,997	174,914	16,083	91.58%
Preventive Health Service						
Personal Services	1,282,859	(4,082)	1,278,777	360,254	918,523	28.17%
Employee Benefits	432,066	(558)	431,508	114,660	316,848	26.57%
Contracted Services	34,800	-	34,800	6,118	28,682	17.58%
Supplies and Materials	539,000	-	539,000	138,019	400,981	25.61%
Dental Services						
Personal Services	752,890	-	752,890	234,116	518,774	31.10%
Employee Benefits	241,207	-	241,207	73,432	167,775	30.44%
Contracted Services	35,600	-	35,600	1,239	34,361	3.48%
Supplies and Materials	64,300	115,000	179,300	63,210	116,090	35.25%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Emergency Medical Services						
Personal Services	44,115	-	44,115	13,743	30,372	31.15%
Employee Benefits	12,210	-	12,210	3,802	8,408	31.14%
Contracted Services	11,798	-	11,798	2,403	9,395	20.37%
Supplies and Materials	4,850	-	4,850	175	4,675	3.61%
Other Charges	663,233	-	663,233	-	663,233	0.00%
Food & Restaurant Inspection						
Personal Services	535,870	-	535,870	165,933	369,937	30.97%
Employee Benefits	184,855	-	184,855	56,688	128,167	30.67%
Contracted Services	15,863	-	15,863	3,849	12,014	24.26%
Supplies and Materials	13,829	31,400	45,229	4,935	40,294	10.91%
Capital Outlay	-	30,000	30,000	-	30,000	0.00%
Health Administration						
Personal Services	758,793	(5,951)	752,842	241,916	510,926	32.13%
Employee Benefits	225,093	-	225,093	68,426	156,667	30.40%
Contracted Services	28,022	-	28,022	3,640	24,382	12.99%
Supplies and Materials	8,300	-	8,300	684	7,616	8.24%
Diagnostic Services						
Personal Services	74,359	-	74,359	24,401	49,958	32.82%
Employee Benefits	21,767	-	21,767	8,216	13,551	37.75%
Contracted Services	10,000	-	10,000	1,157	8,843	11.57%
Supplies and Materials	12,500	54	12,554	(548)	13,102	-4.37%
Indigent Medical Care						
Contracted Services	5,000,000	-	5,000,000	1,367,562	3,632,438	27.35%
Pediatric Services						
Contracted Services	-	20,000	20,000	2,980	17,020	14.90%
Capital Outlay	-	30,245	30,245	-	30,245	0.00%
Pharmacy						
Personal Services	236,970	-	236,970	73,700	163,270	31.10%
Employee Benefits	69,582	-	69,582	21,649	47,933	31.11%
Contracted Services	31,200	-	31,200	3,862	27,338	12.38%
Supplies and Materials	508,650	-	508,650	89,896	418,754	17.67%
Primary Care						
Contracted Services	285,000	-	285,000	89,939	195,061	31.56%
School Health Program						
Personal Services	28,476	-	28,476	8,871	19,605	31.15%
Employee Benefits	16,429	-	16,429	5,115	11,314	31.13%
Contracted Services	331,988	-	331,988	99,386	232,602	29.94%
Social Services						
Personal Services	339,621	(26,181)	313,440	97,468	215,972	31.10%
Employee Benefits	99,786	-	99,786	26,687	73,099	26.74%
Contracted Services	10,200	-	10,200	2,285	7,915	22.40%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	278,226	-	278,226	86,022	192,204	30.92%
Employee Benefits	107,299	-	107,299	35,457	71,842	33.05%
Contracted Services	41,950	-	41,950	2,322	39,628	5.54%
Supplies and Materials	11,700	-	11,700	3,449	8,251	29.48%
Vector Control Services						
Contracted Services	1,000	-	1,000	1,000	-	100.00%
Supplies and Materials	6,000	-	6,000	2,612	3,388	43.53%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Disease Surveillance and Investigation						
Personal Services	359,653	-	359,653	76,919	282,734	21.39%
Employee Benefits	105,743	-	105,743	24,413	81,330	23.09%
Contracted Services	125,500	58,880	184,380	2,107	182,273	1.14%
Supplies and Materials	10,000	-	10,000	4,317	5,683	43.17%
Other Charges	23,000	-	23,000	12,500	10,500	54.35%
Vital Records						
Personal Services	123,624	-	123,624	38,202	85,422	30.90%
Employee Benefits	37,628	-	37,628	11,671	25,957	31.02%
Contracted Services	68,500	-	68,500	18,418	50,082	26.89%
Women's Health Services						
Personal Services	161,843	-	161,843	38,059	123,784	23.52%
Employee Benefits	56,576	-	56,576	12,239	44,337	21.63%
Contracted Services	3,700	-	3,700	4	3,696	0.11%
Supplies and Materials	12,700	-	12,700	-	12,700	0.00%
Community Health Services						
Personal Services	959,097	(43,543)	915,554	263,773	651,781	28.81%
Employee Benefits	263,718	(18,428)	245,290	68,616	176,674	27.97%
Contracted Services	10,400	-	10,400	1,719	8,681	16.53%
Supplies and Materials	6,000	-	6,000	735	5,265	12.25%
Car Seat Program						
Supplies and Materials	22,457	26,555	49,012	3,126	45,886	6.38%
Community Action Committee						
Contracted Services	1,115,000	-	1,115,000	669,960	445,040	60.09%
Other Charges	59,250	220,000	279,250	-	279,250	0.00%
Debt Service	165,669	-	165,669	-	165,669	0.00%
Capital Outlay	220,000	(220,000)	-	-	-	N/A
Dirty Lot Ordinance						
Personal Services	174,438	-	174,438	41,600	132,838	23.85%
Employee Benefits	44,571	-	44,571	11,827	32,744	26.54%
Contracted Services	18,609	-	18,609	9,534	9,075	51.23%
Supplies and Materials	19,300	-	19,300	3,938	15,362	20.40%
Other Charges	877	-	877	877	-	100.00%
Payments to Component Units	256,628	-	256,628	129,774	126,854	50.57%
Total Public Health and Welfare	20,910,636	376,784	21,287,420	6,177,875	15,109,545	29.02%
Social and Cultural Services:						
Maintenance and Park Patrol						
Personal Services	1,300,688	-	1,300,688	417,440	883,248	32.09%
Employee Benefits	511,013	-	511,013	160,017	350,996	31.31%
Contracted Services	181,378	4,700	186,078	61,484	124,594	33.04%
Supplies and Materials	483,892	(257,404)	226,488	171,012	55,476	75.51%
Other Charges	51,085	-	51,085	51,085	-	100.00%
Recreation Administration						
Personal Services	409,211	(46,307)	362,904	120,065	242,839	33.08%
Employee Benefits	104,727	(11,779)	92,948	31,325	61,623	33.70%
Contracted Services	258,641	-	258,641	60,807	197,834	23.51%
Supplies and Materials	54,630	(10,000)	44,630	8,181	36,449	18.33%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Charges	27,161	-	27,161	24,332	2,829	89.58%
Park Improvements Amusement Tax						
Contracted Services	10,000	-	10,000	59	9,941	0.59%
Supplies and Materials	40,000	3,100	43,100	344	42,756	0.80%
Capital Outlay	100,000	-	100,000	3,550	96,450	3.55%
Sport Operations						
Personal Services	-	46,307	46,307	27,796	18,511	60.03%
Employee Benefits	-	11,780	11,780	6,751	5,029	57.31%
Contracted Services	158,500	-	158,500	146,275	12,225	92.29%
Supplies and Materials	3,500	-	3,500	923	2,577	26.37%
Other Charges	6,240	-	6,240	4,240	2,000	67.95%
Senior Center & Volunteer Services						
Personal Services	88,846	-	88,846	24,541	64,305	27.62%
Employee Benefits	24,433	-	24,433	7,179	17,254	29.38%
Contracted Services	2,200	-	2,200	1,180	1,020	53.64%
Supplies and Materials	800	-	800	67	733	8.38%
Other Charges	500	-	500	500	-	100.00%
Senior Picnic						
Supplies and Materials	-	9,950	9,950	8,286	1,664	83.28%
Frank Strang Senior Center						
Personal Services	41,711	-	41,711	17,939	23,772	43.01%
Employee Benefits	22,051	-	22,051	3,913	18,138	17.75%
Contracted Services	10,050	-	10,050	3,942	6,108	39.22%
Supplies and Materials	5,350	-	5,350	385	4,965	7.20%
Other Charges	1,250	-	1,250	872	378	69.76%
Senior Center-South Knox						
Personal Services	57,451	-	57,451	17,898	39,553	31.15%
Employee Benefits	14,951	-	14,951	4,257	10,694	28.47%
Contracted Services	7,250	-	7,250	2,302	4,948	31.75%
Supplies and Materials	2,550	-	2,550	471	2,079	18.47%
Other Charges	1,250	-	1,250	872	378	69.76%
Halls Senior Center						
Personal Services	51,088	-	51,088	15,916	35,172	31.15%
Employee Benefits	24,836	-	24,836	7,729	17,107	31.12%
Contracted Services	10,850	-	10,850	4,871	5,979	44.89%
Supplies and Materials	7,100	-	7,100	140	6,960	1.97%
Other Charges	1,000	-	1,000	872	128	87.20%
Corryton Senior Center						
Personal Services	46,529	-	46,529	14,495	32,034	31.15%
Employee Benefits	22,633	-	22,633	7,502	15,131	33.15%
Contracted Services	7,500	-	7,500	3,176	4,324	42.35%
Supplies and Materials	3,800	-	3,800	368	3,432	9.68%
Other Charges	520	-	520	520	-	100.00%
Senior Center-Carter						
Personal Services	50,534	-	50,534	15,683	34,851	31.03%
Employee Benefits	30,927	-	30,927	8,266	22,661	26.73%
Contracted Services	3,000	-	3,000	1,422	1,578	47.40%
Supplies and Materials	2,850	-	2,850	1,153	1,697	40.46%
Other Charges	500	-	500	500	-	100.00%
Total Social and Cultural Services	4,244,976	(249,653)	3,995,323	1,472,903	2,522,420	36.87%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	217,199	-	217,199	-	217,199	0.00%
Employee Benefits	68,932	-	68,932	-	68,932	0.00%
Contracted Services	17,000	-	17,000	3,891	13,109	22.89%
Supplies and Materials	6,500	-	6,500	1,723	4,777	26.51%
New Harvest Farmer's Market						
Contracted Services	700	140	840	839	1	99.88%
Soil Conservation District						
Personal Services	73,627	-	73,627	22,937	50,690	31.15%
Employee Benefits	15,952	-	15,952	5,332	10,620	33.43%
Contracted Services	5,979	-	5,979	3,245	2,734	54.27%
Supplies and Materials	3,150	-	3,150	724	2,426	22.98%
Other Charges	500	-	500	500	-	100.00%
Total Agricultural and Natural Resources:	409,539	140	409,679	39,191	370,488	9.57%
Other General Government:						
Community Services Contract Agencies						
Miscellaneous Entities	321,220	-	321,220	4,675	316,545	1.46%
Economic and Community Development Grants						
Miscellaneous Entities	1,485,293	41,000	1,526,293	35,707	1,490,586	2.34%
Veteran's Services						
Personal Services	44,590	-	44,590	13,294	31,296	29.81%
Employee Benefits	17,612	-	17,612	1,613	15,999	9.16%
Contracted Services	5,500	-	5,500	2,443	3,057	44.42%
Supplies and Materials	1,300	-	1,300	-	1,300	0.00%
Other Charges	500	-	500	500	-	100.00%
Property and Liability Insurance						
Other Charges	52,389	-	52,389	29,762	22,627	56.81%
Payments to Cities						
Contracted Services	120,000	-	120,000	-	120,000	0.00%
Official's Expense						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Equipment						
Capital Outlay	987,248	50,282	1,037,530	73,719	963,811	7.11%
Audit Services						
Contracted Services	419,335	-	419,335	223,750	195,585	53.36%
Miscellaneous						
Contracted Services	75,000	-	75,000	937	74,063	1.25%
Other Charges	-	(5,000)	(5,000)	(68,878)	63,878	1377.56%
PBA Management & Operations						
Contracted Services	2,708,583	-	2,708,583	2,708,583	-	100.00%
Other Charges	3,599,456	-	3,599,456	3,599,456	-	100.00%
Trustee's Commission						
Other Charges	2,750,000	-	2,750,000	238,078	2,511,922	8.66%
Employee Benefits						
Employee Benefits	253,315	-	253,315	-	253,315	0.00%
Total Other General Government	12,846,341	86,282	12,932,623	6,863,639	6,068,984	53.07%
Total Expenditures	149,045,251	836,379	149,881,630	51,302,838	98,578,792	34.23%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,720,744)	(774,481)	(5,495,225)	(30,771,997)	(25,276,772)	559.98%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	6,955,000	-	6,955,000	533,682	(6,421,318)	7.67%
Operating Transfers Out - Other Funds	(2,768,324)	(373,633)	(3,141,957)	(11,000)	3,130,957	0.35%
Total Other Financing Sources (Uses)	4,186,676	(373,633)	3,813,043	522,682	(3,290,361)	13.71%
Net Change in Fund Balances	$ (534,068)	$ (1,148,114)	$ (1,682,182)	$ (30,249,315)	$ (28,567,133)	1798.22%

Draft

SPECIAL REVENUE FUNDS

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

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

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

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

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

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

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

KNOX COUNTY, TENNESSEE

Governmental Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Local Option Taxes	$ 68,666	$ -	$ 68,666	$ 14,791	$ (53,875)	21.54%
Charges for Current Services:						
Fees	9,100	-	9,100	3,978	(5,122)	43.71%
Other Local Revenue and Citizens Groups:						
Recurring Items	900	-	900	1,626	726	180.67%
Other Governments:						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	108,666	-	108,666	20,395	(88,271)	18.77%
Expenditures						
Current:						
General Government:						
Social and Cultural Services:						
Governmental Law Library						
Personal Services	49,416	-	49,416	15,139	34,277	30.64%
Employee Benefits	14,859	-	14,859	4,597	10,262	30.94%
Contracted Services	11,478	-	11,478	3,622	7,856	31.56%
Supplies & Materials	31,584	21,100	52,684	21,443	31,241	40.70%
Other Charges	1,329	-	1,329	742	587	55.83%
Total Social and Cultural Services	108,666	21,100	129,766	45,543	84,223	35.10%
Net Change in Fund Balances	$ -	$ (21,100)	$ (21,100)	$ (25,148)	$ (4,048)	119.18%

Draft

KNOX COUNTY, TENNESSEE

Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
Wheel Tax	$ 10,330,000	$ -	$ 10,330,000	$ 2,779,627	$ (7,550,373)	26.91%
Charges for Current Services:						
Fees	300,000	-	300,000	87,060	(212,940)	29.02%
Other Local Revenues:						
Miscellaneous Collections	1,000	-	1,000	-	(1,000)	0.00%
Other Local Revenue	8,000	-	8,000	2,309	(5,691)	28.86%
Total Other Local Revenue	9,000	-	9,000	2,309	(6,691)	28.86%
Other Governments and Citizens Groups:						
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	6,398	6,398	N/A
Total Other Governments and Citizen Groups	45,500	-	45,500	6,398	(39,102)	14.06%
Total Revenues	10,684,500	-	10,684,500	2,875,394	(7,809,106)	26.91%
Expenditures						
Current:						
General Government:						
Social and Cultural Services:						
Public Library						
Personal Services	6,134,533	-	6,134,533	1,851,342	4,283,191	30.18%
Employee Benefits	1,859,632	-	1,859,632	559,267	1,300,365	30.07%
Contracted Services	628,525	10,633	639,158	138,682	500,476	21.70%
Supplies & Materials	1,986,787	-	1,986,787	518,837	1,467,950	26.11%
Other Charges	87,450	-	87,450	87,450	-	100.00%
Capital Outlay	138,000	39,361	177,361	41,123	136,238	23.19%
Public Library Maintenance						
Personal Services	111,794	-	111,794	34,827	76,967	31.15%
Employee Benefits	38,881	-	38,881	12,108	26,773	31.14%
Contracted Services	667,321	-	667,321	303,140	364,181	45.43%
Supplies & Materials	765,346	-	765,346	212,988	552,358	27.83%
State General Library						
Supplies & Materials	45,500	5,806	51,306	-	51,306	0.00%
Rothrock Estate						
Supplies & Materials	-	50,007	50,007	24,545	25,462	49.08%
Pettway Foundation						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
Cultural & Exhibit Fund						
Contracted Services	-	2,977	2,977	1,632	1,345	54.82%
Total Social and Cultural Services	12,463,769	109,554	12,573,323	3,785,941	8,787,382	30.11%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,779,269)	(109,554)	(1,888,823)	(910,547)	978,276	48.21%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,779,269	-	1,779,269	-	(1,779,269)	0.00%
Net Change in Fund Balances	$ -	$ (109,554)	$ (109,554)	$ (910,547)	$ (800,993)	831.14%

Draft

KNOX COUNTY, TENNESSEE

Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 2,460,000	$ -	$ 2,460,000	$ -	$ (2,460,000)	0.00%
Fines	60,000	-	60,000	18,983	(41,017)	31.64%
Charges for Current Services	312,375	-	312,375	12,500	(299,875)	4.00%
Other Local Revenues	650,000	-	650,000	193,781	(456,219)	29.81%
State of Tennessee	400,500	-	400,500	90,144	(310,356)	22.51%
Total Revenues	3,882,875	-	3,882,875	315,408	(3,567,467)	8.12%
Expenditures						
Current:						
General Government:						
Public Health and Welfare						
Solid Waste Administration						
Personal Services	173,931	-	173,931	48,904	125,027	28.12%
Employee Benefits	39,797	-	39,797	11,985	27,812	30.12%
Contracted Services	15,485	-	15,485	5,385	10,100	34.78%
Supplies & Materials	9,700	(3,000)	6,700	2,980	3,720	44.48%
Other Charges	95,158	3,000	98,158	94,803	3,355	96.58%
Convenience Centers						
Personal Services	430,298	-	430,298	139,104	291,194	32.33%
Employee Benefits	203,103	-	203,103	58,845	144,258	28.97%
Contracted Services	2,270,058	-	2,270,058	597,430	1,672,628	26.32%
Supplies & Materials	78,425	(48,000)	30,425	26,622	3,803	87.50%
Other Charges	76,317	48,000	124,317	69,491	54,826	55.90%
Yard Waste Facility						
Contracted Services	-	35,168	35,168	35,168	-	100.00%
Tire Storage Facility						
Contracted Services	415,750	-	415,750	80,032	335,718	19.25%
Litter Grant - County						
Contracted Services	950	2,000	2,950	2,950	-	100.00%
Supplies & Materials	10,250	(2,000)	8,250	3,375	4,875	40.91%
Recycling Program						
Personal Services	105,940	-	105,940	34,627	71,313	32.69%
Employee Benefits	41,480	-	41,480	13,131	28,349	31.66%
Contracted Services	45,500	-	45,500	32,080	13,420	70.51%
Supplies & Materials	25,250	-	25,250	5,359	19,891	21.22%
Other Charges	501	-	501	501	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	22,219	62,023	26.38%
Total Public Health and Welfare	4,122,135	35,168	4,157,303	1,284,991	2,872,312	30.91%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(239,260)	(35,168)	(274,428)	(969,583)	(695,155)	353.31%
Other Financing Sources (Uses)						
Transfers from Other Funds	299,260	-	299,260	-	(299,260)	0.00%
Net Change in Fund Balances	$ 60,000	$ (35,168)	$ 24,832	$ (969,583)	$ (994,415)	-3904.57%

Draft

KNOX COUNTY, TENNESSEE

Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services:						
Fees	$ 140,000	$ 100,000	$ 240,000	$ 62,659	$ (177,341)	26.11%
Federal Government:						
EPA Grant FY 2011	-	236,123	236,123	95,294	(140,829)	40.36%
Total Revenues	140,000	336,123	476,123	157,953	(318,170)	33.17%
Expenditures						
Current:						
General Government:						
Finance and Administration						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	31,217	31,217	24,138	7,079	77.32%
Employee Benefits	-	9,609	9,609	8,634	975	89.85%
Contracted Services	-	22,688	22,688	9,692	12,996	42.72%
Supplies & Materials	-	10,292	10,292	-	10,292	0.00%
Capital Outlays	-	13,030	13,030	-	13,030	0.00%
Air Pollution FY 10						
Personal Services	-	440,122	440,122	143,337	296,785	32.57%
Employee Benefits	-	142,601	142,601	49,223	93,378	34.52%
Contracted Services	-	52,077	52,077	13,986	38,091	26.86%
Supplies & Materials	-	101,065	101,065	17,456	83,609	17.27%
Other Charges	-	445,864	445,864	95,294	350,570	21.37%
Capital Outlays	-	13,474	13,474	-	13,474	0.00%
Permit Fee						
Personal Services	91,389	48,611	140,000	4,765	135,235	3.40%
Employee Benefits	45,605	3,071	48,676	(6,205)	54,881	-12.75%
Contracted Services	37,294	(36,362)	932	125	807	13.41%
Supplies & Materials	4,000	(4,000)	-	-	-	N/A
Other Charges	11,644	(11,320)	324	324	-	100.00%
Air Pollution Title V						
Personal Services	-	80,000	80,000	9,768	70,232	12.21%
Employee Benefits	-	20,000	20,000	9,568	10,432	47.84%
Smart Trips						
Contracted Services	10,000	-	10,000	10,000	-	100.00%
Total Finance and Administration	199,932	1,382,039	1,581,971	390,105	1,191,866	24.66%
Net Change in Fund Balances	$ (59,932)	$ (1,045,916)	$ (1,105,848)	$ (232,152)	$ 873,696	20.99%

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.

Draft

KNOX COUNTY, TENNESSEE

Hotel/Motel Tax Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Local Option Taxes	$ 5,200,000	$ -	$ 5,200,000	$ 1,067,966	$ (4,132,034)	20.54%
Total Revenues	5,200,000	-	5,200,000	1,067,966	(4,132,034)	20.54%
Expenditures						
Current:						
General Government:						
Other General Government:						
Payments to the City of Knoxville	2,020,000	-	2,020,000	118,229	1,901,771	5.85%
Women's Basketball of Fame	150,000	-	150,000	50,000	100,000	33.33%
Trustee Commission	53,000	-	53,000	-	53,000	0.00%
Tourism and Sports Development Corp.	2,340,000	-	2,340,000	975,000	1,365,000	41.67%
Contributions to agencies	284,000	-	284,000	5,316	278,684	1.87%
Total Other General Government:	4,847,000	-	4,847,000	1,148,545	3,698,455	23.70%
Excess (Deficiency) of Revenues Over (Under) Expenditures	353,000	-	353,000	(80,579)	(433,579)	-22.83%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(612,500)	-	(612,500)	-	612,500	0.00%
Net Change in Fund Balances	$ (259,500)	$ -	$ (259,500)	$ (80,579)	$ 178,921	31.05%

Draft

KNOX COUNTY, TENNESSEE

Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Local Option Taxes	$ 4,100,000	$ -	$ 4,100,000	$ 805,187	$ (3,294,813)	19.64%
Statutory Local Taxes	1,950,000	-	1,950,000	355,469	(1,594,531)	18.23%
Total Local Taxes	6,050,000	-	6,050,000	1,160,656	(4,889,344)	19.18%
Other Local Revenues	20,000	-	20,000	110,451	90,451	552.26%
State of Tennessee:						
Public Works Grants	300,000	-	300,000	-	(300,000)	0.00%
Gasoline Tax	4,500,000	-	4,500,000	798,863	(3,701,137)	17.75%
Petroleum Special Tax	306,812	-	306,812	51,978	(254,834)	16.94%
Total State of Tennessee	5,106,812	-	5,106,812	850,841	(4,255,971)	16.66%
Total Revenues	11,176,812	-	11,176,812	2,121,948	(9,054,864)	18.99%
Expenditures						
Current:						
Engineering and Public Works:						
Administration						
Personal Services	231,179	-	231,179	71,677	159,502	31.00%
Employee Benefits	75,039	-	75,039	23,128	51,911	30.82%
Contracted Services	31,423	-	31,423	10,548	20,875	33.57%
Supplies & Materials	31,300	(24,000)	7,300	7,300	-	100.00%
Other Charges	87,889	24,000	111,889	89,152	22,737	79.68%
Highway Project Manager-ADM						
Personal Services	157,380	-	157,380	50,319	107,061	31.97%
Employee Benefits	37,753	-	37,753	11,186	26,567	29.63%
Contracted Services	9,050	-	9,050	1,190	7,860	13.15%
Supplies & Materials	6,400	-	6,400	2,032	4,368	31.75%
Stormwater Management-ADM						
Personal Services	795,427	-	795,427	226,473	568,954	28.47%
Employee Benefits	279,209	-	279,209	74,443	204,766	26.66%
Contracted Services	38,035	-	38,035	11,935	26,100	31.38%
Supplies & Materials	40,000	(4,000)	36,000	12,969	23,031	36.03%
Other Charges	-	4,000	4,000	271	3,729	6.78%
Stormwater Management-Violation						
Contracted Services	-	22,482	22,482	467	22,015	2.08%
Supplies & Materials	-	29,478	29,478	70	29,408	0.24%
Highway and Bridge Maintenance						
Personal Services	2,731,041	-	2,731,041	825,734	1,905,307	30.24%
Employee Benefits	1,046,287	-	1,046,287	324,488	721,799	31.01%
Contracted Services	679,469	31,805	711,274	226,099	485,175	31.79%
Supplies & Materials	2,986,837	(35,680)	2,951,157	997,346	1,953,811	33.80%
Other Charges	301,711	35,680	337,391	301,981	35,410	89.50%

Draft

continued

KNOX COUNTY, TENNESSEE

Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	286,851	-	286,851	87,558	199,293	30.52%
Employee Benefits	114,123	-	114,123	37,299	76,824	32.68%
Contracted Services	92,635	12,473	105,108	20,481	84,627	19.49%
Supplies & Materials	193,384	(67,200)	126,184	36,683	89,501	29.07%
Capital Outlay	25,000	-	25,000	-	25,000	0.00%
Capital Outlay						
Capital Outlay	-	26,610	26,610	10,305	16,305	38.73%
Engineering						
Personal Services	241,514	-	241,514	74,445	167,069	30.82%
Employee Benefits	69,003	-	69,003	21,586	47,417	31.28%
Contracted Services	45,450	-	45,450	6,088	39,362	13.39%
Supplies & Materials	6,075	-	6,075	226	5,849	3.72%
Other Charges	3,632	-	3,632	3,632	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	100,000	-	100,000	8,237	91,763	8.24%
Subdivision Foreclosures						
Supplies & Materials	-	903,070	903,070	-	903,070	0.00%
Total Engineering and Public Works	10,743,096	958,718	11,701,814	3,575,348	8,126,466	30.55%
Excess (Deficiency) of Revenues Over (Under) Expenditures	433,716	(958,718)	(525,002)	(1,453,400)	(928,398)	276.84%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(433,716)	(22,922)	(456,638)	-	456,638	0.00%
Net Change in Fund Balances	$ -	$ (981,640)	$ (981,640)	$ (1,453,400)	$ (471,760)	148.06%

Draft

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 31,567,625	$ -	$ 31,567,625	$ 3,215,930	$ (28,351,695)	10.19%
Other Governments and Citizens Groups	134,457	-	134,457	-	(134,457)	0.00%
Interest Earned	2,240,460	-	2,240,460	189,867	(2,050,593)	0.00%
Payments from Component Units	30,770,645	-	30,770,645	-	(30,770,645)	0.00%
Total Revenues	64,713,187	-	64,713,187	3,405,797	(61,307,390)	5.26%
Expenditures						
Current:						
Debt Service:						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Other Charges	704,206	-	704,206	64,359	639,847	9.14%
Debt Service	71,043,794	-	71,043,794	7,866,922	63,176,872	11.07%
Total Debt Service	71,750,000	-	71,750,000	7,931,281	63,818,719	11.05%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,036,813)	-	(7,036,813)	(4,525,484)	2,511,329	64.31%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,417,606	-	1,417,606	-	(1,417,606)	0.00%
Net Change in Fund Balances	$ (5,619,207)	$ -	$ (5,619,207)	$ (4,525,484)	$ 1,093,723	80.54%

Draft

CAPITAL PROJECTS FUNDS

ADA Construction Fund: This fund accounts for construction activity related to the Americans with Disabilities Act.

KNOX COUNTY, TENNESSEE

ADA Construction Capital Projects Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ -	$ -	$ -	$ -	$ -	0.00%
Expenditures						
Capital Projects:						
Contracted Services	45,000	-	45,000	28,632	16,368	63.63%
Supplies & Materials	55,000	-	55,000	-	55,000	0.00%
Other Charges	10,000	-	10,000	-	10,000	0.00%
Capital Outlay	290,000	-	290,000	-	290,000	0.00%
Total Capital Projects	400,000	-	400,000	28,632	371,368	7.16%
Net Change in Fund Balances	$ (400,000)	$ -	$ (400,000)	$ (28,632)	$ 371,368	7.16%

Draft

DISCRETELY PRESENTED COMPONENT UNIT
KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here is:

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

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 110,832,000	$ -	$ 110,832,000	$ 11,193,452	$ (99,638,548)	10.10%
County Local Option Taxes	100,489,500	-	100,489,500	18,210,093	(82,279,407)	18.12%
Wheel Taxes	1,500,000	-	1,500,000	403,773	(1,096,227)	26.92%
Total Local Taxes	212,821,500	-	212,821,500	29,807,318	(183,014,182)	14.01%
Licenses and Permits	36,000	-	36,000	8,189	(27,811)	22.75%
Charges for Current Services:						
Education Charges	470,000	-	470,000	2,820	(467,180)	0.60%
Other Charges For Services	721,800	-	721,800	131,062	(590,738)	18.16%
Total Charges/Current Services	1,191,800	-	1,191,800	133,882	(1,057,918)	11.23%
Other Local Revenues:						
Recurring Items	140,000	-	140,000	93,214	(46,786)	66.58%
Nonrecurring Items	2,568,988	-	2,568,988	288,218	(2,280,770)	11.22%
Total Other Local Revenues	2,708,988	-	2,708,988	381,432	(2,327,556)	14.08%
State of Tennessee:						
Regular Education Funds	161,492,712	-	161,492,712	47,561,100	(113,931,612)	29.45%
Other State Revenues	1,300,000	-	1,300,000	231,723	(1,068,277)	17.82%
Total State of Tennessee	162,792,712	-	162,792,712	47,792,823	(114,999,889)	29.36%
Federal Government:						
Direct Federal Revenue	537,000	-	537,000	137,139	(399,861)	25.54%
Total Federal Government:	537,000	-	537,000	137,139	(399,861)	25.54%
Other Government and Citizen Group:						
Payments from Component Units	1,582,000	-	1,582,000	100,000	(1,482,000)	6.32%
Total Revenues	381,670,000	-	381,670,000	78,360,783	(303,309,217)	20.53%
Expenditures						
Current:						
Education:						
Instruction:						
Regular Instruction						
Personal Services	142,058,347	-	142,058,347	24,425,274	117,633,073	17.19%
Employee Benefits	40,179,853	-	40,179,853	9,632,394	30,547,459	23.97%
Contracted Services	-	-	-	1,132	(1,132)	N/A
Supplies and Materials	733,300	2,940,000	3,673,300	3,565,320	107,980	97.06%
Art						
Contracted Services	2,500	-	2,500	222	2,278	8.88%
Supplies and Materials	226,430	-	226,430	110,939	115,491	48.99%
Basic Elementary						
Supplies and Materials	820,000	-	820,000	487,101	332,899	59.40%

continued

Draft

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Supplies and Materials	363,000	-	363,000	251,756	111,244	69.35%
Basic Secondary						
Contracted Services	-	-	-	1,950	(1,950)	N/A
Supplies and Materials	737,000	-	737,000	527,539	209,461	71.58%
Business Education						
Supplies and Materials	61,674	-	61,674	10,152	51,522	16.46%
Other Charges	2,244	-	2,244	-	2,244	0.00%
Middle School Reading						
Personal Services	3,982	-	3,982	-	3,982	0.00%
Employee Benefits	306	-	306	-	306	0.00%
Contracted Services	250	-	250	-	250	0.00%
Supplies and Materials	32,628	337	32,965	820	32,145	2.49%
Other	4,985	-	4,985	-	4,985	0.00%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	55,326	255,978	17.77%
Other	20,000	-	20,000	-	20,000	0.00%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	534	5,466	8.90%
Health Education						
Supplies and Materials	4,324	-	4,324	-	4,324	0.00%
Kindergarten						
Supplies and Materials	62,266	-	62,266	15,097	47,169	24.25%
Language Arts						
Supplies and Materials	36,148	-	36,148	12,184	23,964	33.71%
Math						
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	83,068	3,178	86,246	67,060	19,186	77.75%
Choral Music						
Contracted Services	6,200	-	6,200	1,655	4,545	26.69%
Supplies and Materials	39,880	-	39,880	27,745	12,135	69.57%
Physical Education						
Supplies and Materials	23,858	-	23,858	163	23,695	0.68%
Other Charges	-	-	-	2,201	(2,201)	N/A
Reading						
Personal Services	2,000	-	2,000	-	2,000	0.00%
Employee Benefits	153	-	153	-	153	0.00%
Supplies and Materials	70,574	-	70,574	11,551	59,023	16.37%
Other Charges	16,185	-	16,185	1,739	14,446	10.74%
Science						
Contracted Services	5,000	-	5,000	5,000	-	100.00%
Supplies and Materials	103,932	-	103,932	74,740	29,192	71.91%
Social Studies						
Supplies and Materials	43,031	-	43,031	4,362	38,669	10.14%
Talented & Gifted						
Employee Benefits	-	-	-	41	(41)	N/A
Contracted Services	3,739	-	3,739	2,058	1,681	55.04%
Supplies and Materials	12,894	-	12,894	5,288	7,606	41.01%
Other Charges	2,244	-	2,244	980	1,264	43.67%
Instrumental Music						
Contracted Services	5,700	-	5,700	28	5,672	0.49%
Supplies and Materials	27,000	-	27,000	23,500	3,500	87.04%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	25,118	(10,118)	167.45%
Supplies and Materials	265,000	49,696	314,696	(11,783)	326,479	-3.74%
Capital Outlay	20,000	-	20,000	-	20,000	0.00%
Summer School						
Personal Services	102,128	-	102,128	106,781	(4,653)	104.56%
Employee Benefits	18,030	-	18,030	23,142	(5,112)	128.35%
Project Graduation						
Personal Services	231,612	-	231,612	162,033	69,579	69.96%
Employee Benefits	59,808	-	59,808	10,291	49,517	17.21%
Contracted Services	1,141,742	-	1,141,742	570,871	570,871	50.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	441	2,059	17.64%
Supplies and Materials	2,000	-	2,000	129	1,871	6.45%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Contracted Services	68,153	-	68,153	-	68,153	0.00%
Supplies and Materials	46,717	-	46,717	28,729	17,988	61.50%
Other Charges	156,496	-	156,496	148,770	7,726	95.06%
Materials Center						
Contracted Services	-	-	-	37	(37)	N/A
Supplies and Materials	108,560	-	108,560	43,319	65,241	39.90%
T & I Construction						
Supplies and Materials	78,366	-	78,366	28,817	49,549	36.77%
Supplies and Materials	173,320	1,904	175,224	58,442	116,782	33.35%
Driver's Education						
Contracted Services	94,633	-	94,633	2,080	92,553	2.20%
Supplies and Materials	23,700	-	23,700	4,577	19,123	19.31%
Vine Magnet						
Supplies and Materials	14,370	(1,437)	12,933	-	12,933	0.00%
Other Charges	755	(755)	-	200	(200)	N/A
System-wide Screening						
Contracted Services	770	-	770	283	487	36.75%
Supplies and Materials	4,868	-	4,868	364	4,504	7.48%
Sarah Moore Greene Magnet						
Supplies and Materials	23,428	(4,342)	19,086	19,086	-	100.00%
Other Charges	212	(212)	-	-	-	N/A
Beaumont Magnet						
Supplies and Materials	19,568	(11,956)	7,612	7,612	-	100.00%
Other Charges	444	(444)	-	250	(250)	N/A
Greene Magnet						
Supplies and Materials	13,300	(1,330)	11,970	11,970	-	100.00%
Other Charges	1,221	(1,221)	-	-	-	N/A
Student Assistance Services						
Supplies and Materials	644	-	644	340	304	52.80%
Austin-East Magnet						
Supplies and Materials	24,571	(4,457)	20,114	-	20,114	0.00%
Other Charges	1,721	(1,721)	-	66	(66)	N/A
Section 504 Instruction						
Contracted Services	5,000	-	5,000	869	4,131	17.38%
Supplies and Materials	9,299	-	9,299	-	9,299	0.00%
Magnet Department						
Supplies and Materials	-	9,522	9,522	-	9,522	0.00%
Other Charges	-	4,353	4,353	2,855	1,498	65.59%

continued

Draft

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	-	5,000	5,000	5,000	-	100.00%
Stem Aacademy						
Supplies and Materials	-	9,000	9,000	9,000	-	100.00%
Alternative Schools						
Personal Services	1,363,708	-	1,363,708	200,447	1,163,261	14.70%
Employee Benefits	320,312	-	320,312	77,550	242,762	24.21%
Supplies and Materials	78,293	43,150	121,443	43,150	78,293	35.53%
Special Education Program						
Personal Services	27,018,795	-	27,018,795	4,450,481	22,568,314	16.47%
Employee Benefits	7,042,477	-	7,042,477	1,534,195	5,508,282	21.78%
Contracted Services	171,955	11,725	183,680	37,090	146,590	20.19%
Supplies and Materials	392,500	12,786	405,286	55,327	349,959	13.65%
Other Charges	-	-	-	85	(85)	N/A
Career & Technical Education						
Personal Services	9,876,573	-	9,876,573	1,643,864	8,232,709	16.64%
Employee Benefits	2,651,310	-	2,651,310	635,475	2,015,835	23.97%
Contracted Services	7,000	-	7,000	-	7,000	0.00%
Supplies and Materials	323,087	-	323,087	145,800	177,287	45.13%
Other Charges	2,600	-	2,600	2,050	550	78.85%
Capital Outlay	51,113	-	51,113	7,981	43,132	15.61%
Total Instruction	238,140,533	3,062,776	241,203,309	49,419,035	191,784,274	20.49%
Support Services:						
Attendance						
Personal Services	1,187,090	-	1,187,090	227,464	959,626	19.16%
Employee Benefits	377,874	-	377,874	71,909	305,965	19.03%
Contracted Services	10,000	-	10,000	3,331	6,669	33.31%
Supplies and Materials	1,125	-	1,125	200	925	17.78%
Other Charges	3,741	-	3,741	3,075	666	82.20%
Health Services						
Personal Services	1,232,777	-	1,232,777	210,949	1,021,828	17.11%
Employee Benefits	303,547	-	303,547	72,563	230,984	23.91%
Contracted Services	80,150	-	80,150	15,589	64,561	19.45%
Supplies and Materials	126,010	-	126,010	23,376	102,634	18.55%
Other Charges	11,388	-	11,388	518	10,870	4.55%
Other Student Support						
Personal Services	6,629,661	-	6,629,661	1,098,738	5,530,923	16.57%
Employee Benefits	1,651,933	-	1,651,933	359,736	1,292,197	21.78%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
Curriculum						
Personal Services	6,500	-	6,500	-	6,500	0.00%
Employee Benefits	500	-	500	-	500	0.00%
Contracted Services	300	-	300	330	(30)	110.00%
Supplies and Materials	6,889	-	6,889	1,987	4,902	28.84%
Other Charges	2,993	-	2,993	5,986	(2,993)	200.00%
Transfer Department						
Personal Services	189,685	-	189,685	57,964	131,721	30.56%
Employee Benefits	40,188	-	40,188	10,963	29,225	27.28%
Contracted Services	1,200	-	1,200	375	825	31.25%
Supplies and Materials	300	-	300	11	289	3.67%
Other Charges	524	-	524	-	524	0.00%

continued

Draft

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	12,000	10,450	53.45%
Other Charges	5,711	-	5,711	-	5,711	0.00%
Math						
Contracted Services	25	-	25	-	25	0.00%
Supplies and Materials	2,025	-	2,025	-	2,025	0.00%
Other Charges	748	-	748	2,569	(1,821)	343.45%
Choral Music						
Contracted Services	2,900	-	2,900	95	2,805	3.28%
Supplies and Materials	6,370	-	6,370	307	6,063	4.82%
Other Charges	561	-	561	-	561	0.00%
Physical Education						
Supplies and Materials	2,650	-	2,650	102	2,548	3.85%
Other Charges	9,000	-	9,000	963	8,037	10.70%
Science						
Personal Services	1,250	-	1,250	-	1,250	0.00%
Employee Benefits	191	-	191	-	191	0.00%
Contracted Services	500	-	500	252	248	50.40%
Supplies and Materials	3,938	-	3,938	268	3,670	6.81%
Other Charges	7,272	-	7,272	4,683	2,589	64.40%
Social Studies						
Personal Services	2,820	-	2,820	-	2,820	0.00%
Employee Benefits	216	-	216	-	216	0.00%
Other Charges	493	-	493	2,261	(1,768)	458.62%
Talented and Gifted						
Contracted Services	1,000	-	1,000	-	1,000	0.00%
Supplies and Materials	7,000	-	7,000	678	6,322	9.69%
Instrumental Music						
Contracted Services	2,600	-	2,600	519	2,081	19.96%
Supplies and Materials	5,500	-	5,500	91	5,409	1.65%
Other Charges	2,268	-	2,268	-	2,268	0.00%
High School PE/Wellness						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	-	13,943	12,000	1,943	86.06%
Other Charges	3,580	-	3,580	-	3,580	0.00%
Regular Instruction						
Personal Services	9,712,317	-	9,712,317	2,081,592	7,630,725	21.43%
Employee Benefits	2,284,928	-	2,284,928	657,047	1,627,881	28.76%
Contracted Services	627,000	-	627,000	54,278	572,722	8.66%
Supplies and Materials	-	-	-	1,103	(1,103)	N/A
Other Charges	45,000	-	45,000	-	45,000	0.00%
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
System-Wide Screening						
Contracted Services	12,963	-	12,963	2,932	10,031	22.62%
Supplies and Materials	11,234	-	11,234	1,780	9,454	15.84%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	6,497	(5,072)	455.93%
Supplies and Materials	2,350	-	2,350	39	2,311	1.66%
Other Charges	748	-	748	286	462	38.24%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	2,881	2,619	52.38%
Supplies and Materials	19,291	-	19,291	1,990	17,301	10.32%
Other Charges	4,489	-	4,489	3,378	1,111	75.25%
Alternative Schools						
Personal Services	499,628	-	499,628	89,819	409,809	17.98%
Employee Benefits	138,517	-	138,517	29,154	109,363	21.05%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Capital Outlay	-	1,004	1,004	-	1,004	0.00%
Libraries/Audio/Visual						
Contracted Services	35,200	-	35,200	34,486	714	97.97%
Supplies and Materials	427,369	-	427,369	98,434	328,935	23.03%
Staff Development						
Personal Services	-	-	-	1,751	(1,751)	N/A
Employee Benefits	995	-	995	292	703	29.35%
Supplies and Materials	17,494	-	17,494	1,602	15,892	9.16%
Other Charges	20,000	-	20,000	4,000	16,000	20.00%
Art						
Contracted Services	365	-	365	334	31	91.51%
Supplies and Materials	11,200	-	11,200	3,808	7,392	34.00%
Other Charges	5,237	-	5,237	319	4,918	6.09%
Basic Elementary						
Contracted Services	7,253	-	7,253	40	7,213	0.55%
Supplies and Materials	45,520	-	45,520	692	44,828	1.52%
Other Charges	22,341	-	22,341	911	21,430	4.08%
Special Education Program						
Personal Services	5,445,339	-	5,445,339	1,348,243	4,097,096	24.76%
Employee Benefits	1,474,569	-	1,474,569	330,986	1,143,583	22.45%
Contracted Services	274,944	-	274,944	34,618	240,326	12.59%
Supplies and Materials	92,475	47,012	139,487	53,748	85,739	38.53%
Other Charges	75,040	-	75,040	13,647	61,393	18.19%
Basic Middle						
Contracted Services	455	-	455	-	455	0.00%
Supplies and Materials	13,364	-	13,364	605	12,759	4.53%
Other Charges	28,911	-	28,911	22,935	5,976	79.33%
Basic Secondary						
Contracted Services	76,300	-	76,300	55,662	20,638	72.95%
Supplies and Materials	3,670	-	3,670	600	3,070	16.35%
Other Charges	18,000	-	18,000	1,866	16,134	10.37%
World Language						
Contracted Services	175	-	175	175	-	100.00%
Supplies and Materials	-	-	-	32	(32)	0.00%
Other Charges	10,825	-	10,825	6,456	4,369	59.64%
Language Arts						
Contracted Services	3,520	-	3,520	3,156	364	89.66%
Supplies and Materials	3,150	-	3,150	-	3,150	0.00%
Other Charges	3,521	-	3,521	570	2,951	16.19%
Career & Technical Education						
Personal Services	348,665	-	348,665	132,343	216,322	37.96%
Employee Benefits	80,436	-	80,436	29,655	50,781	36.87%
Contracted Services	21,625	-	21,625	7,484	14,141	34.61%
Supplies and Materials	2,700	-	2,700	3,851	(1,151)	142.63%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	185	4,815	3.70%
Family/Community Engagement						
Supplies and Materials	10,000	-	10,000	497	9,503	4.97%
Grants Department						
Contracted Services	2,000	-	2,000	1,115	885	55.75%
Supplies and Materials	2,500	-	2,500	189	2,311	7.56%
Other Charges	500	-	500	230	270	46.00%
Adult Program						
Personal Services	31,816	-	31,816	11,603	20,213	36.47%
Employee Benefits	19,553	-	19,553	25,596	(6,043)	130.91%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	5,727	24,416	19.00%
Board of Education						
Personal Services	241,354	-	241,354	78,753	162,601	32.63%
Employee Benefits	463,018	-	463,018	136,078	326,940	29.39%
Contracted Services	167,074	-	167,074	91,212	75,862	54.59%
Supplies and Materials	3,000	-	3,000	3,512	(512)	117.07%
Other Charges	5,901,628	-	5,901,628	2,085,727	3,815,901	35.34%
Office of the Superintendent						
Personal Services	581,676	1,186,000	1,767,676	181,056	1,586,620	10.24%
Employee Benefits	152,870	-	152,870	35,917	116,953	23.50%
Contracted Services	71,300	-	71,300	60,892	10,408	85.40%
Supplies and Materials	4,400	-	4,400	1,125	3,275	25.57%
Office of the Principal						
Personal Services	20,694,200	-	20,694,200	4,999,747	15,694,453	24.16%
Employee Benefits	5,063,506	-	5,063,506	1,290,630	3,772,876	25.49%
Contracted Services	3,280,000	-	3,280,000	2,209,841	1,070,159	67.37%
Other Charges	-	-	-	3,241	(3,241)	N/A
Fiscal Services						
Personal Services	1,442,020	-	1,442,020	477,924	964,096	33.14%
Employee Benefits	340,802	-	340,802	98,863	241,939	29.01%
Contracted Services	7,900	-	7,900	26,274	(18,374)	332.58%
Supplies and Materials	23,250	-	23,250	13,325	9,925	57.31%
Warehouse						
Personal Services	141,907	-	141,907	43,902	98,005	30.94%
Employee Benefits	36,113	-	36,113	9,582	26,531	26.53%
Contracted Services	4,800	-	4,800	207	4,593	4.31%
Supplies and Materials	15,750	-	15,750	7,369	8,381	46.79%
Human Resources						
Personal Services	995,573	-	995,573	225,490	770,083	22.65%
Employee Benefits	224,611	-	224,611	79,230	145,381	35.27%
Contracted Services	73,500	-	73,500	106,945	(33,445)	145.50%
Supplies and Materials	7,225	-	7,225	6,437	788	89.09%
Other Charges	6,000	-	6,000	2,095	3,905	34.92%
Operation of Plant						
Personal Services	8,557,682	-	8,557,682	2,644,433	5,913,249	30.90%
Employee Benefits	2,283,422	-	2,283,422	648,191	1,635,231	28.39%
Contracted Services	1,047,847	-	1,047,847	297,309	750,538	28.37%
Supplies and Materials	14,573,475	-	14,573,475	2,526,918	12,046,557	17.34%
Other Charges	2,423,584	-	2,423,584	339,632	2,083,952	14.01%
Capital Outlay	100,000	102,594	202,594	102,594	100,000	50.64%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Security						
Personal Services	1,204,891	-	1,204,891	437,622	767,269	36.32%
Employee Benefits	277,064	-	277,064	80,021	197,043	28.88%
Contracted Services	45,600	-	45,600	8,871	36,729	19.45%
Supplies and Materials	60,767	375	61,142	17,157	43,985	28.06%
Other Charges	1,000	-	1,000	-	1,000	0.00%
General Maintenance of Plant						
Personal Services	5,485,199	-	5,485,199	1,932,633	3,552,566	35.23%
Employee Benefits	1,350,762	-	1,350,762	385,107	965,655	28.51%
Contracted Services	495,780	3,344	499,124	57,011	442,113	11.42%
Supplies and Materials	1,908,531	8,863	1,917,394	498,684	1,418,710	26.01%
Capital Outlay	124,000	-	124,000	50,000	74,000	40.32%
Facilities						
Personal Services	268,618	-	268,618	86,950	181,668	32.37%
Employee Benefits	66,299	-	66,299	14,987	51,312	22.61%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	14,100	-	14,100	10,975	3,125	77.84%
Other Charges	748	-	748	-	748	0.00%
Student Transportation						
Personal Services	658,221	-	658,221	235,100	423,121	35.72%
Employee Benefits	147,649	-	147,649	39,873	107,776	27.01%
Contracted Services	213,500	-	213,500	28,857	184,643	13.52%
Supplies and Materials	82,900	-	82,900	17,990	64,910	21.70%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Contracted Services	8,045,566	-	8,045,566	2,725,535	5,320,031	33.88%
Vocational Transportation						
Contracted Services	88,920	-	88,920	12,217	76,703	13.74%
Special Education Transportation						
Personal Services	79,316	-	79,316	13,723	65,593	17.30%
Employee Benefits	16,162	-	16,162	1,682	14,480	10.41%
Contracted Services	4,845,581	-	4,845,581	1,340,899	3,504,682	27.67%
Supplies and Materials	7,000	-	7,000	2,992	4,008	42.74%
Central and Other						
Personal Services	24,394	-	24,394	30,795	(6,401)	126.24%
Employee Benefits	10,655	-	10,655	31,244	(20,589)	293.23%
Technology						
Personal Services	3,393,273	-	3,393,273	1,087,009	2,306,264	32.03%
Employee Benefits	713,783	-	713,783	257,016	456,767	36.01%
Contracted Services	535,250	-	535,250	309,818	225,432	57.88%
Supplies and Materials	177,823	-	177,823	32,327	145,496	18.18%
Other Charges	264,963	-	264,963	251,123	13,840	94.78%
Capital Outlay	211,543	-	211,543	41,941	169,602	19.83%
Publications						
Contracted Services	8,000	-	8,000	-	8,000	0.00%
Supplies and Materials	80,000	-	80,000	6,784	73,216	8.48%
Public Affairs						
Personal Services	590,189	-	590,189	182,948	407,241	31.00%
Employee Benefits	123,894	-	123,894	34,282	89,612	27.67%
Contracted Services	132,900	-	132,900	107,239	25,661	80.69%
Supplies and Materials	1,000	-	1,000	781	219	78.10%

Draft

continued

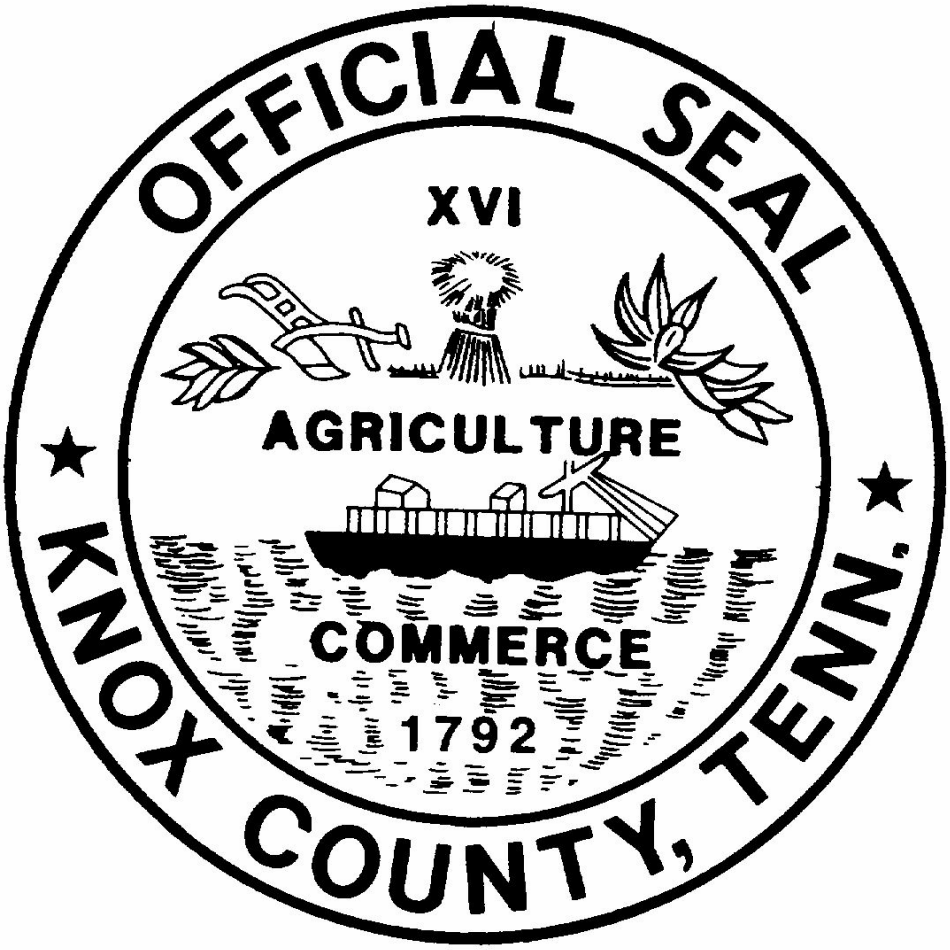
KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For four months ended October 31, 2011

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Minority Recruiting						
Personal Services	109,734	-	109,734	36,092	73,642	32.89%
Employee Benefits	24,123	-	24,123	6,265	17,858	25.97%
Contracted Services	11,900	-	11,900	29	11,871	0.24%
Supplies and Materials	1,375	-	1,375	-	1,375	0.00%
Office of Accountability						
Personal Services	377,690	-	377,690	109,658	268,032	29.03%
Employee Benefits	92,431	-	92,431	21,379	71,052	23.13%
Supplies and Materials	151,550	-	151,550	11,295	140,255	7.45%
Supplies and Materials	17,950	-	17,950	2,563	15,387	14.28%
Other Charges	2,469	-	2,469	1,009	1,460	40.87%
Other Charges						
Payments to Primary Governments	11,010,159	-	11,010,159	-	11,010,159	0.00%
Total Support Services	146,529,467	1,349,192	147,878,659	36,768,005	111,110,654	24.86%
Total Expenditures	384,670,000	4,411,968	389,081,968	86,187,040	302,894,928	22.15%
Net Change in Fund Balances	$ (3,000,000)	$ (4,411,968)	$ (7,411,968)	$ (7,826,257)	$ (414,289)	105.59%

Draft

Information



KNOX COUNTY, TENNESSEE
2011-2012 FISCAL YEAR

BUDGET SUMMARY

OCTOBER 31, 2011

Where It Comes From:	Adopted Budget 2011-12	% of Budget	Actual Collections July - Oct	% of Budget Collected
Local Taxes	$402,882,724	58.9%	$ 55,175,998	8.1%
Licenses & Permits	5,372,000	0.8%	239,743	0.0%
Fines, Forfeitures, & Penalities	1,909,400	0.3%	462,744	0.1%
Charges for Current Services	16,334,233	2.4%	1,139,474	0.2%
Other Local Revenue	12,170,057	1.8%	5,435,909	0.8%
Official Fees	6,955,000	1.0%	533,682	0.1%
State of Tennessee	176,905,774	25.9%	49,253,213	7.2%
Federal Government	15,854,564	2.3%	137,139	0.0%
Govt & Citizens Groups	600,945	0.1%	30,767	0.0%
Other	44,955,284	6.6%	500,000	0.1%
	$683,939,981	100.0%	$112,908,669	16.5%

Where It Goes by Function:	Adopted Budget 2011-12	% of Budget	Actual Spending July - Oct	% of Budget Spent
Schools	$384,670,000	56.2%	$ 86,187,040	12.6%
School Construction	20,044,263	2.9%	15,902	0.0%
School Cafeteria	24,310,642	3.6%	-	0.0%
General Government	11,469,197	1.7%	5,920,653	0.9%
Finance	12,961,413	1.9%	4,130,470	0.6%
Administration of Justice	11,404,383	1.7%	4,794,516	0.7%
Debt Service	71,750,000	10.5%	7,931,281	1.2%
Public Safety	71,038,032	10.4%	21,883,916	3.2%
Health & Welfare	22,485,976	3.3%	6,206,560	0.9%
Public Libraries	12,463,769	1.8%	3,785,942	0.6%
Public Works	11,176,812	1.6%	3,575,349	0.5%
Tourism, Social & Cultural	9,813,842	1.4%	2,621,447	0.4%
Agricultural/Natrual Resour	408,839	0.1%	39,191	0.0%
Other	18,399,991	2.7%	6,948,814	1.0%
Solid Waste	4,122,135	0.6%	1,284,992	0.2%
Operating Transfers	(2,579,313)	-0.4%	0	0.0%
	$683,939,981	100.0%	$155,326,073	22.7%

Where It Goes by Category:	Adopted Budget 2011-12	% of Budget	Actual Spending July - Oct	% of Budget Spent
Personnal Services	$341,774,633	50.0%	$ 74,295,954	10.9%
Employees Benefits	100,358,559	14.7%	25,723,329	3.8%
Contractual Services	55,892,888	8.2%	21,902,071	3.2%
Supplies and Materials	51,482,943	7.5%	14,015,939	2.0%
Other Charges	62,648,904	9.2%	11,148,520	1.6%
Debt Service	71,209,463	10.4%	7,866,922	1.2%
Capital Outlay	3,151,904	0.5%	373,338	0.1%
Operating Transfers	(2,579,313)	-0.4%		0.0%
	$683,939,981	100.0%	$155,326,073	22.7%

Knox County, Tennessee
Sales Tax Collection Summary -October, 2011

Fund #	Fund Name	Budget 10-11	Actual 10-11	Dollar Difference F (U)	Percentage +/- Budget	Budget 11-12	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund	4,500,000	6,053,065	1,553,065	34.5%	3,000,000	(3,053,065)	-50.4%
116	Solid Waste	-	-	-	-	2,400,000	2,400,000	N/A
131	Highway	4,000,000	4,395,612	395,612	9.9%	4,100,000	(295,612)	-6.7%
141	School Operations	98,300,000	101,684,921	3,384,921	3.4%	99,400,000	(2,284,921)	-2.2%
177	School Capital	17,775,000	18,288,221	513,221	2.9%	17,952,750	(335,471)	-1.8%
Total		124,575,000	130,421,819	5,846,819	4.7%	126,852,750	(3,569,069)	-2.7%

Fund #	Fund Name	Actual YTD 10-11	Actual YTD 11-12	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	1,410,058	1,654,343	244,285	17.3%	55.1%
131	Highway	1,024,426	1,201,305	176,879	17.3%	29.3%
141	School Operations	24,163,042	27,286,917	3,123,875	12.9%	27.5%
177	School Capital	4,347,516	4,909,840	562,324	12.9%	27.3%
Total		30,945,042	35,052,405	4,107,363	13.3%	27.6%

Knox County, Tennessee
Property Tax Collection Summary - October 2011

Fund #	Source	Budget 10-11	Actual 10-11	Dollar Difference F (U)	Percentage +/- Budget	Budget 11-12	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund:							
	Current Property Tax	94,575,000	94,907,193	332,193	0.35%	95,836,000	928,807	0.98%
	Delinquent Property	1,400,000	1,410,330	10,330	0.74%	1,300,000	(110,330)	-7.82%
	Clerk & Master Delinquent	1,400,000	2,478,584	1,078,584	77.04%	1,126,595	(1,351,989)	-54.55%
	Interest & Penalty	754,088	1,193,841	439,753	58.32%	754,088	(439,753)	-36.84%
	Sub-Total	**98,129,088**	**99,989,948**	**1,860,860**	**1.90%**	**99,016,683**	**(973,265)**	**-0.97%**
141	General Purpose School Fund:							
	Current Property Tax	108,000,000	105,669,824	(2,330,176)	-2.16%	106,704,000	1,034,176	0.98%
	Delinquent Property	1,500,000	1,570,914	70,914	4.73%	1,598,000	27,086	1.72%
	Clerk & Master Delinquent	1,400,000	2,768,135	1,368,135	97.72%	1,630,000	(1,138,135)	-41.12%
	Interest & Penalty	1,000,000	1,332,006	332,006	33.20%	900,000	(432,006)	-32.43%
	Sub-Total	**111,900,000**	**111,340,879**	**(559,121)**	**-0.50%**	**110,832,000**	**(508,879)**	**-0.46%**
151	Debt Service Fund							
	Current Property Tax	30,225,000	30,331,177	106,177	0.35%	30,628,000	296,823	0.98%
	Delinquent Property	587,000	451,770	(135,230)	-23.04%	587,000	135,230	29.93%
	Clerk & Master Delinquent	-	807,171	807,171	n/a	262,000	(545,171)	-67.54%
	Interest & Penalty	-	386,600	386,600	n/a	90,625.000	(295,975)	-76.56%
	Sub-Total	**30,812,000**	**31,976,718**	**1,164,718**	**3.78%**	**31,567,625**	**(409,093)**	**-1.28%**
Totals		**240,841,088**	**243,307,545**	**2,466,457**	**1.02%**	**241,416,308**	**(1,891,237)**	**-0.78%**

Fund #	Fund Name	Actual YTD 10-11	Actual YTD 11-12	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	9,369,097	10,051,347	682,250	7.28%	10.15%
141	General Purpose School Fund	10,425,121	11,193,451	768,330	7.37%	10.10%
151	General Debt Service Fund	2,988,186	3,215,929	227,743	7.62%	10.19%
Totals		**22,782,404**	**24,460,727**	**1,678,323**	**7.37%**	**10.13%**

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
October 31, 2011

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	30,632.42	
1010310 Circuit Court Clerk's Office	-	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	-	
1010620 Chancery Court	895.00	
1010910 County Commission	165.00	
1010920 Internal Audit	709.21	
1010935 Retirement Office Operations	225.00	
1011210 County Clerk's Office	207.11	
1011510 4th Circuit Court Clerk's Office	350.00	
1011520 Criminal Court Clerk's Office	-	
1011530 Criminal Sessions Clerk's Office	49.87	
1011810 Election Office	2,501.97	
1012120 4TH Circuit Court Judge Office	-	
1012140 General Sessions Court Judges	6,106.08	
1012410 Juvenile Court Judges	8,859.70	
1012420 IV-D Referee Program	2,526.26	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	1,085.25	
1013210 Law Director's Office	5,431.13	
1013310 County Mayor	1,411.29	
1013320 ADA Office	-	
1013330 Legislative Delegation	-	
1013610 Human Resources	175.00	
1014210 Probation Officers	720.18	
1014810 Park Maintenance	297.15	
1014830 Recreation Administration	1,996.73	
1014845 Sport Operations	-	
1015142 Senior Citizens/Volunteer Svcs	268.62	
1005145 Frank Strang Senior Center	578.68	
1015160 Veteran's Services	1,384.91	
1015165 Neighborhood and Commmunity Development	659.67	
1015400 Support Services	693.84	
1015403 Preventive Health Service	271.14	
1015406 Dental Services	4.42	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	391.29	
1015415 Health Administration	1,437.00	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	61.61	
1015448 Ground Water Services	-	
1015454 Disease Surveillance & Inv.	302.04	
1015457 Vital Records	-	
1015460 Women's Health Services	-	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
October 31, 2011

Accounting Unit	Amount	Fund Subtotal
1015463 Community Health Services	654.46	
1015710 Finance	1,775.92	
1016010 Purchasing	2,123.18	
1016020 Property Management	-	
1006030 County Building Maint.	416.80	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	1,442.50	
1017520 Soil Conservation Dist	144.21	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	3,849.43	
1017920 Records Management	175.00	
1018110 Sheriff's Merit System	94.40	
1018310 Property Assessor	13,893.58	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	36,213.35	
1018710 Register of Deeds' Office	875.00	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	32.74	
1018903 Sheriff's Adminstration	2,589.69	
1018906 Records & Communication	2,594.36	
1018912 Training	2,935.20	
1018915 Planing & Development	2,032.05	
1018918 Stop Violence Against Women	1,120.00	
1018921 Patrol Division	3,645.00	
1018924 Warrants	24,088.46	
1018927 Detectives	5,875.95	
1018930 Forensic Services	-	
1018933 Juvenile Division	75.00	
1018936 Special Teams	1,431.20	
1018942 Narcotics	-	
1018945 Internal Affairs	-	
1018948 Special Services	-	
1018951 DARE Donations	225.00	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	18,016.23	
1018965 Explorer Post	-	
1018993 Sheriff Animal Control	420.00	
1019710 Court Trustee's Office	12,267.99	
TOTAL GENERAL FUND		**209,404**
1140010 PUBLIC LIBRARY	-	**-**
1160110 Solid Waste Administration	-	
1160130 Yard Waste Facility	-	
1160330 Recycling Program	-	
TOTAL SOLID WASTE FUND		**-**

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
October 31, 2011

Accounting Unit	Amount	Fund Subtotal
1220010 Federal Drug Dollars		
1220020 Drug Funds	-	
TOTAL DRUG FUND		**-**
1280015 Clean Air 103PM 2.5 3/09	571.72	
1280036 Air Pollution FY 10	-	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		**572**
1310110 Highway Administration	3,845.00	
1310120 Project Manager	-	
1310130 Stormwater Management	1,496.10	
1310135 Stormwater Ordinance Violation	99.00	
1310210 Highway/Bridge Maintenance	150.00	
1310220 Traffic Control	-	
1310410 Engineering	1,121.85	
TOTAL ENGINEERING & PUBLIC WORKS FUND		**6,712**
171100 Regular Instruction	-	
171118 Talented & Gifted Instruction	2,057.96	
171121 General School	4,635.61	
171124 Urban Schools	-	
171300 Career & Technical Instruction	-	
172120 Health Services	8,827.36	
172132 Curriculum	-	
172133 Transfer Department	375.00	
172202 Choral Music Support	95.00	
172206 Talented & Gifted Support	-	
172207 Instrumental Music Support	209.24	
172210 Regular Instruction Support	2,331.87	
172214 Instruction Program	1,651.69	
172219 Basic Elementary Support	-	
172220 Special Education Support	21,533.00	
172221 Basic Middle Support	-	
172222 Basic Secondary Support	-	
172255 Grants	1,114.70	
172310 Board of Education	2,494.82	
172320 Office of the Superintendent	802.64	
172410 Office of Principal	31.08	
172510 Fiscal Services	3,149.14	
172520 Human Resources	5,156.64	
172619 Security	575.56	
172620 Maintenance of Plant	567.94	
172626 Facilities - FOPS	-	
172710 Transportation	551.39	
172812 Technology	11,694.96	
172823 Public Affairs	-	
172824 Minority Recruiting	-	
172825 Office of Accountability	1,992.32	
TOTAL SCHOOL FUND		**69,848**
GRAND TOTAL	**286,536**	**286,536**

ADOPTED BUDGETS FOR 2011-2012 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1705	Approved by Board	151,813,575.40	
1-0431	Sexual Offender Registration	150.00	
1-0432	Teen Academy	150.00	
1-0582	Additional Rent from State of Tennessee	3,960.52	
1-0927	Senior Picnic	3,950.00	
1-1413	Sexual Offender Registration	150.00	
1-1414	Teen Academy	150.00	
1-1646	Victim Assistant	1,209.75	
1-1704	Encumbrances Reappropriaton	446,679.26	
1-1719	Encumbrances Reappropriaton	169,300.00	
2-0027	Inmate Interest	1,088.60	
2-0028	Sexual Offender Registration	150.00	
2-0029	Explorer Post	150.00	
2-0469	Senior Picnic	3,000.00	
2-0778	Cancelled PO - Prior year Encumbrances	(60.55)	
2-1030	Inmaten Interest	637.66	
2-1031	Sexual Offender Registration	150.00	
2-1439	Resolution R 11-8-802	224,533.00	
2-2140	Victim Assistant	2,061.88	
2-2141	Sexual Offender Registration	150.00	
3-0434	Resoluton R 11-9-806	17,455.00	
3-0615	Mayor Picnic	2,500.00	
3-0879	Sexual Offender Registration	300.00	
3-1114	Farmers Market	20.00	
3-1679	Senior Picnic	500.00	
3-1893	Cancelled PO - Prior year Encumbrances	(128.60)	
3-1895	Cancelled PO - Prior year Encumbrances	(336.50)	
3-1897	Cancelled PO - Prior year Encumbrances	(0.14)	
3-1899	Cancelled PO - Prior year Encumbrances	(88.32)	
3-1918	Cancelled PO - Prior year Encumbrances	(2,291.25)	
3-2010	Farmers Market	15.00	
3-2011	Sexual Offender Registration	150.00	
3-2012	Sexual Offender Registration	150.00	
3-2013	Inmate Interest	1,247.30	
3-2050	Cancelled PO - Prior year Encumbrances	(24.00)	
3-2053	Cancelled PO - Prior year Encumbrances	(34.10)	
3-2055	Cancelled PO - Prior year Encumbrances	(211.60)	
3-2086	Cancelled PO - Prior year Encumbrances	(119.55)	
3-2088	Cancelled PO - Prior year Encumbrances	(133.12)	
3-2249	Appropration from Reserve Fund Balance	53,825.00	
3-2250	Appropration from Reserve Fund Balance	178,421.56	
3-2255	Farmers Market	50.00	
3-2285	Cancelled PO - Prior year Encumbrances	(22,517.46)	
3-2319	Cancelled PO - Prior year Encumbrances	(0.01)	
3-2356	Cancelled PO - Prior year Encumbrances	(100.30)	
3-2522	Sexual Offender Registration	150.00	
3-2523	Sexual Offender Registration	300.00	
4-252	Public Defenders Office	25,654.71	
4-271	Farmers Market	0.33	
4-272	Farmers Market	55.00	
4-451	Cancelled PO - Prior year Encumbrances	(177.82)	
4-756	Register of Deeds Data Processing	82,479.00	
4-787	Victim Assistant	2,287.59	
4-1146	Cancelled PO - Prior year Encumbrances	(545.62)	
4-1278	Inner Change	13,610.34	
4-1292	Cancelled PO - Prior year Encumbrances	(10.38)	**153,023,587.58**
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1705	Approved by Board	108,666.00	
2-1642	Resolution R 11-8-802	21,100.00	**129,766.00**
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1705	Approved by Board	12,463,769.00	
1-1704	Reappropriating Encumbrances from FY11	20,661.38	

ADOPTED BUDGETS FOR 2011-2012 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
1-1719	Reappropriating Encumbrances from FY11	31,561.40	
2-2139	Appropriation - Reserves Pettway Foundation & Rothrock Estates	53,753.77	
3-2342	Cancelled PO - Prior year Encumbrances	(216.00)	
3-2344	Cancelled PO - Prior year Encumbrances	(227.50)	
3-2346	Cancelled PO - Prior year Encumbrances	(330.00)	
3-2348	Cancelled PO - Prior year Encumbrances	(475.00)	
3-2350	Cancelled PO - Prior year Encumbrances	(118.00)	
3-2352	Cancelled PO - Prior year Encumbrances	(68.00)	
3-2354	Cancelled PO - Prior year Encumbrances	(100.00)	
3-2384	Cancelled PO - Prior year Encumbrances	(58.00)	
3-2386	Cancelled PO - Prior year Encumbrances	(58.00)	
3-2388	Cancelled PO - Prior year Encumbrances	(58.00)	
3-2390	Cancelled PO - Prior year Encumbrances	(58.00)	
3-2392	Cancelled PO - Prior year Encumbrances	(280.00)	
3-2394	Cancelled PO - Prior year Encumbrances	(116.00)	
3-2396	Cancelled PO - Prior year Encumbrances	(66.00)	
4-226	R-11-9-210	5,806.00	**12,573,323.05**
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1705	Approved by Board	4,122,134.70	
1-1704	Reappropriating Encumbrances from FY11	60,792.00	
2-0953	Cancelled PO - Prior year Encumbrances	(14,480.00)	
3-2202	Cancelled PO - Prior year Encumbrances	(8,663.75)	
3-2204	Cancelled PO - Prior year Encumbrances	(2,480.75)	**4,157,302.20**
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1705	Approved by Board	470,000.00	
1-1704	Reappropriating Encumbrances from FY11	4,255.18	
3-2317	Cancelled PO - Prior year Encumbrances	(68.04)	**474,187.14**
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1705	Approved by Board	5,459,500.00	**5,459,500.00**
128 --- ADOPTED BUDGET FOR AIR QUAILTY FUND 128			
1-1705	Approved by Board	199,932.00	
1-1704	Reappropriating Encumbrances from FY11	4,489.65	
1-1688	Carryover Balances for Clean Air 103 PM 2.5 Grant	86,835.70	
1-1689	Carryover Balances for Air Pollution A-Grant	389,298.24	
3-1671	Cancelled PO - Prior year Encumbrances	(1.50)	
3-2278	Cancelled PO - Prior year Encumbrances	(24.00)	
3-2280	Cancelled PO - Prior year Encumbrances	(3,940.00)	
4-241	Title V - Air Quiality Grant	100,000.00	**776,590.09**
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1705	Approved by Board	11,176,812.00	
1-0854	Cancelled PO - Prior year Encumbrances	(1,606.01)	
1-1704	Reappropriating Reserve for Enc	28,216.01	
2-1421	Resolution R 11-8-802	51,959.84	
2-1423	Resolution R 11-8-802	903,070.27	**12,158,452.11**
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1705	Approved by Board	384,670,000.00	
1-0456	Cancelled PO - Prior year Encumbrances	(47.74)	
1-0500	Cancelled PO - Prior year Encumbrances	(84.92)	
1-0502	Cancelled PO - Prior year Encumbrances	(12.89)	
1-0948	Cancelled PO - Prior year Encumbrances	(66.93)	
1-1030	Cancelled PO - Prior year Encumbrances	(422.90)	
1-1192	Cancelled PO - Prior year Encumbrances	(13.90)	
1-1194	Cancelled PO - Prior year Encumbrances	(1.39)	
1-1704	Reappropriating Reserve for Enc	324,667.74	
1-1719	Reappropriating Reserve for Enc	1,186,000.00	

ADOPTED BUDGETS FOR 2011-2012 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
2-0116	Cancelled PO - Prior year Encumbrances	(28,035.32)	
3-0013	Cancelled PO - Prior year Encumbrances	(242.90)	
3-0226	Resolution R 11-7-209	2,940,000.00	
3-1053	Cancelled PO - Prior year Encumbrances	(4,798.95)	
3-1954	Cancelled PO - Prior year Encumbrances	(199.00)	
3-1956	Cancelled PO - Prior year Encumbrances	(95.92)	
3-1958	Cancelled PO - Prior year Encumbrances	(1,050.00)	
3-1960	Cancelled PO - Prior year Encumbrances	(316.73)	
3-1962	Cancelled PO - Prior year Encumbrances	(3,305.08)	
4-730	Cancelled PO - Prior year Encumbrances	(5.12)	**389,081,968.05**
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1705	Approved by Board	71,750,000.00	**71,750,000.00**
178 --- ADOPTED BUDGET FOR ADA CONSTUCTION FUND 178			
1-0070	Approved by Board	400,000.00	**400,000.00**
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1705	Approved by Board	3,860,000.00	
1-0357	Cancelled PO - Prior year Encumbrances	(293.87)	
1-1704	Reappropriating Reserve for Enc	(13.60)	**3,859,692.53**
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1705	Approved by Board	27,000,000.00	**27,000,000.00**
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1705	Approved by Board	4,586,450.04	
1-1704	Reappropriating Reserve for Enc	10.00	
3-1949	Cancelled PO - Prior year Encumbrances	(10.00)	**4,586,450.04**
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1705	Approved by Board	325,000.00	**325,000.00**
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1705	Approved by Board	31,293,000.00	**31,293,000.00**
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1705	Approved by Board	7,721,309.31	**7,721,309.31**
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1705	Approved by Board	401,000.00	
1-1704	Reappropriating Reserve for Enc	13,115.46	**414,115.46**
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1705	Approved by Board	50,000.00	**50,000.00**
351 --- ADOPTED BUDGET FOR SALES TAX FUND 351			
3-2005	August Sales Tax	4,012,045.23	
34-1288	September Sales Tax	3,480,406.53	**7,492,451.76**
401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401			
1-1705	Approved by Board	1,162,697.00	
1-1704	Reappropriating Reserve for Enc	134.72	**1,162,831.72**

ADOPTED BUDGETS FOR 2010-2011 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
950 --- ADOPTED BUDGET FOR MPC FUND 950			
1-1705	Approved by Board	5,682,832.00	
1-0981	Cancelled PO - Prior year Encumbrances	(100.00)	
1-0986	Cancelled PO - Prior year Encumbrances	(490.50)	
1-1704	Reappropriating Reserve for Enc	590.50	
1-1726	Reverse C/O Encumbreaces	(590.50)	**5,682,241.50**
952 --- ADOPTED BUDGET FOR E-911 FUND 952			
1-1705	Approved by Board	8,176,640.00	
1-1704	Reappropriating Reserve for Enc	66,517.00	
2-1644	Resolution R 11-8-802	165,000.00	**8,408,157.00**
954 --- ADOPTED BUDGET FOR GIS FUND 954			
1-1705	Approved by Board	1,921,270.00	
1-1704	Reappropriating Reserve for Enc	67,250.48	**1,988,520.48**
956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956			
1-1084	Pass through money received from the State	51.79	
3-41	Pass through money received from the State	28,550.00	
3-1381	Pass through money received from the State	3,226.11	
3-1390	Pass through money received from the State	1,613.53	**33,441.43**
958 --- ADOPTED BUDGET FOR ANIMAL CENTER FUND 958			
1-1705	Approved by Board	2,104,980.00	**2,104,980.00**

Knox County Mayor

Knox County Senior Director of Finance

Knox County Law Director