

Budget Report to Citizenry



Knox County, Tennessee

**For six months ended
December 31, 2012**

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For six months ended December 31, 2012

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

January 24, 2013

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 six months ended December 31, 2012. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

A handwritten signature in blue ink that reads "Chris Caldwell".

Chris Caldwell
Senior Director of Finance

KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For six months ended December 31, 2012 and 2011**

	2012-2013			2011-2012			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
Revenues and Operating Transfers In:							
General Fund	\$ 153,670,202	\$ 65,295,836	42.49%	\$ 152,724,762	\$ 62,047,080	40.63%	\$ 3,248,756
Governmental Library Fund	109,000	28,212	25.88%	109,500	31,276	28.56%	(3,064)
Public Library Fund	12,559,076	6,178,214	49.19%	12,469,575	5,128,309	41.13%	1,049,905
Solid Waste Fund	4,015,215	1,604,702	39.97%	4,133,720	1,902,351	46.02%	(297,649)
Hotel/Motel Fund	5,500,000	2,011,804	36.58%	5,200,000	2,139,213	41.14%	(127,409)
Engineering and Public Works Fund	11,403,000	4,232,522	37.12%	11,176,812	4,254,295	38.06%	(21,773)
Debt Service Fund	66,622,151	18,300,828	27.47%	66,130,793	30,711,751	46.44%	(12,410,923)
General Purpose School Fund	399,205,000	182,509,039	45.72%	381,691,040	170,663,485	44.71%	11,845,554
Total Revenues and Operating Transfers In	\$ 653,083,644	\$ 280,161,157	42.90%	\$ 633,636,202	\$ 276,877,760	43.70%	\$ 3,283,397
Expenditures and Operating Transfers Out:							
General Fund	\$ 161,789,753	\$ 84,247,633	52.07%	\$ 154,816,219	\$ 73,125,822	47.23%	\$ 11,121,811
Governmental Library Fund	109,000	69,563	63.82%	130,600	61,445	47.05%	8,118
Public Library Fund	12,568,781	6,068,877	48.29%	12,676,317	6,055,280	47.77%	13,597
Solid Waste Fund	4,041,074	1,727,334	42.74%	4,168,887	1,864,061	44.71%	(136,727)
Hotel/Motel Fund	5,670,000	2,036,458	35.92%	5,459,500	1,773,478	32.48%	262,980
Engineering and Public Works Fund	12,541,410	5,488,539	43.76%	12,229,458	5,285,892	43.22%	202,647
Debt Service Fund	74,250,000	15,101,914	20.34%	71,750,000	15,831,406	22.06%	(729,492)
General Purpose School Fund	424,211,658	163,559,765	38.56%	389,102,078	148,530,171	38.17%	15,029,594
Total Expenditures and Operating Transfers Out	\$ 695,181,676	\$ 278,300,083	40.03%	\$ 650,333,059	\$ 252,527,555	38.83%	\$ 25,772,528

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 six months ended December 31, 2012. 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 \$129,153,104 equal 52.20% 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 \$56,609,497 equal 41.5% 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 six months of fiscal year 2013 were \$64,623,518 this was an increase of \$3,240,816 over the first six months of fiscal year 2012. 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 \$78,380,822, an increase of \$7,010,546 over fiscal year 2012. 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 44.47% of our adopted budget and spent 50.19%. 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 six months of fiscal year 2013 are \$28,212 a decrease of \$3,064 over fiscal year 2012. The expenses for the same period are \$69,563 an increase of \$8,118 from fiscal year 2012.

Public Library Fund – This fund accounts for the operation of the County-wide public library system. Their main revenue source is a transfer from General Fund and Wheel Tax. The General Fund operating transfer in the amount of \$1,130,000 is paid in two payments. The Wheel Tax is collected monthly.

Revenue collections for the first six months of fiscal year 2013 are \$4,508,214 vs. expenses for the same period of \$5,352,031.

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 six months of fiscal year 2013 are \$1,604,702 vs. expenses of \$1,676,334. The expenses represent 42.01% 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 six months of fiscal year 2013 are \$2,011,804 vs. expenses of \$1,196,458. 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 six months of fiscal year 2013 are \$4,232,522 a decrease of \$21,773 over the first six months of fiscal year 2012. The expenses for the same period were \$5,345,339 for fiscal year 2013 an increase of \$299,005 from fiscal year 2012. 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 six months of fiscal year 2013 are \$18,000,828 vs. expenses for the same period of \$15,101,914. The expenses are only 20.69% 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 six months of fiscal year 2013 are \$182,509,039 vs. expenses of \$163,559,765. The Basic Education Funding from the State is paid monthly and we have only received five 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 six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 108,852,000	\$ -	\$ 108,852,000	\$ 53,293,789	\$ (55,558,211)	48.96%
County Local Option Taxes	14,365,000	-	14,365,000	4,741,155	(9,623,845)	33.00%
Wheel Taxes	500,000	-	500,000	210,652	(289,348)	42.13%
Total Local Taxes	123,717,000	-	123,717,000	58,245,596	(65,471,404)	47.08%
<i>Licenses and Permits:</i>						
Licenses	2,641,500	-	2,641,500	110,673	(2,530,827)	4.19%
Permits	769,000	-	769,000	421,087	(347,913)	54.76%
Total Licenses and Permits	3,410,500	-	3,410,500	531,760	(2,878,740)	15.59%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	475	(4,525)	9.50%
Criminal Court	781,500	-	781,500	334,274	(447,226)	42.77%
Juvenile Court	874,500	-	874,500	432,597	(441,903)	49.47%
Other Fines, Forfeitures & Penalties	30,200	-	30,200	20,964	(9,236)	69.42%
Total Fines, Forfeitures and Penalties	1,691,200	-	1,691,200	788,310	(902,890)	46.61%
<i>Charges for Current Services:</i>	4,129,542	4,450	4,133,992	1,587,578	(2,546,414)	38.40%
<i>Other Local Revenues:</i>	3,087,128	6,225	3,093,353	1,387,629	(1,705,724)	44.86%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	435,305	(839,695)	34.14%
Other State Revenues	6,997,343	23,146	7,020,489	1,571,752	(5,448,737)	22.39%
Total State of Tennessee	8,272,343	23,146	8,295,489	2,007,057	(6,288,432)	24.19%
<i>Federal Government:</i>						
Prisoner Board - Federal	791,025	-	791,025	56,772	(734,253)	7.18%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	10,000	-	10,000	-	(10,000)	0.00%
Citizen Groups	-	5,155	5,155	18,816	13,661	365.00%
CAC Debt Payment	165,488	-	165,488	-	(165,488)	0.00%
Total Other Governments and Citizen Groups	175,488	5,155	180,643	18,816	(161,827)	10.42%
Total Revenues	145,274,226	38,976	145,313,202	64,623,518	(80,689,684)	44.47%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	320,201	-	320,201	160,102	160,099	50.00%
Employee Benefits	153,337	-	153,337	77,472	75,865	50.52%
Contracted Services	43,093	-	43,093	20,992	22,101	48.71%
Supplies and Materials	10,500	-	10,500	953	9,547	9.08%
Other Charges	20,434	-	20,434	20,434	-	100.00%
Commission Discretionary						
Other Charges	-	55,000	55,000	800	54,200	1.45%
Internal Audit						
Personal Services	158,122	2,025	160,147	80,073	80,074	50.00%
Employee Benefits	48,656	-	48,656	24,061	24,595	49.45%
Contracted Services	39,600	(2,025)	37,575	4,122	33,453	10.97%
Supplies and Materials	4,150	-	4,150	610	3,540	14.70%
Other Charges	650	-	650	650	-	100.00%
Audit Committee						
Contracted Services	-	-	-	2,366	(2,366)	N/A
Codes Commission						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
County Clerk						
Contracted Services	499,839	-	499,839	224,485	275,354	44.91%
Supplies and Materials	96,958	195	97,153	27,301	69,852	28.10%
Other Charges	4,246	-	4,246	1,027	3,219	24.19%
Capital Outlay	30,000	-	30,000	-	30,000	0.00%
Election Commission						
Personal Services	996,012	-	996,012	870,763	125,249	87.42%
Employee Benefits	193,689	-	193,689	126,331	67,358	65.22%
Contracted Services	577,400	-	577,400	246,587	330,813	42.71%
Supplies and Materials	24,000	-	24,000	23,802	198	99.18%
Other Charges	3,045	-	3,045	2,154	891	70.74%
Capital Outlay	-	-	-	60,000	(60,000)	N/A
Law Department						
Personal Services	1,253,744	-	1,253,744	627,200	626,544	50.03%
Employee Benefits	322,243	-	322,243	153,393	168,850	47.60%
Contracted Services	119,030	(79)	118,951	37,547	81,404	31.57%
Supplies and Materials	34,140	-	34,140	10,137	24,003	29.69%
Other Charges	650	-	650	650	-	100.00%
County Mayor						
Personal Services	525,763	-	525,763	260,074	265,689	49.47%
Employee Benefits	133,793	-	133,793	56,680	77,113	42.36%
Contracted Services	44,100	-	44,100	23,266	20,834	52.76%
Supplies and Materials	15,000	159	15,159	3,972	11,187	26.20%
Other Charges	3,501	-	3,501	901	2,600	25.74%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For six months ended December 31, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	52,365	-	52,365	26,432	25,933	50.48%
Employee Benefits	13,097	-	13,097	6,508	6,589	49.69%
Contracted Services	12,950	-	12,950	6,727	6,223	51.95%
Supplies and Materials	2,150	-	2,150	2,022	128	94.05%
Other Charges	650	-	650	650	-	100.00%
Family Justice Center						
Supplies and Materials	-	-	-	20,634	(20,634)	N/A
Human Resources Department						
Personal Services	491,873	-	491,873	245,795	246,078	49.97%
Employee Benefits	133,824	-	133,824	69,019	64,805	51.57%
Contracted Services	48,770	-	48,770	8,271	40,499	16.96%
Supplies and Materials	8,500	-	8,500	1,260	7,240	14.82%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Mailroom-Operating						
Personal Services	49,136	-	49,136	24,768	24,368	50.41%
Employee Benefits	31,338	-	31,338	15,442	15,896	49.28%
Contracted Services	14,250	-	14,250	3,297	10,953	23.14%
Supplies and Materials	1,800	-	1,800	933	867	51.83%
Other Charges	650	-	650	650	-	100.00%
Office of Neighborhoods						
Contracted Services	-	-	-	28	(28)	N/A
Neighborhoods & Community Development						
Personal Services	181,040	-	181,040	68,189	112,851	37.67%
Employee Benefits	55,790	-	55,790	20,020	35,770	35.88%
Contracted Services	14,000	-	14,000	5,165	8,835	36.89%
Supplies and Materials	3,500	-	3,500	486	3,014	13.89%
Other Charges	10,117	-	10,117	10,117	-	100.00%
Finance Department						
Personal Services	1,449,664	-	1,449,664	654,824	794,840	45.17%
Employee Benefits	444,757	-	444,757	190,184	254,573	42.76%
Contracted Services	102,250	-	102,250	27,239	75,011	26.64%
Supplies and Materials	39,150	-	39,150	12,543	26,607	32.04%
Other Charges	1,150	-	1,150	650	500	56.52%
Purchasing Department						
Personal Services	573,448	-	573,448	318,487	254,961	55.54%
Employee Benefits	183,856	-	183,856	90,326	93,530	49.13%
Contracted Services	35,000	-	35,000	11,503	23,497	32.87%
Supplies and Materials	10,300	-	10,300	1,807	8,493	17.54%
Other Charges	4,533	-	4,533	4,283	250	94.48%
Property Management						
Personal Services	194,587	-	194,587	98,415	96,172	50.58%
Employee Benefits	68,663	-	68,663	34,540	34,123	50.30%
Contracted Services	34,390	-	34,390	21,963	12,427	63.86%
Supplies and Materials	8,645	-	8,645	840	7,805	9.72%
Other Charges	650	-	650	650	-	100.00%
Inoperable Car Lot						
Contracted Services	8,640	-	8,640	1,240	7,400	14.35%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	368,109	-	368,109	185,920	182,189	50.51%
Employee Benefits	109,485	-	109,485	53,629	55,856	48.98%
Contracted Services	19,672	-	19,672	6,208	13,464	31.56%
Supplies and Materials	23,277	-	23,277	14,984	8,293	64.37%
Other Charges	26,067	-	26,067	25,317	750	97.12%
E-Government Purchasing						
Personal Services	89,316	-	89,316	44,373	44,943	49.68%
Employee Benefits	35,131	-	35,131	16,745	18,386	47.66%
Planning						
Contracted Services	546,000	-	546,000	409,500	136,500	75.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	125,799	226,265	35.73%
Codes Administration						
Personal Services	910,494	-	910,494	473,789	436,705	52.04%
Employee Benefits	303,802	-	303,802	157,842	145,960	51.96%
Contracted Services	68,950	-	68,950	32,543	36,407	47.20%
Supplies and Materials	46,000	-	46,000	32,113	13,887	69.81%
Other Charges	77,278	-	77,278	77,278	-	100.00%
Information Technology						
Personal Services	2,917,621	-	2,917,621	1,401,400	1,516,221	48.03%
Employee Benefits	803,832	-	803,832	374,731	429,101	46.62%
Contracted Services	984,500	29,574	1,014,074	435,294	578,780	42.93%
Supplies and Materials	38,000	-	38,000	20,255	17,745	53.30%
Other Charges	5,157	-	5,157	4,157	1,000	80.61%
Capital Outlay	-	100,000	100,000	-	100,000	0.00%
Records Management						
Personal Services	227,029	-	227,029	114,165	112,864	50.29%
Employee Benefits	87,626	-	87,626	42,899	44,727	48.96%
Contracted Services	11,483	-	11,483	3,471	8,012	30.23%
Supplies and Materials	5,500	-	5,500	1,398	4,102	25.42%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Sheriff's Merit System						
Personal Services	185,852	-	185,852	92,926	92,926	50.00%
Employee Benefits	57,629	-	57,629	31,284	26,345	54.29%
Contracted Services	17,012	-	17,012	6,483	10,529	38.11%
Supplies and Materials	8,000	104	8,104	3,352	4,752	41.36%
Property Assessor						
Personal Services	1,971,618	-	1,971,618	946,938	1,024,680	48.03%
Employee Benefits	626,255	-	626,255	311,718	314,537	49.77%
Contracted Services	585,450	45,000	630,450	91,682	538,768	14.54%
Supplies and Materials	65,000	-	65,000	20,563	44,437	31.64%
Other Charges	3,657	-	3,657	3,657	-	100.00%
Equalization Board						
Personal Services	29,608	-	29,608	-	29,608	0.00%
Employee Benefits	2,264	-	2,264	-	2,264	0.00%
Contracted Services	2,100	-	2,100	-	2,100	0.00%
Supplies and Materials	200	-	200	-	200	0.00%

KNOX COUNTY, TENNESSEE

General Fund
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For six months ended December 31, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Digitized Mapping						
Personal Services	-	-	-	1,500	(1,500)	N/A
Employee Benefits	-	-	-	400	(400)	N/A
Register of Deeds						
Contracted Services	67,300	-	67,300	24,455	42,845	36.34%
Supplies and Materials	11,000	-	11,000	3,133	7,867	28.48%
Other Charges	2,780	-	2,780	2,888	(108)	103.88%
Register of Deeds-Data Processing Fees						
Personal Services	59,130	-	59,130	30,965	28,165	52.37%
Employee Benefits	18,828	-	18,828	11,214	7,614	59.56%
Contracted Services	48,901	-	48,901	37,260	11,641	76.19%
Supplies and Materials	15,000	-	15,000	6,396	8,604	42.64%
County Trustee's Office						
Contracted Services	699,000	(79,801)	619,199	232,692	386,507	37.58%
Supplies and Materials	50,250	80,000	130,250	95,212	35,038	73.10%
Other Charges	21,057	-	21,057	21,018	39	99.81%
Payments to Component Units	5,283,874	750,000	6,033,874	3,783,874	2,250,000	62.71%
<i>Total Finance and Administration</i>	<i>27,865,847</i>	<i>980,152</i>	<i>28,845,999</i>	<i>14,973,542</i>	<i>13,872,457</i>	<i>51.91%</i>
<i>Administration of Justice:</i>						
Attorney General						
Personal Services	1,878,739	-	1,878,739	933,083	945,656	49.67%
Employee Benefits	571,589	-	571,589	283,177	288,412	49.54%
Contracted Services	136,100	-	136,100	28,782	107,318	21.15%
Supplies and Materials	52,900	-	52,900	16,355	36,545	30.92%
Other Charges	650	-	650	650	-	100.00%
Bad Check Unit						
Personal Services	-	-	-	26,589	(26,589)	N/A
Employee Benefits	-	-	-	1,978	(1,978)	N/A
Contracted Services	-	-	-	28,050	(28,050)	N/A
Circuit Court Clerk						
Contracted Services	56,100	-	56,100	30,655	25,445	54.64%
Supplies and Materials	12,050	-	12,050	3,365	8,685	27.93%
Other Charges	1,027	-	1,027	1,027	-	100.00%
General Sessions Court Clerk - Civil						
Contracted Services	60,900	-	60,900	16,350	44,550	26.85%
Supplies and Materials	12,300	-	12,300	37	12,263	0.30%
Other Charges	2,282	-	2,282	650	1,632	28.48%
IV-D Child Support - Clerk						
Personal Services	528,416	-	528,416	264,838	263,578	50.12%
Employee Benefits	214,959	-	214,959	106,847	108,112	49.71%
Contracted Services	51,400	-	51,400	15,344	36,056	29.85%
Supplies and Materials	10,900	-	10,900	2,311	8,589	21.20%
Other Charges	2,655	-	2,655	2,655	-	100.00%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Probate Court						
Contracted Services	33,700	-	33,700	14,943	18,757	44.34%
Supplies and Materials	6,900	48	6,948	1,929	5,019	27.76%
Other Charges	652	-	652	652	-	100.00%
Chancery Court						
Contracted Services	65,550	-	65,550	27,109	38,441	41.36%
Supplies and Materials	18,200	-	18,200	2,999	15,201	16.48%
Other Charges	1,850	-	1,850	650	1,200	35.14%
4th Circuit Court Clerk						
Contracted Services	73,700	-	73,700	23,178	50,522	31.45%
Supplies and Materials	26,000	-	26,000	10,649	15,351	40.96%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Criminal Court Clerk						
Contracted Services	77,000	-	77,000	24,892	52,108	32.33%
Supplies and Materials	37,000	-	37,000	11,820	25,180	31.95%
Other Charges	15,927	-	15,927	16,385	(458)	102.88%
General Sessions Court Clerk - Criminal						
Contracted Services	87,700	-	87,700	38,717	48,983	44.15%
Supplies and Materials	23,500	-	23,500	8,949	14,551	38.08%
Other Charges	15,175	-	15,175	15,175	-	100.00%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	3,621	1,809	66.69%
Supplies and Materials	1,862	-	1,862	508	1,354	27.28%
Other Charges	650	-	650	650	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,666	-	7,666	3,585	4,081	46.76%
Supplies and Materials	4,500	-	4,500	2,365	2,135	52.56%
Other Charges	650	-	650	650	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	5,758	1,982	74.39%
Supplies and Materials	4,150	-	4,150	645	3,505	15.54%
Other Charges	100,650	-	100,650	69,122	31,528	68.68%
General Sessions Court Judges						
Personal Services	1,306,495	-	1,306,495	655,452	651,043	50.17%
Employee Benefits	298,983	-	298,983	139,381	159,602	46.62%
Contracted Services	39,625	-	39,625	18,669	20,956	47.11%
Supplies and Materials	14,100	-	14,100	7,709	6,391	54.67%
Other Charges	650	-	650	661	(11)	101.69%
Jury Commission						
Personal Services	168,326	-	168,326	90,993	77,333	54.06%
Employee Benefits	17,409	-	17,409	8,600	8,809	49.40%
Contracted Services	20,345	-	20,345	5,500	14,845	27.03%
Supplies and Materials	5,470	-	5,470	567	4,903	10.37%
Other Charges	650	-	650	650	-	100.00%
Juvenile Court						
Personal Services	1,968,841	-	1,968,841	938,635	1,030,206	47.67%
Employee Benefits	629,365	-	629,365	298,477	330,888	47.43%
Contracted Services	311,577	-	311,577	112,686	198,891	36.17%
Supplies and Materials	20,800	6,000	26,800	6,731	20,069	25.12%
Other Charges	85,072	-	85,072	74,149	10,923	87.16%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
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For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
IV-D Referee Program						
Personal Services	285,026	-	285,026	142,763	142,263	50.09%
Employee Benefits	63,135	-	63,135	32,267	30,868	51.11%
Contracted Services	12,450	-	12,450	4,594	7,856	36.90%
Supplies and Materials	3,250	-	3,250	227	3,023	6.98%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Juvenile Court Clerk						
Personal Services	382,892	-	382,892	197,638	185,254	51.62%
Employee Benefits	132,973	-	132,973	61,298	71,675	46.10%
Contracted Services	65,250	-	65,250	17,259	47,991	26.45%
Supplies and Materials	16,000	-	16,000	(1,522)	17,522	-9.51%
Other Charges	650	-	650	650	-	100.00%
Juvenile Service Center						
Personal Services	1,957,357	-	1,957,357	1,031,400	925,957	52.69%
Employee Benefits	841,744	-	841,744	411,953	429,791	48.94%
Contracted Services	94,430	4,505	98,935	23,815	75,120	24.07%
Supplies and Materials	132,915	-	132,915	69,478	63,437	52.27%
Other Charges	48,481	-	48,481	48,481	-	100.00%
Probation/Pre-trial Release						
Personal Services	468,290	-	468,290	215,834	252,456	46.09%
Employee Benefits	160,662	-	160,662	71,851	88,811	44.72%
Contracted Services	21,500	-	21,500	8,924	12,576	41.51%
Supplies and Materials	12,000	-	12,000	1,577	10,423	13.14%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	187,167	312,833	37.43%
Public Defender						
Personal Services	946,723	22,833	969,556	488,662	480,894	50.40%
Employee Benefits	260,475	8,077	268,552	142,370	126,182	53.01%
Contracted Services	161,780	16,940	178,720	113,008	65,712	63.23%
Supplies and Materials	92,945	13,375	106,320	56,082	50,238	52.75%
Other Charges	(10,522)	(58,287)	(68,809)	806	(69,615)	-1.17%
Court Officers						
Contracted Services	11,093	-	11,093	2,498	8,595	22.52%
Supplies and Materials	15,560	-	15,560	5,460	10,100	35.09%
Other Charges	2,880	-	2,880	2,880	-	100.00%
Total Administration of Justice	15,780,599	13,491	15,794,090	7,747,807	8,046,283	49.06%
<i>Public Safety:</i>						
Emergency Management						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
Community Mediation Center						
Contracted Services	93,000	-	93,000	52,489	40,511	56.44%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
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For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Fire Prevention Bureau						
Personal Services	404,176	-	404,176	203,932	200,244	50.46%
Employee Benefits	129,804	-	129,804	57,920	71,884	44.62%
Contracted Services	78,240	-	78,240	48,147	30,093	61.54%
Supplies and Materials	49,000	-	49,000	22,253	26,747	45.41%
Other Charges	777	-	777	777	-	100.00%
Sheriff's Administration						
Contracted Services	183,132	-	183,132	70,862	112,270	38.69%
Supplies and Materials	241,550	-	241,550	165,405	76,145	68.48%
Other Charges	1,053,939	-	1,053,939	1,053,939	-	100.00%
Capital Outlay	-	150,000	150,000	110,000	40,000	73.33%
Records and Communication						
Contracted Services	63,950	-	63,950	21,140	42,810	33.06%
Supplies and Materials	36,366	-	36,366	12,037	24,329	33.10%
Training						
Contracted Services	65,500	-	65,500	11,109	54,391	16.96%
Supplies and Materials	183,125	3,354	186,479	62,999	123,480	33.78%
Planning and Development						
Contracted Services	8,360	-	8,360	3,091	5,269	36.97%
Supplies and Materials	4,850	-	4,850	1,330	3,520	27.42%
Stop Violence Against Women						
Contracted Services	10,833	-	10,833	9,170	1,663	84.65%
Supplies and Materials	25,380	-	25,380	10,095	15,285	39.78%
Patrol & Cops Universal						
Personal Services	39,051,050	-	39,051,050	19,431,957	19,619,093	49.76%
Employee Benefits	16,418,171	-	16,418,171	8,048,033	8,370,138	49.02%
Contracted Services	667,350	1,245	668,595	353,221	315,374	52.83%
Supplies and Materials	1,393,300	15,121	1,408,421	571,622	836,799	40.59%
Other Charges	20,125	-	20,125	30,829	(10,704)	153.19%
Warrants						
Contracted Services	191,200	-	191,200	56,862	134,338	29.74%
Supplies and Materials	109,750	-	109,750	58,262	51,488	53.09%
Detectives						
Contracted Services	145,700	-	145,700	69,239	76,461	47.52%
Supplies and Materials	130,550	-	130,550	54,052	76,498	41.40%
Forensic Services						
Contracted Services	30,563	-	30,563	9,281	21,282	30.37%
Supplies and Materials	44,050	-	44,050	18,550	25,500	42.11%
Juvenile Division						
Contracted Services	9,600	-	9,600	6,956	2,644	72.46%
Supplies and Materials	13,775	-	13,775	7,091	6,684	51.48%
Special Teams						
Contracted Services	17,600	-	17,600	3,131	14,469	17.79%
Supplies and Materials	13,900	-	13,900	10,451	3,449	75.19%
Chaplain's Fund						
Supplies and Materials	-	-	-	640	(640)	N/A
Senior Citizen Awareness						
Supplies and Materials	-	-	-	178	(178)	N/A
Narcotics Division						
Contracted Services	176,450	-	176,450	71,211	105,239	40.36%
Supplies and Materials	224,100	-	224,100	104,581	119,519	46.67%

KNOX COUNTY, TENNESSEE

**General Fund
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For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Internal Affairs						
Contracted Services	7,975	-	7,975	3,228	4,747	40.48%
Supplies and Materials	4,730	-	4,730	3,807	923	80.49%
Special Services						
Contracted Services	59,550	-	59,550	30,845	28,705	51.80%
Supplies and Materials	70,900	-	70,900	22,858	48,042	32.24%
Dare Donations						
Supplies and Materials	-	-	-	742	(742)	N/A
Teen Academy - Sheriff						
Contracted Services	-	-	-	380	(380)	N/A
Supplies and Materials	-	5,155	5,155	633	4,522	12.28%
Sexual Offender Registry						
Contracted Services	-	-	-	1,050	(1,050)	N/A
Supplies and Materials	-	4,350	4,350	1,768	2,582	40.64%
Interest Earned - Inmates						
Supplies and Materials	-	3,287	3,287	-	3,287	0.00%
Honor Guard Golf Tournament						
Supplies and Materials	-	-	-	1,933	(1,933)	N/A
Auxiliary Services						
Personal Services	266,269	-	266,269	147,269	119,000	55.31%
Employee Benefits	64,937	-	64,937	29,703	35,234	45.74%
Contracted Services	8,500	-	8,500	4,346	4,154	51.13%
Supplies and Materials	28,050	-	28,050	7,578	20,472	27.02%
Helen R McNabb Interchange						
Contracted Services	-	23,145	23,145	23,145	-	100.00%
Correctional Facilities						
Employee Benefits	-	-	-	(92)	92	N/A
Contracted Services	1,177,900	4,371	1,182,271	437,857	744,414	37.04%
Supplies and Materials	3,735,100	15,772	3,750,872	1,510,847	2,240,025	40.28%
Other Charges	725,511	-	725,511	673,511	52,000	92.83%
Jail Commissary						
Personal Services	205,049	-	205,049	101,739	103,310	49.62%
Employee Benefits	64,429	-	64,429	31,789	32,640	49.34%
Contracted Services	22,176	-	22,176	18,000	4,176	81.17%
Supplies and Materials	300,000	(4)	299,996	130,501	169,495	43.50%
Other Charges	55,000	-	55,000	28,647	26,353	52.09%
Medical Examiner						
Contracted Services	1,001,350	-	1,001,350	512,213	489,137	51.15%
Sheriff's K-9 Donations						
Supplies and Materials	-	-	-	1,020	(1,020)	N/A
Animal Control						
Contracted Services	681,840	-	681,840	668,694	13,146	98.07%
Supplies and Materials	54,025	-	54,025	20,421	33,604	37.80%
Juvenile Court Officers						
Contracted Services	12,200	-	12,200	5,991	6,209	49.11%
Supplies and Materials	31,575	-	31,575	11,788	19,787	37.33%
Payments to Component Units	326,200	-	326,200	163,100	163,100	50.00%
Total Public Safety	70,248,011	225,796	70,473,807	35,420,682	35,053,125	50.26%

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Health and Welfare:</i>						
Indigent Assistance						
Contracted Services	220,800	-	220,800	112,200	108,600	50.82%
John Tarleton Home						
Contracted Services	754,026	-	754,026	377,013	377,013	50.00%
Support Services						
Personal Services	1,148,464	(13,727)	1,134,737	546,190	588,547	48.13%
Employee Benefits	435,810	-	435,810	197,737	238,073	45.37%
Contracted Services	553,700	672	554,372	153,113	401,259	27.62%
Supplies and Materials	275,800	690	276,490	95,164	181,326	34.42%
Other Charges	190,997	-	190,997	98,931	92,066	51.80%
Preventive Health Service						
Personal Services	1,348,380	(40,043)	1,308,337	620,474	687,863	47.42%
Employee Benefits	456,561	-	456,561	207,871	248,690	45.53%
Contracted Services	32,250	-	32,250	21,539	10,711	66.79%
Supplies and Materials	536,500	-	536,500	(15,174)	551,674	-2.83%
Dental Services						
Personal Services	775,628	-	775,628	405,043	370,585	52.22%
Employee Benefits	241,472	-	241,472	119,307	122,165	49.41%
Contracted Services	25,100	-	25,100	7,421	17,679	29.57%
Supplies and Materials	65,300	-	65,300	31,716	33,584	48.57%
Other Charges	-	100,000	100,000	21,710	78,290	21.71%
Emergency Medical Services						
Personal Services	45,438	-	45,438	22,719	22,719	50.00%
Employee Benefits	7,148	-	7,148	6,516	632	91.16%
Contracted Services	11,798	-	11,798	3,178	8,620	26.94%
Supplies and Materials	4,250	-	4,250	253	3,997	5.95%
Other Charges	663,233	-	663,233	90,525	572,708	13.65%
Food & Restaurant Inspection						
Personal Services	557,770	-	557,770	276,421	281,349	49.56%
Employee Benefits	196,931	-	196,931	91,419	105,512	46.42%
Contracted Services	18,200	-	18,200	7,834	10,366	43.04%
Supplies and Materials	18,500	-	18,500	9,826	8,674	53.11%
Capital Outlay	30,000	-	30,000	-	30,000	0.00%
Health Administration						
Personal Services	767,574	-	767,574	381,413	386,161	49.69%
Employee Benefits	224,790	-	224,790	105,999	118,791	47.15%
Contracted Services	30,825	25	30,850	15,821	15,029	51.28%
Supplies and Materials	7,350	-	7,350	1,265	6,085	17.21%
Diagnostic Services						
Contracted Services	-	-	-	412	(412)	N/A
Indigent Medical Care						
Contracted Services	4,750,000	-	4,750,000	745,586	4,004,414	15.70%
Pediatric Services						
Contracted Services	-	-	-	5	(5)	N/A
Pharmacy						
Personal Services	141,721	-	141,721	72,910	68,811	51.45%
Employee Benefits	45,548	-	45,548	21,567	23,981	47.35%
Contracted Services	31,200	4,256	35,456	14,062	21,394	39.66%
Supplies and Materials	508,650	-	508,650	323,860	184,790	63.67%
Capital Outlay	-	-	-	1,620	(1,620)	N/A

KNOX COUNTY, TENNESSEE

**General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Primary Care						
Contracted Services	285,000	-	285,000	129,260	155,740	45.35%
School Health Program						
Personal Services	29,330	-	29,330	14,665	14,665	50.00%
Employee Benefits	16,880	-	16,880	8,314	8,566	49.25%
Contracted Services	429,350	-	429,350	96,363	332,987	22.44%
Social Services						
Personal Services	323,411	-	323,411	146,309	177,102	45.24%
Employee Benefits	94,586	-	94,586	38,515	56,071	40.72%
Contracted Services	7,850	-	7,850	4,018	3,832	51.18%
Supplies and Materials	500	-	500	-	500	0.00%
Ground Water Services						
Personal Services	286,505	-	286,505	131,153	155,352	45.78%
Employee Benefits	117,559	-	117,559	53,632	63,927	45.62%
Contracted Services	48,150	-	48,150	12,379	35,771	25.71%
Supplies and Materials	13,650	-	13,650	5,363	8,287	39.29%
Vector Control Services						
Contracted Services	3,200	-	3,200	1,262	1,938	39.44%
Supplies and Materials	6,400	-	6,400	2,392	4,008	37.38%
Disease Surveillance and Investigation						
Personal Services	272,919	-	272,919	83,543	189,376	30.61%
Employee Benefits	77,287	-	77,287	24,128	53,159	31.22%
Contracted Services	142,950	-	142,950	11,297	131,653	7.90%
Supplies and Materials	22,500	-	22,500	(1,406)	23,906	-6.25%
Other Charges	24,000	-	24,000	17,820	6,180	74.25%
Vital Records						
Personal Services	127,901	-	127,901	64,851	63,050	50.70%
Employee Benefits	38,927	-	38,927	19,922	19,005	51.18%
Contracted Services	68,350	-	68,350	17,681	50,669	25.87%
Supplies and Materials	150	-	150	36	114	24.00%
Women's Health Services						
Personal Services	166,773	(40,043)	126,730	63,815	62,915	50.36%
Employee Benefits	58,275	-	58,275	19,987	38,288	34.30%
Contracted Services	3,150	-	3,150	4,192	(1,042)	133.08%
Supplies and Materials	11,450	840	12,290	840	11,450	6.83%
Community Health Services						
Personal Services	883,577	93,813	977,390	470,184	507,206	48.11%
Employee Benefits	224,660	-	224,660	118,286	106,374	52.65%
Contracted Services	26,000	-	26,000	13,725	12,275	52.79%
Supplies and Materials	10,000	-	10,000	3,314	6,686	33.14%
Car Seat Program						
Supplies and Materials	15,000	-	15,000	10,086	4,914	67.24%
Community Action Committee						
Contracted Services	1,115,000	-	1,115,000	669,960	445,040	60.09%
Other Charges	59,250	-	59,250	110,052	(50,802)	185.74%
Debt Service	165,669	-	165,669	-	165,669	0.00%
Capital Outlay	220,000	-	220,000	-	220,000	0.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Dirty Lot Ordinance						
Personal Services	174,073	-	174,073	91,510	82,563	52.57%
Employee Benefits	73,910	-	73,910	35,537	38,373	48.08%
Contracted Services	19,159	-	19,159	12,623	6,536	65.89%
Supplies and Materials	17,750	-	17,750	8,126	9,624	45.78%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Payments to Component Units	256,628	-	256,628	128,314	128,314	50.00%
<i>Total Public Health and Welfare</i>	21,060,420	106,483	21,166,903	7,836,541	13,330,362	37.02%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,275,092	-	1,275,092	661,117	613,975	51.85%
Employee Benefits	523,018	-	523,018	246,366	276,652	47.10%
Contracted Services	194,511	-	194,511	103,984	90,527	53.46%
Supplies and Materials	236,914	-	236,914	161,834	75,080	68.31%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Capital Outlay	-	-	-	296	(296)	N/A
U.S. Soccer Complex						
Supplies and Materials	-	-	-	2,377	(2,377)	N/A
Recreation Administration						
Personal Services	372,595	-	372,595	182,475	190,120	48.97%
Employee Benefits	106,177	-	106,177	49,678	56,499	46.79%
Contracted Services	258,640	-	258,640	107,931	150,709	41.73%
Supplies and Materials	44,430	-	44,430	13,414	31,016	30.19%
Other Charges	24,482	-	24,482	22,062	2,420	90.12%
Park Improvements Amusement Tax						
Contracted Services	10,000	-	10,000	36,462	(26,462)	364.62%
Supplies and Materials	40,000	-	40,000	20,529	19,471	51.32%
Capital Outlay	100,000	10,208	110,208	81,627	28,581	74.07%
Sport Operations						
Personal Services	108,047	(7,020)	101,027	46,067	54,960	45.60%
Employee Benefits	24,501	-	24,501	11,494	13,007	46.91%
Contracted Services	156,592	7,020	163,612	152,022	11,590	92.92%
Supplies and Materials	3,000	-	3,000	2,313	687	77.10%
Other Charges	6,240	-	6,240	4,490	1,750	71.96%
Community Outreach						
Personal Services	89,162	-	89,162	43,677	45,485	48.99%
Employee Benefits	24,414	-	24,414	12,382	12,032	50.72%
Constituent Services						
Personal Services	81,823	-	81,823	48,527	33,296	59.31%
Employee Benefits	29,176	-	29,176	16,118	13,058	55.24%
Senior Center & Volunteer Services						
Personal Services	55,428	-	55,428	24,925	30,503	44.97%
Employee Benefits	13,438	-	13,438	6,077	7,361	45.22%
Contracted Services	2,050	-	2,050	1,395	655	68.05%
Supplies and Materials	450	-	450	51	399	11.33%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For six months ended December 31, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Senior Picnic						
Supplies and Materials	-	-	-	10,711	(10,711)	N/A
Frank Strang Senior Center						
Personal Services	59,048	-	59,048	29,116	29,932	49.31%
Employee Benefits	14,055	-	14,055	6,897	7,158	49.07%
Contracted Services	9,750	-	9,750	4,434	5,316	45.48%
Supplies and Materials	4,350	-	4,350	927	3,423	21.31%
Other Charges	1,400	-	1,400	650	750	46.43%
Senior Center-South Knox						
Personal Services	59,921	-	59,921	29,587	30,334	49.38%
Employee Benefits	14,177	-	14,177	6,967	7,210	49.14%
Contracted Services	7,000	-	7,000	2,660	4,340	38.00%
Supplies and Materials	2,550	-	2,550	407	2,143	15.96%
Other Charges	1,400	-	1,400	650	750	46.43%
Halls Senior Center						
Personal Services	53,536	-	53,536	26,310	27,226	49.14%
Employee Benefits	25,578	-	25,578	12,549	13,029	49.06%
Contracted Services	7,750	-	7,750	5,017	2,733	64.74%
Supplies and Materials	5,100	129	5,229	429	4,800	8.20%
Other Charges	1,150	-	1,150	650	500	56.52%
Corryton Senior Center						
Personal Services	48,840	-	48,840	22,611	26,229	46.30%
Employee Benefits	24,957	-	24,957	10,931	14,026	43.80%
Contracted Services	6,500	-	6,500	3,117	3,383	47.95%
Supplies and Materials	2,300	150	2,450	2,038	412	83.18%
Other Charges	670	-	670	650	20	97.01%
Senior Center-Carter						
Personal Services	53,536	-	53,536	26,024	27,512	48.61%
Employee Benefits	28,989	-	28,989	14,168	14,821	48.87%
Contracted Services	3,000	-	3,000	1,765	1,235	58.83%
Supplies and Materials	2,350	-	2,350	782	1,568	33.28%
Other Charges	650	-	650	650	-	100.00%
Total Social and Cultural Services	4,270,622	10,487	4,281,109	2,332,272	1,948,837	54.48%
<i>Agricultural and Natural Resources:</i>						
Agricultural Extension Services						
Personal Services	240,421	-	240,421	50,653	189,768	21.07%
Employee Benefits	89,500	-	89,500	17,869	71,631	19.97%
Contracted Services	20,500	-	20,500	6,632	13,868	32.35%
Supplies and Materials	6,500	-	6,500	1,489	5,011	22.91%
New Harvest Farmer's Market						
Contracted Services	-	100	100	100	-	N/A
Soil Conservation District						
Personal Services	76,814	-	76,814	37,917	38,897	49.36%
Employee Benefits	22,867	-	22,867	11,262	11,605	49.25%
Contracted Services	6,000	-	6,000	3,343	2,657	55.72%
Supplies and Materials	2,850	-	2,850	2,610	240	91.58%
Other Charges	650	-	650	650	-	100.00%
Total Agricultural and Natural Resources:	466,102	100	466,202	132,525	333,677	28.43%

KNOX COUNTY, TENNESSEE

**General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
Community Services Contract Agencies						
Miscellaneous Entities	-	1,637,468	1,637,468	587,008	1,050,460	35.85%
Economic and Community Development Grants						
Miscellaneous Entities	1,637,468	(1,587,468)	50,000	-	50,000	0.00%
Veteran's Services						
Personal Services	66,085	-	66,085	33,381	32,704	50.51%
Employee Benefits	21,250	-	21,250	4,903	16,347	23.07%
Contracted Services	5,000	-	5,000	4,440	560	88.80%
Supplies and Materials	1,000	-	1,000	852	148	85.20%
Other Charges	650	-	650	650	-	100.00%
Property and Liability Insurance						
Other Charges	47,389	-	47,389	8,389	39,000	17.70%
Payments to Cities						
Contracted Services	120,000	-	120,000	32,226	87,774	26.86%
Official's Expense						
Contracted Services	2,500	-	2,500	12,161	(9,661)	486.44%
Equipment						
Capital Outlay	977,800	295,685	1,273,485	341,684	931,801	26.83%
Audit Services						
Contracted Services	465,200	-	465,200	221,000	244,200	47.51%
Miscellaneous						
Personal Services	(60,000)	-	(60,000)	-	(60,000)	0.00%
Employee Benefits	(178,000)	-	(178,000)	-	(178,000)	0.00%
Contracted Services	75,000	500,000	575,000	72,054	502,946	12.53%
Other Charges	8,297	1,000,000	1,008,297	97,114	911,183	9.63%
Capital Outlay	-	10,000	10,000	-	10,000	0.00%
PBA Management & Operations						
Contracted Services	2,800,000	-	2,800,000	2,800,000	-	100.00%
Other Charges	3,600,000	-	3,600,000	3,600,000	-	100.00%
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	1,061,591	1,588,409	40.06%
Employee Benefits						
Employee Benefits	560,000	500,000	1,060,000	1,060,000	-	100.00%
Total Other General Government	12,799,639	2,355,685	15,155,324	9,937,453	5,217,871	65.57%
Total Expenditures	152,491,240	3,692,194	156,183,434	78,380,822	77,802,612	50.19%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,217,014)	(3,653,218)	(10,870,232)	(13,757,304)	(2,887,072)	126.56%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,357,000	-	8,357,000	672,318	(7,684,682)	8.04%
Operating Transfers Out - Other Funds	(3,390,319)	(2,216,000)	(5,606,319)	(5,866,811)	(260,492)	104.65%
Total Other Financing Sources (Uses)	4,966,681	(2,216,000)	2,750,681	(5,194,493)	(7,945,174)	-188.84%
Net Change in Fund Balances	\$ (2,250,333)	\$ (5,869,218)	\$ (8,119,551)	\$ (18,951,797)	\$ (10,832,246)	233.41%

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 six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 68,666	\$ -	\$ 68,666	\$ 23,325	\$ (45,341)	33.97%
<i>Charges for Current Services:</i>						
Fees	9,000	-	9,000	3,899	(5,101)	43.32%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	334	-	334	-	(334)	0.00%
Recurring Items	1,000	-	1,000	988	(12)	98.80%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	109,000	-	109,000	28,212	(80,788)	25.88%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	50,383	-	50,383	25,823	24,560	51.25%
Employee Benefits	15,225	-	15,225	7,566	7,659	49.69%
Contracted Services	9,736	-	9,736	4,353	5,383	44.71%
Supplies & Materials	32,177	-	32,177	31,171	1,006	96.87%
Other Charges	1,479	-	1,479	650	829	43.95%
<i>Total Social and Cultural Services</i>	109,000	-	109,000	69,563	39,437	63.82%
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (41,351)	\$ (41,351)	N/A

KNOX COUNTY, TENNESSEE

**Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,528,176	\$ -	\$ 10,528,176	\$ 4,357,644	\$ (6,170,532)	41.39%
<i>Charges for Current Services:</i>						
Fees	300,000	-	300,000	141,537	(158,463)	47.18%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	4,461	(4,539)	49.57%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	5,806	594	6,400	-	(6,400)	0.00%
State of Tennessee	45,500	-	45,500	-	(45,500)	0.00%
Rothrock Estate	-	-	-	4,572	4,572	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,306</i>	<i>594</i>	<i>51,900</i>	<i>4,572</i>	<i>(47,328)</i>	<i>8.81%</i>
Total Revenues	10,888,482	594	10,889,076	4,508,214	(6,380,862)	41.40%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Public Library						
Personal Services	6,211,250	22,000	6,233,250	3,098,578	3,134,672	49.71%
Employee Benefits	1,861,104	5,940	1,867,044	905,935	961,109	48.52%
Contracted Services	593,405	8,731	602,136	145,572	456,564	24.18%
Supplies & Materials	1,980,526	(26,966)	1,953,560	887,086	1,066,474	45.41%
Other Charges	172,703	-	172,703	44,600	128,103	25.82%
Capital Outlay	100,000	-	100,000	-	100,000	0.00%
Public Library Maintenance						
Personal Services	158,142	-	158,142	66,205	91,937	41.86%
Employee Benefits	58,000	-	58,000	21,558	36,442	37.17%
Contracted Services	570,200	-	570,200	159,126	411,074	27.91%
Supplies & Materials	55,000	-	55,000	23,371	31,629	42.49%
Capital Outlay	30,000	-	30,000	-	30,000	0.00%
State General Library						
Supplies & Materials	51,306	594	51,900	-	51,900	0.00%
<i>Total Social and Cultural Services</i>	<i>11,841,636</i>	<i>10,299</i>	<i>11,851,935</i>	<i>5,352,031</i>	<i>6,499,904</i>	<i>45.16%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(953,154)	(9,705)	(962,859)	(843,817)	119,042	87.64%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	1,670,000	-	100.00%
Operating Transfers Out - Other Funds	(716,846)	-	(716,846)	(716,846)	-	100.00%
Total Other Financing Sources (Uses)	953,154	-	953,154	953,154	-	100.00%
Net Change in Fund Balances	\$ -	\$ (9,705)	\$ (9,705)	\$ 109,337	\$ 119,042	-1126.60%

KNOX COUNTY, TENNESSEE

**Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 1,200,000	\$ (1,200,000)	50.00%
Fines	60,000	-	60,000	20,664	(39,336)	34.44%
<i>Other Local Revenues</i>	715,000	-	715,000	241,148	(473,852)	33.73%
<i>State of Tennessee</i>	398,500	-	398,500	142,890	(255,610)	35.86%
Total Revenues	3,573,500	-	3,573,500	1,604,702	(1,968,798)	44.91%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	162,294	-	162,294	80,620	81,674	49.68%
Employee Benefits	39,729	-	39,729	19,758	19,971	49.73%
Contracted Services	12,985	290	13,275	7,511	5,764	56.58%
Supplies & Materials	6,700	-	6,700	1,827	4,873	27.27%
Other Charges	145,115	-	145,115	144,615	500	99.66%
Convenience Centers						
Personal Services	455,606	-	455,606	226,076	229,530	49.62%
Employee Benefits	198,282	-	198,282	93,298	104,984	47.05%
Contracted Services	2,070,894	25,569	2,096,463	772,719	1,323,744	36.86%
Supplies & Materials	52,225	-	52,225	40,009	12,216	76.61%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
Tire Storage Facility						
Contracted Services	415,750	-	415,750	107,314	308,436	25.81%
Litter Grant - County						
Contracted Services	5,750	-	5,750	2,614	3,136	45.46%
Supplies & Materials	11,750	-	11,750	6,368	5,382	54.20%
Capital Outlay	47,000	-	47,000	-	47,000	0.00%
Recycling Program						
Personal Services	115,106	-	115,106	58,299	56,807	50.65%
Employee Benefits	43,425	-	43,425	21,301	22,124	49.05%
Contracted Services	44,000	-	44,000	39,766	4,234	90.38%
Supplies & Materials	25,250	-	25,250	15,613	9,637	61.83%
Other Charges	752	-	752	752	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	17,340	66,902	20.58%
<i>Total Public Health and Welfare</i>	<i>3,964,215</i>	<i>25,859</i>	<i>3,990,074</i>	<i>1,676,334</i>	<i>2,313,740</i>	<i>42.01%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(390,715)	(25,859)	(416,574)	(71,632)	344,942	17.20%
Other Financing Sources (Uses)						
Transfers from Other Funds	441,715	-	441,715	-	(441,715)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
<i>Total Other Financing Sources (Uses)</i>	<i>390,715</i>	<i>-</i>	<i>390,715</i>	<i>(51,000)</i>	<i>(441,715)</i>	<i>-13.05%</i>
Net Change in Fund Balances	\$ -	\$ (25,859)	\$ (25,859)	\$ (122,632)	\$ (96,773)	474.23%

KNOX COUNTY, TENNESSEE

*Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 101,044	\$ (50,751)	66.57%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	130,916	130,916	70,064	(60,852)	53.52%
Total Revenues	151,795	130,916	282,711	171,108	(111,603)	60.52%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	31,044	31,044	39,362	(8,318)	126.79%
Employee Benefits	-	8,205	8,205	13,923	(5,718)	169.69%
Contracted Services	-	23,449	23,449	12,940	10,509	55.18%
Supplies & Materials	-	9,262	9,262	-	9,262	0.00%
Capital Outlays	-	14,938	14,938	-	14,938	0.00%
Air Pollution FY 10						
Personal Services	-	200,000	200,000	131,497	68,503	65.75%
Employee Benefits	-	100,000	100,000	39,512	60,488	39.51%
Contracted Services	-	40,665	40,665	17,139	23,526	42.15%
Supplies & Materials	-	40,000	40,000	16,334	23,666	40.84%
Capital Outlays	-	8,423	8,423	-	8,423	0.00%
Permit Fee						
Personal Services	-	-	-	78,664	(78,664)	N/A
Employee Benefits	-	-	-	34,487	(34,487)	N/A
Contracted Services	140,000	-	140,000	16,875	123,125	12.05%
Other Charges	11,795	-	11,795	11,795	-	100.00%
Air Pollution Title V						
Personal Services	-	-	-	42,182	(42,182)	N/A
Employee Benefits	-	-	-	11,441	(11,441)	N/A
Contracted Services	-	-	-	16,250	(16,250)	N/A
Capital Outlay	-	-	-	17,100	(17,100)	N/A
Total Finance and Administration	151,795	475,986	627,781	499,501	128,280	79.57%
Net Change in Fund Balances	\$ -	\$ (345,070)	\$ (345,070)	\$ (328,393)	\$ 16,677	95.17%

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

KNOX COUNTY, TENNESSEE

**Hotel/Motel Tax Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,500,000	\$ -	\$ 5,500,000	\$ 2,011,804	\$ (3,488,196)	36.58%
Total Revenues	5,500,000	-	5,500,000	2,011,804	(3,488,196)	36.58%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,050,000	-	2,050,000	199,169	1,850,831	9.72%
Women's Basketball of Fame	150,000	-	150,000	75,000	75,000	50.00%
Trustee Commission	55,000	-	55,000	-	55,000	0.00%
Tourism and Sports Development Corp.	2,200,000	-	2,200,000	733,334	1,466,666	33.33%
Contributions to agencies	375,000	-	375,000	188,955	186,045	50.39%
<i>Total Other General Government:</i>	4,830,000	-	4,830,000	1,196,458	3,633,542	24.77%
Excess (Deficiency) of Revenues Over (Under) Expenditures	670,000	-	670,000	815,346	145,346	121.69%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(840,000)	-	(840,000)	(840,000)	-	100.00%
Net Change in Fund Balances	\$ (170,000)	\$ -	\$ (170,000)	\$ (24,654)	\$ 145,346	14.50%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,511,000	\$ -	\$ 4,511,000	\$ 1,608,632	\$ (2,902,368)	35.66%
Statutory Local Taxes	1,975,000	-	1,975,000	718,039	(1,256,961)	36.36%
Total Local Taxes	6,486,000	-	6,486,000	2,326,671	(4,159,329)	35.87%
<i>Other Local Revenues</i>	10,000	-	10,000	218,600	208,600	2186.00%
<i>State of Tennessee:</i>						
Gasoline Tax	4,600,000	-	4,600,000	1,583,294	(3,016,706)	34.42%
Petroleum Special Tax	307,000	-	307,000	103,957	(203,043)	33.86%
Total State of Tennessee	4,907,000	-	4,907,000	1,687,251	(3,219,749)	34.38%
Total Revenues	11,403,000	-	11,403,000	4,232,522	(7,170,478)	37.12%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	238,182	-	238,182	119,667	118,515	50.24%
Employee Benefits	77,214	-	77,214	37,678	39,536	48.80%
Contracted Services	30,838	-	30,838	12,954	17,884	42.01%
Supplies & Materials	7,300	-	7,300	5,469	1,831	74.92%
Other Charges	90,389	-	90,389	89,020	1,369	98.49%
Highway Project Manager-ADM						
Personal Services	162,100	21,053	183,153	100,060	83,093	54.63%
Employee Benefits	37,581	-	37,581	21,024	16,557	55.94%
Contracted Services	7,100	-	7,100	1,559	5,541	21.96%
Supplies & Materials	6,400	-	6,400	4,232	2,168	66.13%
Stormwater Management-ADM						
Personal Services	818,560	-	818,560	387,068	431,492	47.29%
Employee Benefits	270,809	-	270,809	125,570	145,239	46.37%
Contracted Services	40,935	-	40,935	15,140	25,795	36.99%
Supplies & Materials	40,500	-	40,500	20,182	20,318	49.83%
Stormwater Management-Violation						
Contracted Services	-	15,000	15,000	5,747	9,253	38.31%
Supplies & Materials	-	22,113	22,113	2,668	19,445	12.07%
Highway and Bridge Maintenance						
Personal Services	2,666,608	(22,784)	2,643,824	1,362,990	1,280,834	51.55%
Employee Benefits	1,057,669	-	1,057,669	517,642	540,027	48.94%
Contracted Services	688,210	-	688,210	549,711	138,499	79.88%
Supplies & Materials	2,602,225	-	2,602,225	988,481	1,613,744	37.99%
Other Charges	361,711	-	361,711	361,316	395	99.89%
Capital Outlay	-	120,000	120,000	-	120,000	0.00%

KNOX COUNTY, TENNESSEE

**Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	292,127	1,730	293,857	149,596	144,261	50.91%
Employee Benefits	114,608	-	114,608	60,974	53,634	53.20%
Contracted Services	96,500	-	96,500	34,800	61,700	36.06%
Supplies & Materials	126,184	-	126,184	58,321	67,863	46.22%
Capital Outlay	25,000	-	25,000	-	25,000	0.00%
Engineering						
Personal Services	253,760	-	253,760	128,526	125,234	50.65%
Employee Benefits	65,594	-	65,594	33,037	32,557	50.37%
Contracted Services	45,450	-	45,450	20,897	24,553	45.98%
Supplies & Materials	6,075	-	6,075	2,189	3,886	36.03%
Other Charges	4,631	-	4,631	4,631	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	100,000	-	100,000	-	100,000	0.00%
Subdivision Foreclosures						
Supplies & Materials	-	981,298	981,298	124,190	857,108	12.66%
<i>Total Engineering and Public Works</i>	<u>10,334,260</u>	<u>1,138,410</u>	<u>11,472,670</u>	<u>5,345,339</u>	<u>6,127,331</u>	<u>46.59%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,068,740	(1,138,410)	(69,670)	(1,112,817)	(1,043,147)	1597.27%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(1,068,740)	-	(1,068,740)	(143,200)	925,540	13.40%
Net Change in Fund Balances	<u>\$ -</u>	<u>\$ (1,138,410)</u>	<u>\$ (1,138,410)</u>	<u>\$ (1,256,017)</u>	<u>\$ (117,607)</u>	<u>110.33%</u>

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
 For six months ended December 31, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,533,000	\$ -	\$ 32,533,000	\$ 16,970,411	\$ (15,562,589)	52.16%
<i>Interest Earned</i>	2,040,229	-	2,040,229	1,030,417	(1,009,812)	50.50%
<i>Payments from Component Units</i>	30,527,602	-	30,527,602	-	(30,527,602)	0.00%
Total Revenues	65,100,831	-	65,100,831	18,000,828	(47,100,003)	27.65%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	708,438	-	708,438	339,408	369,030	47.91%
Debt Service	72,291,562	-	72,291,562	14,762,506	57,529,056	20.42%
<i>Total Debt Service</i>	<i>73,000,000</i>	<i>-</i>	<i>73,000,000</i>	<i>15,101,914</i>	<i>57,898,086</i>	<i>20.69%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,899,169)	-	(7,899,169)	2,898,914	10,798,083	-36.70%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,521,320	-	1,521,320	300,000	(1,221,320)	19.72%
Operating Transfers Out - Other Funds	(1,250,000)	-	(1,250,000)	-	1,250,000	0.00%
<i>Total Other Financial Sources (Uses)</i>	<i>271,320</i>	<i>-</i>	<i>271,320</i>	<i>300,000</i>	<i>28,680</i>	<i>110.57%</i>
Net Change in Fund Balances	\$ (7,627,849)	\$ -	\$ (7,627,849)	\$ 3,198,914	\$ 10,826,763	-41.94%

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 six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expenditures						
<i>Capital Projects:</i>						
Contracted Services	-	-	-	304,019	(304,019)	N/A
Capital Outlay	-	-	-	11,028	(11,028)	N/A
<i>Total Capital Projects</i>	-	-	-	315,047	(315,047)	N/A
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (315,047)	\$ (315,047)	N/A

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 six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 113,452,000	\$ -	\$ 113,452,000	\$ 59,103,126	\$ (54,348,874)	52.10%
County Local Option Taxes	107,119,500	-	107,119,500	34,940,309	(72,179,191)	32.62%
Wheel Taxes	1,500,000	-	1,500,000	632,997	(867,003)	42.20%
<i>Total Local Taxes</i>	<i>222,071,500</i>	<i>-</i>	<i>222,071,500</i>	<i>94,676,432</i>	<i>(127,395,068)</i>	<i>42.63%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>12,321</i>	<i>(23,679)</i>	<i>34.23%</i>
<i>Charges for Current Services:</i>						
Education Charges	470,000	-	470,000	-	(470,000)	0.00%
Other Charges For Services	440,500	-	440,500	147,331	(293,169)	33.45%
<i>Total Charges/Current Services</i>	<i>910,500</i>	<i>-</i>	<i>910,500</i>	<i>147,331</i>	<i>(763,169)</i>	<i>16.18%</i>
<i>Other Local Revenues:</i>						
Recurring Items	140,000	-	140,000	72,213	(67,787)	51.58%
Nonrecurring Items	2,766,000	-	2,766,000	487,477	(2,278,523)	17.62%
<i>Total Other Local Revenues</i>	<i>2,906,000</i>	<i>-</i>	<i>2,906,000</i>	<i>559,690</i>	<i>(2,346,310)</i>	<i>19.26%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	165,652,000	2,465,000	168,117,000	84,889,669	(83,227,331)	50.49%
Other State Revenues	1,300,000	-	1,300,000	480,345	(819,655)	36.95%
<i>Total State of Tennessee</i>	<i>166,952,000</i>	<i>2,465,000</i>	<i>169,417,000</i>	<i>85,370,014</i>	<i>(84,046,986)</i>	<i>50.39%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	-	-	-	28,283	28,283	N/A
Direct Federal Revenue	537,000	-	537,000	220,464	(316,536)	41.05%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>-</i>	<i>537,000</i>	<i>248,747</i>	<i>(288,253)</i>	<i>46.32%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	3,327,000	-	3,327,000	1,494,504	(1,832,496)	44.92%
Total Revenues	396,740,000	2,465,000	399,205,000	182,509,039	(216,695,961)	45.72%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	155,467,571	54,129	155,521,700	51,416,575	104,105,125	33.06%
Employee Benefits	42,508,672	579,093	43,087,765	16,551,469	26,536,296	38.41%
Contracted Services	-	-	-	1,125	(1,125)	N/A
Supplies and Materials	733,300	4,037,574	4,770,874	1,604,098	3,166,776	33.62%
Art						
Contracted Services	2,500	-	2,500	978	1,522	39.12%
Supplies and Materials	226,430	-	226,430	81,781	144,649	36.12%
Basic Elementary						
Supplies and Materials	820,000	699	820,699	688,595	132,104	83.90%

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 six months ended December 31, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	-	-	10,150	(10,150)	N/A
Supplies and Materials	363,000	-	363,000	364,882	(1,882)	100.52%
Basic Secondary						
Contracted Services	-	-	-	10,150	(10,150)	N/A
Supplies and Materials	737,000	-	737,000	733,803	3,197	99.57%
Business Education						
Supplies and Materials	61,674	-	61,674	40,581	21,093	65.80%
Other Charges	2,244	-	2,244	595	1,649	26.52%
Middle School Reading						
Personal Services	3,982	-	3,982	200	3,782	5.02%
Employee Benefits	306	-	306	15	291	4.90%
Contracted Services	250	-	250	75	175	30.00%
Supplies and Materials	32,628	436	33,064	836	32,228	2.53%
Other	4,985	-	4,985	3,445	1,540	69.11%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	82,932	228,372	26.64%
Other	20,000	-	20,000	4,276	15,724	21.38%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	(265)	6,265	-4.42%
Health Education						
Supplies and Materials	4,324	-	4,324	2,133	2,191	49.33%
Kindergarten						
Supplies and Materials	62,266	-	62,266	38,056	24,210	61.12%
Language Arts						
Supplies and Materials	36,148	557	36,705	14,792	21,913	40.30%
Math						
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	83,068	-	83,068	63,429	19,639	76.36%
Choral Music						
Contracted Services	6,200	-	6,200	2,148	4,052	34.65%
Supplies and Materials	39,880	-	39,880	26,088	13,792	65.42%
Physical Education						
Supplies and Materials	23,858	1,497	25,355	13,626	11,729	53.74%
Reading						
Personal Services	2,000	-	2,000	5,266	(3,266)	263.30%
Employee Benefits	153	-	153	867	(714)	566.67%
Supplies and Materials	70,574	-	70,574	36,869	33,705	52.24%
Other Charges	16,185	-	16,185	1,081	15,104	6.68%
Science						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	70,686	33,246	68.01%
Social Studies						
Supplies and Materials	43,031	-	43,031	12,376	30,655	28.76%
Talented & Gifted						
Contracted Services	3,739	-	3,739	3,722	17	99.55%
Supplies and Materials	12,894	-	12,894	4,708	8,186	36.51%
Other Charges	2,244	-	2,244	2,479	(235)	110.47%
Instrumental Music						
Contracted Services	5,700	-	5,700	844	4,856	14.81%
Supplies and Materials	27,000	-	27,000	25,464	1,536	94.31%

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 six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	43,206	(28,206)	288.04%
Supplies and Materials	265,000	5,874	270,874	50,213	220,661	18.54%
Capital Outlay	20,000	-	20,000	8,523	11,477	42.62%
Summer School						
Personal Services	110,128	-	110,128	58,433	51,695	53.06%
Employee Benefits	20,030	61	20,091	15,068	5,023	75.00%
Supplies and Materials	-	-	-	249	(249)	N/A
Project Graduation						
Personal Services	-	-	-	83,482	(83,482)	N/A
Employee Benefits	-	-	-	4,884	(4,884)	N/A
Contracted Services	1,241,742	-	1,241,742	620,871	620,871	50.00%
High Needs Schools						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
Athletics						
Contracted Services	68,153	-	68,153	-	68,153	0.00%
Supplies and Materials	46,717	-	46,717	30,717	16,000	65.75%
Other Charges	156,496	-	156,496	202,840	(46,344)	129.61%
Materials Center						
Contracted Services	-	-	-	4,057	(4,057)	N/A
Supplies and Materials	108,560	74	108,634	70,777	37,857	65.15%
T & I Construction						
Supplies and Materials	78,366	-	78,366	14,396	63,970	18.37%
Supplies and Materials	173,320	-	173,320	79,837	93,483	46.06%
Driver's Education						
Contracted Services	94,633	-	94,633	2,521	92,112	2.66%
Supplies and Materials	23,700	-	23,700	5,009	18,691	21.14%
Vine Magnet						
Supplies and Materials	77,933	-	77,933	67,772	10,161	86.96%
System-wide Screening						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	329	4,539	6.76%
Sarah Moore Greene Magnet						
Supplies and Materials	84,086	-	84,086	130,000	(45,914)	154.60%
Beaumont Magnet						
Supplies and Materials	72,612	-	72,612	70,494	2,118	97.08%
Greene Magnet						
Supplies and Materials	76,970	-	76,970	-	76,970	0.00%
Student Assistance Services						
Supplies and Materials	644	-	644	520	124	80.75%
Austin-East Magnet						
Supplies and Materials	85,114	-	85,114	67,743	17,371	79.59%
Section 504 Instruction						
Contracted Services	5,000	-	5,000	8,345	(3,345)	166.90%
Supplies and Materials	9,299	-	9,299	-	9,299	0.00%
Magnet Department						
Supplies and Materials	9,522	-	9,522	328	9,194	3.44%
Other Charges	4,353	-	4,353	3,988	365	91.61%
Capital Outlay	-	-	-	23,478	(23,478)	N/A

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	70,000	-	70,000	68,279	1,721	97.54%
Stem Academy						
Supplies and Materials	74,000	-	74,000	20,000	54,000	27.03%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,391,632	1,909	1,393,541	344,361	1,049,180	24.71%
Employee Benefits	324,699	5,032	329,731	134,316	195,415	40.74%
Supplies and Materials	78,293	-	78,293	3,054	75,239	3.90%
Special Education Program						
Personal Services	28,384,462	56,072	28,440,534	9,353,936	19,086,598	32.89%
Employee Benefits	7,302,222	112,411	7,414,633	2,958,278	4,456,355	39.90%
Contracted Services	171,955	-	171,955	30,498	141,457	17.74%
Supplies and Materials	392,500	9,911	402,411	146,052	256,359	36.29%
Other Charges	-	-	-	22	(22)	N/A
Career & Technical Education						
Personal Services	9,831,114	284	9,831,398	3,197,094	6,634,304	32.52%
Employee Benefits	2,630,086	40,798	2,670,884	1,000,554	1,670,330	37.46%
Contracted Services	7,000	-	7,000	5,011	1,989	71.59%
Supplies and Materials	323,087	-	323,087	249,265	73,822	77.15%
Other Charges	2,600	-	2,600	1,236	1,364	47.54%
Capital Outlay	51,113	-	51,113	27,055	24,058	52.93%
Total Instruction	255,808,196	4,906,411	260,714,607	91,193,021	169,521,586	34.98%
Support Services:						
Attendance						
Personal Services	1,212,469	543	1,213,012	452,101	760,911	37.27%
Employee Benefits	382,173	5,835	388,008	135,711	252,297	34.98%
Contracted Services	10,000	-	10,000	4,586	5,414	45.86%
Supplies and Materials	1,125	-	1,125	881	244	78.31%
Other Charges	3,741	-	3,741	3,395	346	90.75%
Health Services						
Personal Services	1,259,914	-	1,259,914	502,679	757,235	39.90%
Employee Benefits	307,599	4,314	311,913	146,968	164,945	47.12%
Contracted Services	80,150	-	80,150	16,007	64,143	19.97%
Supplies and Materials	126,010	4,500	130,510	83,056	47,454	63.64%
Other Charges	11,388	-	11,388	5,782	5,606	50.77%
Other Student Support						
Personal Services	6,870,623	1,059	6,871,682	2,257,255	4,614,427	32.85%
Employee Benefits	1,696,678	22,660	1,719,338	659,470	1,059,868	38.36%
Contracted Services	500,000	-	500,000	52,020	447,980	10.40%
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
Curriculum						
Contracted Services	1,300	-	1,300	353	947	27.15%
Supplies and Materials	4,350	-	4,350	1,853	2,497	42.60%
Other Charges	11,532	-	11,532	953	10,579	8.26%
Transfer Department						
Personal Services	192,604	1,400	194,004	90,043	103,961	46.41%
Employee Benefits	40,681	288	40,969	18,580	22,389	45.35%
Contracted Services	1,200	-	1,200	1,862	(662)	155.17%
Supplies and Materials	300	-	300	-	300	0.00%
Other Charges	524	-	524	-	524	0.00%

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
 Knox County Board of Education
 General Fund - General Purpose Schools
 Schedule of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For six months ended December 31, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	17,824	4,626	79.39%
Other Charges	5,711	-	5,711	(44)	5,755	-0.77%
Math						
Contracted Services	25	-	25	9	16	36.00%
Supplies and Materials	2,025	-	2,025	863	1,162	42.62%
Other Charges	748	-	748	2,578	(1,830)	344.65%
Choral Music						
Contracted Services	2,900	-	2,900	-	2,900	0.00%
Supplies and Materials	6,370	-	6,370	261	6,109	4.10%
Other Charges	561	-	561	395	166,000	70.41%
Physical Education						
Supplies and Materials	2,650	-	2,650	141	2,509	5.32%
Other Charges	9,000	-	9,000	4,454	4,546	49.49%
Science						
Personal Services	1,250	-	1,250	-	1,250	0.00%
Employee Benefits	191	-	191	-	191	0.00%
Contracted Services	500	-	500	140	360	28.00%
Supplies and Materials	3,938	-	3,938	149	3,789	3.78%
Other Charges	7,272	-	7,272	2,455	4,817	33.76%
Social Studies						
Personal Services	2,820	-	2,820	1,200	1,620	42.55%
Employee Benefits	216	-	216	92	124	42.59%
Other Charges	493	-	493	4,117	(3,624)	835.09%
Talented and Gifted						
Contracted Services	1,000	-	1,000	677	323	67.70%
Supplies and Materials	7,000	-	7,000	294	6,706	4.20%
Instrumental Music						
Contracted Services	2,600	-	2,600	2,018	582	77.62%
Supplies and Materials	5,500	-	5,500	122	5,378	2.22%
Other Charges	2,268	-	2,268	395	1,873	17.42%
High School PE/Wellness						
Contracted Services	550	-	550	224	326	40.73%
Supplies and Materials	13,943	-	13,943	14,600	(657)	104.71%
Other Charges	3,580	-	3,580	-	3,580	0.00%
Regular Instruction						
Personal Services	9,471,775	41,661	9,513,436	3,534,083	5,979,353	37.15%
Employee Benefits	2,225,796	35,475	2,261,271	1,064,337	1,196,934	47.07%
Contracted Services	627,000	-	627,000	426,834	200,166	68.08%
Supplies and Materials	-	-	-	3,018	(3,018)	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	2,778	10,185	21.43%
Supplies and Materials	11,234	-	11,234	5,221	6,013	46.47%
Other Charges	729	-	729	-	729	0.00%
Section 504 Expense						
Contracted Services	1,425	-	1,425	736	689	51.65%
Supplies and Materials	2,350	-	2,350	716	1,634	30.47%
Other Charges	748	-	748	-	748	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	1,771	3,729	32.20%
Supplies and Materials	19,291	-	19,291	25,909	(6,618)	134.31%
Other Charges	4,489	-	4,489	1,235	3,254	27.51%
Alternative Schools						
Personal Services	507,780	-	507,780	170,513	337,267	33.58%
Employee Benefits	139,663	2,838	142,501	53,473	89,028	37.52%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Libraries/Audio/Visual						
Contracted Services	35,200	136	35,336	33,640	1,696	95.20%
Supplies and Materials	427,369	323	427,692	242,376	185,316	56.67%
Staff Development						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	606	16,888	3.46%
Other Charges	220,000	-	220,000	5,701	214,299	2.59%
Art						
Contracted Services	365	-	365	45	320	12.33%
Supplies and Materials	11,200	-	11,200	821	10,379	7.33%
Other Charges	5,237	-	5,237	250	4,987	4.77%
Basic Elementary						
Contracted Services	7,253	-	7,253	1,036	6,217	14.28%
Supplies and Materials	45,520	-	45,520	2,041	43,479	4.48%
Other Charges	22,341	-	22,341	612	21,729	2.74%
Special Education Program						
Personal Services	5,657,223	8,817	5,666,040	2,301,990	3,364,050	40.63%
Employee Benefits	1,507,856	21,644	1,529,500	606,033	923,467	39.62%
Contracted Services	274,944	(62)	274,882	96,687	178,195	35.17%
Supplies and Materials	92,475	-	92,475	9,807	82,668	10.61%
Other Charges	75,040	-	75,040	32,763	42,277	43.66%
Basic Middle						
Personal Services	-	-	-	(3,493)	3,493	N/A
Contracted Services	455	-	455	146	309	32.09%
Supplies and Materials	13,364	-	13,364	1,611	11,753	12.05%
Other Charges	28,911	-	28,911	1,788	27,123	6.18%
Basic Secondary						
Contracted Services	76,300	-	76,300	54,786	21,514	71.80%
Supplies and Materials	3,670	-	3,670	-	3,670	0.00%
Other Charges	18,000	-	18,000	13,425	4,575	74.58%
World Language						
Personal Services	-	-	-	527	(527)	N/A
Employee Benefits	-	-	-	36	(36)	N/A
Contracted Services	175	-	175	294	(119)	168.00%
Other Charges	10,825	-	10,825	3,068	7,757	28.34%
Language Arts						
Contracted Services	3,520	-	3,520	75	3,445	2.13%
Supplies and Materials	3,150	-	3,150	242	2,908	7.68%
Other Charges	3,521	-	3,521	2,548	973	72.37%
Career & Technical Education						
Personal Services	354,007	2,525	356,532	190,093	166,439	53.32%
Employee Benefits	81,246	1,028	82,274	50,416	31,858	61.28%
Contracted Services	21,625	-	21,625	16,907	4,718	78.18%
Supplies and Materials	2,700	-	2,700	2,536	164	93.93%

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 six months ended December 31, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	1,162	3,838	23.24%
Family/Community Engagement						
Contracted Services	-	-	-	120	(120)	N/A
Supplies and Materials	15,000	498	15,498	760	14,738	4.90%
Grants Department						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	1,918	582	76.72%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,101	249	32,350	14,874	17,476	45.98%
Employee Benefits	19,610	442	20,052	1,764	18,288	8.80%
Contracted Services	5,050	-	5,050	-	5,050	0.00%
Supplies and Materials	30,143	-	30,143	2,496	27,647	8.28%
Humanities						
Supplies and Materials	2,650	-	2,650	883	1,767	33.32%
Other Charges	3,350	-	3,350	733	2,617	21.88%
Board of Education						
Personal Services	246,681	863	247,544	120,807	126,737	48.80%
Employee Benefits	463,773	362	464,135	188,012	276,123	40.51%
Contracted Services	167,074	-	167,074	56,933	110,141	34.08%
Supplies and Materials	3,000	-	3,000	1,732	1,268	57.73%
Other Charges	5,901,628	-	5,901,628	3,076,580	2,825,048	52.13%
Office of the Superintendent						
Personal Services	587,568	1,643	589,211	274,025	315,186	46.51%
Employee Benefits	153,896	821	154,717	60,046	94,671	38.81%
Contracted Services	71,300	-	71,300	27,278	44,022	38.26%
Supplies and Materials	4,400	-	4,400	2,066	2,334	46.95%
Office of the Principal						
Personal Services	21,197,669	83,825	21,281,494	8,827,275	12,454,219	41.48%
Employee Benefits	5,151,259	71,203	5,222,462	2,223,326	2,999,136	42.57%
Contracted Services	3,280,000	-	3,280,000	2,389,496	890,504	72.85%
Supplies and Materials	-	-	-	385,719	(385,719)	N/A
Fiscal Services						
Personal Services	1,032,845	9,111	1,041,956	621,190	420,766	59.62%
Employee Benefits	240,635	3,207	243,842	156,436	87,406	64.15%
Contracted Services	5,821	-	5,821	21,645	(15,824)	371.84%
Supplies and Materials	17,133	-	17,133	18,354	(1,221)	107.13%
Warehouse						
Personal Services	143,179	2,063	145,242	71,462	73,780	49.20%
Employee Benefits	36,266	763	37,029	18,020	19,009	48.66%
Contracted Services	4,800	-	4,800	13,734	(8,934)	286.13%
Supplies and Materials	15,750	-	15,750	553	15,197	3.51%
Human Resources						
Personal Services	917,838	7,478	925,316	457,776	467,540	49.47%
Employee Benefits	205,617	3,452	209,069	103,586	105,483	49.55%
Contracted Services	73,500	-	73,500	149,993	(76,493)	204.07%
Supplies and Materials	7,225	-	7,225	10,790	(3,565)	149.34%
Other Charges	6,000	-	6,000	228	5,772	3.80%
HR Employee Benefits Div						
Personal Services	476,112	5,330	481,442	158,503	322,939	32.92%
Employee Benefits	113,670	1,362	115,032	34,027	81,005	29.58%
Contracted Services	2,079	-	2,079	-	2,079	0.00%
Supplies and Materials	6,117	-	6,117	-	6,117	0.00%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For six months ended December 31, 2012**

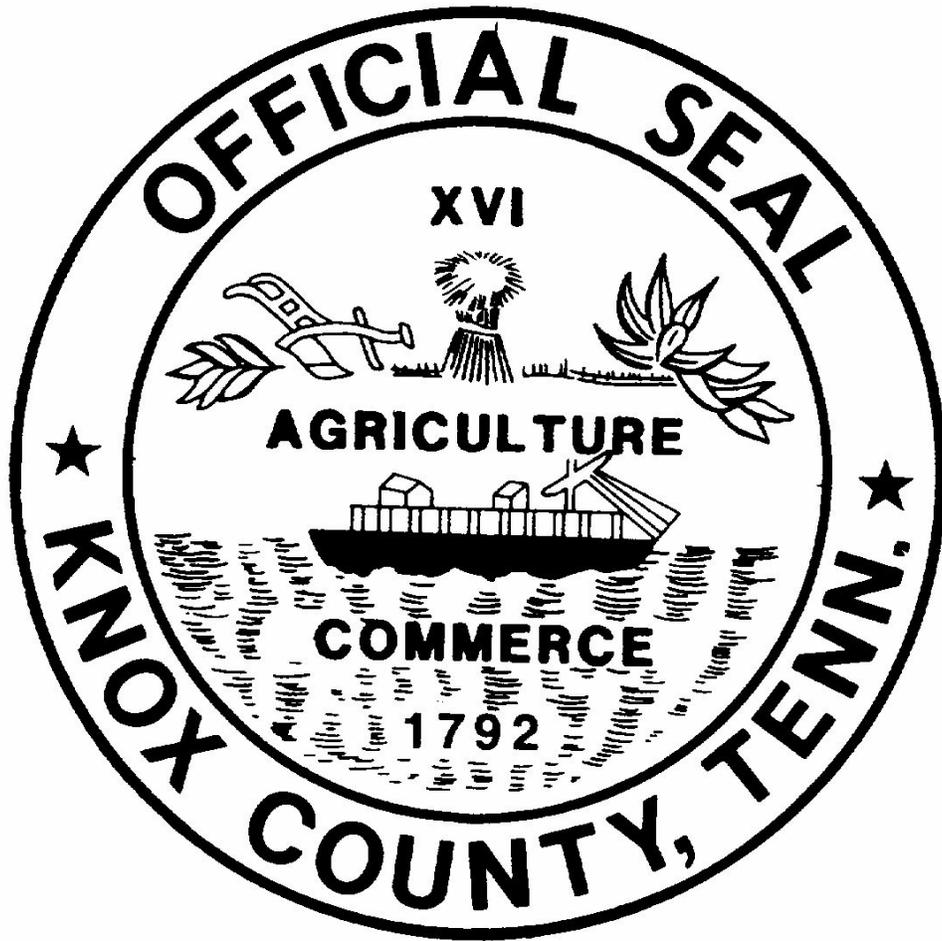
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,634,360	124,427	8,758,787	3,878,058	4,880,729	44.28%
Employee Benefits	2,292,278	52,710	2,344,988	1,031,974	1,313,014	44.01%
Contracted Services	1,132,847	33,258	1,166,105	565,416	600,689	48.49%
Supplies and Materials	14,276,384	-	14,276,384	3,301,906	10,974,478	23.13%
Other Charges	2,720,675	-	2,720,675	336,008	2,384,667	12.35%
Capital Outlay	100,000	324,688	424,688	100,118	324,570	23.57%
Security						
Personal Services	1,429,361	20,598	1,449,959	790,333	659,626	54.51%
Employee Benefits	306,466	4,910	311,376	181,211	130,165	58.20%
Contracted Services	45,600	-	45,600	11,130	34,470	24.41%
Supplies and Materials	60,767	-	60,767	34,010	26,757	55.97%
Other Charges	1,000	-	1,000	-	1,000	0.00%
General Maintenance of Plant						
Personal Services	5,534,348	79,754	5,614,102	2,865,716	2,748,386	51.04%
Employee Benefits	1,356,402	29,244	1,385,646	702,043	683,603	50.67%
Contracted Services	495,780	680	496,460	137,673	358,787	27.73%
Supplies and Materials	1,908,531	128,927	2,037,458	1,056,356	981,102	51.85%
Capital Outlay	124,000	1,974	125,974	57,299	68,675	45.48%
Facilities						
Personal Services	271,025	-	271,025	131,828	139,197	48.64%
Employee Benefits	66,545	1,071	67,616	26,101	41,515	38.60%
Contracted Services	4,400	-	4,400	-	4,400	0.00%
Supplies and Materials	14,100	-	14,100	-	14,100	0.00%
Other Charges	748	-	748	-	748	0.00%
Student Transportation						
Personal Services	664,590	1,437	666,027	393,602	272,425	59.10%
Employee Benefits	148,457	1,494	149,951	74,975	74,976	50.00%
Contracted Services	213,500	550	214,050	153,718	60,332	71.81%
Supplies and Materials	82,900	-	82,900	17,583	65,317	21.21%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Employee Benefits	-	-	-	(7,289)	7,289	N/A
Contracted Services	8,045,566	115,942	8,161,508	4,567,244	3,594,264	55.96%
Vocational Transportation						
Contracted Services	88,920	1,281	90,201	26,014	64,187	28.84%
Special Education Transportation						
Personal Services	80,027	1,153	81,180	21,170	60,010	26.08%
Employee Benefits	16,305	350	16,655	(8,069)	24,724	-48.45%
Contracted Services	4,845,581	68,388	4,913,969	2,158,354	2,755,615	43.92%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
Central and Other						
Personal Services	24,394	-	24,394	37,556	(13,162)	153.96%
Employee Benefits	10,655	175	10,830	8,185	2,645	75.58%
Technology						
Personal Services	3,435,033	49,319	3,484,352	1,619,515	1,864,837	46.48%
Employee Benefits	719,918	9,285	729,203	389,089	340,114	53.36%
Contracted Services	735,250	-	735,250	282,138	453,112	38.37%
Supplies and Materials	177,823	-	177,823	38,164	139,659	21.46%
Other Charges	264,963	2,387,000	2,651,963	2,655,106	(3,143)	100.12%
Capital Outlay	211,543	-	211,543	4,639	206,904	2.19%
Publications						
Contracted Services	8,000	637	8,637	637	8,000	7.38%
Supplies and Materials	80,000	1,927	81,927	10,809	71,118	13.19%

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 six months ended December 31, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Public Affairs						
Personal Services	597,678	8,093	605,771	265,088	340,683	43.76%
Employee Benefits	124,908	1,526	126,434	64,595	61,839	51.09%
Contracted Services	132,900	-	132,900	104,542	28,358	78.66%
Supplies and Materials	1,000	-	1,000	2,960	(1,960)	296.00%
Minority Recruiting						
Personal Services	111,972	199	112,171	7,869	104,302	7.02%
Employee Benefits	24,506	201	24,707	2,459	22,248	9.95%
Contracted Services	11,900	-	11,900	100	11,800	0.84%
Supplies and Materials	1,375	-	1,375	-	1,375	0.00%
Office of Accountability						
Personal Services	381,759	449	382,208	167,550	214,658	43.84%
Employee Benefits	93,274	944	94,218	32,442	61,776	34.43%
Contracted Services	151,550	-	151,550	89,816	61,734	59.26%
Supplies and Materials	17,950	-	17,950	1,371	16,579	7.64%
Other Charges	6,469	-	6,469	1,147	5,322	17.73%
Other Charges						
Payments to Primary Governments	8,013,053	13,795,000	21,808,053	11,035,627	10,772,426	50.60%
<i>Total Support Services</i>	<u>145,901,804</u>	<u>17,595,247</u>	<u>163,497,051</u>	<u>72,366,744</u>	<u>91,130,307</u>	<u>44.26%</u>
Total Expenditures	<u>401,710,000</u>	<u>22,501,658</u>	<u>424,211,658</u>	<u>163,559,765</u>	<u>260,651,893</u>	<u>38.56%</u>
Net Change in Fund Balances	<u>\$ (4,970,000)</u>	<u>\$ (20,036,658)</u>	<u>\$ (25,006,658)</u>	<u>\$ 18,949,274</u>	<u>\$ 43,955,932</u>	<u>-75.78%</u>

Information



Knox County, Tennessee Property Tax Collection Summary - December 2012

Fund #	Source	Budget 11-12	Actual 11-12	Dollar Difference F (U)	Percentage +/- Budget	Budget 12-13	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund:							
	Current Property Tax	95,836,000	96,508,174	672,174	0.70%	97,873,000	1,364,826	1.41%
	Delinquent Property	1,300,000	1,532,031	232,031	17.85%	1,300,000	(232,031)	-15.15%
	Clerk & Master Delinquent	1,126,595	2,385,340	1,258,745	111.73%	1,250,000	(1,135,340)	-47.60%
	Interest & Penalty	754,088	1,289,123	535,035	70.95%	1,000,000	(289,123)	-22.43%
	Sub-Total	99,016,683	101,714,668	2,697,985	2.72%	101,423,000	(291,668)	-0.29%
141	General Purpose School Fund:							
	Current Property Tax	106,704,000	107,452,359	748,359	0.70%	108,972,000	1,519,641	1.41%
	Delinquent Property	1,598,000	1,705,765	107,765	6.74%	1,650,000	(55,765)	-3.27%
	Clerk & Master Delinquent	1,630,000	2,667,243	1,037,243	63.63%	1,630,000	(1,037,243)	-38.89%
	Interest & Penalty	900,000	1,439,835	539,835	59.98%	1,200,000	(239,835)	-16.66%
	Sub-Total	110,832,000	113,265,202	2,433,202	2.20%	113,452,000	186,798	0.16%
151	Debt Service Fund							
	Current Property Tax	30,628,000	30,842,831	214,831	0.70%	31,279,000	436,169	1.41%
	Delinquent Property	587,000	489,618	(97,382)	-16.59%	587,000	97,382	19.89%
	Clerk & Master Delinquent	262,000	780,657	518,657	n/a	400,000	(380,657)	-48.76%
	Interest & Penalty	90,625	419,261	328,636	n/a	267,000	(152,261)	-36.32%
	Sub-Total	31,567,625	32,532,367	964,742	3.06%	32,533,000	633	0.00%
Totals		241,416,308	247,512,237	6,095,929	2.53%	247,408,000	(104,237)	-0.04%

Fund #	Fund Name	Actual YTD 11-12	Actual YTD 12-13	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	46,424,145	53,079,568	6,655,423	14.34%	52.33%
141	General Purpose School Fund	51,693,297	59,103,125	7,409,828	14.33%	52.10%
151	General Debt Service Fund	14,843,948	16,970,411	2,126,463	14.33%	52.16%
Totals		112,961,390	129,153,104	16,191,714	14.33%	52.20%

Knox County, Tennessee
Sales Tax Collection Summary - December, 2012

Fund #	Fund Name	Budget 11-12	Actual 11-12	Dollar Difference F (U)	Percentage +/- Budget	Budget 12-13	Dollar Inc. / (Dec.)	Percentage Inc. / (Dec.)
101	General Fund	3,000,000	4,010,908	1,010,908	33.7%	4,139,500	128,592	3.2%
116	Solid Waste	2,400,000	2,400,000	-	-	2,400,000	-	N/A
131	Highway	4,100,000	4,642,381	542,381	13.2%	4,500,000	(142,381)	-3.1%
141	School Operations	99,400,000	108,948,071	9,548,071	9.6%	106,030,000	(2,918,071)	-2.7%
177	School Capital	17,952,750	19,591,354	1,638,604	9.1%	19,417,595	(173,759)	-0.9%
Total		126,852,750	139,592,714	12,739,964	10.0%	136,487,095	(3,105,619)	-2.2%

Fund #	Fund Name	Actual YTD 11-12	Actual YTD 12-13	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	2,723,907	2,761,787	37,880	1.4%	66.7%
131	Highway	1,977,974	2,006,811	28,837	1.5%	44.6%
141	School Operations	45,143,274	43,937,515	(1,205,759)	-2.7%	41.4%
177	School Capital	8,120,554	7,903,384	(217,170)	-2.7%	40.7%
Total		57,965,709	56,609,497	(1,356,212)	-2.3%	41.5%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
December 31, 2012

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	3,335.00	
1010310 Circuit Court Clerk's Office	-	
1010320 Civil Sessions Clerk's Office	-	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	240.00	
1010620 Chancery Court	1,179.95	
1010910 County Commission	2,446.82	
1010920 Internal Audit	1,763.26	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	288.65	
1011510 4th Circuit Court Clerk's Office	452.86	
1011520 Criminal Court Clerk's Office	273.24	
1011530 Criminal Sessions Clerk's Office	799.45	
1011810 Election Office	4,787.46	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	1,453.05	
1012140 General Sessions Court Judges	4,821.88	
1012410 Juvenile Court Judges	7,933.48	
1012420 IV-D Referee Program	1,375.00	
1012710 Juvenile Court Clerk	-	
1013010 Regional Juvenile Center	461.00	
1013210 Law Director's Office	7,721.17	
1013310 County Mayor	8,098.38	
1013320 ADA Office	200.00	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	1,732.62	
1013610 Human Resources	(718.24)	
1014210 Probation Officers	517.53	
1014810 Park Maintenance	-	
1014830 Recreation Administration	1,824.19	
1014845 Sport Operations	76.36	
1015142 Senior Citizens/Volunteer Svcs	240.32	
1005145 Frank Strang Senior Center	974.04	
1015160 Veteran's Services	1,443.84	
1015165 Neighborhood and Community Development	249.75	
1015400 Support Services	4,952.28	
1015403 Preventive Health Service	5,331.55	
1015406 Dental Services	816.76	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	941.64	
1015415 Health Administration	2,988.58	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	153.19	
1015448 Ground Water Services	15.00	
1015454 Disease Surveillance & Inv.	892.15	
1015457 Vital Records	-	
1015460 Women's Health Services	300.00	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
December 31, 2012

Accounting Unit	Amount	Fund Subtotal
1015463 Community Health Services	4,753.07	
1015710 Finance	4,538.80	
1016010 Purchasing	2,990.31	
1016020 Property Management	225.00	
1006030 County Building Maint.	265.00	
1016910 Official's Expense	12,161.00	
1017510 Fire Prevention Control	3,869.37	
1017520 Soil Conservation Dist	85.80	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	7,221.40	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	980.26	
1018310 Property Assessor	15,789.29	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	38,697.05	
1018710 Register of Deeds' Office	2,141.31	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	3,055.98	
1018906 Records & Communication	2,712.60	
1018912 Training	-	
1018915 Planning & Development	1,500.48	
1018918 Stop Violence Against Women	3,020.51	
1018921 Patrol Division	18,195.79	
1018924 Warrants	29,183.74	
1018927 Detectives	6,457.23	
1018930 Forensic Services	-	
1018933 Juvenile Division	600.00	
1018936 Special Teams	2,706.00	
1018942 Narcotics	19.52	
1018945 Internal Affairs	1,937.81	
1018948 Special Services	150.00	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	15,934.34	
1018965 Explorer Post	-	
1018993 Sheriff Animal Control	2,197.24	
1019710 Court Trustee's Office	9,814.45	
TOTAL GENERAL FUND	261,761	
1140010 PUBLIC LIBRARY	-	-
1160110 Solid Waste Administration	315.54	
1160130 Yard Waste Facility	-	
1160330 Recycling Program	-	
TOTAL SOLID WASTE FUND	316	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
December 31, 2012

Accounting Unit	Amount	Fund Subtotal
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	4,330.72	
TOTAL DRUG FUND		4,331
1280015 Clean Air 103PM 2.5 3/09	1,428.12	
1280036 Air Pollution FY 10	1,021.80	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		2,450
1310110 Highway Administration	4,598.34	
1310120 Project Manager	-	
1310130 Stormwater Management	340.51	
1310135 Stormwater Ordinance Violation	5,533.59	
1310210 Highway/Bridge Maintenance	4,447.00	
1310220 Traffic Control	280.00	
1310410 Engineering	1,239.00	
TOTAL ENGINEERING & PUBLIC WORKS FUND		16,438
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	3,721.40	
171121 General School	7,796.07	
171124 Urban Schools	-	
171300 Career & Technical Instruction	5,010.99	
172120 Health Services	14,147.81	
172132 Curriculum	-	
172133 Transfer Department	1,862.61	
172202 Choral Music Support	-	
172206 Talented & Gifted Support	677.41	
172207 Instrumental Music Support	-	
172210 Regular Instruction Support	7,166.64	
172214 Instruction Program	1,616.39	
172219 Basic Elementary Support	-	
172220 Special Education Support	42,020.12	
172221 Basic Middle Support	36.52	
172222 Basic Secondary Support	36.08	
172253 TAP	-	
172254 Family/Community Engagement	-	
172255 Grants	-	
172310 Board of Education	8,332.26	
172320 Office of the Superintendent	1,332.48	
172410 Office of Principal	47.40	
172510 Fiscal Services	8,122.11	
172520 Human Resources	1,656.75	
172619 Security	996.13	
172620 Maintenance of Plant	134.47	
172626 Facilities - FOPS	-	
172710 Transportation	471.59	
172711 Regular Contracts	483.41	
172812 Technology	14,881.91	
172823 Public Affairs	89.36	
172824 Minority Recruiting	-	
172825 Office of Accountability	1,734.34	
TOTAL SCHOOL FUND		122,374
 GRAND TOTAL	 407,669	 407,669

ADOPTED BUDGETS FOR 2012-2013 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 --- ADOPTED BUDGET FOR GENERAL FUND 101			
1-1664	Approved by Board	155,881,559.00	
1-0320	Cancelled PO - Prior year Encumbrances	(430.00)	
1-0322	Cancelled PO - Prior year Encumbrances	(150.50)	
1-0324	Cancelled PO - Prior year Encumbrances	(154.50)	
1-0937	Cancelled PO - Prior year Encumbrances	(5.50)	
1-0939	Cancelled PO - Prior year Encumbrances	(236.00)	
1-0942	Cancelled PO - Prior year Encumbrances	(24.00)	
1-1153	Cancelled PO - Prior year Encumbrances	(4.50)	
1-1663	Encumbrances Reappropriation	365,210.92	
1-1679	Correction	429.48	
1-1691	Correction	265.50	
2-0307	Sexual Offender Registration	150.00	
2-0308	Teen Academy	5,000.00	
2-0843	Cancelled PO - Prior year Encumbrances	(78.84)	
2-0884	Teen Academy	155.00	
2-0924	Sexual Offender Registration	150.00	
2-1326	Sexual Offender Registration	150.00	
2-1451	Appropriation From FB, R-12-8-802, R12-8-913	5,036,150.00	
3-0206	Cancelled PO - Prior year Encumbrances	(7.25)	
3-0749	Inmate Money Interest	695.75	
3-0752	Sexual Offender Registration	150.00	
3-0954	Public Defender Rent	2,937.84	
3-1318	Appropriations from FB, R-12-9-802, 803, 906, 907, 908, 909	551,000.00	
3-1409	Sexual Offender Registration	150.00	
3-1734	Sexual Offender Registration	600.00	
3-1736	Inmate Money Interest	1,031.42	
4-675	Sexual Offender Registration	300.00	
4-1783	Sexual Offender Registration	450.00	
4-1982	Sexual Offender Registration	150.00	
5-101	Inner Change	23,145.26	
5-523	Sexual Offender Registration	150.00	
5-834	Sexual Offender Registration	300.00	
5-978	NY Contract	(82,745.89)	
5-1176	Sexual Offender Registration	450.00	
5-1371	Inmate Money Interest	1,076.02	
6-727	Inmate Money Interest	484.20	
6-944	Sexual Offender Registration	1,200.00	
6-1608	Estimate & Appropriate funds for New Harvest Park	100.00	161,789,753.41
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1664	Approved by Board	109,000.00	109,000.00
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1664	Approved by Board	12,558,482.00	
1-1663	Reappropriating Encumbrances from FY12	9,705.24	
5-1692	R-12-9-209	594.00	12,568,781.24
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1664	Approved by Board	4,015,215.46	
1-1663	Reappropriating Encumbrances from FY12	25,858.95	4,041,074.41
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1664	Approved by Board	644,200.00	
1-1663	Reappropriating Encumbrances from FY12	6,840.00	651,040.00

123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1664	Approved by Board	5,670,000.00	5,670,000.00
128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128			
1-1664	Approved by Board	151,795.00	
1-1663	Reappropriating Encumbrances from FY12	734.75	
4-461	Air Quality Grant Budget	388,423.14	
4-644	Air Quality Grant Budget	86,828.47	627,781.36
131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131			
1-1664	Approved by Board	11,403,000.00	
2-1478	Appropriations from FB, R-12-9-802, 803, 906, 907, 908, 909	1,138,410.32	12,541,410.32
141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141			
1-1664	Approved by Board	401,710,000.00	
1-1663	Reappropriating Encumbrances from FY12	267,196.99	
1-0246	Cancelled PO - Prior year Encumbrances	(50.64)	
1-0709	Cancelled PO - Prior year Encumbrances	(62.00)	
2-0575	Appropriations from FB	6,674,574.00	
3-1447	Appropriations from FB	13,795,000.00	
4-1433	Appropriations from FB	1,765,000.00	424,211,658.35
151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151			
1-1664	Approved by Board	74,250,000.00	74,250,000.00
261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261			
1-1664	Approved by Board	3,849,077.47	3,849,077.47
263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263			
1-1664	Approved by Board	28,050,433.00	28,050,433.00
266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266			
1-1664	Approved by Board	4,685,470.86	4,685,470.86
268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268			
1-1664	Approved by Board	325,000.00	325,000.00
270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270			
1-1664	Approved by Board	33,375,916.00	33,375,916.00
274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274			
1-1664	Approved by Board	10,101,654.00	10,101,654.00
276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276			
1-1664	Approved by Board	401,176.00	
1-0930	Cancelled PO - Prior year Encumbrances	(410.55)	
1-0935	Cancelled PO - Prior year Encumbrances	(640.00)	400,125.45
278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278			
1-1664	Approved by Board	5,674.00	5,674.00

351 --- ADOPTED BUDGET FOR SALES TAX FUND 351

3-1531	August Sales Tax	3,634,121.25	
4-1335	September Sales Tax	3,301,506.49	
5-1122	October Sales Tax	3,313,885.35	
6-1250	November Sales Tax	3,141,310.85	13,390,823.94

401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401

1-1664	Approved by Board	1,162,697.00	1,162,697.00
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950 --- ADOPTED BUDGET FOR MPC FUND 950

1-1664	Approved by Board	5,272,261.00	
1-0234	Cancelled PO - Prior year Encumbrances	(92.32)	
1-0236	Cancelled PO - Prior year Encumbrances	(75.94)	
1-0238	Cancelled PO - Prior year Encumbrances	(172.20)	
1-0280	Cancelled PO - Prior year Encumbrances	(55.00)	
1-0282	Cancelled PO - Prior year Encumbrances	(260.00)	
1-0298	Cancelled PO - Prior year Encumbrances	(75.00)	
1-0300	Cancelled PO - Prior year Encumbrances	(1,050.78)	
1-0302	Cancelled PO - Prior year Encumbrances	(4,215.03)	
1-0304	Cancelled PO - Prior year Encumbrances	(2,400.00)	
1-0306	Cancelled PO - Prior year Encumbrances	(750.00)	
1-0308	Cancelled PO - Prior year Encumbrances	(600.00)	
1-0310	Cancelled PO - Prior year Encumbrances	(1,424.30)	
1-0312	Cancelled PO - Prior year Encumbrances	(360.00)	
1-0314	Cancelled PO - Prior year Encumbrances	(2,874.50)	
1-0996	Cancelled PO - Prior year Encumbrances	(308.00)	
1-0999	Cancelled PO - Prior year Encumbrances	(792.00)	
1-1001	Cancelled PO - Prior year Encumbrances	(500.00)	
1-1003	Cancelled PO - Prior year Encumbrances	(675.00)	
1-1005	Cancelled PO - Prior year Encumbrances	(3,000.00)	
1-1007	Cancelled PO - Prior year Encumbrances	(2,767.00)	
1-1009	Cancelled PO - Prior year Encumbrances	(900.00)	
2-0159	Cancelled PO - Prior year Encumbrances	(70.00)	
2-0163	Cancelled PO - Prior year Encumbrances	(3,589.24)	
2-0165	Cancelled PO - Prior year Encumbrances	(2,143.40)	5,243,111.29

952 --- ADOPTED BUDGET FOR E-911 FUND 952

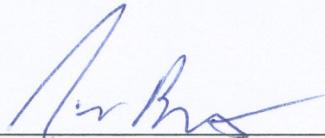
1-1664	Approved by Board	7,866,785.00	
1-1663	Reappropriating Reserve for Enc	1.00	
6-528	Reappropriating Reserve for New CAD System	5,600,000.00	13,466,786.00

954 --- ADOPTED BUDGET FOR GIS FUND 954

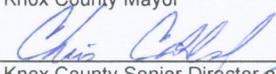
1-1664	Approved by Board	1,715,316.82	
1-1663	Reappropriating Reserve for Enc	7,179.38	1,722,496.20

956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956

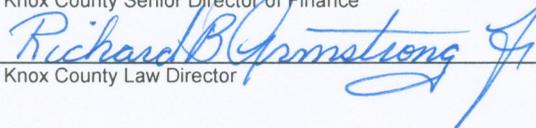
3-1179	Pass through money received from the State	750.23	
5-359	Pass through money received from the State	1,053.60	1,803.83



Knox County Mayor



Knox County Senior Director of Finance



Knox County Law Director