

# Budget Report to Citizenry



## Knox County, Tennessee

For nine months ended  
March 31, 2013

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For nine months ended March 31, 2013*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

April 23, 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 nine months ended March 31, 2013. The purpose is to give a sense of “how are we doing?” during the year.

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

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'Chris Caldwell', is written over a light blue horizontal line.

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For nine months ended March 31, 2013 and 2012**

	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	
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 153,801,520	\$ 129,227,533	84.02%	\$ 152,854,856	\$ 124,879,351	81.70%	\$ 4,348,182
Governmental Library Fund	109,000	41,781	38.33%	109,500	45,038	41.13%	(3,257)
Public Library Fund	12,559,076	8,714,727	69.39%	12,572,569	8,267,416	65.76%	447,311
Solid Waste Fund	4,015,215	1,800,873	44.85%	4,133,720	2,149,279	51.99%	(348,406)
Hotel/Motel Fund	5,500,000	3,209,929	58.36%	5,200,000	3,310,376	63.66%	(100,447)
Engineering and Public Works Fund	11,403,000	7,167,668	62.86%	11,247,276	7,089,000	63.03%	78,668
Debt Service Fund	66,622,151	33,161,137	49.77%	66,130,793	64,523,714	97.57%	(31,362,577)
General Purpose School Fund	399,205,000	298,701,852	74.82%	381,691,040	307,776,064	80.63%	(9,074,212)
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 653,214,962</b>	<b>\$ 482,025,500</b>	<b>73.79%</b>	<b>\$ 633,939,754</b>	<b>\$ 518,040,238</b>	<b>81.72%</b>	<b>\$ (36,014,738)</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 162,232,017	\$ 115,144,824	70.98%	\$ 154,946,614	\$ 110,670,797	71.43%	\$ 4,474,027
Governmental Library Fund	109,000	104,895	96.23%	130,600	98,766	75.62%	6,129
Public Library Fund	12,568,781	8,803,335	70.04%	12,676,317	9,094,617	71.74%	(291,282)
Solid Waste Fund	4,059,146	2,557,264	63.00%	4,168,887	2,692,985	64.60%	(135,721)
Hotel/Motel Fund	5,670,000	2,615,697	46.13%	5,459,500	2,865,891	52.49%	(250,194)
Engineering and Public Works Fund	12,532,677	8,365,618	66.75%	12,228,916	7,774,518	63.57%	591,100
Debt Service Fund	74,250,000	18,734,108	25.23%	71,750,000	46,304,347	64.54%	(27,570,239)
General Purpose School Fund	425,397,658	265,624,289	62.44%	389,102,078	250,857,327	64.47%	14,766,962
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 696,819,279</b>	<b>\$ 421,950,030</b>	<b>60.55%</b>	<b>\$ 650,462,912</b>	<b>\$ 430,359,248</b>	<b>66.16%</b>	<b>\$ (8,409,218)</b>

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Knox County Government, we offer readers of the Budget Report to Citizenry this narrative overview and analysis of our revenues and expenses of the Knox County Government for nine months ended March 31, 2013. 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 \$242,392,832 equal 97.97% of the budgeted total. Property tax bills are mailed on October 1<sup>st</sup>. Collections are consistent with where we expected to be at this time of the year.

#### Sales Tax

Sales tax collections of \$92,250,436 equal 67.6% of the budgeted total.

#### General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first nine months of fiscal year 2013 were \$125,372,983 this was an increase of \$3,323,613 over the first nine 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 \$109,275,013, an increase of \$1,472,627 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 86.20% of our adopted budget and spent 70.14%. 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 nine months of fiscal year 2013 are \$41,781 a decrease of \$3,257 over fiscal year 2012. The expenses for the same period are \$104,895 an increase of \$6,129 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 nine months of fiscal year 2013 are \$7,044,727 vs. expenses for the same period of \$8,086,489.

**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 nine months of fiscal year 2013 are \$1,800,873 vs. expenses of \$2,506,264. The expenses represent 62.53% 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 nine months of fiscal year 2013 are \$3,209,929 vs. expenses of \$1,775,697. 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 nine months of fiscal year 2013 are \$7,167,668 an increase of \$78,668 over the first nine months of fiscal year 2012. The expenses for the same period were \$8,222,418 for fiscal year 2013 an increase of \$687,458 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 nine months of fiscal year 2013 are \$32,861,137 vs. expenses for the same period of \$18,734,108. The expenses are only 25.66% 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 nine months of fiscal year 2013 are \$298,701,852 vs. expenses of \$265,624,289. The Basic Education Funding from the State is paid monthly and we have only received eight 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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 108,852,000	\$ -	\$ 108,852,000	\$ 100,649,945	\$ (8,202,055)	92.46%
County Local Option Taxes	14,365,000	42,707	14,407,707	8,928,912	(5,478,795)	61.97%
Wheel Taxes	500,000	-	500,000	326,261	(173,739)	65.25%
<b>Total Local Taxes</b>	<b>123,717,000</b>	<b>42,707</b>	<b>123,759,707</b>	<b>109,905,118</b>	<b>(13,854,589)</b>	<b>88.81%</b>
<i>Licenses and Permits:</i>						
Licenses	2,641,500	-	2,641,500	2,576,573	(64,927)	97.54%
Permits	769,000	-	769,000	650,297	(118,703)	84.56%
<b>Total Licenses and Permits</b>	<b>3,410,500</b>	<b>-</b>	<b>3,410,500</b>	<b>3,226,870</b>	<b>(183,630)</b>	<b>94.62%</b>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	475	(4,525)	9.50%
Criminal Court	781,500	60,819	842,319	534,867	(307,452)	63.50%
Juvenile Court	874,500	-	874,500	706,522	(167,978)	80.79%
Other Fines, Forfeitures & Penalties	30,200	5,556	35,756	68,816	33,060	192.46%
<b>Total Fines, Forfeitures and Penalties</b>	<b>1,691,200</b>	<b>66,375</b>	<b>1,757,575</b>	<b>1,310,680</b>	<b>(446,895)</b>	<b>74.57%</b>
<i>Charges for Current Services:</i>	4,129,542	9,700	4,139,242	2,847,057	(1,292,185)	68.78%
<i>Other Local Revenues:</i>	3,087,128	8,461	3,095,589	3,217,009	121,420	103.92%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	1,135,493	(139,507)	89.06%
Other State Revenues	6,997,343	23,146	7,020,489	3,263,212	(3,757,277)	46.48%
<b>Total State of Tennessee</b>	<b>8,272,343</b>	<b>23,146</b>	<b>8,295,489</b>	<b>4,398,705</b>	<b>(3,896,784)</b>	<b>53.03%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	791,025	-	791,025	439,781	(351,244)	55.60%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	10,000	-	10,000	-	(10,000)	0.00%
Citizen Groups	-	19,905	19,905	27,763	7,858	139.48%
CAC Debt Payment	165,488	-	165,488	-	(165,488)	0.00%
<b>Total Other Governments and Citizen Groups</b>	<b>175,488</b>	<b>19,905</b>	<b>195,393</b>	<b>27,763</b>	<b>(167,630)</b>	<b>14.21%</b>
<b>Total Revenues</b>	<b>145,274,226</b>	<b>170,294</b>	<b>145,444,520</b>	<b>125,372,983</b>	<b>(20,071,537)</b>	<b>86.20%</b>

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	320,201	-	320,201	233,995	86,206	73.08%
Employee Benefits	153,337	-	153,337	113,840	39,497	74.24%
Contracted Services	43,093	-	43,093	30,378	12,715	70.49%
Supplies and Materials	10,500	-	10,500	1,392	9,108	13.26%
Other Charges	20,434	-	20,434	20,434	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	-	55,000	55,000	12,700	42,300	23.09%
<b>Internal Audit</b>						
Personal Services	158,122	2,025	160,147	117,029	43,118	73.08%
Employee Benefits	48,656	-	48,656	35,699	12,957	73.37%
Contracted Services	39,600	(2,025)	37,575	7,564	30,011	20.13%
Supplies and Materials	4,150	-	4,150	1,842	2,308	44.39%
Other Charges	650	-	650	650	-	100.00%
<b>Audit Committee</b>						
Personal Services	-	-	-	75	(75)	N/A
Employee Benefits	-	-	-	6	(6)	N/A
Contracted Services	-	-	-	3,644	(3,644)	N/A
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	-	9,000	0.00%
<b>Retirement Office Operations</b>						
Supplies and Materials	-	-	-	53	(53)	N/A
<b>County Clerk</b>						
Contracted Services	499,839	-	499,839	331,168	168,671	66.25%
Supplies and Materials	96,958	195	97,153	43,263	53,890	44.53%
Other Charges	4,246	-	4,246	1,027	3,219	24.19%
Capital Outlay	30,000	-	30,000	1,126	28,874	3.75%
<b>Election Commission</b>						
Personal Services	996,012	-	996,012	1,000,300	(4,288)	100.43%
Employee Benefits	193,689	-	193,689	169,577	24,112	87.55%
Contracted Services	577,400	(60,000)	517,400	272,736	244,664	52.71%
Supplies and Materials	24,000	-	24,000	24,739	(739)	103.08%
Other Charges	3,045	-	3,045	3,175	(130)	104.27%
Capital Outlay	-	60,000	60,000	60,000	-	100.00%
<b>Law Department</b>						
Personal Services	1,253,744	-	1,253,744	916,749	336,995	73.12%
Employee Benefits	322,243	-	322,243	224,407	97,836	69.64%
Contracted Services	119,030	(79)	118,951	57,303	61,648	48.17%
Supplies and Materials	34,140	-	34,140	12,572	21,568	36.82%
Other Charges	650	-	650	650	-	100.00%
<b>County Mayor</b>						
Personal Services	525,763	-	525,763	388,811	136,952	73.95%
Employee Benefits	133,793	-	133,793	88,531	45,262	66.17%
Contracted Services	44,100	-	44,100	31,106	12,994	70.54%
Supplies and Materials	15,000	159	15,159	5,725	9,434	37.77%
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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	52,365	-	52,365	38,823	13,542	74.14%
Employee Benefits	13,097	-	13,097	9,613	3,484	73.40%
Contracted Services	12,950	-	12,950	9,558	3,392	73.81%
Supplies and Materials	2,150	-	2,150	2,061	89	95.86%
Other Charges	650	-	650	650	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	42,707	42,707	37,804	4,903	88.52%
<b>Human Resources Department</b>						
Personal Services	491,873	-	491,873	353,243	138,630	71.82%
Employee Benefits	133,824	-	133,824	101,511	32,313	75.85%
Contracted Services	48,770	-	48,770	14,166	34,604	29.05%
Supplies and Materials	8,500	-	8,500	1,255	7,245	14.76%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	49,136	-	49,136	36,015	13,121	73.30%
Employee Benefits	31,338	-	31,338	22,850	8,488	72.91%
Contracted Services	14,250	-	14,250	5,845	8,405	41.02%
Supplies and Materials	1,800	-	1,800	1,099	701	61.06%
Other Charges	650	-	650	650	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	181,040	-	181,040	90,823	90,217	50.17%
Employee Benefits	55,790	-	55,790	27,648	28,142	49.56%
Contracted Services	14,000	-	14,000	7,341	6,659	52.44%
Supplies and Materials	3,500	-	3,500	829	2,671	23.69%
Other Charges	10,117	-	10,117	10,117	-	100.00%
<b>Finance Department</b>						
Personal Services	1,449,664	-	1,449,664	956,901	492,763	66.01%
Employee Benefits	444,757	-	444,757	276,819	167,938	62.24%
Contracted Services	102,250	-	102,250	51,082	51,168	49.96%
Supplies and Materials	39,150	-	39,150	19,898	19,252	50.83%
Other Charges	1,150	-	1,150	650	500	56.52%
<b>Purchasing Department</b>						
Personal Services	573,448	-	573,448	450,565	122,883	78.57%
Employee Benefits	183,856	-	183,856	129,351	54,505	70.35%
Contracted Services	35,000	-	35,000	19,509	15,491	55.74%
Supplies and Materials	10,300	-	10,300	3,271	7,029	31.76%
Other Charges	4,533	-	4,533	4,283	250	94.48%
<b>Property Management</b>						
Personal Services	194,587	-	194,587	146,001	48,586	75.03%
Employee Benefits	68,663	-	68,663	51,259	17,404	74.65%
Contracted Services	34,390	-	34,390	30,184	4,206	87.77%
Supplies and Materials	8,645	-	8,645	2,724	5,921	31.51%
Other Charges	650	-	650	650	-	100.00%
<b>Inoperable Car Lot</b>						
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 nine months ended March 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>County Buildings Maintenance</b>						
Personal Services	368,109	(9,983)	358,126	259,733	98,393	72.53%
Employee Benefits	109,485	-	109,485	78,774	30,711	71.95%
Contracted Services	19,672	-	19,672	8,098	11,574	41.17%
Supplies and Materials	23,277	-	23,277	22,658	619	97.34%
Other Charges	26,067	-	26,067	25,317	750	97.12%
<b>E-Government Purchasing</b>						
Personal Services	89,316	-	89,316	64,652	24,664	72.39%
Employee Benefits	35,131	-	35,131	24,605	10,526	70.04%
<b>Planning</b>						
Contracted Services	546,000	-	546,000	546,000	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	352,064	-	352,064	205,624	146,440	58.41%
<b>Codes Administration</b>						
Personal Services	910,494	(18,072)	892,422	677,388	215,034	75.90%
Employee Benefits	303,802	-	303,802	228,064	75,738	75.07%
Contracted Services	68,950	-	68,950	51,691	17,259	74.97%
Supplies and Materials	46,000	-	46,000	43,650	2,350	94.89%
Other Charges	77,278	-	77,278	77,278	-	100.00%
<b>Information Technology</b>						
Personal Services	2,917,621	-	2,917,621	2,067,669	849,952	70.87%
Employee Benefits	803,832	-	803,832	563,233	240,599	70.07%
Contracted Services	984,500	29,574	1,014,074	574,758	439,316	56.68%
Supplies and Materials	38,000	-	38,000	25,813	12,187	67.93%
Other Charges	5,157	-	5,157	4,866	291	94.36%
Capital Outlay	-	100,000	100,000	51,084	48,916	51.08%
<b>Records Management</b>						
Personal Services	227,029	-	227,029	166,257	60,772	73.23%
Employee Benefits	87,626	-	87,626	63,652	23,974	72.64%
Contracted Services	11,483	-	11,483	6,157	5,326	53.62%
Supplies and Materials	5,500	-	5,500	1,772	3,728	32.22%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	185,852	-	185,852	131,139	54,713	70.56%
Employee Benefits	57,629	-	57,629	45,338	12,291	78.67%
Contracted Services	17,012	-	17,012	9,049	7,963	53.19%
Supplies and Materials	8,000	104	8,104	4,028	4,076	49.70%
<b>Property Assessor</b>						
Personal Services	1,971,618	-	1,971,618	1,381,418	590,200	70.07%
Employee Benefits	626,255	-	626,255	460,468	165,787	73.53%
Contracted Services	585,450	45,000	630,450	194,652	435,798	30.88%
Supplies and Materials	65,000	-	65,000	40,701	24,299	62.62%
Other Charges	3,657	-	3,657	3,657	-	100.00%
<b>Equalization Board</b>						
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  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Register of Deeds</b>						
Contracted Services	67,300	(108)	67,192	43,622	23,570	64.92%
Supplies and Materials	11,000	-	11,000	7,606	3,394	69.15%
Other Charges	2,780	108	2,888	2,888	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	59,130	-	59,130	44,610	14,520	75.44%
Employee Benefits	18,828	-	18,828	16,579	2,249	88.06%
Contracted Services	48,901	-	48,901	37,565	11,336	76.82%
Supplies and Materials	15,000	-	15,000	11,211	3,789	74.74%
<b>County Trustee's Office</b>						
Contracted Services	699,000	(79,801)	619,199	300,081	319,118	48.46%
Supplies and Materials	50,250	80,000	130,250	102,193	28,057	78.46%
Other Charges	21,057	-	21,057	21,018	39	99.81%
<b>Payments to Component Units</b>	<b>5,283,874</b>	<b>-</b>	<b>5,283,874</b>	<b>3,783,874</b>	<b>1,500,000</b>	<b>71.61%</b>
<i>Total Finance and Administration</i>	<b>27,865,847</b>	<b>244,804</b>	<b>28,110,651</b>	<b>19,615,255</b>	<b>8,495,396</b>	<b>69.78%</b>
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	1,878,739	-	1,878,739	1,366,163	512,576	72.72%
Employee Benefits	571,589	-	571,589	423,932	147,657	74.17%
Contracted Services	136,100	-	136,100	51,612	84,488	37.92%
Supplies and Materials	52,900	-	52,900	26,485	26,415	50.07%
Other Charges	650	-	650	650	-	100.00%
<b>Bad Check Unit</b>						
Personal Services	-	54,000	54,000	45,887	8,113	84.98%
Employee Benefits	-	4,000	4,000	3,428	572	85.70%
Contracted Services	-	28,050	28,050	28,050	-	100.00%
<b>Circuit Court Clerk</b>						
Contracted Services	56,100	-	56,100	40,506	15,594	72.20%
Supplies and Materials	12,050	-	12,050	4,972	7,078	41.26%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	60,900	-	60,900	28,093	32,807	46.13%
Supplies and Materials	12,300	-	12,300	2,945	9,355	23.94%
Other Charges	2,282	-	2,282	650	1,632	28.48%
<b>IV-D Child Support - Clerk</b>						
Personal Services	528,416	-	528,416	386,628	141,788	73.17%
Employee Benefits	214,959	-	214,959	157,765	57,194	73.39%
Contracted Services	51,400	-	51,400	24,851	26,549	48.35%
Supplies and Materials	10,900	-	10,900	2,816	8,084	25.83%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Probate Court</b>						
Contracted Services	33,700	-	33,700	21,334	12,366	63.31%
Supplies and Materials	6,900	48	6,948	2,818	4,130	40.56%
Other Charges	652	-	652	652	-	100.00%
<b>Chancery Court</b>						
Contracted Services	65,550	-	65,550	36,919	28,631	56.32%
Supplies and Materials	18,200	-	18,200	9,055	9,145	49.75%
Other Charges	1,850	-	1,850	650	1,200	35.14%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Clerk</b>						
Contracted Services	73,700	-	73,700	34,104	39,596	46.27%
Supplies and Materials	26,000	-	26,000	15,930	10,070	61.27%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	77,000	-	77,000	35,204	41,796	45.72%
Supplies and Materials	37,000	-	37,000	17,779	19,221	48.05%
Other Charges	15,927	-	15,927	15,927	-	100.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	87,700	-	87,700	52,471	35,229	59.83%
Supplies and Materials	23,500	-	23,500	14,961	8,539	63.66%
Other Charges	15,175	-	15,175	15,175	-	100.00%
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	4,182	1,248	77.02%
Supplies and Materials	1,862	-	1,862	3,148	(1,286)	169.07%
Other Charges	650	-	650	650	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,666	-	7,666	3,846	3,820	50.17%
Supplies and Materials	4,500	-	4,500	3,351	1,149	74.47%
Other Charges	650	-	650	650	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	6,363	1,377	82.21%
Supplies and Materials	4,150	-	4,150	1,605	2,545	38.67%
Other Charges	100,650	-	100,650	87,259	13,391	86.70%
<b>General Sessions Court Judges</b>						
Personal Services	1,306,495	-	1,306,495	959,946	346,549	73.47%
Employee Benefits	298,983	-	298,983	212,239	86,744	70.99%
Contracted Services	39,625	(11)	39,614	23,480	16,134	59.27%
Supplies and Materials	14,100	-	14,100	9,105	4,995	64.57%
Other Charges	650	11	661	661	-	100.00%
<b>Jury Commission</b>						
Personal Services	168,326	-	168,326	126,792	41,534	75.33%
Employee Benefits	17,409	-	17,409	12,681	4,728	72.84%
Contracted Services	20,345	-	20,345	7,237	13,108	35.57%
Supplies and Materials	5,470	-	5,470	7,246	(1,776)	132.47%
Other Charges	650	-	650	650	-	100.00%
<b>Juvenile Court</b>						
Personal Services	1,968,841	-	1,968,841	1,368,012	600,829	69.48%
Employee Benefits	629,365	-	629,365	445,197	184,168	70.74%
Contracted Services	311,577	-	311,577	179,566	132,011	57.63%
Supplies and Materials	20,800	6,000	26,800	12,515	14,285	46.70%
Other Charges	85,072	-	85,072	82,123	2,949	96.53%
<b>IV-D Referee Program</b>						
Personal Services	285,026	-	285,026	208,422	76,604	73.12%
Employee Benefits	63,135	-	63,135	47,448	15,687	75.15%
Contracted Services	12,450	-	12,450	5,739	6,711	46.10%
Supplies and Materials	3,250	-	3,250	412	2,838	12.68%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	382,892	-	382,892	289,997	92,895	75.74%
Employee Benefits	132,973	-	132,973	89,612	43,361	67.39%
Contracted Services	65,250	-	65,250	30,075	35,175	46.09%
Supplies and Materials	16,000	-	16,000	(645)	16,645	-4.03%
Other Charges	650	-	650	650	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Service Center</b>						
Personal Services	1,957,357	-	1,957,357	1,493,949	463,408	76.32%
Employee Benefits	841,744	-	841,744	622,326	219,418	73.93%
Contracted Services	94,430	4,505	98,935	49,657	49,278	50.19%
Supplies and Materials	132,915	-	132,915	101,426	31,489	76.31%
Other Charges	48,481	-	48,481	48,481	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials	-	1,496	1,496	-	1,496	0.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	468,290	-	468,290	314,388	153,902	67.14%
Employee Benefits	160,662	-	160,662	106,268	54,394	66.14%
Contracted Services	21,500	-	21,500	11,202	10,298	52.10%
Supplies and Materials	12,000	-	12,000	3,672	8,328	30.60%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	351,999	148,001	70.40%
<b>Public Defender</b>						
Personal Services	946,723	22,833	969,556	691,940	277,616	71.37%
Employee Benefits	260,475	8,077	268,552	210,923	57,629	78.54%
Contracted Services	161,780	16,940	178,720	148,617	30,103	83.16%
Supplies and Materials	92,945	13,375	106,320	73,401	32,919	69.04%
Other Charges	(10,522)	2,532	(7,990)	1,999	(9,989)	-25.02%
<b>Court Officers</b>						
Contracted Services	11,093	-	11,093	5,124	5,969	46.19%
Supplies and Materials	15,560	-	15,560	7,881	7,679	50.65%
Other Charges	2,880	-	2,880	2,880	-	100.00%
<b>Victim's Rights</b>						
Contracted Services	-	1,000	1,000	-	1,000	0.00%
Supplies and Materials	-	1,029	1,029	-	1,029	0.00%
<b>Total Administration of Justice</b>	<b>15,780,599</b>	<b>163,885</b>	<b>15,944,484</b>	<b>11,352,274</b>	<b>4,592,210</b>	<b>71.20%</b>
<i>Public Safety:</i>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	-	53,000	0.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	93,000	-	93,000	90,932	2,068	97.78%
<b>Fire Prevention Bureau</b>						
Personal Services	404,176	-	404,176	297,593	106,583	73.63%
Employee Benefits	129,804	-	129,804	83,332	46,472	64.20%
Contracted Services	78,240	-	78,240	64,597	13,643	82.56%
Supplies and Materials	49,000	-	49,000	27,643	21,357	56.41%
Other Charges	777	-	777	777	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	183,132	-	183,132	116,469	66,663	63.60%
Supplies and Materials	241,550	-	241,550	231,641	9,909	95.90%
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%
<b>Records and Communication</b>						
Contracted Services	63,950	-	63,950	31,495	32,455	49.25%
Supplies and Materials	36,366	-	36,366	16,753	19,613	46.07%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Training</b>						
Contracted Services	65,500	-	65,500	17,569	47,931	26.82%
Supplies and Materials	183,125	3,354	186,479	88,342	98,137	47.37%
<b>Planning and Development</b>						
Contracted Services	8,360	-	8,360	4,190	4,170	50.12%
Supplies and Materials	4,850	-	4,850	2,119	2,731	43.69%
<b>Stop Violence Against Women</b>						
Contracted Services	10,833	-	10,833	12,108	(1,275)	111.77%
Supplies and Materials	25,380	-	25,380	14,241	11,139	56.11%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	39,051,050	-	39,051,050	28,363,128	10,687,922	72.63%
Employee Benefits	16,418,171	-	16,418,171	11,899,310	4,518,861	72.48%
Contracted Services	667,350	1,245	668,595	509,611	158,984	76.22%
Supplies and Materials	1,393,300	15,121	1,408,421	883,328	525,093	62.72%
Other Charges	20,125	-	20,125	30,829	(10,704)	153.19%
<b>Warrants</b>						
Contracted Services	191,200	-	191,200	102,492	88,708	53.60%
Supplies and Materials	109,750	-	109,750	91,044	18,706	82.96%
<b>Detectives</b>						
Contracted Services	145,700	-	145,700	97,976	47,724	67.25%
Supplies and Materials	130,550	-	130,550	90,580	39,970	69.38%
<b>Forensic Services</b>						
Contracted Services	30,563	-	30,563	15,919	14,644	52.09%
Supplies and Materials	44,050	-	44,050	24,607	19,443	55.86%
<b>Juvenile Division</b>						
Contracted Services	9,600	-	9,600	11,342	(1,742)	118.15%
Supplies and Materials	13,775	-	13,775	10,354	3,421	75.17%
<b>Special Teams</b>						
Contracted Services	17,600	-	17,600	4,439	13,161	25.22%
Supplies and Materials	13,900	-	13,900	14,245	(345)	102.48%
<b>Chaplain's Fund</b>						
Supplies and Materials	-	496	496	640	(144)	129.03%
<b>Senior Citizen Awareness</b>						
Supplies and Materials	-	129	129	177	(48)	137.21%
<b>Narcotics Division</b>						
Contracted Services	176,450	-	176,450	115,968	60,482	65.72%
Supplies and Materials	224,100	-	224,100	147,523	76,577	65.83%
<b>VICE</b>						
Contracted Services	-	5,556	5,556	5,556	-	100.00%
<b>Internal Affairs</b>						
Contracted Services	7,975	-	7,975	4,132	3,843	51.81%
Supplies and Materials	4,730	-	4,730	5,145	(415)	108.77%
<b>Special Services</b>						
Contracted Services	59,550	-	59,550	44,392	15,158	74.55%
Supplies and Materials	70,900	-	70,900	34,899	36,001	49.22%
<b>Inmate Education</b>						
Supplies and Materials	-	500	500	-	500	0.00%
<b>Dare Donations</b>						
Supplies and Materials	-	2,000	2,000	742	1,258	37.10%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	500	500	380	120	76.00%
Supplies and Materials	-	6,522	6,522	633	5,889	9.71%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Sexual Offender Registry</b>						
Contracted Services	-	2,000	2,000	2,100	(100)	105.00%
Supplies and Materials	-	26,924	26,924	1,768	25,156	6.57%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	5,524	5,524	148	5,376	2.68%
<b>Donations/Sheriff-Target</b>						
Contracted Services	-	325	325	-	325	0.00%
<b>Honor Guard Golf Tournament</b>						
Contracted Services	-	10,000	10,000	-	10,000	0.00%
Supplies and Materials	-	9,848	9,848	2,695	7,153	27.37%
<b>Auxiliary Services</b>						
Personal Services	266,269	-	266,269	218,330	47,939	82.00%
Employee Benefits	64,937	-	64,937	44,433	20,504	68.42%
Contracted Services	8,500	-	8,500	7,272	1,228	85.55%
Supplies and Materials	28,050	-	28,050	10,891	17,159	38.83%
<b>Helen R McNabb Interchange</b>						
Contracted Services	-	23,145	23,145	23,145	-	100.00%
<b>Correctional Facilities</b>						
Contracted Services	1,177,900	4,371	1,182,271	709,546	472,725	60.02%
Supplies and Materials	3,735,100	15,772	3,750,872	2,462,955	1,287,917	65.66%
Other Charges	725,511	-	725,511	673,511	52,000	92.83%
<b>Explorer Post Program</b>						
Contracted Services	-	414	414	-	414	0.00%
<b>Wal-Mart Foundation</b>						
Supplies and Materials	-	199	199	-	199	0.00%
<b>Jail Commissary</b>						
Personal Services	205,049	-	205,049	148,973	56,076	72.65%
Employee Benefits	64,429	-	64,429	47,106	17,323	73.11%
Contracted Services	22,176	-	22,176	23,520	(1,344)	106.06%
Supplies and Materials	300,000	(4)	299,996	237,623	62,373	79.21%
Other Charges	55,000	-	55,000	46,011	8,989	83.66%
<b>Medical Examiner</b>						
Contracted Services	1,001,350	-	1,001,350	768,319	233,031	76.73%
<b>Sheriff's Radio Rebanding</b>						
Supplies and Materials	-	11,178	11,178	-	11,178	0.00%
<b>Sheriff's K-9 Donations</b>						
Contracted Services	-	4,715	4,715	-	4,715	0.00%
Supplies and Materials	-	500	500	2,578	(2,078)	515.60%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	4,000	4,000	-	4,000	0.00%
Supplies and Materials	-	4,753	4,753	-	4,753	0.00%
<b>Fallen Officers</b>						
Contracted Services	-	550	550	-	550	0.00%
<b>Animal Control</b>						
Contracted Services	681,840	-	681,840	672,884	8,956	98.69%
Supplies and Materials	54,025	-	54,025	33,850	20,175	62.66%
<b>Juvenile Court Officers</b>						
Contracted Services	12,200	-	12,200	8,695	3,505	71.27%
Supplies and Materials	31,575	-	31,575	18,287	13,288	57.92%
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<b>Total Public Safety</b>	70,248,011	309,637	70,557,648	51,266,500	19,291,148	72.66%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Health and Welfare:</i>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	170,775	50,025	77.34%
<b>John Tarleton Home</b>						
Contracted Services	754,026	-	754,026	565,520	188,506	75.00%
<b>Support Services</b>						
Personal Services	1,148,464	(13,727)	1,134,737	797,579	337,158	70.29%
Employee Benefits	435,810	-	435,810	294,301	141,509	67.53%
Contracted Services	553,700	672	554,372	239,900	314,472	43.27%
Supplies and Materials	275,800	690	276,490	147,769	128,721	53.44%
Other Charges	190,997	-	190,997	108,929	82,068	57.03%
<b>Preventive Health Service</b>						
Personal Services	1,348,380	(57,139)	1,291,241	908,391	382,850	70.35%
Employee Benefits	456,561	-	456,561	308,874	147,687	67.65%
Contracted Services	32,250	-	32,250	28,743	3,507	89.13%
Supplies and Materials	536,500	-	536,500	132,941	403,559	24.78%
<b>Dental Services</b>						
Personal Services	775,628	-	775,628	590,237	185,391	76.10%
Employee Benefits	241,472	-	241,472	176,197	65,275	72.97%
Contracted Services	25,100	-	25,100	8,818	16,282	35.13%
Supplies and Materials	65,300	-	65,300	46,604	18,696	71.37%
Other Charges	-	100,000	100,000	21,710	78,290	21.71%
<b>Emergency Medical Services</b>						
Personal Services	45,438	-	45,438	33,205	12,233	73.08%
Employee Benefits	7,148	5,500	12,648	8,896	3,752	70.34%
Contracted Services	11,798	(3,000)	8,798	5,929	2,869	67.39%
Supplies and Materials	4,250	(2,500)	1,750	320	1,430	18.29%
Other Charges	663,233	-	663,233	332,966	330,267	50.20%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	557,770	-	557,770	410,252	147,518	73.55%
Employee Benefits	196,931	-	196,931	137,032	59,899	69.58%
Contracted Services	18,200	-	18,200	10,321	7,879	56.71%
Supplies and Materials	18,500	-	18,500	13,011	5,489	70.33%
Capital Outlay	30,000	-	30,000	29,188	812	97.29%
<b>Health Administration</b>						
Personal Services	767,574	-	767,574	537,138	230,436	69.98%
Employee Benefits	224,790	-	224,790	154,197	70,593	68.60%
Contracted Services	30,825	25	30,850	18,891	11,959	61.24%
Supplies and Materials	7,350	-	7,350	2,514	4,836	34.20%
<b>Indigent Medical Care</b>						
Contracted Services	4,750,000	-	4,750,000	1,114,692	3,635,308	23.47%
<b>Pediatric Services</b>						
Contracted Services	-	-	-	4	(4)	N/A
<b>Pharmacy</b>						
Personal Services	141,721	-	141,721	105,648	36,073	74.55%
Employee Benefits	45,548	-	45,548	31,706	13,842	69.61%
Contracted Services	31,200	4,256	35,456	15,434	20,022	43.53%
Supplies and Materials	508,650	-	508,650	309,851	198,799	60.92%
Capital Outlay	-	-	-	1,620	(1,620)	N/A

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For nine months ended March 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	196,589	88,411	68.98%
<b>Rabies &amp; Animal Control</b>						
Employee Benefits	-	-	-	14	(14)	N/A
<b>School Health Program</b>						
Personal Services	29,330	-	29,330	21,434	7,896	73.08%
Employee Benefits	16,880	-	16,880	12,290	4,590	72.81%
Contracted Services	429,350	-	429,350	192,726	236,624	44.89%
<b>Social Services</b>						
Personal Services	323,411	(33,094)	290,317	212,959	77,358	73.35%
Employee Benefits	94,586	-	94,586	56,718	37,868	59.96%
Contracted Services	7,850	-	7,850	5,116	2,734	65.17%
Supplies and Materials	500	-	500	1,000	(500)	200.00%
<b>Ground Water Services</b>						
Personal Services	286,505	-	286,505	194,271	92,234	67.81%
Employee Benefits	117,559	-	117,559	79,688	37,871	67.79%
Contracted Services	48,150	-	48,150	14,540	33,610	30.20%
Supplies and Materials	13,650	-	13,650	8,328	5,322	61.01%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	1,347	1,853	42.09%
Supplies and Materials	6,400	-	6,400	3,196	3,204	49.94%
<b>Disease Surveillance and Investigation</b>						
Personal Services	272,919	50,190	323,109	133,917	189,192	41.45%
Employee Benefits	77,287	-	77,287	40,057	37,230	51.83%
Contracted Services	142,950	-	142,950	22,367	120,583	15.65%
Supplies and Materials	22,500	-	22,500	8,089	14,411	35.95%
Other Charges	24,000	-	24,000	17,820	6,180	74.25%
<b>Vital Records</b>						
Personal Services	127,901	-	127,901	93,997	33,904	73.49%
Employee Benefits	38,927	-	38,927	29,558	9,369	75.93%
Contracted Services	68,350	-	68,350	37,307	31,043	54.58%
Supplies and Materials	150	-	150	36	114	24.00%
<b>Women's Health Services</b>						
Personal Services	166,773	(40,043)	126,730	92,853	33,877	73.27%
Employee Benefits	58,275	-	58,275	29,609	28,666	50.81%
Contracted Services	3,150	-	3,150	5,203	(2,053)	165.17%
Supplies and Materials	11,450	840	12,290	840	11,450	6.83%
<b>Community Health Services</b>						
Personal Services	883,577	93,813	977,390	685,928	291,462	70.18%
Employee Benefits	224,660	-	224,660	171,019	53,641	76.12%
Contracted Services	26,000	-	26,000	16,048	9,952	61.72%
Supplies and Materials	10,000	-	10,000	4,314	5,686	43.14%
<b>Car Seat Program</b>						
Supplies and Materials	15,000	16,262	31,262	14,876	16,386	47.58%
<b>Community Action Committee</b>						
Contracted Services	1,115,000	-	1,115,000	1,004,939	110,061	90.13%
Other Charges	59,250	220,000	279,250	165,053	114,197	59.11%
Debt Service	165,669	-	165,669	-	165,669	0.00%
Capital Outlay	220,000	(220,000)	-	-	-	N/A

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Dirty Lot Ordinance</b>						
Personal Services	174,073	7,937	182,010	136,650	45,360	75.08%
Employee Benefits	73,910	-	73,910	52,100	21,810	70.49%
Contracted Services	19,159	-	19,159	16,000	3,159	83.51%
Supplies and Materials	17,750	-	17,750	11,118	6,632	62.64%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	256,628	-	100.00%
<i>Total Public Health and Welfare</i>	21,060,420	130,682	21,191,102	11,867,672	9,323,430	56.00%
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,275,092	-	1,275,092	944,516	330,576	74.07%
Employee Benefits	523,018	-	523,018	358,220	164,798	68.49%
Contracted Services	194,511	(400)	194,111	156,623	37,488	80.69%
Supplies and Materials	236,914	-	236,914	222,452	14,462	93.90%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Capital Outlay	-	400	400	296	104	74.00%
<b>U.S. Soccer Complex</b>						
Supplies and Materials	-	2,600	2,600	2,377	223	91.42%
<b>Recreation Administration</b>						
Personal Services	372,595	-	372,595	249,212	123,383	66.89%
Employee Benefits	106,177	-	106,177	70,215	35,962	66.13%
Contracted Services	258,640	-	258,640	221,899	36,741	85.79%
Supplies and Materials	44,430	-	44,430	23,736	20,694	53.42%
Other Charges	24,482	-	24,482	22,062	2,420	90.12%
<b>Park Improvements Amusement Tax</b>						
Personal Services	-	9,983	9,983	-	9,983	0.00%
Contracted Services	10,000	50,000	60,000	34,178	25,822	56.96%
Supplies and Materials	40,000	-	40,000	25,959	14,041	64.90%
Other Charges	-	-	-	2,059	(2,059)	N/A
Capital Outlay	100,000	10,208	110,208	13,585	96,623	12.33%
<b>Sport Operations</b>						
Personal Services	108,047	(7,020)	101,027	63,225	37,802	62.58%
Employee Benefits	24,501	-	24,501	16,639	7,862	67.91%
Contracted Services	156,592	7,020	163,612	152,949	10,663	93.48%
Supplies and Materials	3,000	-	3,000	2,526	474	84.20%
Other Charges	6,240	-	6,240	4,490	1,750	71.96%
<b>Community Outreach</b>						
Personal Services	89,162	-	89,162	64,252	24,910	72.06%
Employee Benefits	24,414	-	24,414	18,320	6,094	75.04%
<b>Constituent Services</b>						
Personal Services	81,823	-	81,823	63,197	18,626	77.24%
Employee Benefits	29,176	-	29,176	20,977	8,199	71.90%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	55,428	-	55,428	36,367	19,061	65.61%
Employee Benefits	13,438	-	13,438	8,948	4,490	66.59%
Contracted Services	2,050	-	2,050	2,445	(395)	119.27%
Supplies and Materials	450	-	450	111	339	24.67%
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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Senior Picnic</b>						
Supplies and Materials	-	16,414	16,414	10,711	5,703	65.26%
<b>Frank Strang Senior Center</b>						
Personal Services	59,048	-	59,048	42,743	16,305	72.39%
Employee Benefits	14,055	-	14,055	10,182	3,873	72.44%
Contracted Services	9,750	-	9,750	6,099	3,651	62.55%
Supplies and Materials	4,350	-	4,350	1,676	2,674	38.53%
Other Charges	1,400	-	1,400	650	750	46.43%
<b>Senior Center-South Knox</b>						
Personal Services	59,921	-	59,921	43,242	16,679	72.17%
Employee Benefits	14,177	-	14,177	10,270	3,907	72.44%
Contracted Services	7,000	-	7,000	2,660	4,340	38.00%
Supplies and Materials	2,550	-	2,550	1,747	803	68.51%
Other Charges	1,400	-	1,400	650	750	46.43%
<b>Halls Senior Center</b>						
Personal Services	53,536	-	53,536	38,453	15,083	71.83%
Employee Benefits	25,578	-	25,578	18,646	6,932	72.90%
Contracted Services	7,750	-	7,750	6,446	1,304	83.17%
Supplies and Materials	5,100	129	5,229	552	4,677	10.56%
Other Charges	1,150	-	1,150	650	500	56.52%
<b>Corryton Senior Center</b>						
Personal Services	48,840	-	48,840	33,470	15,370	68.53%
Employee Benefits	24,957	-	24,957	15,319	9,638	61.38%
Contracted Services	6,500	-	6,500	3,781	2,719	58.17%
Supplies and Materials	2,300	150	2,450	2,196	254	89.63%
Other Charges	670	-	670	650	20	97.01%
<b>Senior Center-Carter</b>						
Personal Services	53,536	-	53,536	38,036	15,500	71.05%
Employee Benefits	28,989	-	28,989	20,937	8,052	72.22%
Contracted Services	3,000	-	3,000	2,348	652	78.27%
Supplies and Materials	2,350	500	2,850	1,070	1,780	37.54%
Other Charges	650	-	650	650	-	100.00%
<b>Total Social and Cultural Services</b>	<b>4,270,622</b>	<b>89,984</b>	<b>4,360,606</b>	<b>3,167,554</b>	<b>1,193,052</b>	<b>72.64%</b>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	240,421	-	240,421	101,306	139,115	42.14%
Employee Benefits	89,500	-	89,500	39,260	50,240	43.87%
Contracted Services	20,500	-	20,500	10,800	9,700	52.68%
Supplies and Materials	6,500	-	6,500	2,227	4,273	34.26%
<b>New Harvest Farmer's Market</b>						
Contracted Services	-	100	100	276	(176)	276.00%
<b>Soil Conservation District</b>						
Personal Services	76,814	796	77,610	55,647	21,963	71.70%
Employee Benefits	22,867	-	22,867	16,781	6,086	73.39%
Contracted Services	6,000	(800)	5,200	4,665	535	89.71%
Supplies and Materials	2,850	800	3,650	3,662	(12)	100.33%
Other Charges	650	-	650	650	-	100.00%
<b>Total Agricultural and Natural Resources:</b>	<b>466,102</b>	<b>896</b>	<b>466,998</b>	<b>235,274</b>	<b>231,724</b>	<b>50.38%</b>

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other General Government:</i>						
<b>Community Services Contract Agencies</b>						
Miscellaneous Entities	-	1,637,468	1,637,468	1,053,779	583,689	64.35%
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,637,468	(1,587,468)	50,000	20,102	29,898	40.20%
<b>Veteran's Services</b>						
Personal Services	66,085	-	66,085	49,373	16,712	74.71%
Employee Benefits	21,250	-	21,250	7,281	13,969	34.26%
Contracted Services	5,000	-	5,000	5,221	(221)	104.42%
Supplies and Materials	1,000	-	1,000	906	94	90.60%
Other Charges	650	-	650	650	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	47,389	-	47,389	30,537	16,852	64.44%
<b>Payments to Cities</b>						
Contracted Services	120,000	-	120,000	74,067	45,933	61.72%
<b>Official's Expense</b>						
Contracted Services	2,500	-	2,500	12,161	(9,661)	486.44%
<b>Equipment</b>						
Capital Outlay	977,800	295,685	1,273,485	326,240	947,245	25.62%
<b>Audit Services</b>						
Contracted Services	465,200	-	465,200	321,099	144,101	69.02%
<b>Miscellaneous</b>						
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	212,761	362,239	37.00%
Other Charges	8,297	1,000,000	1,008,297	99,494	908,803	9.87%
Capital Outlay	-	10,000	10,000	-	10,000	0.00%
<b>PBA Management &amp; Operations</b>						
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%
<b>Trustee's Commission</b>						
Other Charges	2,650,000	-	2,650,000	2,096,813	553,187	79.13%
<b>Employee Benefits</b>						
Employee Benefits	560,000	500,000	1,060,000	1,060,000	-	100.00%
<b>Total Other General Government</b>	<b>12,799,639</b>	<b>2,355,685</b>	<b>15,155,324</b>	<b>11,770,484</b>	<b>3,384,840</b>	<b>77.67%</b>
Total Expenditures	152,491,240	3,295,573	155,786,813	109,275,013	46,511,800	70.14%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,217,014)	(3,125,279)	(10,342,293)	16,097,970	26,440,263	-155.65%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,357,000	-	8,357,000	3,854,550	(4,502,450)	46.12%
Operating Transfers Out - Other Funds	(3,390,319)	(3,054,885)	(6,445,204)	(5,869,811)	575,393	91.07%
Total Other Financing Sources (Uses)	4,966,681	(3,054,885)	1,911,796	(2,015,261)	(3,927,057)	-105.41%
Net Change in Fund Balances	\$ (2,250,333)	\$ (6,180,164)	\$ (8,430,497)	\$ 14,082,709	\$ 22,513,206	-167.04%

## 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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 68,666	\$ -	\$ 68,666	\$ 36,583	\$ (32,083)	53.28%
<i>Charges for Current Services:</i>						
Fees	9,000	-	9,000	4,210	(4,790)	46.78%
<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%
<b>Total Revenues</b>	<b>109,000</b>	<b>-</b>	<b>109,000</b>	<b>41,781</b>	<b>(67,219)</b>	<b>38.33%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	50,383	-	50,383	37,418	12,965	74.27%
Employee Benefits	15,225	-	15,225	11,223	4,002	73.71%
Contracted Services	9,736	-	9,736	6,201	3,535	63.69%
Supplies & Materials	32,177	-	32,177	48,964	(16,787)	152.17%
Other Charges	1,479	-	1,479	1,089	390	73.63%
<i>Total Social and Cultural Services</i>	<b>109,000</b>	<b>-</b>	<b>109,000</b>	<b>104,895</b>	<b>4,105</b>	<b>96.23%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (63,114)</b>	<b>\$ (63,114)</b>	<b>N/A</b>

KNOX COUNTY, TENNESSEE

Public Library Special Revenue Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For nine months ended March 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,528,176	\$ -	\$ 10,528,176	\$ 6,749,181	\$ (3,778,995)	64.11%
<i>Charges for Current Services:</i>						
Fees	300,000	-	300,000	221,939	(78,061)	73.98%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	6,292	(2,708)	69.91%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	5,806	594	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	15,415	15,415	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,306</i>	<i>594</i>	<i>51,900</i>	<i>67,315</i>	<i>15,415</i>	<i>129.70%</i>
<b>Total Revenues</b>	<b>10,888,482</b>	<b>594</b>	<b>10,889,076</b>	<b>7,044,727</b>	<b>(3,844,349)</b>	<b>64.70%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,211,250	27,346	6,238,596	4,511,900	1,726,696	72.32%
Employee Benefits	1,861,104	11,254	1,872,358	1,344,437	527,921	71.80%
Contracted Services	593,405	8,731	602,136	381,650	220,486	63.38%
Supplies & Materials	1,980,526	(37,626)	1,942,900	1,242,263	700,637	63.94%
Other Charges	172,703	-	172,703	105,271	67,432	60.95%
Capital Outlay	100,000	-	100,000	1,699	98,301	1.70%
<b>Public Library Maintenance</b>						
Personal Services	158,142	-	158,142	102,027	56,115	64.52%
Employee Benefits	58,000	-	58,000	33,613	24,387	57.95%
Contracted Services	570,200	-	570,200	246,388	323,812	43.21%
Supplies & Materials	55,000	-	55,000	38,116	16,884	69.30%
Capital Outlay	30,000	-	30,000	23,850	6,150	79.50%
<b>State General Library</b>						
Supplies & Materials	51,306	594	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	-	-	3,375	(3,375)	N/A
<i>Total Social and Cultural Services</i>	<i>11,841,636</i>	<i>10,299</i>	<i>11,851,935</i>	<i>8,086,489</i>	<i>3,765,446</i>	<i>68.23%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(953,154)	(9,705)	(962,859)	(1,041,762)	(78,903)	108.19%
<b>Other Financing Sources (Uses)</b>						
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%
<b>Total Other Financing Sources (Uses)</b>	<b>953,154</b>	<b>-</b>	<b>953,154</b>	<b>953,154</b>	<b>-</b>	<b>100.00%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (9,705)</b>	<b>\$ (9,705)</b>	<b>\$ (88,608)</b>	<b>\$ (78,903)</b>	<b>913.01%</b>

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 1,200,000	\$ (1,200,000)	50.00%
Fines	60,000	-	60,000	31,512	(28,488)	52.52%
<i>Other Local Revenues</i>	715,000	-	715,000	350,354	(364,646)	49.00%
<i>State of Tennessee</i>	398,500	-	398,500	219,007	(179,493)	54.96%
<b>Total Revenues</b>	<b>3,573,500</b>	<b>-</b>	<b>3,573,500</b>	<b>1,800,873</b>	<b>(1,772,627)</b>	<b>50.40%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	162,294	-	162,294	117,259	45,035	72.25%
Employee Benefits	39,729	-	39,729	29,089	10,640	73.22%
Contracted Services	12,985	290	13,275	10,860	2,415	81.81%
Supplies & Materials	6,700	-	6,700	2,586	4,114	38.60%
Other Charges	145,115	-	145,115	144,803	312	99.78%
<b>Convenience Centers</b>						
Personal Services	455,606	-	455,606	324,214	131,392	71.16%
Employee Benefits	198,282	-	198,282	137,106	61,176	69.15%
Contracted Services	2,070,894	25,569	2,096,463	1,224,059	872,404	58.39%
Supplies & Materials	52,225	-	52,225	52,503	(278)	100.53%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
<b>Tire Storage Facility</b>						
Contracted Services	415,750	-	415,750	168,388	247,362	40.50%
<b>Litter Grant - County</b>						
Personal Services	-	18,072	18,072	6,573	11,499	36.37%
Employee Benefits	-	-	-	2,806	(2,806)	N/A
Contracted Services	5,750	-	5,750	3,138	2,612	54.57%
Supplies & Materials	11,750	-	11,750	10,822	928	92.10%
Capital Outlay	47,000	-	47,000	25,288	21,712	53.80%
<b>Recycling Program</b>						
Personal Services	115,106	-	115,106	85,813	29,293	74.55%
Employee Benefits	43,425	-	43,425	31,628	11,797	72.83%
Contracted Services	44,000	-	44,000	43,402	598	98.64%
Supplies & Materials	25,250	-	25,250	28,727	(3,477)	113.77%
Other Charges	752	-	752	752	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	35,914	48,328	42.63%
<b>Total Public Health and Welfare</b>	<b>3,964,215</b>	<b>43,931</b>	<b>4,008,146</b>	<b>2,506,264</b>	<b>1,501,882</b>	<b>62.53%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(390,715)	(43,931)	(434,646)	(705,391)	(270,745)	162.29%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	441,715	-	441,715	-	(441,715)	0.00%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
<b>Total Other Financing Sources (Uses)</b>	<b>390,715</b>	<b>-</b>	<b>390,715</b>	<b>(51,000)</b>	<b>(441,715)</b>	<b>-13.05%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (43,931)</b>	<b>\$ (43,931)</b>	<b>\$ (756,391)</b>	<b>\$ (712,460)</b>	<b>1721.77%</b>

KNOX COUNTY, TENNESSEE

*Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For nine months ended March 31, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 151,795	\$ -	\$ 151,795	\$ 304,656	\$ 152,861	200.70%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	130,916	130,916	167,155	36,239	127.68%
<b>Total Revenues</b>	<b>151,795</b>	<b>130,916</b>	<b>282,711</b>	<b>471,811</b>	<b>189,100</b>	<b>166.89%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	31,044	31,044	62,536	(31,492)	201.44%
Employee Benefits	-	8,205	8,205	20,532	(12,327)	250.24%
Contracted Services	-	23,449	23,449	22,756	693	97.04%
Supplies & Materials	-	9,262	9,262	6	9,256	0.06%
Capital Outlays	-	14,938	14,938	-	14,938	0.00%
<b>Air Pollution FY 10</b>						
Personal Services	-	860,304	860,304	191,633	668,671	22.28%
Employee Benefits	-	265,076	265,076	58,168	206,908	21.94%
Contracted Services	-	245,285	245,285	30,955	214,330	12.62%
Supplies & Materials	-	249,700	249,700	49,392	200,308	19.78%
Other Charges	-	316,754	316,754	373	316,381	0.12%
Capital Outlays	-	8,423	8,423	-	8,423	0.00%
<b>Permit Fee</b>						
Personal Services	-	103,422	103,422	109,449	(6,027)	105.83%
Employee Benefits	-	10,000	10,000	50,684	(40,684)	506.84%
Contracted Services	140,000	(100,000)	40,000	36,259	3,741	90.65%
Other Charges	11,795	-	11,795	11,795	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	70,000	70,000	61,466	8,534	87.81%
Employee Benefits	-	20,000	20,000	16,804	3,196	84.02%
Contracted Services	-	20,000	20,000	31,250	(11,250)	156.25%
Supplies & Materials	-	12,389	12,389	21,318	(8,929)	172.07%
Capital Outlay	-	17,100	17,100	17,100	-	100.00%
<b>Total Finance and Administration</b>	<b>151,795</b>	<b>2,185,351</b>	<b>2,337,146</b>	<b>792,476</b>	<b>1,544,670</b>	<b>33.91%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (2,054,435)</b>	<b>\$ (2,054,435)</b>	<b>\$ (320,665)</b>	<b>\$ 1,733,770</b>	<b>15.61%</b>

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

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,500,000	\$ -	\$ 5,500,000	\$ 3,209,929	\$ (2,290,071)	58.36%
Total Revenues	5,500,000	-	5,500,000	3,209,929	(2,290,071)	58.36%
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,050,000	-	2,050,000	279,606	1,770,394	13.64%
Women's Basketball of Fame	150,000	-	150,000	112,500	37,500	75.00%
Trustee Commission	55,000	-	55,000	20,118	34,882	36.58%
Tourism and Sports Development Corp.	2,200,000	-	2,200,000	1,100,000	1,100,000	50.00%
Contributions to agencies	375,000	-	375,000	263,473	111,527	70.26%
<i>Total Other General Government:</i>	4,830,000	-	4,830,000	1,775,697	3,054,303	36.76%
Excess (Deficiency) of Revenues Over (Under) Expenditures	670,000	-	670,000	1,434,232	764,232	214.06%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(840,000)	-	(840,000)	(840,000)	-	100.00%
Net Change in Fund Balances	\$ (170,000)	\$ -	\$ (170,000)	\$ 594,232	\$ 764,232	-349.55%

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,511,000	\$ -	\$ 4,511,000	\$ 2,859,603	\$ (1,651,397)	63.39%
Statutory Local Taxes	1,975,000	-	1,975,000	1,192,918	(782,082)	60.40%
<b>Total Local Taxes</b>	<b>6,486,000</b>	<b>-</b>	<b>6,486,000</b>	<b>4,052,521</b>	<b>(2,433,479)</b>	<b>62.48%</b>
<i>Other Local Revenues</i>	10,000	-	10,000	229,700	219,700	2297.00%
<i>State of Tennessee:</i>						
Gasoline Tax	4,600,000	-	4,600,000	2,703,523	(1,896,477)	58.77%
Petroleum Special Tax	307,000	-	307,000	181,924	(125,076)	59.26%
<b>Total State of Tennessee</b>	<b>4,907,000</b>	<b>-</b>	<b>4,907,000</b>	<b>2,885,447</b>	<b>(2,021,553)</b>	<b>58.80%</b>
<b>Total Revenues</b>	<b>11,403,000</b>	<b>-</b>	<b>11,403,000</b>	<b>7,167,668</b>	<b>(4,235,332)</b>	<b>62.86%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	238,182	-	238,182	174,707	63,475	73.35%
Employee Benefits	77,214	-	77,214	56,642	20,572	73.36%
Contracted Services	30,838	-	30,838	16,498	14,340	53.50%
Supplies & Materials	7,300	-	7,300	7,061	239	96.73%
Other Charges	90,389	-	90,389	89,639	750	99.17%
<b>Highway Project Manager-ADM</b>						
Personal Services	162,100	21,053	183,153	146,087	37,066	79.76%
Employee Benefits	37,581	-	37,581	31,014	6,567	82.53%
Contracted Services	7,100	-	7,100	2,567	4,533	36.15%
Supplies & Materials	6,400	-	6,400	5,732	668	89.56%
<b>Stormwater Management-ADM</b>						
Personal Services	818,560	(4,063)	814,497	563,916	250,581	69.23%
Employee Benefits	270,809	-	270,809	185,057	85,752	68.33%
Contracted Services	40,935	-	40,935	27,760	13,175	67.81%
Supplies & Materials	40,500	-	40,500	29,641	10,859	73.19%
Other Charges	-	-	-	309	(309)	N/A
<b>Stormwater Management-Violation</b>						
Contracted Services	-	15,000	15,000	5,803	9,197	38.69%
Supplies & Materials	-	22,113	22,113	3,248	18,865	14.69%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,666,608	(30,721)	2,635,887	1,990,015	645,872	75.50%
Employee Benefits	1,057,669	-	1,057,669	763,035	294,634	72.14%
Contracted Services	688,210	-	688,210	852,000	(163,790)	123.80%
Supplies & Materials	2,602,225	-	2,602,225	1,754,092	848,133	67.41%
Other Charges	361,711	-	361,711	361,500	211	99.94%
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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	292,127	1,730	293,857	214,104	79,753	72.86%
Employee Benefits	114,608	-	114,608	89,759	24,849	78.32%
Contracted Services	96,500	-	96,500	55,729	40,771	57.75%
Supplies & Materials	126,184	-	126,184	82,193	43,991	65.14%
Capital Outlay	25,000	-	25,000	-	25,000	0.00%
<b>Engineering</b>						
Personal Services	253,760	3,267	257,027	185,349	71,678	72.11%
Employee Benefits	65,594	-	65,594	48,859	16,735	74.49%
Contracted Services	45,450	-	45,450	23,116	22,334	50.86%
Supplies & Materials	6,075	-	6,075	3,021	3,054	49.73%
Other Charges	4,631	-	4,631	4,631	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	100,000	-	100,000	40,144	59,856	40.14%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	981,298	981,298	409,190	572,108	41.70%
<i>Total Engineering and Public Works</i>	<u>10,334,260</u>	<u>1,129,677</u>	<u>11,463,937</u>	<u>8,222,418</u>	<u>3,241,519</u>	<u>71.72%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,068,740	(1,129,677)	(60,937)	(1,054,750)	(993,813)	1730.89%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(1,068,740)	-	(1,068,740)	(143,200)	925,540	13.40%
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ (1,129,677)</u>	<u>\$ (1,129,677)</u>	<u>\$ (1,197,950)</u>	<u>\$ (68,273)</u>	<u>106.04%</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 nine months ended March 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,533,000	\$ -	\$ 32,533,000	\$ 31,822,511	\$ (710,489)	97.82%
<i>Interest Earned</i>	2,040,229	-	2,040,229	1,038,626	(1,001,603)	50.91%
<i>Payments from Component Units</i>	30,527,602	-	30,527,602	-	(30,527,602)	0.00%
<b>Total Revenues</b>	<b>65,100,831</b>	<b>-</b>	<b>65,100,831</b>	<b>32,861,137</b>	<b>(32,239,694)</b>	<b>50.48%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	708,438	-	708,438	636,975	71,463	89.91%
Debt Service	72,291,562	-	72,291,562	18,097,133	54,194,429	25.03%
<i>Total Debt Service</i>	<i>73,000,000</i>	<i>-</i>	<i>73,000,000</i>	<i>18,734,108</i>	<i>54,265,892</i>	<i>25.66%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,899,169)	-	(7,899,169)	14,127,029	22,026,198	-178.84%
<b>Other Financing Sources (Uses)</b>						
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>
<b>Net Change in Fund Balances</b>	<b>\$ (7,627,849)</b>	<b>\$ -</b>	<b>\$ (7,627,849)</b>	<b>\$ 14,427,029</b>	<b>\$ 22,054,878</b>	<b>-189.14%</b>

## 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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
<b>Expenditures</b>						
<i>Capital Projects:</i>						
Contracted Services	-	-	-	312,321	(312,321)	N/A
Capital Outlay	-	-	-	14,528	(14,528)	N/A
<i>Total Capital Projects</i>	-	-	-	326,849	(326,849)	N/A
<b>Net Change in Fund Balances</b>	\$ -	\$ -	\$ -	\$ (326,849)	\$ (326,849)	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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 113,452,000	\$ -	\$ 113,452,000	\$ 110,832,447	\$ (2,619,553)	97.69%
County Local Option Taxes	107,119,500	-	107,119,500	63,368,618	(43,750,882)	59.16%
Wheel Taxes	1,500,000	-	1,500,000	980,395	(519,605)	65.36%
<b>Total Local Taxes</b>	<b>222,071,500</b>	<b>-</b>	<b>222,071,500</b>	<b>175,181,460</b>	<b>(46,890,040)</b>	<b>78.89%</b>
<i>Licenses and Permits</i>	36,000	-	36,000	17,243	(18,757)	47.90%
<i>Charges for Current Services:</i>						
Education Charges	470,000	(280,000)	190,000	-	(190,000)	0.00%
Other Charges For Services	440,500	135,000	575,500	217,127	(358,373)	37.73%
<b>Total Charges/Current Services</b>	<b>910,500</b>	<b>(145,000)</b>	<b>765,500</b>	<b>217,127</b>	<b>(548,373)</b>	<b>28.36%</b>
<i>Other Local Revenues:</i>						
Recurring Items	140,000	280,000	420,000	132,943	(287,057)	31.65%
Nonrecurring Items	2,766,000	(590,000)	2,176,000	560,263	(1,615,737)	25.75%
<b>Total Other Local Revenues</b>	<b>2,906,000</b>	<b>(310,000)</b>	<b>2,596,000</b>	<b>693,206</b>	<b>(1,902,794)</b>	<b>26.70%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	165,652,000	4,510,000	170,162,000	119,822,168	(50,339,832)	70.42%
Other State Revenues	1,300,000	-	1,300,000	861,463	(438,537)	66.27%
<b>Total State of Tennessee</b>	<b>166,952,000</b>	<b>4,510,000</b>	<b>171,462,000</b>	<b>120,683,631</b>	<b>(50,778,369)</b>	<b>70.39%</b>
<i>Federal Government:</i>						
Federal Revenue Through State	-	-	-	28,283	28,283	N/A
Direct Federal Revenue	537,000	-	537,000	282,230	(254,770)	52.56%
<b>Total Federal Government:</b>	<b>537,000</b>	<b>-</b>	<b>537,000</b>	<b>310,513</b>	<b>(226,487)</b>	<b>57.82%</b>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	3,327,000	(1,590,000)	1,737,000	1,598,672	(138,328)	92.04%
<b>Total Revenues</b>	<b>396,740,000</b>	<b>2,465,000</b>	<b>399,205,000</b>	<b>298,701,852</b>	<b>(100,503,148)</b>	<b>74.82%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	155,467,571	54,129	155,521,700	89,186,430	66,335,270	57.35%
Employee Benefits	42,508,672	579,093	43,087,765	27,385,962	15,701,803	63.56%
Contracted Services	-	-	-	1,702	(1,702)	N/A
Supplies and Materials	733,300	4,037,574	4,770,874	2,703,197	2,067,677	56.66%
<b>Art</b>						
Contracted Services	2,500	-	2,500	1,456	1,044	58.24%
Supplies and Materials	226,430	-	226,430	190,170	36,260	83.99%
<b>Basic Elementary</b>						
Supplies and Materials	820,000	699	820,699	817,677	3,022	99.63%

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 nine months ended March 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Contracted Services	-	-	-	10,150	(10,150)	N/A
Supplies and Materials	363,000	-	363,000	371,166	(8,166)	102.25%
<b>Basic Secondary</b>						
Contracted Services	-	-	-	10,150	(10,150)	N/A
Supplies and Materials	737,000	-	737,000	1,107,647	(370,647)	150.29%
<b>Business Education</b>						
Supplies and Materials	61,674	-	61,674	51,108	10,566	82.87%
Other Charges	2,244	-	2,244	596	1,648	26.56%
<b>Middle School Reading</b>						
Personal Services	3,982	-	3,982	1,596	2,386	40.08%
Employee Benefits	306	-	306	110	196	35.95%
Contracted Services	250	-	250	259	(9)	103.60%
Supplies and Materials	32,628	436	33,064	16,123	16,941	48.76%
Other	4,985	-	4,985	5,263	(278)	105.58%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	-	311,304	93,766	217,538	30.12%
Other	20,000	-	20,000	4,276	15,724	21.38%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	5,247	753	87.45%
<b>Health Education</b>						
Supplies and Materials	4,324	-	4,324	2,133	2,191	49.33%
<b>Kindergarten</b>						
Supplies and Materials	62,266	-	62,266	38,456	23,810	61.76%
<b>Language Arts</b>						
Supplies and Materials	36,148	557	36,705	35,561	1,144	96.88%
<b>Math</b>						
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	83,068	-	83,068	66,372	16,696	79.90%
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	4,320	1,880	69.68%
Supplies and Materials	39,880	-	39,880	36,734	3,146	92.11%
<b>Physical Education</b>						
Supplies and Materials	23,858	1,497	25,355	17,460	7,895	68.86%
<b>Reading</b>						
Personal Services	2,000	-	2,000	10,539	(8,539)	526.95%
Employee Benefits	153	-	153	1,314	(1,161)	858.82%
Supplies and Materials	70,574	-	70,574	48,359	22,215	68.52%
Other Charges	16,185	-	16,185	1,868	14,317	11.54%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	76,805	27,127	73.90%
<b>Social Studies</b>						
Supplies and Materials	43,031	-	43,031	18,799	24,232	43.69%
<b>Talented &amp; Gifted</b>						
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%
<b>Instrumental Music</b>						
Contracted Services	5,700	-	5,700	5,663	37	99.35%
Supplies and Materials	27,000	-	27,000	26,914	86	99.68%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	15,000	-	15,000	64,716	(49,716)	431.44%
Supplies and Materials	265,000	5,874	270,874	(98,747)	369,621	-36.45%
Capital Outlay	20,000	-	20,000	8,523	11,477	42.62%
<b>Summer School</b>						
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
<b>Project Graduation</b>						
Personal Services	-	-	-	83,482	(83,482)	N/A
Employee Benefits	-	-	-	4,884	(4,884)	N/A
Contracted Services	1,241,742	-	1,241,742	931,307	310,435	75.00%
<b>High Needs Schools</b>						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	-	2,000	0.00%
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Contracted Services	68,153	-	68,153	-	68,153	0.00%
Supplies and Materials	46,717	-	46,717	46,717	-	100.00%
Other Charges	156,496	-	156,496	228,389	(71,893)	145.94%
<b>Materials Center</b>						
Contracted Services	-	-	-	4,753	(4,753)	N/A
Supplies and Materials	108,560	74	108,634	106,873	1,761	98.38%
<b>T &amp; I Construction</b>						
Supplies and Materials	78,366	-	78,366	44,912	33,454	57.31%
Supplies and Materials	173,320	-	173,320	118,941	54,379	68.63%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	2,521	92,112	2.66%
Supplies and Materials	23,700	-	23,700	7,147	16,553	30.16%
<b>Vine Magnet</b>						
Supplies and Materials	77,933	-	77,933	72,520	5,413	93.05%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	-	770	0.00%
Supplies and Materials	4,868	-	4,868	1,565	3,303	32.15%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	84,086	-	84,086	132,732	(48,646)	157.85%
<b>Beaumont Magnet</b>						
Supplies and Materials	72,612	-	72,612	72,612	-	100.00%
<b>Greene Magnet</b>						
Supplies and Materials	76,970	-	76,970	5,763	71,207	7.49%
<b>Student Assistance Services</b>						
Supplies and Materials	644	-	644	520	124	80.75%
<b>Austin-East Magnet</b>						
Supplies and Materials	85,114	-	85,114	79,070	6,044	92.90%
<b>Section 504 Instruction</b>						
Contracted Services	5,000	-	5,000	13,222	(8,222)	264.44%
Supplies and Materials	9,299	-	9,299	-	9,299	0.00%
<b>Magnet Department</b>						
Supplies and Materials	9,522	-	9,522	2,812	6,710	29.53%
Other Charges	4,353	-	4,353	4,163	190	95.64%
Capital Outlay	-	-	-	23,478	(23,478)	N/A

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	70,000	-	70,000	69,991	9	99.99%
<b>Stem Academy</b>						
Supplies and Materials	74,000	-	74,000	20,000	54,000	27.03%
<b>Fulton Magnet</b>						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
<b>Alternative Schools</b>						
Personal Services	1,391,632	1,909	1,393,541	654,363	739,178	46.96%
Employee Benefits	324,699	5,032	329,731	211,004	118,727	63.99%
Supplies and Materials	78,293	-	78,293	4,018	74,275	5.13%
<b>Special Education Program</b>						
Personal Services	28,384,462	56,072	28,440,534	16,186,035	12,254,499	56.91%
Employee Benefits	7,302,222	112,411	7,414,633	4,730,475	2,684,158	63.80%
Contracted Services	171,955	-	171,955	66,642	105,313	38.76%
Supplies and Materials	392,500	9,911	402,411	340,425	61,986	84.60%
Other Charges	-	-	-	22	(22)	N/A
<b>Career &amp; Technical Education</b>						
Personal Services	9,831,114	284	9,831,398	5,601,652	4,229,746	56.98%
Employee Benefits	2,630,086	40,798	2,670,884	1,625,825	1,045,059	60.87%
Contracted Services	7,000	-	7,000	5,011	1,989	71.59%
Supplies and Materials	323,087	-	323,087	300,751	22,336	93.09%
Other Charges	2,600	-	2,600	1,236	1,364	47.54%
Capital Outlay	51,113	-	51,113	29,193	21,920	57.11%
<b>Total Instruction</b>	<b>255,808,196</b>	<b>4,906,411</b>	<b>260,714,607</b>	<b>154,314,525</b>	<b>106,400,082</b>	<b>59.19%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,212,469	543	1,213,012	777,932	435,080	64.13%
Employee Benefits	382,173	5,835	388,008	218,675	169,333	56.36%
Contracted Services	10,000	-	10,000	7,990	2,010	79.90%
Supplies and Materials	1,125	-	1,125	1,435	(310)	127.56%
Other Charges	3,741	-	3,741	3,396	345	90.78%
<b>Health Services</b>						
Personal Services	1,259,914	-	1,259,914	874,245	385,669	69.39%
Employee Benefits	307,599	4,314	311,913	237,285	74,628	76.07%
Contracted Services	80,150	-	80,150	26,886	53,264	33.54%
Supplies and Materials	126,010	4,500	130,510	102,059	28,451	78.20%
Other Charges	11,388	-	11,388	6,526	4,862	57.31%
<b>Other Student Support</b>						
Personal Services	6,870,623	1,059	6,871,682	3,919,966	2,951,716	57.05%
Employee Benefits	1,696,678	22,660	1,719,338	1,070,348	648,990	62.25%
Contracted Services	500,000	-	500,000	84,168	415,832	16.83%
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
<b>Curriculum</b>						
Contracted Services	1,300	-	1,300	353	947	27.15%
Supplies and Materials	4,350	-	4,350	2,272	2,078	52.23%
Other Charges	11,532	-	11,532	954	10,578	8.27%
<b>Transfer Department</b>						
Personal Services	192,604	1,400	194,004	135,492	58,512	69.84%
Employee Benefits	40,681	288	40,969	27,806	13,163	67.87%
Contracted Services	1,200	-	1,200	1,912	(712)	159.33%
Supplies and Materials	300	-	300	-	300	0.00%
Other Charges	524	-	524	-	524	0.00%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Supplies and Materials	22,450	-	22,450	17,824	4,626	79.39%
Other Charges	5,711	-	5,711	1,085	4,626	19.00%
<b>Math</b>						
Contracted Services	25	-	25	9	16	36.00%
Supplies and Materials	2,025	-	2,025	948	1,077	46.81%
Other Charges	748	-	748	2,893	(2,145)	386.76%
<b>Choral Music</b>						
Contracted Services	2,900	-	2,900	400	2,500	13.79%
Supplies and Materials	6,370	-	6,370	661	5,709	10.38%
Other Charges	561	-	561	(2,075)	2,636	-369.88%
<b>Physical Education</b>						
Supplies and Materials	2,650	-	2,650	141	2,509	5.32%
Other Charges	9,000	-	9,000	4,915	4,085	54.61%
<b>Science</b>						
Personal Services	1,250	-	1,250	2,000	(750)	160.00%
Employee Benefits	191	-	191	153	38	80.10%
Contracted Services	500	-	500	590	(90)	118.00%
Supplies and Materials	3,938	-	3,938	252	3,686	6.40%
Other Charges	7,272	-	7,272	3,699	3,573	50.87%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	1,726	1,094	61.21%
Employee Benefits	216	-	216	235	(19)	108.80%
Other Charges	493	-	493	4,117	(3,624)	835.09%
<b>Talented and Gifted</b>						
Contracted Services	1,000	-	1,000	677	323	67.70%
Supplies and Materials	7,000	-	7,000	1,106	5,894	15.80%
<b>Instrumental Music</b>						
Contracted Services	2,600	-	2,600	2,018	582	77.62%
Supplies and Materials	5,500	-	5,500	1,175	4,325	21.36%
Other Charges	2,268	-	2,268	1,185	1,083	52.25%
<b>High School PE/Wellness</b>						
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	378	3,202	10.56%
<b>Regular Instruction</b>						
Personal Services	9,471,775	41,661	9,513,436	5,915,261	3,598,175	62.18%
Employee Benefits	2,225,796	35,475	2,261,271	1,669,150	592,121	73.81%
Contracted Services	627,000	-	627,000	522,187	104,813	83.28%
Supplies and Materials	-	-	-	6,219	(6,219)	N/A
Other Charges	45,000	-	45,000	664	44,336	1.48%
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	12,963	-	12,963	3,247	9,716	25.05%
Supplies and Materials	11,234	-	11,234	8,827	2,407	78.57%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	792	633	55.58%
Supplies and Materials	2,350	-	2,350	963	1,387	40.98%
Other Charges	748	-	748	-	748	0.00%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	4,777	723	86.85%
Supplies and Materials	19,291	-	19,291	4,239	15,052	21.97%
Other Charges	4,489	-	4,489	3,326	1,163	74.09%
<b>Alternative Schools</b>						
Personal Services	507,780	-	507,780	277,707	230,073	54.69%
Employee Benefits	139,663	2,838	142,501	82,971	59,530	58.22%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
<b>Libraries/Audio/Visual</b>						
Contracted Services	35,200	136	35,336	33,640	1,696	95.20%
Supplies and Materials	427,369	323	427,692	410,983	16,709	96.09%
<b>Staff Development</b>						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	1,365	16,129	7.80%
Other Charges	220,000	-	220,000	8,312	211,688	3.78%
<b>Art</b>						
Contracted Services	365	-	365	224	141	61.37%
Supplies and Materials	11,200	-	11,200	1,154	10,046	10.30%
Other Charges	5,237	-	5,237	250	4,987	4.77%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	1,873	5,380	25.82%
Supplies and Materials	45,520	-	45,520	2,167	43,353	4.76%
Other Charges	22,341	-	22,341	710	21,631	3.18%
<b>Special Education Program</b>						
Personal Services	5,657,223	8,817	5,666,040	3,741,430	1,924,610	66.03%
Employee Benefits	1,507,856	21,644	1,529,500	943,074	586,426	61.66%
Contracted Services	274,944	(62)	274,882	175,775	99,107	63.95%
Supplies and Materials	92,475	-	92,475	57,324	35,151	61.99%
Other Charges	75,040	-	75,040	37,097	37,943	49.44%
<b>Basic Middle</b>						
Personal Services	-	-	-	(3,493)	3,493	N/A
Contracted Services	455	-	455	351	104	77.14%
Supplies and Materials	13,364	-	13,364	1,983	11,381	14.84%
Other Charges	28,911	-	28,911	4,476	24,435	15.48%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	54,875	21,425	71.92%
Supplies and Materials	3,670	-	3,670	-	3,670	0.00%
Other Charges	18,000	-	18,000	14,198	3,802	78.88%
<b>World Language</b>						
Personal Services	-	-	-	1,467	(1,467)	N/A
Employee Benefits	-	-	-	108	(108)	N/A
Contracted Services	175	-	175	294	(119)	168.00%
Other Charges	10,825	-	10,825	3,108	7,717	28.71%
<b>Language Arts</b>						
Contracted Services	3,520	-	3,520	225	3,295	6.39%
Supplies and Materials	3,150	-	3,150	2,289	861	72.67%
Other Charges	3,521	-	3,521	2,861	660	81.26%
<b>Career &amp; Technical Education</b>						
Personal Services	354,007	2,525	356,532	289,375	67,157	81.16%
Employee Benefits	81,246	1,028	82,274	77,749	4,525	94.50%
Contracted Services	21,625	-	21,625	23,097	(1,472)	106.81%
Supplies and Materials	2,700	-	2,700	2,578	122	95.48%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>TAP Department</b>						
Supplies and Materials	5,000	-	5,000	1,489	3,511	29.78%
<b>Family/Community Engagement</b>						
Contracted Services	-	-	-	814	(814)	N/A
Supplies and Materials	15,000	498	15,498	1,925	13,573	12.42%
<b>Grants Department</b>						
Contracted Services	2,000	-	2,000	-	2,000	0.00%
Supplies and Materials	2,500	-	2,500	2,417	83	96.68%
Other Charges	500	-	500	-	500	0.00%
<b>Adult Program</b>						
Personal Services	32,101	249	32,350	25,477	6,873	78.75%
Employee Benefits	19,610	442	20,052	3,769	16,283	18.80%
Contracted Services	5,050	-	5,050	4,467	583	88.46%
Supplies and Materials	30,143	-	30,143	11,559	18,584	38.35%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	2,104	546	79.40%
Other Charges	3,350	-	3,350	1,015	2,335	30.30%
<b>Board of Education</b>						
Personal Services	246,681	863	247,544	181,487	66,057	73.32%
Employee Benefits	463,773	362	464,135	298,238	165,897	64.26%
Contracted Services	167,074	-	167,074	69,757	97,317	41.75%
Supplies and Materials	3,000	-	3,000	2,285	715	76.17%
Other Charges	5,901,628	-	5,901,628	5,281,597	620,031	89.49%
<b>Office of the Superintendent</b>						
Personal Services	587,568	1,187,643	1,775,211	410,719	1,364,492	23.14%
Employee Benefits	153,896	821	154,717	93,213	61,504	60.25%
Contracted Services	71,300	-	71,300	55,382	15,918	77.67%
Supplies and Materials	4,400	-	4,400	6,304	(1,904)	143.27%
<b>Office of the Principal</b>						
Personal Services	21,197,669	83,825	21,281,494	14,140,280	7,141,214	66.44%
Employee Benefits	5,151,259	71,203	5,222,462	3,474,268	1,748,194	66.53%
Contracted Services	3,280,000	-	3,280,000	2,717,175	562,825	82.84%
Supplies and Materials	-	-	-	394,818	(394,818)	N/A
<b>Fiscal Services</b>						
Personal Services	1,032,845	9,111	1,041,956	889,718	152,238	85.39%
Employee Benefits	240,635	3,207	243,842	221,257	22,585	90.74%
Contracted Services	5,821	-	5,821	29,536	(23,715)	507.40%
Supplies and Materials	17,133	-	17,133	26,286	(9,153)	153.42%
<b>Warehouse</b>						
Personal Services	143,179	2,063	145,242	112,965	32,277	77.78%
Employee Benefits	36,266	763	37,029	27,129	9,900	73.26%
Contracted Services	4,800	-	4,800	21,613	(16,813)	450.27%
Supplies and Materials	15,750	-	15,750	533	15,217	3.38%
<b>Human Resources</b>						
Personal Services	917,838	7,478	925,316	655,202	270,114	70.81%
Employee Benefits	205,617	3,452	209,069	150,061	59,008	71.78%
Contracted Services	73,500	-	73,500	184,230	(110,730)	250.65%
Supplies and Materials	7,225	-	7,225	12,288	(5,063)	170.08%
Other Charges	6,000	-	6,000	453	5,547	7.55%
<b>HR Employee Benefits Div</b>						
Personal Services	476,112	5,330	481,442	280,678	200,764	58.30%
Employee Benefits	113,670	1,362	115,032	61,642	53,390	53.59%
Contracted Services	2,079	-	2,079	9,800	(7,721)	471.38%
Supplies and Materials	6,117	-	6,117	-	6,117	0.00%

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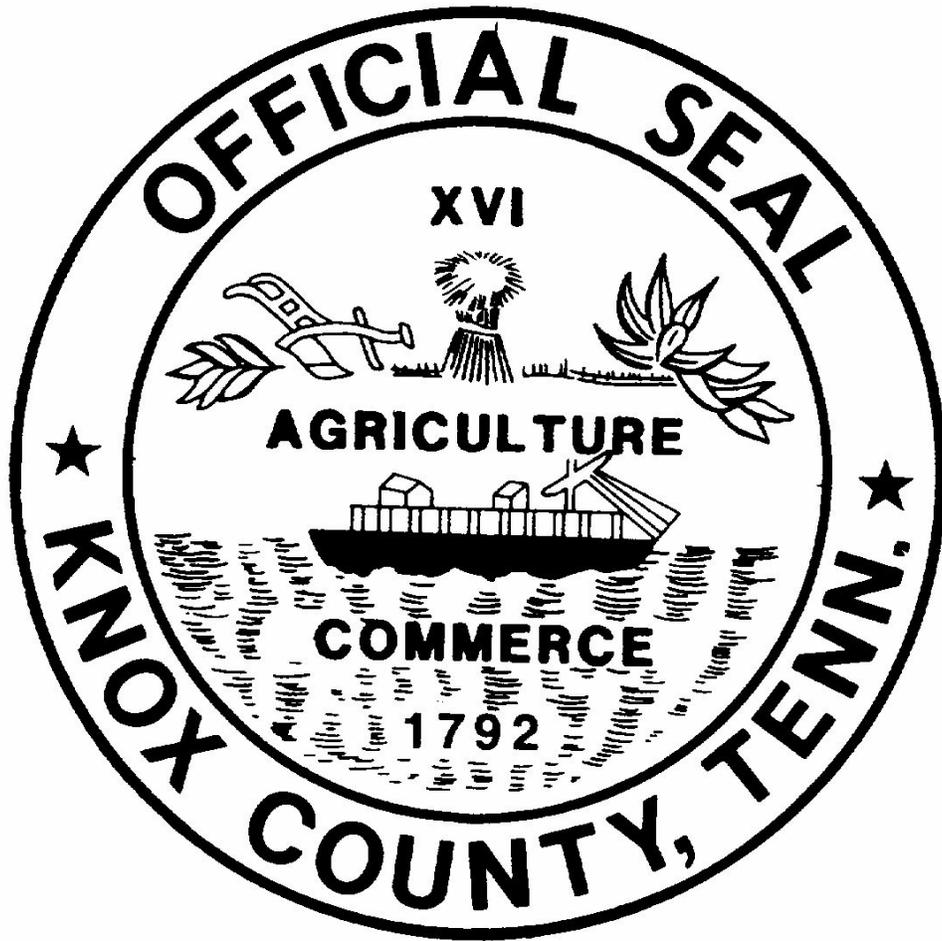
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,634,360	124,427	8,758,787	6,332,377	2,426,410	72.30%
Employee Benefits	2,292,278	52,710	2,344,988	1,584,427	760,561	67.57%
Contracted Services	1,132,847	33,258	1,166,105	767,868	398,237	65.85%
Supplies and Materials	14,276,384	-	14,276,384	7,451,187	6,825,197	52.19%
Other Charges	2,720,675	-	2,720,675	340,980	2,379,695	12.53%
Capital Outlay	100,000	324,688	424,688	100,118	324,570	23.57%
<b>Security</b>						
Personal Services	1,429,361	20,598	1,449,959	1,226,977	222,982	84.62%
Employee Benefits	306,466	4,910	311,376	275,761	35,615	88.56%
Contracted Services	45,600	-	45,600	46,519	(919)	102.02%
Supplies and Materials	60,767	-	60,767	59,799	968	98.41%
Other Charges	1,000	-	1,000	-	1,000	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	5,534,348	79,754	5,614,102	4,550,435	1,063,667	81.05%
Employee Benefits	1,356,402	29,244	1,385,646	1,072,916	312,730	77.43%
Contracted Services	495,780	680	496,460	212,411	284,049	42.79%
Supplies and Materials	1,908,531	128,927	2,037,458	1,577,365	460,093	77.42%
Capital Outlay	124,000	1,974	125,974	57,851	68,123	45.92%
<b>Facilities</b>						
Personal Services	271,025	-	271,025	197,944	73,081	73.04%
Employee Benefits	66,545	1,071	67,616	39,433	28,183	58.32%
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%
<b>Student Transportation</b>						
Personal Services	664,590	1,437	666,027	622,700	43,327	93.49%
Employee Benefits	148,457	1,494	149,951	116,271	33,680	77.54%
Contracted Services	213,500	550	214,050	175,540	38,510	82.01%
Supplies and Materials	82,900	-	82,900	42,716	40,184	51.53%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Employee Benefits	-	-	-	(7,289)	7,289	N/A
Contracted Services	8,045,566	115,942	8,161,508	7,495,677	665,831	91.84%
<b>Vocational Transportation</b>						
Contracted Services	88,920	1,281	90,201	47,729	42,472	52.91%
<b>Special Education Transportation</b>						
Personal Services	80,027	1,153	81,180	31,965	49,215	39.38%
Employee Benefits	16,305	350	16,655	(6,652)	23,307	-39.94%
Contracted Services	4,845,581	68,388	4,913,969	3,553,164	1,360,805	72.31%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
<b>Central and Other</b>						
Personal Services	24,394	-	24,394	57,450	(33,056)	235.51%
Employee Benefits	10,655	175	10,830	13,218	(2,388)	122.05%
<b>Technology</b>						
Personal Services	3,435,033	49,319	3,484,352	2,486,812	997,540	71.37%
Employee Benefits	719,918	9,285	729,203	590,815	138,388	81.02%
Contracted Services	735,250	-	735,250	382,475	352,775	52.02%
Supplies and Materials	177,823	-	177,823	78,727	99,096	44.27%
Other Charges	264,963	2,387,000	2,651,963	2,905,601	(253,638)	109.56%
Capital Outlay	211,543	-	211,543	19,702	191,841	9.31%
<b>Publications</b>						
Contracted Services	8,000	637	8,637	6,314	2,323	73.10%
Supplies and Materials	80,000	1,927	81,927	28,047	53,880	34.23%

**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 nine months ended March 31, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Public Affairs</b>						
Personal Services	597,678	8,093	605,771	414,357	191,414	68.40%
Employee Benefits	124,908	1,526	126,434	96,957	29,477	76.69%
Contracted Services	132,900	-	132,900	114,275	18,625	85.99%
Supplies and Materials	1,000	-	1,000	3,174	(2,174)	317.40%
<b>Minority Recruiting</b>						
Personal Services	111,972	199	112,171	11,876	100,295	10.59%
Employee Benefits	24,506	201	24,707	3,673	21,034	14.87%
Contracted Services	11,900	-	11,900	320	11,580	2.69%
Supplies and Materials	1,375	-	1,375	-	1,375	0.00%
<b>Office of Accountability</b>						
Personal Services	381,759	449	382,208	286,301	95,907	74.91%
Employee Benefits	93,274	944	94,218	55,652	38,566	59.07%
Contracted Services	151,550	-	151,550	60,803	90,747	40.12%
Supplies and Materials	17,950	-	17,950	2,510	15,440	13.98%
Other Charges	6,469	-	6,469	3,054	3,415	47.21%
<b>Other Charges</b>						
Payments to Primary Governments	8,013,053	13,795,000	21,808,053	13,905,627	7,902,426	63.76%
<i>Total Support Services</i>	<u>145,901,804</u>	<u>18,781,247</u>	<u>164,683,051</u>	<u>111,309,764</u>	<u>53,373,287</u>	<u>67.59%</u>
Total Expenditures	<u>401,710,000</u>	<u>23,687,658</u>	<u>425,397,658</u>	<u>265,624,289</u>	<u>159,773,369</u>	<u>62.44%</u>
Net Change in Fund Balances	<u>\$ (4,970,000)</u>	<u>\$ (21,222,658)</u>	<u>\$ (26,192,658)</u>	<u>\$ 33,077,563</u>	<u>\$ 59,270,221</u>	<u>-126.29%</u>

# Information



**KNOX COUNTY, TENNESSEE  
2012-2013 FISCAL YEAR**

**BUDGET SUMMARY**

March 31, 2013

<i>Where It Comes From:</i>	<b>Adopted Budget 2012-13</b>	<b>% of Budget</b>	<b>Actual Collections July - March</b>	<b>% of Budget Collected</b>	<i>Where It Goes by Function:</i>	<b>Adopted Budget 2012-13</b>	<b>% of Budget</b>	<b>Actual Spending July - March</b>	<b>% of Budget Spent</b>
Local Taxes	\$ 420,746,937	59.3%	\$ 349,901,117	49.3%	Schools	\$ 401,710,000	56.6%	\$ 265,624,288	37.4%
Licenses & Permits	5,421,500	0.8%	3,244,112	0.5%	School Construction	20,500,000	2.9%	25,838,694	3.6%
Fines, Forfeitures, & Penalties	1,751,200	0.2%	1,343,892	0.2%	School Cafeteria	25,992,842	3.7%	-	0.0%
Charges for Current Services	15,396,832	2.2%	3,455,550	0.5%	General Government	11,627,763	1.6%	9,443,382	1.3%
Other Local Revenue	8,190,657	1.2%	5,534,475	0.8%	Finance	13,805,659	1.9%	9,181,622	1.3%
Official Fees	7,107,000	1.0%	3,854,550	0.5%	Administration of Justice	11,727,048	1.7%	11,352,273	1.6%
State of Tennessee	183,599,702	25.9%	128,232,290	18.1%	Debt Service	74,250,000	10.5%	18,734,107	2.6%
Federal Government	16,654,019	2.3%	756,695	0.1%	Public Safety	73,996,648	10.4%	51,849,279	7.3%
Govt & Citizens Groups	205,822	0.0%	43,178	0.0%	Health & Welfare	22,353,859	3.1%	12,076,788	1.7%
Other	50,856,224	7.2%	17,133,672	2.4%	Public Libraries	12,558,482	1.8%	8,803,335	1.2%
					Public Works	11,403,000	1.6%	8,365,617	1.2%
	<u>\$ 709,929,893</u>	<u>100.0%</u>	<u>\$ 513,499,531</u>	<u>72.3%</u>	Tourism, Social & Cultural	9,984,651	1.4%	5,985,400	0.8%
					Agricultural/Natrual Resour	466,102	0.1%	235,274	0.0%
					Other	17,850,624	2.5%	18,276,435	2.6%
					Solid Waste	4,015,215	0.6%	2,557,264	0.4%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						<u>\$ 709,929,893</u>	<u>100.0%</u>	<u>\$ 448,323,758</u>	<u>63.2%</u>
					<i>Where It Goes by Category:</i>	<b>Adopted Budget 2012-13</b>	<b>% of Budget</b>	<b>Actual Spending July - March</b>	<b>% of Budget Spent</b>
					Personnal Services	\$ 358,993,716	50.6%	\$ 221,780,029	31.2%
					Employees Benefits	105,418,484	14.8%	69,693,972	9.8%
					Contractual Services	55,539,026	7.8%	39,020,724	5.5%
					Supplies and Materials	50,716,254	7.1%	27,368,456	3.9%
					Other Charges	66,520,026	9.4%	46,142,342	6.5%
					Debt Service	72,457,231	10.2%	18,097,132	2.5%
					Capital Outlay	2,597,156	0.4%	26,221,103	3.7%
					Operating Transfers	(2,312,000)	-0.3%	-	0.0%
						<u>\$ 709,929,893</u>	<u>100.0%</u>	<u>\$ 448,323,758</u>	<u>63.2%</u>

## Knox County, Tennessee Property Tax Collection Summary - March 2013

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%
	<b>Sub-Total</b>	<b>99,016,683</b>	<b>101,714,668</b>	<b>2,697,985</b>	<b>2.72%</b>	<b>101,423,000</b>	<b>(291,668)</b>	<b>-0.29%</b>
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%
	<b>Sub-Total</b>	<b>110,832,000</b>	<b>113,265,202</b>	<b>2,433,202</b>	<b>2.20%</b>	<b>113,452,000</b>	<b>186,798</b>	<b>0.16%</b>
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%
	<b>Sub-Total</b>	<b>31,567,625</b>	<b>32,532,367</b>	<b>964,742</b>	<b>3.06%</b>	<b>32,533,000</b>	<b>633</b>	<b>0.00%</b>
<b>Totals</b>		<b>241,416,308</b>	<b>247,512,237</b>	<b>6,095,929</b>	<b>2.53%</b>	<b>247,408,000</b>	<b>(104,237)</b>	<b>-0.04%</b>

Fund #	Fund Name	Actual YTD 11-12	Actual YTD 12-13	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	97,555,848	99,619,966	2,064,118	2.12%	98.22%
141	General Purpose School Fund	108,627,307	110,924,131	2,296,824	2.11%	97.77%
151	General Debt Service Fund	31,191,265	31,848,735	657,470	2.11%	97.90%
<b>Totals</b>		<b>237,374,420</b>	<b>242,392,832</b>	<b>5,018,412</b>	<b>2.11%</b>	<b>97.97%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - March, 2013**

<b>Fund #</b>	<b>Fund Name</b>	<b>Budget 11-12</b>	<b>Actual 11-12</b>	<b>Dollar Difference F (U)</b>	<b>Percentage +/- Budget</b>	<b>Budget 12-13</b>	<b>Dollar Inc. / (Dec.)</b>	<b>Percentage Inc. / (Dec.)</b>
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%
<b>Total</b>		<b>126,852,750</b>	<b>139,592,714</b>	<b>12,739,964</b>	<b>10.0%</b>	<b>136,487,095</b>	<b>(3,105,619)</b>	<b>-2.2%</b>

<b>Fund #</b>	<b>Fund Name</b>	<b>Actual YTD 11-12</b>	<b>Actual YTD 12-13</b>	<b>Dollar Difference F (U)</b>	<b>Percentage Inc. / (Dec.)</b>	<b>Percentage of Budget</b>
101	General Fund	4,383,999	4,456,767	72,768	1.7%	107.7%
131	Highway	3,185,041	3,240,373	55,332	1.7%	72.0%
141	School Operations	73,144,590	71,681,436	(1,463,154)	-2.0%	67.6%
177	School Capital	13,153,332	12,871,860	(281,472)	-2.1%	66.3%
<b>Total</b>		<b>93,866,962</b>	<b>92,250,436</b>	<b>(1,616,526)</b>	<b>-1.7%</b>	<b>67.6%</b>

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**March 31, 2013**

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	9,997.43	
1010310 Circuit Court Clerk's Office	615.00	
1010320 Civil Sessions Clerk's Office	40.00	
1010330 IV-D Child Support Clerk	-	
1010610 Probate Court	240.00	
1010620 Chancery Court	1,792.71	
1010910 County Commission	4,431.42	
1010920 Internal Audit	4,590.57	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	307.30	
1011510 4th Circuit Court Clerk's Office	923.02	
1011520 Criminal Court Clerk's Office	652.94	
1011530 Criminal Sessions Clerk's Office	849.45	
1011810 Election Office	8,938.44	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	1,453.05	
1012140 General Sessions Court Judges	7,230.93	
1012410 Juvenile Court Judges	9,307.02	
1012420 IV-D Referee Program	1,375.00	
1012710 Juvenile Court Clerk	20.00	
1013010 Regional Juvenile Center	2,282.08	
1013210 Law Director's Office	12,873.63	
1013310 County Mayor	10,507.64	
1013320 ADA Office	200.00	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	3,189.85	
1013610 Human Resources	890.86	
1014210 Probation Officers	861.03	
1014810 Park Maintenance	2,367.01	
1014830 Recreation Administration	2,468.12	
1014845 Sport Operations	421.06	
1015142 Senior Citizens/Volunteer Svcs	408.49	
1005145 Frank Strang Senior Center	1,500.03	
1015160 Veteran's Services	1,443.84	
1015165 Neighborhood and Community Development	599.75	
1015400 Support Services	6,736.13	
1015403 Preventive Health Service	5,826.77	
1015406 Dental Services	838.78	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	1,358.15	
1015415 Health Administration	3,049.18	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	247.58	
1015448 Ground Water Services	20.00	
1015454 Disease Surveillance & Inv.	1,498.92	
1015457 Vital Records	-	
1015460 Women's Health Services	300.00	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**March 31, 2013**

Accounting Unit	Amount	Fund Subtotal
1015463 Community Health Services	6,506.59	
1015710 Finance	13,680.20	
1016010 Purchasing	5,373.45	
1016020 Property Management	315.00	
1006030 County Building Maint.	599.14	
1016910 Official's Expense	12,161.00	
1017510 Fire Prevention Control	3,869.37	
1017520 Soil Conservation Dist	414.70	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	7,644.38	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	1,977.26	
1018310 Property Assessor	16,105.25	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	42,077.64	
1018710 Register of Deeds' Office	4,884.41	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	5,518.03	
1018906 Records & Communication	3,261.04	
1018912 Training	-	
1018915 Planning & Development	1,500.48	
1018918 Stop Violence Against Women	3,140.51	
1018921 Patrol Division	18,746.05	
1018924 Warrants	56,646.93	
1018927 Detectives	7,273.90	
1018930 Forensic Services	168.36	
1018933 Juvenile Division	720.00	
1018936 Special Teams	2,706.00	
1018942 Narcotics	546.20	
1018945 Internal Affairs	1,937.81	
1018948 Special Services	3,206.65	
1018951 DARE Donations	-	
1018952 Teen Academy - Sheriff	-	
1018953 Sex Offender Registry	-	
1018956 Honor Guard Golf Tournament	-	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	22,193.34	
1018965 Explorer Post	-	
1018993 Sheriff Animal Control	2,197.24	
1019710 Court Trustee's Office	15,434.01	
<b>TOTAL GENERAL FUND</b>	<b>373,653</b>	
<b>1150010 PUBLIC LIBRARY</b>	<b>10.74</b>	<b>11</b>
1160110 Solid Waste Administration	372.31	
1160130 Yard Waste Facility	-	
1160330 Recycling Program	-	
<b>TOTAL SOLID WASTE FUND</b>	<b>372</b>	

**KNOX COUNTY, TENNESSEE**  
**Employee Travel Education Training Expenses**  
**March 31, 2013**

Accounting Unit	Amount	Fund Subtotal
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	4,330.72	
<b>TOTAL DRUG FUND</b>		<b>4,331</b>
1280015 Clean Air 103PM 2.5 3/09	1,428.12	
1280036 Air Pollution FY 10	1,667.77	
1280050 Title V Program	-	
<b>TOTAL AIR QUALITY FUND</b>		<b>3,096</b>
1310110 Highway Administration	4,598.34	
1310120 Project Manager	-	
1310130 Stormwater Management	1,980.25	
1310135 Stormwater Ordinance Violation	5,533.59	
1310210 Highway/Bridge Maintenance	4,457.00	
1310220 Traffic Control	330.00	
1310410 Engineering	1,614.00	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>18,513</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	3,721.40	
171121 General School	11,079.74	
171124 Urban Schools	-	
171300 Career & Technical Instruction	5,010.99	
172120 Health Services	23,215.34	
172132 Curriculum	-	
172133 Transfer Department	1,911.61	
172202 Choral Music Support	-	
172206 Talented & Gifted Support	677.41	
172207 Instrumental Music Support	-	
172210 Regular Instruction Support	12,540.50	
172214 Instruction Program	4,230.32	
172219 Basic Elementary Support	-	
172220 Special Education Support	71,555.38	
172221 Basic Middle Support	36.52	
172222 Basic Secondary Support	36.08	
172253 TAP	-	
172254 Family/Community Engagement	573.82	
172255 Grants	-	
172310 Board of Education	8,885.20	
172320 Office of the Superintendent	3,103.27	
172410 Office of Principal	95.46	
172510 Fiscal Services	12,210.37	
172520 Human Resources	4,695.86	
172619 Security	2,045.00	
172620 Maintenance of Plant	134.47	
172626 Facilities - FOPS	-	
172710 Transportation	636.59	
172711 Regular Contracts	483.41	
172812 Technology	24,226.13	
172823 Public Affairs	160.55	
172824 Minority Recruiting	-	
172825 Office of Accountability	1,734.34	
<b>TOTAL SCHOOL FUND</b>		<b>193,000</b>
 <b>GRAND TOTAL</b>	 <b>592,976</b>	 <b>592,976</b>

**ADOPTED BUDGETS FOR 2012-2013 AND REVISIONS**

<b>GJ#</b>	<b>PURPOSE</b>	<b>AMOUNT</b>	<b>FUND TOTAL</b>
<b>101 --- ADOPTED BUDGET FOR GENERAL FUND 101</b>			
1-1664	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	
7-349	Reserve Appropriations	179,138.81	
7-1321	Sexual Offender Registration	150.00	
7-1822	Estimate & Appropriate funds for Senior Picnic	14,750.00	
7-1823	Estimate & Appropriate funds for Criminal Sessions Clerk	60,818.97	
7-1824	Estimate & Appropriate funds for Victim Assistance	29,905.39	
7-1826	Estimate & Appropriate funds for Park Improvement	50,000.00	
7-1827	Estimate & Appropriate funds for US Soccer Complex	2,600.00	
7-1828	Estimate & Appropriate funds for Dare Donations	2,000.00	
7-1829	Estimate & Appropriate funds for Chaplains Fund	495.77	
7-1830	Estimate & Appropriate funds for Bad Check Unit	86,050.00	
7-1844	Inmate Money Interest	668.34	
7-1845	Sexual Offender Registration	300.00	
8-1057	Sexual Offender Registration	300.00	
8-1061	Inmate Money Interest	497.78	
8-1293	Victim Assistance	4,035.42	
8-1294	Sexual Offender Registration	150.00	
8-1360	Estimate & Appropriate funds for VICE	5,556.00	
8-1396	February Line Item Transfer	(10,134.70)	
9-119	Sexual Offender Registration	450.00	
9-120	Inmate Money Interest	1,070.34	
9-1626	Sexual Offender Registration	3,900.00	
9-1627	Victim Assistance	8,766.66	
9-1898	March Line Item Transfer	795.61	<b>162,232,017.80</b>
<b>114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114</b>			
1-1664	Approved by Board	109,000.00	<b>109,000.00</b>
<b>115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115</b>			
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	<b>12,568,781.24</b>

<b>116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116</b>			
1-1664	Approved by Board	4,015,215.46	
1-1663	Reappropriating Encumbrances from FY12	25,858.95	
8-1396	February Line Item Transfer	18,072.00	<b>4,059,146.41</b>
<b>122 --- ADOPTED BUDGET FOR DRUG FUND 122</b>			
1-1664	Approved by Board	644,200.00	
1-1663	Reappropriating Encumbrances from FY12	6,840.00	<b>651,040.00</b>
<b>123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123</b>			
1-1664	Approved by Board	5,670,000.00	<b>5,670,000.00</b>
<b>128 --- ADOPTED BUDGET FOR AIR QUALITY FUND 128</b>			
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	
9-343	Air Quality Grant Budget	1,556,454.00	
9-344	Estimate & Appropriate Permit Fees	119,006.80	
9-1763	Estimate & Appropriate Permit Fees	33,854.17	<b>2,337,096.33</b>
<b>131 --- ADOPTED BUDGET FOR ENGINEER &amp; PUBLIC WORKS FUND 131</b>			
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	
8-1396	February Line Item Transfer	(7,937.30)	
9-1898	March Line Item Transfer	(795.61)	<b>12,532,677.41</b>
<b>141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141</b>			
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	
8-892	Appropriations from FB	1,186,000.00	<b>425,397,658.35</b>
<b>151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151</b>			
1-1664	Approved by Board	74,250,000.00	<b>74,250,000.00</b>
<b>261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261</b>			
1-1664	Approved by Board	3,849,077.47	<b>3,849,077.47</b>
<b>263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263</b>			
1-1664	Approved by Board	28,050,433.00	<b>28,050,433.00</b>
<b>266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266</b>			
1-1664	Approved by Board	4,685,470.86	<b>4,685,470.86</b>
<b>268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268</b>			
1-1664	Approved by Board	325,000.00	<b>325,000.00</b>
<b>270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270</b>			
1-1664	Approved by Board	33,375,916.00	<b>33,375,916.00</b>
<b>274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274</b>			
1-1664	Approved by Board	10,101,654.00	<b>10,101,654.00</b>
<b>276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276</b>			
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)	
7-1832	Cancelled PO - Prior year Encumbrances	1,050.55	<b>401,176.00</b>
<b>278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278</b>			
1-1664	Approved by Board	5,674.00	<b>5,674.00</b>

<b>351 --- ADOPTED BUDGET FOR SALES TAX FUND 351</b>		
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
7-1202	December Sales Tax	3,430,937.74
8-1133	January Sales Tax	4,386,647.21
9-1360	February Sales Tax	3,073,752.67
		<b>24,282,161.56</b>
<b>401 --- ADOPTED BUDGET FOR THREE RIDGES GOLF FUND 401</b>		
1-1664	Approved by Board	1,162,697.00
		<b>1,162,697.00</b>
<b>950 --- ADOPTED BUDGET FOR MPC FUND 950</b>		
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)
7-491	Cancelled PO - Prior year Encumbrances	29,149.71
9-1259	Budget Amendment	61,100.00
		<b>5,333,361.00</b>
<b>952 --- ADOPTED BUDGET FOR E-911 FUND 952</b>		
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
		<b>13,466,786.00</b>
<b>954 --- ADOPTED BUDGET FOR GIS FUND 954</b>		
1-1664	Approved by Board	1,715,316.82
1-1663	Reappropriating Reserve for Enc	7,179.38
		<b>1,722,496.20</b>
<b>956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956</b>		
3-1179	Pass through money received from the State	750.23
5-359	Pass through money received from the State	1,053.60
9-1554	Pass through money received from the State	2,861.65
9-1556	Pass through money received from the State	16,252.39
		<b>20,917.87</b>

  
Knox County Mayor

  
Knox County Senior Director of Finance

  
Knox County Law Director