

# Budget Report to Citizenry



## Knox County, Tennessee

For eleven months ended  
May 31, 2013

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For eleven months ended May 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

June 24, 2013

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

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

This report is an interim report – issued for the eleven months ended May 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 that reads "Chris Caldwell".

Chris Caldwell  
Senior Director of Finance

**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For eleven months ended May 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	\$ 159,264,345	\$ 144,190,079	90.54%	\$ 153,063,808	\$ 138,923,248	90.76%	\$ 5,266,831
Governmental Library Fund	109,000	53,610	49.18%	109,500	57,405	52.42%	(3,795)
Public Library Fund	12,559,076	10,728,977	85.43%	12,572,569	10,160,353	80.81%	568,624
Solid Waste Fund	4,033,287	3,161,236	78.38%	4,133,720	2,923,331	70.72%	237,905
Hotel/Motel Fund	5,500,000	3,993,881	72.62%	5,200,000	4,217,803	81.11%	(223,922)
Engineering and Public Works Fund	11,403,000	9,176,545	80.47%	11,247,276	9,015,699	80.16%	160,846
Debt Service Fund	66,622,151	64,836,376	97.32%	66,130,793	65,544,301	99.11%	(707,925)
General Purpose School Fund	399,205,000	355,214,444	88.98%	381,691,040	346,413,928	90.76%	8,800,516
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 658,695,859</b>	<b>\$ 591,355,148</b>	<b>89.78%</b>	<b>\$ 634,148,706</b>	<b>\$ 577,256,068</b>	<b>91.03%</b>	<b>\$ 14,099,080</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 168,069,378	\$ 141,314,450	84.08%	\$ 155,155,265	\$ 131,902,187	85.01%	\$ 9,412,263
Governmental Library Fund	109,000	125,208	114.87%	130,600	111,698	85.53%	13,510
Public Library Fund	12,613,952	10,688,496	84.74%	12,676,317	10,955,002	86.42%	(266,506)
Solid Waste Fund	4,059,146	3,115,064	76.74%	4,168,887	3,225,094	77.36%	(110,030)
Hotel/Motel Fund	5,670,000	3,413,007	60.19%	5,459,500	3,581,568	65.60%	(168,561)
Engineering and Public Works Fund	12,541,410	10,252,720	81.75%	12,453,916	9,401,144	75.49%	851,576
Debt Service Fund	74,250,000	65,253,874	87.88%	71,750,000	65,446,236	91.21%	(192,362)
General Purpose School Fund	425,397,658	343,234,293	80.69%	389,102,078	310,411,002	79.78%	32,823,291
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 702,710,544</b>	<b>\$ 577,397,112</b>	<b>82.17%</b>	<b>\$ 650,896,563</b>	<b>\$ 535,033,931</b>	<b>82.20%</b>	<b>\$ 42,363,181</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 eleven months ended May 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 \$248,161,453 equal 100.30% 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 \$115,912,432 equal 84.9% 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 eleven months of fiscal year 2013 were \$137,415,467 this was an increase of \$6,961,903 over the first eleven 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 \$130,004,863, an increase of \$1,080,749 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 91.06% of our adopted budget and spent 83.16%. 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 eleven months of fiscal year 2013 are \$53,610 a decrease of \$3,795 over fiscal year 2012. The expenses for the same period are \$125,208 an increase of \$13,510 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 eleven months of fiscal year 2013 are \$9,058,977 vs. expenses for the same period of \$9,971,650.

**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 eleven months of fiscal year 2013 are \$3,161,236 vs. expenses of \$3,064,064. The expenses represent 76.45% 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 eleven months of fiscal year 2013 are \$3,993,881 vs. expenses of \$2,573,007. 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 eleven months of fiscal year 2013 are \$9,176,545 an increase of \$160,846 over the first eleven months of fiscal year 2012. The expenses for the same period were \$9,655,985 for fiscal year 2013 an increase of \$667,559 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 eleven months of fiscal year 2013 are \$64,341,406 vs. expenses for the same period of \$65,253,874. The expenses are only 89.39% 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 eleven months of fiscal year 2013 are \$355,214,444 vs. expenses of \$343,234,293. The Basic Education Funding from the State is paid monthly and we have only received ten 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 eleven months ended May 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	\$ 102,738,972	\$ (6,113,028)	94.38%
County Local Option Taxes	14,365,000	67,095	14,432,095	9,793,518	(4,638,577)	67.86%
Wheel Taxes	500,000	-	500,000	420,548	(79,452)	84.11%
<i>Total Local Taxes</i>	123,717,000	67,095	123,784,095	112,953,038	(10,831,057)	91.25%
<i>Licenses and Permits:</i>						
Licenses	2,641,500	-	2,641,500	2,677,667	36,167	101.37%
Permits	769,000	-	769,000	828,337	59,337	107.72%
<i>Total Licenses and Permits</i>	3,410,500	-	3,410,500	3,506,004	95,504	102.80%
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	475	(4,525)	9.50%
Criminal Court	781,500	107,598	889,098	743,998	(145,100)	83.68%
Juvenile Court	874,500	-	874,500	1,270,516	396,016	145.28%
Other Fines, Forfeitures & Penalties	30,200	22,572	52,772	104,890	52,118	198.76%
<i>Total Fines, Forfeitures and Penalties</i>	1,691,200	130,170	1,821,370	2,119,879	298,509	116.39%
<i>Charges for Current Services:</i>	4,129,542	22,686	4,152,228	3,443,722	(708,506)	82.94%
<i>Other Local Revenues:</i>	3,087,128	5,284,644	8,371,772	9,085,083	713,311	108.52%
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	1,299,454	24,454	101.92%
Other State Revenues	6,997,343	98,525	7,095,868	4,575,727	(2,520,141)	64.48%
<i>Total State of Tennessee</i>	8,272,343	98,525	8,370,868	5,875,181	(2,495,687)	70.19%
<i>Federal Government:</i>						
Prisoner Board - Federal	791,025	-	791,025	381,128	(409,897)	48.18%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	10,000	-	10,000	-	(10,000)	0.00%
Citizen Groups	-	21,266	21,266	51,432	30,166	241.85%
CAC Debt Payment	165,488	-	165,488	-	(165,488)	0.00%
<i>Total Other Governments and Citizen Groups</i>	175,488	21,266	196,754	51,432	(145,322)	26.14%
<b>Total Revenues</b>	<b>145,274,226</b>	<b>5,624,386</b>	<b>150,898,612</b>	<b>137,415,467</b>	<b>(13,483,145)</b>	<b>91.06%</b>

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For eleven months ended May 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	283,257	36,944	88.46%
Employee Benefits	153,337	-	153,337	137,984	15,353	89.99%
Contracted Services	43,093	-	43,093	33,546	9,547	77.85%
Supplies and Materials	10,500	-	10,500	1,830	8,670	17.43%
Other Charges	20,434	-	20,434	20,434	-	100.00%
<b>Commission Discretionary</b>						
Other Charges	-	55,000	55,000	26,550	28,450	48.27%
<b>Internal Audit</b>						
Personal Services	158,122	2,025	160,147	141,667	18,480	88.46%
Employee Benefits	48,656	-	48,656	43,334	5,322	89.06%
Contracted Services	39,600	(2,025)	37,575	11,072	26,503	29.47%
Supplies and Materials	4,150	-	4,150	2,437	1,713	58.72%
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	-	-	-	4,360	(4,360)	N/A
<b>Codes Commission</b>						
Contracted Services	9,000	-	9,000	9,307	(307)	103.41%
<b>County Clerk</b>						
Contracted Services	499,839	-	499,839	413,878	85,961	82.80%
Supplies and Materials	96,958	195	97,153	59,561	37,592	61.31%
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	100,000	1,096,012	1,079,593	16,419	98.50%
Employee Benefits	193,689	-	193,689	197,793	(4,104)	102.12%
Contracted Services	577,400	(161,000)	416,400	278,901	137,499	66.98%
Supplies and Materials	24,000	850	24,850	25,590	(740)	102.98%
Other Charges	3,045	150	3,195	3,175	20	99.37%
Capital Outlay	-	60,000	60,000	60,000	-	100.00%
<b>Law Department</b>						
Personal Services	1,253,744	-	1,253,744	1,091,032	162,712	87.02%
Employee Benefits	322,243	-	322,243	266,391	55,852	82.67%
Contracted Services	119,030	(79)	118,951	74,982	43,969	63.04%
Supplies and Materials	34,140	-	34,140	16,095	18,045	47.14%
Other Charges	650	-	650	650	-	100.00%
<b>County Mayor</b>						
Personal Services	525,763	-	525,763	474,777	50,986	90.30%
Employee Benefits	133,793	-	133,793	109,784	24,009	82.06%
Contracted Services	44,100	-	44,100	36,809	7,291	83.47%
Supplies and Materials	15,000	159	15,159	8,778	6,381	57.91%
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 eleven months ended May 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	47,084	5,281	89.92%
Employee Benefits	13,097	-	13,097	11,684	1,413	89.21%
Contracted Services	12,950	-	12,950	12,711	239	98.15%
Supplies and Materials	2,150	-	2,150	2,086	64	97.02%
Other Charges	650	-	650	650	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	58,660	58,660	53,757	4,903	91.64%
<b>Human Resources Department</b>						
Personal Services	491,873	-	491,873	423,174	68,699	86.03%
Employee Benefits	133,824	-	133,824	122,558	11,266	91.58%
Contracted Services	48,770	-	48,770	28,201	20,569	57.82%
Supplies and Materials	8,500	-	8,500	1,415	7,085	16.65%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	49,136	-	49,136	43,513	5,623	88.56%
Employee Benefits	31,338	-	31,338	27,811	3,527	88.75%
Contracted Services	14,250	-	14,250	8,309	5,941	58.31%
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	108,639	72,401	60.01%
Employee Benefits	55,790	-	55,790	33,637	22,153	60.29%
Contracted Services	14,000	-	14,000	9,021	4,979	64.44%
Supplies and Materials	3,500	-	3,500	2,091	1,409	59.74%
Other Charges	10,117	-	10,117	10,117	-	100.00%
<b>Finance Department</b>						
Personal Services	1,449,664	-	1,449,664	1,158,389	291,275	79.91%
Employee Benefits	444,757	-	444,757	335,288	109,469	75.39%
Contracted Services	102,250	-	102,250	63,679	38,571	62.28%
Supplies and Materials	39,150	-	39,150	24,142	15,008	61.67%
Other Charges	1,150	-	1,150	650	500	56.52%
<b>Purchasing Department</b>						
Personal Services	573,448	-	573,448	545,473	27,975	95.12%
Employee Benefits	183,856	-	183,856	157,007	26,849	85.40%
Contracted Services	35,000	6,000	41,000	26,038	14,962	63.51%
Supplies and Materials	10,300	-	10,300	5,142	5,158	49.92%
Other Charges	4,533	-	4,533	4,283	250	94.48%
<b>Property Management</b>						
Personal Services	194,587	-	194,587	177,725	16,862	91.33%
Employee Benefits	68,663	-	68,663	62,379	6,284	90.85%
Contracted Services	34,390	-	34,390	34,355	35	99.90%
Supplies and Materials	8,645	-	8,645	5,588	3,057	64.64%
Other Charges	650	-	650	650	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	8,640	(6,000)	2,640	1,363	1,277	51.63%
Supplies and Materials	2,000	-	2,000	1,907	93	95.35%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For eleven months ended May 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	314,304	43,822	87.76%
Employee Benefits	109,485	-	109,485	96,656	12,829	88.28%
Contracted Services	19,672	-	19,672	9,038	10,634	45.94%
Supplies and Materials	23,277	-	23,277	28,636	(5,359)	123.02%
Other Charges	26,067	-	26,067	25,317	750	97.12%
<b>E-Government Purchasing</b>						
Personal Services	89,316	-	89,316	78,171	11,145	87.52%
Employee Benefits	35,131	-	35,131	29,846	5,285	84.96%
<b>Planning</b>						
Contracted Services	546,000	-	546,000	546,000	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	352,064	-	352,064	282,492	69,572	80.24%
<b>Codes Administration</b>						
Personal Services	910,494	(18,072)	892,422	813,662	78,760	91.17%
Employee Benefits	303,802	-	303,802	273,707	30,095	90.09%
Contracted Services	68,950	-	68,950	59,036	9,914	85.62%
Supplies and Materials	46,000	-	46,000	51,669	(5,669)	112.32%
Other Charges	77,278	-	77,278	77,278	-	100.00%
<b>Information Technology</b>						
Personal Services	2,917,621	-	2,917,621	2,518,092	399,529	86.31%
Employee Benefits	803,832	-	803,832	689,043	114,789	85.72%
Contracted Services	984,500	29,574	1,014,074	623,701	390,373	61.50%
Supplies and Materials	38,000	-	38,000	27,529	10,471	72.44%
Other Charges	5,157	-	5,157	4,866	291	94.36%
Capital Outlay	-	100,000	100,000	99,103	897	99.10%
<b>Records Management</b>						
Personal Services	227,029	-	227,029	200,985	26,044	88.53%
Employee Benefits	87,626	-	87,626	77,251	10,375	88.16%
Contracted Services	11,483	-	11,483	7,171	4,312	62.45%
Supplies and Materials	5,500	-	5,500	4,414	1,086	80.25%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	185,852	-	185,852	155,491	30,361	83.66%
Employee Benefits	57,629	-	57,629	54,688	2,941	94.90%
Contracted Services	17,012	-	17,012	13,191	3,821	77.54%
Supplies and Materials	8,000	104	8,104	5,192	2,912	64.07%
<b>Property Assessor</b>						
Personal Services	1,971,618	-	1,971,618	1,673,375	298,243	84.87%
Employee Benefits	626,255	-	626,255	558,667	67,588	89.21%
Contracted Services	585,450	45,000	630,450	381,433	249,017	60.50%
Supplies and Materials	65,000	-	65,000	47,929	17,071	73.74%
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**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For eleven months ended May 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Register of Deeds</b>						
Contracted Services	67,300	(108)	67,192	52,503	14,689	78.14%
Supplies and Materials	11,000	-	11,000	8,886	2,114	80.78%
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	53,707	5,423	90.83%
Employee Benefits	18,828	-	18,828	20,064	(1,236)	106.56%
Contracted Services	48,901	-	48,901	38,201	10,700	78.12%
Supplies and Materials	15,000	-	15,000	13,955	1,045	93.03%
<b>County Trustee's Office</b>						
Contracted Services	699,000	(79,801)	619,199	418,758	200,441	67.63%
Supplies and Materials	50,250	80,000	130,250	112,341	17,909	86.25%
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>	<i>27,865,847</i>	<i>260,757</i>	<i>28,126,604</i>	<i>22,832,712</i>	<i>5,293,892</i>	<i>81.18%</i>
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	1,878,739	-	1,878,739	1,661,212	217,527	88.42%
Employee Benefits	571,589	-	571,589	516,746	54,843	90.41%
Contracted Services	136,100	-	136,100	71,173	64,927	52.29%
Supplies and Materials	52,900	-	52,900	45,227	7,673	85.50%
Other Charges	650	-	650	650	-	100.00%
<b>Bad Check Unit</b>						
Personal Services	-	54,000	54,000	56,794	(2,794)	105.17%
Employee Benefits	-	4,000	4,000	4,245	(245)	106.13%
Contracted Services	-	28,050	28,050	28,050	-	100.00%
<b>Circuit Court Clerk</b>						
Contracted Services	56,100	-	56,100	47,611	8,489	84.87%
Supplies and Materials	12,050	-	12,050	5,157	6,893	42.80%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	60,900	-	60,900	29,039	31,861	47.68%
Supplies and Materials	12,300	-	12,300	3,115	9,185	25.33%
Other Charges	2,282	-	2,282	650	1,632	28.48%
<b>IV-D Child Support - Clerk</b>						
Personal Services	528,416	-	528,416	469,225	59,191	88.80%
Employee Benefits	214,959	-	214,959	192,289	22,670	89.45%
Contracted Services	51,400	-	51,400	33,557	17,843	65.29%
Supplies and Materials	10,900	-	10,900	3,933	6,967	36.08%
Other Charges	2,655	-	2,655	2,655	-	100.00%
<b>Probate Court</b>						
Contracted Services	33,700	-	33,700	25,673	8,027	76.18%
Supplies and Materials	6,900	48	6,948	2,869	4,079	41.29%
Other Charges	652	-	652	652	-	100.00%
<b>Chancery Court</b>						
Contracted Services	65,550	-	65,550	47,104	18,446	71.86%
Supplies and Materials	18,200	-	18,200	11,283	6,917	61.99%
Other Charges	1,850	-	1,850	650	1,200	35.14%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
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 For eleven months ended May 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>4th Circuit Court Clerk</b>						
Contracted Services	73,700	-	73,700	41,060	32,640	55.71%
Supplies and Materials	26,000	-	26,000	16,925	9,075	65.10%
Other Charges	1,027	-	1,027	1,027	-	100.00%
<b>Criminal Court Clerk</b>						
Contracted Services	77,000	-	77,000	42,163	34,837	54.76%
Supplies and Materials	37,000	-	37,000	21,881	15,119	59.14%
Other Charges	15,927	-	15,927	15,927	-	100.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	87,700	-	87,700	63,983	23,717	72.96%
Supplies and Materials	23,500	-	23,500	17,086	6,414	72.71%
Other Charges	15,175	-	15,175	15,175	-	100.00%
<b>Circuit Court Judges</b>						
Contracted Services	5,430	-	5,430	4,557	873	83.92%
Supplies and Materials	1,862	-	1,862	3,147	(1,285)	169.01%
Other Charges	650	-	650	650	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	7,666	-	7,666	4,342	3,324	56.64%
Supplies and Materials	4,500	-	4,500	4,510	(10)	100.22%
Other Charges	650	-	650	650	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,740	-	7,740	6,739	1,001	87.07%
Supplies and Materials	4,150	-	4,150	3,541	609	85.33%
Other Charges	100,650	-	100,650	126,948	(26,298)	126.13%
<b>General Sessions Court Judges</b>						
Personal Services	1,306,495	-	1,306,495	1,167,175	139,320	89.34%
Employee Benefits	298,983	-	298,983	260,423	38,560	87.10%
Contracted Services	39,625	(3,011)	36,614	25,506	11,108	69.66%
Supplies and Materials	14,100	3,000	17,100	11,433	5,667	66.86%
Other Charges	650	11	661	680	(19)	102.87%
<b>Jury Commission</b>						
Personal Services	168,326	-	168,326	166,949	1,377	99.18%
Employee Benefits	17,409	-	17,409	15,399	2,010	88.45%
Contracted Services	20,345	(2,500)	17,845	8,521	9,324	47.75%
Supplies and Materials	5,470	2,500	7,970	7,245	725	90.90%
Other Charges	650	-	650	650	-	100.00%
<b>Juvenile Court</b>						
Personal Services	1,968,841	-	1,968,841	1,664,701	304,140	84.55%
Employee Benefits	629,365	-	629,365	541,417	87,948	86.03%
Contracted Services	311,577	-	311,577	241,252	70,325	77.43%
Supplies and Materials	20,800	6,000	26,800	15,497	11,303	57.82%
Other Charges	85,072	-	85,072	83,648	1,424	98.33%
<b>IV-D Referee Program</b>						
Personal Services	285,026	-	285,026	252,196	32,830	88.48%
Employee Benefits	63,135	-	63,135	57,519	5,616	91.10%
Contracted Services	12,450	-	12,450	6,497	5,953	52.18%
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	352,857	30,035	92.16%
Employee Benefits	132,973	-	132,973	110,030	22,943	82.75%
Contracted Services	65,250	-	65,250	37,395	27,855	57.31%
Supplies and Materials	16,000	-	16,000	(213)	16,213	-1.33%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
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 For eleven months ended May 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Juvenile Service Center</b>						
Personal Services	1,957,357	-	1,957,357	1,799,060	158,297	91.91%
Employee Benefits	841,744	-	841,744	758,774	82,970	90.14%
Contracted Services	94,430	4,505	98,935	63,508	35,427	64.19%
Supplies and Materials	132,915	-	132,915	132,202	713	99.46%
Other Charges	48,481	-	48,481	48,481	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials	-	1,497	1,497	-	1,497	0.00%
<b>Probation/Pre-trial Release</b>						
Personal Services	468,290	-	468,290	379,781	88,509	81.10%
Employee Benefits	160,662	-	160,662	128,813	31,849	80.18%
Contracted Services	21,500	-	21,500	14,131	7,369	65.73%
Supplies and Materials	12,000	-	12,000	6,599	5,401	54.99%
Other Charges	1,403	-	1,403	1,403	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	-	500,000	429,818	70,182	85.96%
<b>Public Defender</b>						
Personal Services	946,723	22,833	969,556	837,505	132,051	86.38%
Employee Benefits	260,475	8,077	268,552	255,187	13,365	95.02%
Contracted Services	161,780	16,940	178,720	182,425	(3,705)	102.07%
Supplies and Materials	92,945	13,375	106,320	105,068	1,252	98.82%
Other Charges	(10,522)	49,311	38,789	1,999	36,790	5.15%
<b>Court Officers</b>						
Contracted Services	11,093	-	11,093	7,084	4,009	63.86%
Supplies and Materials	15,560	-	15,560	11,751	3,809	75.52%
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>210,665</b>	<b>15,991,264</b>	<b>13,846,608</b>	<b>2,144,656</b>	<b>86.59%</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	8,435	101,435	132,566	(31,131)	130.69%
<b>Fire Prevention Bureau</b>						
Personal Services	404,176	-	404,176	360,033	44,143	89.08%
Employee Benefits	129,804	-	129,804	100,104	29,700	77.12%
Contracted Services	78,240	-	78,240	77,713	527	99.33%
Supplies and Materials	49,000	-	49,000	32,797	16,203	66.93%
Other Charges	777	-	777	777	-	100.00%
<b>Sheriff's Administration</b>						
Contracted Services	183,132	-	183,132	148,014	35,118	80.82%
Supplies and Materials	241,550	-	241,550	239,678	1,872	99.23%
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	40,907	23,043	63.97%
Supplies and Materials	36,366	-	36,366	23,057	13,309	63.40%

KNOX COUNTY, TENNESSEE

General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Training</b>						
Contracted Services	65,500	-	65,500	28,271	37,229	43.16%
Supplies and Materials	183,125	3,354	186,479	109,392	77,087	58.66%
<b>Planning and Development</b>						
Contracted Services	8,360	-	8,360	4,553	3,807	54.46%
Supplies and Materials	4,850	-	4,850	2,786	2,064	57.44%
<b>Stop Violence Against Women</b>						
Contracted Services	10,833	-	10,833	13,612	(2,779)	125.65%
Supplies and Materials	25,380	-	25,380	16,701	8,679	65.80%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	39,051,050	-	39,051,050	34,331,677	4,719,373	87.91%
Employee Benefits	16,418,171	-	16,418,171	14,440,363	1,977,808	87.95%
Contracted Services	667,350	1,245	668,595	590,915	77,680	88.38%
Supplies and Materials	1,393,300	15,121	1,408,421	1,117,708	290,713	79.36%
Other Charges	20,125	-	20,125	30,829	(10,704)	153.19%
<b>Warrants</b>						
Contracted Services	191,200	-	191,200	151,486	39,714	79.23%
Supplies and Materials	109,750	-	109,750	114,009	(4,259)	103.88%
<b>Detectives</b>						
Contracted Services	145,700	-	145,700	121,115	24,585	83.13%
Supplies and Materials	130,550	-	130,550	114,077	16,473	87.38%
<b>Forensic Services</b>						
Contracted Services	30,563	-	30,563	21,633	8,930	70.78%
Supplies and Materials	44,050	-	44,050	30,921	13,129	70.20%
<b>Juvenile Division</b>						
Contracted Services	9,600	-	9,600	13,458	(3,858)	140.19%
Supplies and Materials	13,775	-	13,775	13,349	426	96.91%
<b>Special Teams</b>						
Contracted Services	17,600	-	17,600	6,131	11,469	34.84%
Supplies and Materials	13,900	-	13,900	15,934	(2,034)	114.63%
<b>Chaplain's Fund</b>						
Supplies and Materials	-	496	496	640	(144)	129.03%
<b>Senior Citizen Awareness</b>						
Supplies and Materials	-	2,551	2,551	1,081	1,470	42.38%
<b>Narcotics Division</b>						
Contracted Services	176,450	-	176,450	136,786	39,664	77.52%
Supplies and Materials	224,100	-	224,100	178,011	46,089	79.43%
<b>VICE</b>						
Contracted Services	-	22,572	22,572	5,556	17,016	24.61%
<b>Internal Affairs</b>						
Contracted Services	7,975	-	7,975	4,631	3,344	58.07%
Supplies and Materials	4,730	-	4,730	6,634	(1,904)	140.25%
<b>Special Services</b>						
Contracted Services	59,550	-	59,550	57,568	1,982	96.67%
Supplies and Materials	70,900	-	70,900	43,439	27,461	61.27%
<b>Inmate Education</b>						
Supplies and Materials	-	500	500	-	500	0.00%
<b>Dare Donations</b>						
Contracted Services	-	-	-	400	(400)	N/A
Supplies and Materials	-	2,257	2,257	1,827	430	80.95%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	500	500	380	120	76.00%
Supplies and Materials	-	5,462	5,462	633	4,829	11.59%

**KNOX COUNTY, TENNESSEE**

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Sexual Offender Registry</b>						
Contracted Services	-	2,000	2,000	5,750	(3,750)	287.50%
Supplies and Materials	-	35,324	35,324	10,825	24,499	30.64%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	21,646	21,646	148	21,498	0.68%
<b>Donations/Sheriff-Target</b>						
Contracted Services	-	325	325	-	325	0.00%
<b>Honor Guard Golf Tournament</b>						
Contracted Services	-	10,000	10,000	4,608	5,392	46.08%
Supplies and Materials	-	9,848	9,848	3,996	5,852	40.58%
<b>Auxiliary Services</b>						
Personal Services	266,269	-	266,269	270,013	(3,744)	101.41%
Employee Benefits	64,937	-	64,937	54,492	10,445	83.92%
Contracted Services	8,500	-	8,500	8,785	(285)	103.35%
Supplies and Materials	28,050	-	28,050	13,450	14,600	47.95%
<b>Correctional Facilities</b>						
Contracted Services	1,177,900	4,371	1,182,271	878,010	304,261	74.26%
Supplies and Materials	3,735,100	15,772	3,750,872	3,047,786	703,086	81.26%
Other Charges	725,511	-	725,511	673,626	51,885	92.85%
<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>Helen R McNabb Interchange</b>						
Contracted Services	-	98,524	98,524	98,524	-	100.00%
<b>Jail Commissary</b>						
Personal Services	205,049	-	205,049	180,434	24,615	88.00%
Employee Benefits	64,429	-	64,429	57,287	7,142	88.91%
Contracted Services	22,176	-	22,176	32,720	(10,544)	147.55%
Supplies and Materials	300,000	(4)	299,996	295,679	4,317	98.56%
Other Charges	55,000	-	55,000	59,009	(4,009)	107.29%
<b>Medical Examiner</b>						
Contracted Services	1,001,350	-	1,001,350	940,269	61,081	93.90%
<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	2,587	(2,087)	517.40%
<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	679,320	2,520	99.63%
Supplies and Materials	54,025	-	54,025	42,314	11,711	78.32%
<b>Juvenile Court Officers</b>						
Contracted Services	12,200	-	12,200	11,357	843	93.09%
Supplies and Materials	31,575	-	31,575	23,329	8,246	73.88%
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<i>Total Public Safety</i>	70,248,011	436,608	70,684,619	61,769,138	8,915,481	87.39%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
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 For eleven months ended May 31, 2013

	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	220,800	-	100.00%
<b>John Tarleton Home</b>						
Contracted Services	754,026	-	754,026	691,191	62,835	91.67%
<b>Support Services</b>						
Personal Services	1,148,464	6,294	1,154,758	961,292	193,466	83.25%
Employee Benefits	435,810	-	435,810	357,906	77,904	82.12%
Contracted Services	553,700	672	554,372	282,541	271,831	50.97%
Supplies and Materials	275,800	690	276,490	188,945	87,545	68.34%
Other Charges	190,997	-	190,997	108,929	82,068	57.03%
<b>Preventive Health Service</b>						
Personal Services	1,348,380	(81,003)	1,267,377	1,165,137	102,240	91.93%
Employee Benefits	456,561	-	456,561	399,413	57,148	87.48%
Contracted Services	32,250	-	32,250	37,263	(5,013)	115.54%
Supplies and Materials	536,500	-	536,500	569,902	(33,402)	106.23%
<b>Dental Services</b>						
Personal Services	775,628	-	775,628	714,068	61,560	92.06%
Employee Benefits	241,472	-	241,472	212,983	28,489	88.20%
Contracted Services	25,100	-	25,100	10,703	14,397	42.64%
Supplies and Materials	65,300	-	65,300	62,410	2,890	95.57%
Other Charges	-	100,000	100,000	21,710	78,290	21.71%
<b>Emergency Medical Services</b>						
Personal Services	45,438	-	45,438	40,195	5,243	88.46%
Employee Benefits	7,148	5,500	12,648	10,529	2,119	83.25%
Contracted Services	11,798	(3,000)	8,798	7,300	1,498	82.97%
Supplies and Materials	4,250	(2,500)	1,750	380	1,370	21.71%
Other Charges	663,233	-	663,233	479,381	183,852	72.28%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	557,770	-	557,770	500,609	57,161	89.75%
Employee Benefits	196,931	-	196,931	168,424	28,507	85.52%
Contracted Services	18,200	-	18,200	11,804	6,396	64.86%
Supplies and Materials	18,500	-	18,500	16,584	1,916	89.64%
Capital Outlay	30,000	-	30,000	29,188	812	97.29%
<b>Health Administration</b>						
Personal Services	767,574	(1,000)	766,574	648,453	118,121	84.59%
Employee Benefits	224,790	-	224,790	187,960	36,830	83.62%
Contracted Services	30,825	350,025	380,850	20,179	360,671	5.30%
Supplies and Materials	7,350	-	7,350	6,042	1,308	82.20%
<b>Indigent Medical Care</b>						
Contracted Services	4,750,000	-	4,750,000	1,401,092	3,348,908	29.50%
<b>Pharmacy</b>						
Personal Services	141,721	-	141,721	127,530	14,191	89.99%
Employee Benefits	45,548	-	45,548	38,462	7,086	84.44%
Contracted Services	31,200	4,256	35,456	17,019	18,437	48.00%
Supplies and Materials	508,650	(3,240)	505,410	(52,902)	558,312	-10.47%
Other Charges	-	1,620	1,620	-	1,620	0.00%
Capital Outlay	-	1,620	1,620	1,620	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	250,508	34,492	87.90%
<b>Rabies &amp; Animal Control</b>						
Employee Benefits	-	-	-	15	(15)	N/A
Contracted Services	-	-	-	342	(342)	N/A
Supplies and Materials	-	-	-	813	(813)	N/A
<b>School Health Program</b>						
Personal Services	29,330	-	29,330	25,946	3,384	88.46%
Employee Benefits	16,880	-	16,880	14,928	1,952	88.44%
Contracted Services	429,350	-	429,350	289,089	140,261	67.33%
<b>Social Services</b>						
Personal Services	323,411	(33,094)	290,317	257,393	32,924	88.66%
Employee Benefits	94,586	-	94,586	68,798	25,788	72.74%
Contracted Services	7,850	(500)	7,350	5,837	1,513	79.41%
Supplies and Materials	500	500	1,000	1,000	-	100.00%
<b>Ground Water Services</b>						
Personal Services	286,505	1,000	287,505	234,480	53,025	81.56%
Employee Benefits	117,559	-	117,559	96,628	20,931	82.20%
Contracted Services	48,150	-	48,150	16,664	31,486	34.61%
Supplies and Materials	13,650	-	13,650	9,988	3,662	73.17%
<b>Vector Control Services</b>						
Contracted Services	3,200	-	3,200	2,439	761	76.22%
Supplies and Materials	6,400	-	6,400	3,729	2,671	58.27%
<b>Disease Surveillance and Investigation</b>						
Personal Services	272,919	50,190	323,109	166,837	156,272	51.63%
Employee Benefits	77,287	-	77,287	50,322	26,965	65.11%
Contracted Services	142,950	-	142,950	24,571	118,379	17.19%
Supplies and Materials	22,500	-	22,500	18,499	4,001	82.22%
Other Charges	24,000	-	24,000	17,820	6,180	74.25%
<b>Vital Records</b>						
Personal Services	127,901	3,842	131,743	119,085	12,658	90.39%
Employee Benefits	38,927	-	38,927	36,427	2,500	93.58%
Contracted Services	68,350	-	68,350	43,747	24,603	64.00%
Supplies and Materials	150	-	150	36	114	24.00%
<b>Women's Health Services</b>						
Personal Services	166,773	(40,043)	126,730	112,212	14,518	88.54%
Employee Benefits	58,275	(3,359)	54,916	35,894	19,022	65.36%
Contracted Services	3,150	8,359	11,509	6,335	5,174	55.04%
Supplies and Materials	11,450	(4,160)	7,290	2,118	5,172	29.05%
<b>Community Health Services</b>						
Personal Services	883,577	93,813	977,390	826,552	150,838	84.57%
Employee Benefits	224,660	-	224,660	207,981	16,679	92.58%
Contracted Services	26,000	-	26,000	15,873	10,127	61.05%
Supplies and Materials	10,000	-	10,000	3,601	6,399	36.01%
<b>Car Seat Program</b>						
Supplies and Materials	15,000	16,262	31,262	21,057	10,205	67.36%
<b>Community Action Committee</b>						
Contracted Services	1,115,000	-	1,115,000	1,339,919	(224,919)	120.17%
Other Charges	59,250	220,000	279,250	220,000	59,250	78.78%
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 eleven months ended May 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	166,000	16,010	91.20%
Employee Benefits	73,910	-	73,910	64,288	9,622	86.98%
Contracted Services	19,159	-	19,159	19,408	(249)	101.30%
Supplies and Materials	17,750	-	17,750	13,791	3,959	77.70%
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	480,681	21,541,101	14,733,667	6,807,434	68.40%
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,275,092	-	1,275,092	1,143,736	131,356	89.70%
Employee Benefits	523,018	-	523,018	435,836	87,182	83.33%
Contracted Services	194,511	(400)	194,111	202,944	(8,833)	104.55%
Supplies and Materials	236,914	-	236,914	302,080	(65,166)	127.51%
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	295,205	77,390	79.23%
Employee Benefits	106,177	-	106,177	83,831	22,346	78.95%
Contracted Services	258,640	-	258,640	246,931	11,709	95.47%
Supplies and Materials	44,430	-	44,430	29,701	14,729	66.85%
Other Charges	24,482	-	24,482	24,571	(89)	100.36%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	10,000	50,000	60,000	41,811	18,189	69.69%
Supplies and Materials	40,000	9,983	49,983	29,442	20,541	58.90%
Capital Outlay	100,000	10,208	110,208	25,835	84,373	23.44%
<b>Sport Operations</b>						
Personal Services	108,047	(7,020)	101,027	79,620	21,407	78.81%
Employee Benefits	24,501	-	24,501	20,451	4,050	83.47%
Contracted Services	156,592	7,020	163,612	155,399	8,213	94.98%
Supplies and Materials	3,000	-	3,000	3,051	(51)	101.70%
Other Charges	6,240	-	6,240	4,490	1,750	71.96%
<b>Community Outreach</b>						
Personal Services	89,162	-	89,162	77,970	11,192	87.45%
Employee Benefits	24,414	-	24,414	22,256	2,158	91.16%
<b>Constituent Services</b>						
Personal Services	81,823	-	81,823	72,978	8,845	89.19%
Employee Benefits	29,176	-	29,176	24,215	4,961	83.00%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	55,428	(56)	55,372	43,962	11,410	79.39%
Employee Benefits	13,438	-	13,438	10,862	2,576	80.83%
Contracted Services	2,050	395	2,445	3,349	(904)	136.97%
Supplies and Materials	450	(339)	111	259	(148)	233.33%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For eleven months ended May 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	51,827	7,221	87.77%
Employee Benefits	14,055	-	14,055	12,374	1,681	88.04%
Contracted Services	9,750	-	9,750	6,841	2,909	70.16%
Supplies and Materials	4,350	-	4,350	2,983	1,367	68.57%
Other Charges	1,400	-	1,400	650	750	46.43%
<b>Senior Center-South Knox</b>						
Personal Services	59,921	-	59,921	52,345	7,576	87.36%
Employee Benefits	14,177	-	14,177	12,475	1,702	87.99%
Contracted Services	7,000	-	7,000	2,709	4,291	38.70%
Supplies and Materials	2,550	-	2,550	2,529	21	99.18%
Other Charges	1,400	-	1,400	650	750	46.43%
<b>Halls Senior Center</b>						
Personal Services	53,536	-	53,536	46,548	6,988	86.95%
Employee Benefits	25,578	-	25,578	22,728	2,850	88.86%
Contracted Services	7,750	-	7,750	7,777	(27)	100.35%
Supplies and Materials	5,100	629	5,729	1,091	4,638	19.04%
Other Charges	1,150	-	1,150	650	500	56.52%
<b>Corryton Senior Center</b>						
Personal Services	48,840	-	48,840	40,709	8,131	83.35%
Employee Benefits	24,957	-	24,957	18,247	6,710	73.11%
Contracted Services	6,500	-	6,500	4,448	2,052	68.43%
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	46,043	7,493	86.00%
Employee Benefits	28,989	-	28,989	25,450	3,539	87.79%
Contracted Services	3,000	-	3,000	2,740	260	91.33%
Supplies and Materials	2,350	500	2,850	1,518	1,332	53.26%
Other Charges	650	-	650	650	-	100.00%
<i>Total Social and Cultural Services</i>	<i>4,270,622</i>	<i>90,484</i>	<i>4,361,106</i>	<i>3,812,882</i>	<i>548,224</i>	<i>87.43%</i>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	240,421	-	240,421	151,960	88,461	63.21%
Employee Benefits	89,500	-	89,500	57,454	32,046	64.19%
Contracted Services	20,500	-	20,500	14,045	6,455	68.51%
Supplies and Materials	6,500	-	6,500	3,055	3,445	47.00%
<b>New Harvest Farmer's Market</b>						
Contracted Services	-	4,186	4,186	2,626	1,560	62.73%
<b>Soil Conservation District</b>						
Personal Services	76,814	796	77,610	67,620	9,990	87.13%
Employee Benefits	22,867	-	22,867	20,469	2,398	89.51%
Contracted Services	6,000	(900)	5,100	5,901	(801)	115.71%
Supplies and Materials	2,850	900	3,750	4,020	(270)	107.20%
Other Charges	650	-	650	650	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	<i>466,102</i>	<i>4,982</i>	<i>471,084</i>	<i>327,800</i>	<i>143,284</i>	<i>69.58%</i>

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For eleven months ended May 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	1,427,802	209,666	87.20%
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,637,468	(1,587,468)	50,000	25,357	24,643	50.71%
<b>Veteran's Services</b>						
Personal Services	66,085	-	66,085	60,035	6,050	90.85%
Employee Benefits	21,250	-	21,250	8,850	12,400	41.65%
Contracted Services	5,000	-	5,000	5,931	(931)	118.62%
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	105,676	14,324	88.06%
<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	427,382	846,103	33.56%
<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)	84,732	(144,732)	-141.22%
Employee Benefits	(178,000)	-	(178,000)	6,482	(184,482)	-3.64%
Contracted Services	75,000	500,000	575,000	253,897	321,103	44.16%
Other Charges	8,297	1,000,000	1,008,297	103,702	904,595	10.28%
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	2,315,857	334,143	87.39%
<b>Employee Benefits</b>						
Employee Benefits	560,000	500,000	1,060,000	1,091,000	(31,000)	102.92%
<b>Total Other General Government</b>	<b>12,799,639</b>	<b>2,355,685</b>	<b>15,155,324</b>	<b>12,682,056</b>	<b>2,473,268</b>	<b>83.68%</b>
Total Expenditures	152,491,240	3,839,862	156,331,102	130,004,863	26,326,239	83.16%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,217,014)	1,784,524	(5,432,490)	7,410,604	12,843,094	-136.41%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	8,357,000	8,733	8,365,733	6,774,612	(1,591,121)	80.98%
Operating Transfers Out - Other Funds	(3,390,319)	(8,347,957)	(11,738,276)	(11,309,587)	428,689	96.35%
Total Other Financing Sources (Uses)	4,966,681	(8,339,224)	(3,372,543)	(4,534,975)	(1,162,432)	134.47%
Net Change in Fund Balances	\$ (2,250,333)	\$ (6,554,700)	\$ (8,805,033)	\$ 2,875,629	\$ 11,680,662	-32.66%

## 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 eleven months ended May 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	\$ 46,310	\$ (22,356)	67.44%
<i>Charges for Current Services:</i>						
Fees	9,000	-	9,000	4,470	(4,530)	49.67%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	334	-	334	1,462	1,128	437.72%
Recurring Items	1,000	-	1,000	1,368	368	136.80%
<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>53,610</b>	<b>(55,390)</b>	<b>49.18%</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	45,148	5,235	89.61%
Employee Benefits	15,225	-	15,225	13,593	1,632	89.28%
Contracted Services	9,736	-	9,736	7,186	2,550	73.81%
Supplies & Materials	32,177	-	32,177	57,951	(25,774)	180.10%
Other Charges	1,479	-	1,479	1,330	149	89.93%
<i>Total Social and Cultural Services</i>	<b>109,000</b>	<b>-</b>	<b>109,000</b>	<b>125,208</b>	<b>(16,208)</b>	<b>114.87%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (71,598)</b>	<b>\$ (71,598)</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 eleven months ended May 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	\$ 8,699,632	\$ (1,828,544)	82.63%
<i>Charges for Current Services:</i>						
Fees	300,000	-	300,000	280,073	(19,927)	93.36%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	7,624	(1,376)	84.71%
<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	-	-	-	18,957	18,957	N/A
Donations	-	-	-	791	791	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,306</i>	<i>594</i>	<i>51,900</i>	<i>71,648</i>	<i>19,748</i>	<i>138.05%</i>
Total Revenues	10,888,482	594	10,889,076	9,058,977	(1,830,099)	83.19%
<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	5,480,903	757,693	87.85%
Employee Benefits	1,861,104	11,254	1,872,358	1,641,119	231,239	87.65%
Contracted Services	593,405	17,677	611,082	504,249	106,833	82.52%
Supplies & Materials	1,980,526	(56,572)	1,923,954	1,566,130	357,824	81.40%
Other Charges	172,703	-	172,703	150,099	22,604	86.91%
Capital Outlay	100,000	-	100,000	13,704	86,296	13.70%
<b>Public Library Maintenance</b>						
Personal Services	158,142	-	158,142	125,892	32,250	79.61%
Employee Benefits	58,000	-	58,000	41,652	16,348	71.81%
Contracted Services	570,200	16,150	586,350	319,516	266,834	54.49%
Supplies & Materials	55,000	-	55,000	49,261	5,739	89.57%
Capital Outlay	30,000	(6,150)	23,850	23,850	-	100.00%
<b>State General Library</b>						
Supplies & Materials	51,306	594	51,900	51,900	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	43,056	43,056	3,375	39,681	7.84%
<b>Pettway Foundation</b>						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
<b>Cultural &amp; Exhibit Fund</b>						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
<i>Total Social and Cultural Services</i>	<i>11,841,636</i>	<i>55,470</i>	<i>11,897,106</i>	<i>9,971,650</i>	<i>1,925,456</i>	<i>83.82%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(953,154)	(54,876)	(1,008,030)	(912,673)	95,357	90.54%
<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%
Total Other Financing Sources (Uses)	953,154	-	953,154	953,154	-	100.00%
Net Change in Fund Balances	\$ -	\$ (54,876)	\$ (54,876)	\$ 40,481	\$ 95,357	-73.77%

**KNOX COUNTY, TENNESSEE**

**Solid Waste Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For eleven months ended May 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	\$ 2,400,000	\$ -	100.00%
Fines	60,000	-	60,000	43,566	(16,434)	72.61%
<i>Other Local Revenues</i>	715,000	-	715,000	442,539	(272,461)	61.89%
<i>State of Tennessee</i>	398,500	-	398,500	275,131	(123,369)	69.04%
<b>Total Revenues</b>	<b>3,573,500</b>	<b>-</b>	<b>3,573,500</b>	<b>3,161,236</b>	<b>(412,264)</b>	<b>88.46%</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	141,794	20,500	87.37%
Employee Benefits	39,729	-	39,729	35,329	4,400	88.92%
Contracted Services	12,985	290	13,275	12,306	969	92.70%
Supplies & Materials	6,700	-	6,700	3,961	2,739	59.12%
Other Charges	145,115	-	145,115	145,031	84	99.94%
<b>Convenience Centers</b>						
Personal Services	455,606	-	455,606	384,720	70,886	84.44%
Employee Benefits	198,282	-	198,282	162,895	35,387	82.15%
Contracted Services	2,070,894	(45,231)	2,025,663	1,508,439	517,224	74.47%
Supplies & Materials	52,225	61,800	114,025	63,746	50,279	55.91%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
<b>Tire Storage Facility</b>						
Contracted Services	415,750	-	415,750	216,477	199,273	52.07%
<b>Litter Grant - County</b>						
Personal Services	-	18,072	18,072	13,146	4,926	72.74%
Employee Benefits	-	-	-	5,611	(5,611)	N/A
Contracted Services	5,750	-	5,750	4,631	1,119	80.54%
Supplies & Materials	11,750	-	11,750	15,304	(3,554)	130.25%
Capital Outlay	47,000	4,000	51,000	50,604	396	99.22%
<b>Recycling Program</b>						
Personal Services	115,106	-	115,106	104,218	10,888	90.54%
Employee Benefits	43,425	-	43,425	38,526	4,899	88.72%
Contracted Services	44,000	-	44,000	45,412	(1,412)	103.21%
Supplies & Materials	25,250	5,000	30,250	33,146	(2,896)	109.57%
Other Charges	752	-	752	752	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	57,482	26,760	68.23%
<b>Total Public Health and Welfare</b>	<b>3,964,215</b>	<b>43,931</b>	<b>4,008,146</b>	<b>3,064,064</b>	<b>944,082</b>	<b>76.45%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(390,715)	(43,931)	(434,646)	97,172	531,818	-22.36%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	441,715	18,072	459,787	-	(459,787)	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>18,072</b>	<b>408,787</b>	<b>(51,000)</b>	<b>(459,787)</b>	<b>-12.48%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (25,859)</b>	<b>\$ (25,859)</b>	<b>\$ 46,172</b>	<b>\$ 72,031</b>	<b>-178.55%</b>

KNOX COUNTY, TENNESSEE

*Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For eleven months ended May 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	\$ 198,683	\$ 350,478	\$ 350,478	\$ -	100.00%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	924,225	924,225	294,357	(629,868)	31.85%
<b>Total Revenues</b>	<b>151,795</b>	<b>1,122,908</b>	<b>1,274,703</b>	<b>644,835</b>	<b>(629,868)</b>	<b>50.59%</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	-	81,044	81,044	74,629	6,415	92.08%
Employee Benefits	-	13,205	13,205	24,936	(11,731)	188.84%
Contracted Services	-	29,650	29,650	28,804	846	97.15%
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	231,657	628,647	26.93%
Employee Benefits	-	265,076	265,076	70,471	194,605	26.59%
Contracted Services	-	245,285	245,285	43,477	201,808	17.73%
Supplies & Materials	-	249,700	249,700	55,023	194,677	22.04%
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	133,333	(29,911)	128.92%
Employee Benefits	-	48,322	48,322	61,453	(13,131)	127.17%
Contracted Services	140,000	(100,000)	40,000	37,521	2,479	93.80%
Other Charges	11,795	-	11,795	11,795	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	70,000	70,000	74,326	(4,326)	106.18%
Employee Benefits	-	20,000	20,000	20,357	(357)	101.79%
Contracted Services	-	27,500	27,500	31,250	(3,750)	113.64%
Supplies & Materials	-	12,339	12,339	21,318	(8,979)	172.77%
Capital Outlay	-	17,100	17,100	17,100	-	100.00%
<b>Total Finance and Administration</b>	<b>151,795</b>	<b>2,292,324</b>	<b>2,444,119</b>	<b>937,829</b>	<b>1,506,290</b>	<b>38.37%</b>
<b>Net Change in Fund Balances</b>	<b>\$ -</b>	<b>\$ (1,169,416)</b>	<b>\$ (1,169,416)</b>	<b>\$ (292,994)</b>	<b>\$ 876,422</b>	<b>25.05%</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 eleven months ended May 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	\$ 3,993,881	\$ (1,506,119)	72.62%
<b>Total Revenues</b>	<b>5,500,000</b>	<b>-</b>	<b>5,500,000</b>	<b>3,993,881</b>	<b>(1,506,119)</b>	<b>72.62%</b>
<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	395,394	1,654,606	19.29%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	55,000	-	55,000	39,939	15,061	72.62%
Tourism and Sports Development Corp.	2,200,000	-	2,200,000	1,650,000	550,000	75.00%
Contributions to agencies	375,000	-	375,000	337,674	37,326	90.05%
<i>Total Other General Government:</i>	<b>4,830,000</b>	<b>-</b>	<b>4,830,000</b>	<b>2,573,007</b>	<b>2,256,993</b>	<b>53.27%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	670,000	-	670,000	1,420,874	750,874	212.07%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(840,000)	-	(840,000)	(840,000)	-	100.00%
<b>Net Change in Fund Balances</b>	<b>\$ (170,000)</b>	<b>\$ -</b>	<b>\$ (170,000)</b>	<b>\$ 580,874</b>	<b>\$ 750,874</b>	<b>-341.69%</b>

**KNOX COUNTY, TENNESSEE**

**Engineering and Public Works Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For eleven months ended May 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	\$ 3,693,099	\$ (817,901)	81.87%
Statutory Local Taxes	1,975,000	-	1,975,000	1,476,421	(498,579)	74.76%
<b>Total Local Taxes</b>	<b>6,486,000</b>	<b>-</b>	<b>6,486,000</b>	<b>5,169,520</b>	<b>(1,316,480)</b>	<b>79.70%</b>
<i>Other Local Revenues</i>	10,000	-	10,000	334,150	324,150	3341.50%
<i>State of Tennessee:</i>						
Gasoline Tax	4,600,000	-	4,600,000	3,438,972	(1,161,028)	74.76%
Petroleum Special Tax	307,000	-	307,000	233,903	(73,097)	76.19%
<b>Total State of Tennessee</b>	<b>4,907,000</b>	<b>-</b>	<b>4,907,000</b>	<b>3,672,875</b>	<b>(1,234,125)</b>	<b>74.85%</b>
<b>Total Revenues</b>	<b>11,403,000</b>	<b>-</b>	<b>11,403,000</b>	<b>9,176,545</b>	<b>(2,226,455)</b>	<b>80.47%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	238,182	-	238,182	211,000	27,182	88.59%
Employee Benefits	77,214	-	77,214	68,899	8,315	89.23%
Contracted Services	30,838	-	30,838	20,052	10,786	65.02%
Supplies & Materials	7,300	-	7,300	5,352	1,948	73.32%
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	174,385	8,768	95.21%
Employee Benefits	37,581	-	37,581	37,355	226	99.40%
Contracted Services	7,100	-	7,100	2,985	4,115	42.04%
Supplies & Materials	6,400	-	6,400	6,886	(486)	107.59%
<b>Stormwater Management-ADM</b>						
Personal Services	818,560	(4,063)	814,497	682,124	132,373	83.75%
Employee Benefits	270,809	-	270,809	223,690	47,119	82.60%
Contracted Services	40,935	-	40,935	37,953	2,982	92.72%
Supplies & Materials	40,500	(309)	40,191	40,196	(5)	100.01%
Other Charges	-	309	309	309	-	100.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	15,000	15,000	6,828	8,172	45.52%
Supplies & Materials	-	22,113	22,113	5,125	16,988	23.18%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,666,608	(30,721)	2,635,887	2,397,057	238,830	90.94%
Employee Benefits	1,057,669	-	1,057,669	927,982	129,687	87.74%
Contracted Services	688,210	350,000	1,038,210	987,433	50,777	95.11%
Supplies & Materials	2,602,225	(361,030)	2,241,195	2,006,673	234,522	89.54%
Other Charges	361,711	-	361,711	361,500	211	99.94%
Capital Outlay	-	156,030	156,030	-	156,030	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 eleven months ended May 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	254,074	39,783	86.46%
Employee Benefits	114,608	-	114,608	107,130	7,478	93.48%
Contracted Services	96,500	-	96,500	81,429	15,071	84.38%
Supplies & Materials	126,184	-	126,184	104,680	21,504	82.96%
Capital Outlay	25,000	(25,000)	-	-	-	N/A
<b>Engineering</b>						
Personal Services	253,760	3,267	257,027	223,215	33,812	86.84%
Employee Benefits	65,594	-	65,594	59,154	6,440	90.18%
Contracted Services	45,450	-	45,450	27,271	18,179	60.00%
Supplies & Materials	6,075	-	6,075	3,337	2,738	54.93%
Other Charges	4,631	-	4,631	4,631	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	100,000	-	100,000	88,451	11,549	88.45%
<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>9,655,985</u>	<u>1,807,952</u>	<u>84.23%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,068,740	(1,129,677)	(60,937)	(479,440)	(418,503)	786.78%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(1,068,740)	(8,733)	(1,077,473)	(596,735)	480,738	55.38%
<b>Net Change in Fund Balances</b>	<u>\$ -</u>	<u>\$ (1,138,410)</u>	<u>\$ (1,138,410)</u>	<u>\$ (1,076,175)</u>	<u>\$ 62,235</u>	<u>94.53%</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 eleven months ended May 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	\$ 32,455,139	\$ (77,861)	99.76%
Interest Earned	2,040,229	-	2,040,229	1,358,665	(681,564)	66.59%
Payments from Component Units	30,527,602	-	30,527,602	30,527,602	-	100.00%
<b>Total Revenues</b>	<b>65,100,831</b>	<b>-</b>	<b>65,100,831</b>	<b>64,341,406</b>	<b>(759,425)</b>	<b>98.83%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	708,438	-	708,438	652,234	56,204	92.07%
Debt Service	72,291,562	-	72,291,562	64,601,640	7,689,922	89.36%
<i>Total Debt Service</i>	<i>73,000,000</i>	<i>-</i>	<i>73,000,000</i>	<i>65,253,874</i>	<i>7,746,126</i>	<i>89.39%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,899,169)	-	(7,899,169)	(912,468)	6,986,701	11.55%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,521,320	-	1,521,320	494,970	(1,026,350)	32.54%
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>494,970</i>	<i>223,650</i>	<i>182.43%</i>
<b>Net Change in Fund Balances</b>	<b>\$ (7,627,849)</b>	<b>\$ -</b>	<b>\$ (7,627,849)</b>	<b>\$ (417,498)</b>	<b>\$ 7,210,351</b>	<b>5.47%</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 eleven months ended May 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	-	-	-	14,672	(14,672)	N/A
<i>Total Capital Projects</i>	-	-	-	326,993	(326,993)	N/A
Net Change in Fund Balances	\$ -	\$ -	\$ -	\$ (326,993)	\$ (326,993)	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 eleven months ended May 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	\$ 113,015,820	\$ (436,180)	99.62%
County Local Option Taxes	107,119,500	-	107,119,500	81,719,561	(25,399,939)	76.29%
Wheel Taxes	1,500,000	-	1,500,000	1,263,721	(236,279)	84.25%
<i>Total Local Taxes</i>	<i>222,071,500</i>	<i>-</i>	<i>222,071,500</i>	<i>195,999,102</i>	<i>(26,072,398)</i>	<i>88.26%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>22,240</i>	<i>(13,760)</i>	<i>61.78%</i>
<i>Charges for Current Services:</i>						
Education Charges	470,000	(280,000)	190,000	95,891	(94,109)	50.47%
Other Charges For Services	440,500	135,000	575,500	380,190	(195,310)	66.06%
<i>Total Charges/Current Services</i>	<i>910,500</i>	<i>(145,000)</i>	<i>765,500</i>	<i>476,081</i>	<i>(289,419)</i>	<i>62.19%</i>
<i>Other Local Revenues:</i>						
Recurring Items	140,000	280,000	420,000	196,345	(223,655)	46.75%
Nonrecurring Items	2,766,000	(590,000)	2,176,000	728,701	(1,447,299)	33.49%
<i>Total Other Local Revenues</i>	<i>2,906,000</i>	<i>(310,000)</i>	<i>2,596,000</i>	<i>925,046</i>	<i>(1,670,954)</i>	<i>35.63%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	165,652,000	4,510,000	170,162,000	154,525,334	(15,636,666)	90.81%
Other State Revenues	1,300,000	-	1,300,000	1,094,251	(205,749)	84.17%
<i>Total State of Tennessee</i>	<i>166,952,000</i>	<i>4,510,000</i>	<i>171,462,000</i>	<i>155,619,585</i>	<i>(15,842,415)</i>	<i>90.76%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	-	-	-	28,283	28,283	N/A
Direct Federal Revenue	537,000	-	537,000	389,183	(147,817)	72.47%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>-</i>	<i>537,000</i>	<i>417,466</i>	<i>(119,534)</i>	<i>77.74%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Component Units	3,327,000	(1,590,000)	1,737,000	1,754,924	17,924	101.03%
<b>Total Revenues</b>	<b>396,740,000</b>	<b>2,465,000</b>	<b>399,205,000</b>	<b>355,214,444</b>	<b>(43,990,556)</b>	<b>88.98%</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	113,687,295	41,834,405	73.10%
Employee Benefits	42,508,672	579,093	43,087,765	33,643,105	9,444,660	78.08%
Contracted Services	-	-	-	1,702	(1,702)	N/A
Supplies and Materials	733,300	4,037,574	4,770,874	3,190,339	1,580,535	66.87%
<b>Art</b>						
Contracted Services	2,500	-	2,500	6,532	(4,032)	261.28%
Supplies and Materials	226,430	-	226,430	218,522	7,908	96.51%
<b>Basic Elementary</b>						
Supplies and Materials	820,000	699	820,699	847,425	(26,726)	103.26%

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 eleven months ended May 31, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Contracted Services	-	-	-	19,575	(19,575)	N/A
Supplies and Materials	363,000	-	363,000	388,034	(25,034)	106.90%
<b>Basic Secondary</b>						
Contracted Services	-	-	-	21,025	(21,025)	N/A
Supplies and Materials	737,000	-	737,000	1,141,643	(404,643)	154.90%
<b>Business Education</b>						
Supplies and Materials	61,674	-	61,674	61,004	670	98.91%
Other Charges	2,244	-	2,244	2,200	44	98.04%
<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	16,329	16,735	49.39%
Other	4,985	-	4,985	2,904	2,081	58.25%
<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	5,449	551	90.82%
<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	67,279	15,789	80.99%
Other	-	-	-	1,221	(1,221)	N/A
<b>Choral Music</b>						
Contracted Services	6,200	-	6,200	4,706	1,494	75.90%
Supplies and Materials	39,880	-	39,880	38,959	921	97.69%
<b>Physical Education</b>						
Supplies and Materials	23,858	1,497	25,355	24,096	1,259	95.03%
<b>Reading</b>						
Personal Services	2,000	-	2,000	12,812	(10,812)	640.60%
Employee Benefits	153	-	153	1,673	(1,520)	1093.46%
Supplies and Materials	70,574	-	70,574	51,209	19,365	72.56%
Other Charges	16,185	-	16,185	10,973	5,212	67.80%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	87,695	16,237	84.38%
<b>Social Studies</b>						
Supplies and Materials	43,031	-	43,031	21,649	21,382	50.31%
<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	81,317	(66,317)	542.11%
Supplies and Materials	265,000	5,874	270,874	(104,629)	375,503	-38.63%
Capital Outlay	20,000	-	20,000	16,398	3,602	81.99%
<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	1,241,742	-	100.00%
<b>High Needs Schools</b>						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Supplies and Materials	2,000	-	2,000	1,271	729	63.55%
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Contracted Services	68,153	-	68,153	69,273	(1,120)	101.64%
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	-	-	-	3,856	(3,856)	N/A
Supplies and Materials	108,560	74	108,634	107,296	1,338	98.77%
<b>T &amp; I Construction</b>						
Supplies and Materials	78,366	-	78,366	51,993	26,373	66.35%
Supplies and Materials	173,320	-	173,320	141,922	31,398	81.88%
<b>Driver's Education</b>						
Contracted Services	94,633	-	94,633	57,012	37,621	60.25%
Supplies and Materials	23,700	-	23,700	10,413	13,287	43.94%
<b>Vine Magnet</b>						
Supplies and Materials	77,933	-	77,933	76,224	1,709	97.81%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	701	69	91.04%
Supplies and Materials	4,868	-	4,868	2,029	2,839	41.68%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	84,086	-	84,086	142,232	(58,146)	169.15%
<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	9,801	67,169	12.73%
<b>Student Assistance Services</b>						
Supplies and Materials	644	-	644	595	49	92.39%
<b>Austin-East Magnet</b>						
Supplies and Materials	85,114	-	85,114	82,407	2,707	96.82%
<b>Section 504 Instruction</b>						
Contracted Services	5,000	-	5,000	17,573	(12,573)	351.46%
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	863,461	530,080	61.96%
Employee Benefits	324,699	5,032	329,731	281,823	47,908	85.47%
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	20,686,269	7,754,265	72.74%
Employee Benefits	7,302,222	112,411	7,414,633	5,941,297	1,473,336	80.13%
Contracted Services	171,955	-	171,955	76,660	95,295	44.58%
Supplies and Materials	392,500	9,911	402,411	487,860	(85,449)	121.23%
Other Charges	-	-	-	22	(22)	N/A
<b>Career &amp; Technical Education</b>						
Personal Services	9,831,114	284	9,831,398	7,169,935	2,661,463	72.93%
Employee Benefits	2,630,086	40,798	2,670,884	2,036,326	634,558	76.24%
Contracted Services	7,000	-	7,000	5,225	1,775	74.64%
Supplies and Materials	323,087	-	323,087	312,785	10,302	96.81%
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>194,395,812</b>	<b>66,318,795</b>	<b>74.56%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,212,469	543	1,213,012	981,712	231,300	80.93%
Employee Benefits	382,173	5,835	388,008	272,928	115,080	70.34%
Contracted Services	10,000	-	10,000	9,689	311	96.89%
Supplies and Materials	1,125	-	1,125	1,569	(444)	139.47%
Other Charges	3,741	-	3,741	3,415	326	91.29%
<b>Health Services</b>						
Personal Services	1,259,914	-	1,259,914	1,129,144	130,770	89.62%
Employee Benefits	307,599	4,314	311,913	300,134	11,779	96.22%
Contracted Services	80,150	-	80,150	35,435	44,715	44.21%
Supplies and Materials	126,010	4,500	130,510	116,334	14,176	89.14%
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	5,010,985	1,860,697	72.92%
Employee Benefits	1,696,678	22,660	1,719,338	1,341,456	377,882	78.02%
Contracted Services	500,000	-	500,000	108,063	391,937	21.61%
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
<b>Curriculum</b>						
Contracted Services	1,300	-	1,300	383	917	29.46%
Supplies and Materials	4,350	-	4,350	3,480	870	80.00%
Other Charges	11,532	-	11,532	954	10,578	8.27%
<b>Transfer Department</b>						
Personal Services	192,604	1,400	194,004	165,792	28,212	85.46%
Employee Benefits	40,681	288	40,969	34,671	6,298	84.63%
Contracted Services	1,200	-	1,200	2,114	(914)	176.17%
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	22,305	145	99.35%
Other Charges	5,711	-	5,711	1,901	3,810	33.29%
<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	18,900	(18,152)	2526.74%
<b>Choral Music</b>						
Contracted Services	2,900	-	2,900	1,314	1,586	45.31%
Supplies and Materials	6,370	-	6,370	1,654	4,716	25.97%
Other Charges	561	-	561	(1,365)	1,926	-243.32%
<b>Physical Education</b>						
Supplies and Materials	2,650	-	2,650	141	2,509	5.32%
Other Charges	9,000	-	9,000	5,084	3,916	56.49%
<b>Science</b>						
Personal Services	1,250	-	1,250	2,000	(750)	160.00%
Employee Benefits	191	-	191	331	(140)	173.30%
Contracted Services	500	-	500	610	(110)	122.00%
Supplies and Materials	3,938	-	3,938	3,945	(7)	100.18%
Other Charges	7,272	-	7,272	7,380	(108)	101.49%
<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	2,402	4,598	34.31%
<b>Instrumental Music</b>						
Contracted Services	2,600	-	2,600	3,360	(760)	129.23%
Supplies and Materials	5,500	-	5,500	2,803	2,697	50.96%
Other Charges	2,268	-	2,268	1,580	688	69.66%
<b>High School PE/Wellness</b>						
Contracted Services	550	-	550	303	247	55.09%
Supplies and Materials	13,943	-	13,943	14,640	(697)	105.00%
Other Charges	3,580	-	3,580	1,193	2,387	33.32%
<b>Regular Instruction</b>						
Personal Services	9,471,775	41,661	9,513,436	7,446,862	2,066,574	78.28%
Employee Benefits	2,225,796	35,475	2,261,271	2,098,358	162,913	92.80%
Contracted Services	627,000	-	627,000	655,434	(28,434)	104.53%
Supplies and Materials	-	-	-	6,494	(6,494)	N/A
Other Charges	45,000	-	45,000	884	44,116	1.96%
<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	3,367	9,596	25.97%
Supplies and Materials	11,234	-	11,234	12,373	(1,139)	110.14%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	1,500	(75)	105.26%
Supplies and Materials	2,350	-	2,350	1,097	1,253	46.68%
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	5,192	308	94.40%
Supplies and Materials	19,291	-	19,291	4,841	14,450	25.09%
Other Charges	4,489	-	4,489	3,430	1,059	76.41%
<b>Alternative Schools</b>						
Personal Services	507,780	-	507,780	348,332	159,448	68.60%
Employee Benefits	139,663	2,838	142,501	104,267	38,234	73.17%
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	33,830	1,506	95.74%
Supplies and Materials	427,369	323	427,692	419,796	7,896	98.15%
<b>Staff Development</b>						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	1,375	16,119	7.86%
Other Charges	220,000	-	220,000	17,821	202,179	8.10%
<b>Art</b>						
Contracted Services	365	-	365	224	141	61.37%
Supplies and Materials	11,200	-	11,200	1,585	9,615	14.15%
Other Charges	5,237	-	5,237	250	4,987	4.77%
<b>Basic Elementary</b>						
Contracted Services	7,253	-	7,253	2,297	4,956	31.67%
Supplies and Materials	45,520	-	45,520	3,641	41,879	8.00%
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	4,697,407	968,633	82.90%
Employee Benefits	1,507,856	21,644	1,529,500	1,192,210	337,290	77.95%
Contracted Services	274,944	(62)	274,882	215,371	59,511	78.35%
Supplies and Materials	92,475	-	92,475	124,881	(32,406)	135.04%
Other Charges	75,040	-	75,040	80,570	(5,530)	107.37%
<b>Basic Middle</b>						
Personal Services	-	-	-	(3,493)	3,493	N/A
Contracted Services	455	-	455	352	103	77.36%
Supplies and Materials	13,364	-	13,364	6,517	6,847	48.77%
Other Charges	28,911	-	28,911	8,063	20,848	27.89%
<b>Basic Secondary</b>						
Contracted Services	76,300	-	76,300	54,875	21,425	71.92%
Supplies and Materials	3,670	-	3,670	1,687	1,983	45.97%
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	5,171	5,654	47.77%
<b>Language Arts</b>						
Contracted Services	3,520	-	3,520	225	3,295	6.39%
Supplies and Materials	3,150	-	3,150	2,492	658	79.11%
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	355,527	1,005	99.72%
Employee Benefits	81,246	1,028	82,274	97,008	(14,734)	117.91%
Contracted Services	21,625	-	21,625	18,487	3,138	85.49%
Supplies and Materials	2,700	-	2,700	2,842	(142)	105.26%

**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	2,381	2,619	47.62%
<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	59	1,941	2.95%
Supplies and Materials	2,500	-	2,500	3,133	(633)	125.32%
Other Charges	500	-	500	-	500	0.00%
<b>Adult Program</b>						
Personal Services	32,101	249	32,350	28,207	4,143	87.19%
Employee Benefits	19,610	442	20,052	4,476	15,576	22.32%
Contracted Services	5,050	-	5,050	5,000	50	99.01%
Supplies and Materials	30,143	-	30,143	24,863	5,280	82.48%
<b>Humanities</b>						
Supplies and Materials	2,650	-	2,650	7,055	(4,405)	266.23%
Other Charges	3,350	-	3,350	1,380	1,970	41.19%
<b>Board of Education</b>						
Personal Services	246,681	863	247,544	221,940	25,604	89.66%
Employee Benefits	463,773	362	464,135	326,509	137,626	70.35%
Contracted Services	167,074	-	167,074	85,978	81,096	51.46%
Supplies and Materials	3,000	-	3,000	2,497	503	83.23%
Other Charges	5,901,628	-	5,901,628	7,431,592	(1,529,964)	125.92%
<b>Office of the Superintendent</b>						
Personal Services	587,568	1,187,643	1,775,211	502,250	1,272,961	28.29%
Employee Benefits	153,896	821	154,717	118,307	36,410	76.47%
Contracted Services	71,300	-	71,300	48,061	23,239	67.41%
Supplies and Materials	4,400	-	4,400	7,809	(3,409)	177.48%
<b>Office of the Principal</b>						
Personal Services	21,197,669	83,825	21,281,494	17,668,527	3,612,967	83.02%
Employee Benefits	5,151,259	71,203	5,222,462	4,352,424	870,038	83.34%
Contracted Services	3,280,000	-	3,280,000	2,905,786	374,214	88.59%
Supplies and Materials	-	-	-	403,519	(403,519)	N/A
<b>Fiscal Services</b>						
Personal Services	1,032,845	9,111	1,041,956	1,067,403	(25,447)	102.44%
Employee Benefits	240,635	3,207	243,842	276,262	(32,420)	113.30%
Contracted Services	5,821	-	5,821	36,578	(30,757)	628.38%
Supplies and Materials	17,133	-	17,133	36,299	(19,166)	211.87%
<b>Warehouse</b>						
Personal Services	143,179	2,063	145,242	132,363	12,879	91.13%
Employee Benefits	36,266	763	37,029	33,843	3,186	91.40%
Contracted Services	4,800	-	4,800	28,533	(23,733)	594.44%
Supplies and Materials	15,750	-	15,750	754	14,996	4.79%
<b>Human Resources</b>						
Personal Services	917,838	7,478	925,316	787,018	138,298	85.05%
Employee Benefits	205,617	3,452	209,069	183,178	25,891	87.62%
Contracted Services	73,500	-	73,500	230,528	(157,028)	313.64%
Supplies and Materials	7,225	-	7,225	16,418	(9,193)	227.24%
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	360,732	120,710	74.93%
Employee Benefits	113,670	1,362	115,032	84,229	30,803	73.22%
Contracted Services	2,079	-	2,079	9,800	(7,721)	471.38%
Supplies and Materials	6,117	-	6,117	76	6,041	1.24%

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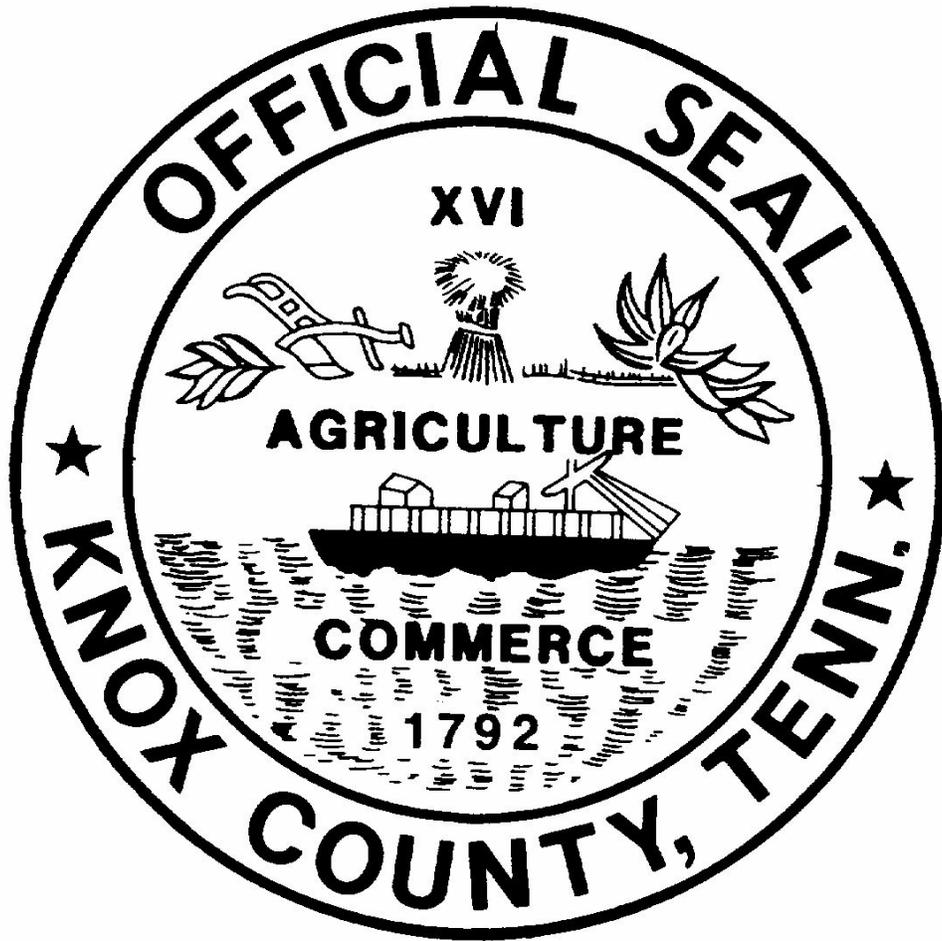
	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Operation of Plant</b>						
Personal Services	8,634,360	124,427	8,758,787	7,253,991	1,504,796	82.82%
Employee Benefits	2,292,278	52,710	2,344,988	1,941,796	403,192	82.81%
Contracted Services	1,132,847	33,258	1,166,105	984,985	181,120	84.47%
Supplies and Materials	14,276,384	-	14,276,384	13,023,109	1,253,275	91.22%
Other Charges	2,720,675	-	2,720,675	2,539,410	181,265	93.34%
Capital Outlay	100,000	324,688	424,688	249,851	174,837	58.83%
<b>Security</b>						
Personal Services	1,429,361	20,598	1,449,959	1,557,743	(107,784)	107.43%
Employee Benefits	306,466	4,910	311,376	368,424	(57,048)	118.32%
Contracted Services	45,600	-	45,600	49,486	(3,886)	108.52%
Supplies and Materials	60,767	-	60,767	82,607	(21,840)	135.94%
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	5,213,859	400,243	92.87%
Employee Benefits	1,356,402	29,244	1,385,646	1,326,413	59,233	95.73%
Contracted Services	495,780	680	496,460	279,677	216,783	56.33%
Supplies and Materials	1,908,531	128,927	2,037,458	1,893,208	144,250	92.92%
Capital Outlay	124,000	1,974	125,974	58,441	67,533	46.39%
<b>Facilities</b>						
Personal Services	271,025	-	271,025	242,143	28,882	89.34%
Employee Benefits	66,545	1,071	67,616	50,305	17,311	74.40%
Contracted Services	4,400	-	4,400	50	4,350	1.14%
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	776,029	(110,002)	116.52%
Employee Benefits	148,457	1,494	149,951	148,995	956	99.36%
Contracted Services	213,500	550	214,050	204,200	9,850	95.40%
Supplies and Materials	82,900	-	82,900	45,989	36,911	55.48%
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	9,652,971	(1,491,463)	118.27%
<b>Vocational Transportation</b>						
Contracted Services	88,920	1,281	90,201	61,426	28,775	68.10%
<b>Special Education Transportation</b>						
Personal Services	80,027	1,153	81,180	39,162	42,018	48.24%
Employee Benefits	16,305	350	16,655	(5,228)	21,883	-31.39%
Contracted Services	4,845,581	68,388	4,913,969	4,506,086	407,883	91.70%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
<b>Central and Other</b>						
Personal Services	24,394	-	24,394	70,565	(46,171)	289.27%
Employee Benefits	10,655	175	10,830	17,405	(6,575)	160.71%
<b>Technology</b>						
Personal Services	3,435,033	49,319	3,484,352	3,068,197	416,155	88.06%
Employee Benefits	719,918	9,285	729,203	745,894	(16,691)	102.29%
Contracted Services	735,250	-	735,250	1,018,247	(282,997)	138.49%
Supplies and Materials	177,823	-	177,823	106,355	71,468	59.81%
Other Charges	264,963	2,387,000	2,651,963	2,908,230	(256,267)	109.66%
Capital Outlay	211,543	-	211,543	52,291	159,252	24.72%
<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	36,017	45,910	43.96%

**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 eleven months ended May 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	513,870	91,901	84.83%
Employee Benefits	124,908	1,526	126,434	124,218	2,216	98.25%
Contracted Services	132,900	-	132,900	116,219	16,681	87.45%
Supplies and Materials	1,000	-	1,000	3,456	(2,456)	345.60%
<b>Minority Recruiting</b>						
Personal Services	111,972	199	112,171	14,547	97,624	12.97%
Employee Benefits	24,506	201	24,707	4,615	20,092	18.68%
Contracted Services	11,900	-	11,900	656	11,244	5.51%
Supplies and Materials	1,375	-	1,375	873	502	63.49%
<b>Office of Accountability</b>						
Personal Services	381,759	449	382,208	366,574	15,634	95.91%
Employee Benefits	93,274	944	94,218	72,506	21,712	76.96%
Contracted Services	151,550	-	151,550	76,025	75,525	50.16%
Supplies and Materials	17,950	-	17,950	15,298	2,652	85.23%
Other Charges	6,469	-	6,469	4,003	2,466	61.88%
<b>Other Charges</b>						
Payments to Primary Governments	8,013,053	13,795,000	21,808,053	21,843,251	(35,198)	100.16%
<i>Total Support Services</i>	<u>145,901,804</u>	<u>18,781,247</u>	<u>164,683,051</u>	<u>148,838,481</u>	<u>15,844,570</u>	<u>90.38%</u>
Total Expenditures	<u>401,710,000</u>	<u>23,687,658</u>	<u>425,397,658</u>	<u>343,234,293</u>	<u>82,163,365</u>	<u>80.69%</u>
Net Change in Fund Balances	<u>\$ (4,970,000)</u>	<u>\$ (21,222,658)</u>	<u>\$ (26,192,658)</u>	<u>\$ 11,980,151</u>	<u>\$ 38,172,809</u>	<u>-45.74%</u>

# Information





## Knox County, Tennessee Property Tax Collection Summary - May 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	100,107,456	101,986,537	1,879,081	1.88%	100.56%
141	General Purpose School Fund	111,472,618	113,563,209	2,090,591	1.88%	100.10%
151	General Debt Service Fund	32,013,717	32,611,707	597,990	1.87%	100.24%
<b>Totals</b>		<b>243,593,791</b>	<b>248,161,453</b>	<b>4,567,662</b>	<b>1.88%</b>	<b>100.30%</b>

**Knox County, Tennessee**  
**Sales Tax Collection Summary - May, 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	5,518,948	5,673,902	154,954	2.8%	137.1%
131	Highway	4,009,003	4,125,698	116,695	2.9%	91.7%
141	School Operations	91,400,206	89,959,287	(1,440,919)	-1.6%	84.8%
177	School Capital	16,439,548	16,153,545	(286,003)	-1.7%	83.2%
<b>Total</b>		<b>117,367,705</b>	<b>115,912,432</b>	<b>(1,455,273)</b>	<b>-1.2%</b>	<b>84.9%</b>

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

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	17,380.51	
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	2,795.68	
1010910 County Commission	5,932.41	
1010920 Internal Audit	7,280.85	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	307.30	
1011510 4th Circuit Court Clerk's Office	1,712.83	
1011520 Criminal Court Clerk's Office	1,637.94	
1011530 Criminal Sessions Clerk's Office	1,010.97	
1011810 Election Office	9,003.41	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	1,453.05	
1012140 General Sessions Court Judges	7,639.87	
1012410 Juvenile Court Judges	11,778.56	
1012420 IV-D Referee Program	1,375.00	
1012710 Juvenile Court Clerk	20.00	
1013010 Regional Juvenile Center	2,711.08	
1013210 Law Director's Office	20,843.63	
1013310 County Mayor	12,088.81	
1013320 ADA Office	200.00	
1013330 Legislative Delegation	-	
1013370 UT/Knox County Extension	4,513.37	
1013610 Human Resources	2,387.83	
1014210 Probation Officers	1,483.41	
1014810 Park Maintenance	2,367.01	
1014830 Recreation Administration	2,982.84	
1014845 Sport Operations	421.06	
1015142 Senior Citizens/Volunteer Svcs	408.49	
1005145 Frank Strang Senior Center	1,850.69	
1015160 Veteran's Services	1,443.84	
1015165 Neighborhood and Community Development	1,176.07	
1015400 Support Services	7,413.97	
1015403 Preventive Health Service	6,257.80	
1015406 Dental Services	838.78	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	1,358.15	
1015415 Health Administration	3,082.52	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	311.99	
1015448 Ground Water Services	20.00	
1015454 Disease Surveillance & Inv.	1,897.50	
1015457 Vital Records	-	
1015460 Women's Health Services	300.00	

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

Accounting Unit	Amount	Fund Subtotal
1015463 Community Health Services	8,453.62	
1015710 Finance	20,683.96	
1016010 Purchasing	9,257.68	
1016020 Property Management	371.00	
1006030 County Building Maint.	599.14	
1016910 Official's Expense	12,161.00	
1017510 Fire Prevention Control	4,069.37	
1017520 Soil Conservation Dist	520.69	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	10,335.08	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	4,710.68	
1018310 Property Assessor	16,117.25	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	48,811.15	
1018710 Register of Deeds' Office	6,253.99	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Administration	5,568.03	
1018906 Records & Communication	3,261.04	
1018912 Training	6,958.36	
1018915 Planning & Development	1,500.48	
1018918 Stop Violence Against Women	3,540.51	
1018921 Patrol Division	18,746.05	
1018924 Warrants	90,935.31	
1018927 Detectives	7,273.90	
1018930 Forensic Services	462.72	
1018933 Juvenile Division	720.00	
1018936 Special Teams	2,706.00	
1018942 Narcotics	1,102.20	
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	24,733.34	
1018965 Explorer Post	-	
1018993 Sheriff Animal Control	2,197.24	
1019710 County Trustee's Office	21,348.55	
<b>TOTAL GENERAL FUND</b>	<b>485,320</b>	
<b>1150010 PUBLIC LIBRARY</b>	<b>10.74</b>	<b>11</b>
1160110 Solid Waste Administration	617.54	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	225.00	
1160330 Recycling Program	450.00	
<b>TOTAL SOLID WASTE FUND</b>	<b>1,293</b>	

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

Accounting Unit	Amount	Fund Subtotal
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	6,225.72	
<b>TOTAL DRUG FUND</b>		<b>6,226</b>
1280015 Clean Air 103PM 2.5 3/09	1,428.12	
1280036 Air Pollution FY 10	2,416.83	
1280050 Title V Program	-	
<b>TOTAL AIR QUALITY FUND</b>		<b>3,845</b>
1310110 Highway Administration	4,945.18	
1310120 Project Manager	-	
1310130 Stormwater Management	2,893.25	
1310135 Stormwater Ordinance Violation	5,533.59	
1310210 Highway/Bridge Maintenance	5,047.00	
1310220 Traffic Control	355.00	
1310410 Engineering	3,329.27	
<b>TOTAL ENGINEERING &amp; PUBLIC WORKS FUND</b>		<b>22,103</b>
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	3,721.40	
171121 General School	14,284.55	
171124 Urban Schools	-	
171300 Career & Technical Instruction	5,224.57	
172120 Health Services	31,180.04	
172132 Curriculum	-	
172133 Transfer Department	2,114.45	
172202 Choral Music Support	914.07	
172206 Talented & Gifted Support	677.41	
172207 Instrumental Music Support	841.47	
172210 Regular Instruction Support	17,726.46	
172214 Instruction Program	4,366.01	
172219 Basic Elementary Support	-	
172220 Special Education Support	92,069.07	
172221 Basic Middle Support	36.52	
172222 Basic Secondary Support	36.08	
172253 TAP	-	
172254 Family/Community Engagement	573.82	
172255 Grants	59.33	
172310 Board of Education	14,307.50	
172320 Office of the Superintendent	3,683.95	
172410 Office of Principal	111.28	
172510 Fiscal Services	14,604.21	
172520 Human Resources	8,218.21	
172619 Security	2,942.30	
172620 Maintenance of Plant	1,631.11	
172626 Facilities - FOPS	-	
172710 Transportation	1,228.92	
172711 Regular Contracts	483.41	
172812 Technology	36,622.16	
172823 Public Affairs	160.55	
172824 Minority Recruiting	335.61	
172825 Office of Accountability	1,959.21	
<b>TOTAL SCHOOL FUND</b>		<b>260,114</b>
<b>GRAND TOTAL</b>	<b>778,911</b>	<b>778,911</b>

ADOPTED BUDGETS FOR 2012-2013 AND REVISIONS

GJ#	PURPOSE	AMOUNT	FUND TOTAL
101 ---	ADOPTED BUDGET FOR GENERAL FUND 101		
1-1664	Approved by Board	155,881,559.00	
1-0320	Cancelled PO - Prior year Encumbrances	(430.00)	
1-0322	Cancelled PO - Prior year Encumbrances	(150.50)	
1-0324	Cancelled PO - Prior year Encumbrances	(154.50)	
1-0937	Cancelled PO - Prior year Encumbrances	(5.50)	
1-0939	Cancelled PO - Prior year Encumbrances	(236.00)	
1-0942	Cancelled PO - Prior year Encumbrances	(24.00)	
1-1153	Cancelled PO - Prior year Encumbrances	(4.50)	
1-1663	Encumbrances Reappropriation	365,210.92	
1-1679	Correction	429.48	
1-1691	Correction	265.50	
2-0307	Sexual Offender Registration	150.00	
2-0308	Teen Academy	5,000.00	
2-0843	Cancelled PO - Prior year Encumbrances	(78.84)	
2-0884	Teen Academy	155.00	
2-0924	Sexual Offender Registration	150.00	
2-1326	Sexual Offender Registration	150.00	
2-1451	Appropriation From FB, R-12-8-802, R12-8-913	5,036,150.00	
3-0206	Cancelled PO - Prior year Encumbrances	(7.25)	
3-0749	Inmate Money Interest	695.75	
3-0752	Sexual Offender Registration	150.00	
3-0954	Public Defender Rent	2,937.84	
3-1318	Appropriations from FB, R-12-9-802, 803, 906, 907, 908, 909	551,000.00	
3-1409	Sexual Offender Registration	150.00	
3-1734	Sexual Offender Registration	600.00	
3-1736	Inmate Money Interest	1,031.42	
4-675	Sexual Offender Registration	300.00	
4-1783	Sexual Offender Registration	450.00	
4-1982	Sexual Offender Registration	150.00	
5-101	Inner Change	23,145.26	
5-523	Sexual Offender Registration	150.00	
5-834	Sexual Offender Registration	300.00	
5-978	NY Contract	(82,745.89)	
5-1176	Sexual Offender Registration	450.00	
5-1371	Inmate Money Interest	1,076.02	
6-727	Inmate Money Interest	484.20	
6-944	Sexual Offender Registration	1,200.00	
6-1608	Estimate & Appropriate funds for New Harvest Park	100.00	
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	
10-40	Vice Money	981.00	
10-44	Sexual Offender Registration	3,600.00	
10-45	Inmate Money Interest	583.81	
10-197	Sexual Offender Registration	2,550.00	
10-548	Sexual Offender Registration	300.00	
10-868	Inmate Money Interest and Senior Citizens Awareness	17,361.07	
10-877	Sexual Offender Registration	150.00	
10-949	Correction	18,072.00	
10-1153	Correction	(4,743.38)	

10-1197	Vice Money	12,473.00	
10-1461	Sexual Offender Registration	1,200.00	
10-1462	Teen Academy	50.00	
10-1694	Inner Change	64,783.80	
10-2027	Inner Change	10,595.28	
10-2028	Sexual Offender Registration	150.00	
10-2088	Estimate & Appropriate for New Harvest Park	4,086.31	
11-417	Teen Academy	450.00	
11-420	Teen Academy	970.00	
11-808	Victim Assistance	7,151.72	
11-899	Teen Academy	275.00	
11-1300	Carryover Budget for Health Administration	350,000.00	
11-1347	Donation	500.00	
11-1540	Estimate & Appropriate Public Defender Fees	46,779.19	
11-1678	Teen Academy	1,095.00	
11-1679	Sexual Offender Registration	150.00	
11-1680	Inmate Money Interest	598.56	
11-1681	Victim Assistance	8,800.94	
11-1775	Estimate & Appropriate Sale of Hilcrest	5,275,000.00	
11-1783	Sexual Offender Registration	150.00	
11-1830	Estimate & Appropriate Victim Litigation Tax	8,434.90	
11-1920	Vice Money	3,562.00	
11-2189	Sexual Offender Registration	150.00	
11-2191	Teen Academy	1,100.00	<b>168,069,378.00</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	
10-2268	Estimate & Appropriate Funds from Designated Fund Balance	45,171.50	<b>12,613,952.74</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	
10-2266	Air Quality Grant Budget	61,201.00	
11-1538	Estimate & Appropriate Permit Fees	45,822.36	<b>2,444,119.69</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)	
10-949	Correction	8,732.91	<b>12,541,410.32</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	
10-1542 Estimate & Appropriate Insurance Recovery from 2011 storms	753,567.76	<b>5,439,038.62</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	33,795,916.00	<b>33,795,916.00</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	
10-1653 March Sales Tax	3,114,953.78	
11-1366 April Sales Tax	3,400,025.58	<b>30,797,140.92</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	
10-784	Pass through money received from the State	662.56	
10-786	Pass through money received from the State	581.92	
11-384	Pass through money received from the State	8,738.24	
11-385	Pass through money received from the State	5,541.19	<b>36,441.78</b>

  
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 Knox County Mayor

  
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 Knox County Senior Director of Finance