Budget Report to Citizenry

Knox County, Tennessee

Preliminary Draft for Fiscal Year Ended June 30, 2013

July 31, 2013

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For twelve months ended June 30, 2013

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OFFICE OF COUNTY MAYOR TIM BURCHETT

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

August 5, 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 twelve months ended June 30, 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,

Chris Caldwell

Chris Caldwell
Senior Director of Finance

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KNOX COUNTY, TENNESSEE

Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For twelve months ended June 30, 2013 and 2012

	2012-2013			2011-2012			Year to Date
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	Increase (Decrease)
Revenues and Operating Transfers In:							
General Fund	$ 159,321,930	$ 164,657,719	103.35%	$ 155,252,441	$ 150,462,672	96.91%	$ 14,195,047
Governmental Library Fund	109,000	63,942	58.66%	109,500	63,070	57.60%	872
Public Library Fund	12,559,076	11,698,607	93.15%	12,572,569	12,087,719	96.14%	(389,112)
Solid Waste Fund	4,033,287	3,343,522	82.90%	4,133,720	3,676,538	88.94%	(333,016)
Hotel/Motel Fund	5,500,000	5,010,183	91.09%	5,200,000	4,659,915	89.61%	350,268
Engineering and Public Works Fund	11,403,000	11,054,041	96.94%	11,247,276	10,011,516	89.01%	1,042,525
Debt Service Fund	66,622,151	67,846,354	101.84%	66,130,793	65,805,914	99.51%	2,040,440
General Purpose School Fund	399,205,000	392,670,624	98.36%	381,691,040	376,916,508	98.75%	15,754,116
Total Revenues and Operating Transfers In	$ 658,753,444	$ 656,344,992	99.63%	$ 636,337,339	$ 623,683,852	98.01%	$ 32,661,140
Expenditures and Operating Transfers Out:							
General Fund	$ 168,140,962	$ 159,455,146	94.83%	$ 155,252,441	$ 146,328,997	94.25%	$ 13,126,149
Governmental Library Fund	109,000	139,848	128.30%	130,600	128,227	98.18%	11,621
Public Library Fund	12,613,952	12,095,485	95.89%	12,674,334	12,387,313	97.74%	(291,828)
Solid Waste Fund	4,066,861	3,677,785	90.43%	4,168,887	3,783,253	90.75%	(105,468)
Hotel/Motel Fund	5,670,000	4,100,947	72.33%	5,459,500	3,689,777	67.58%	411,170
Engineering and Public Works Fund	12,541,410	11,338,979	90.41%	12,453,916	11,046,546	88.70%	292,433
Debt Service Fund	74,250,000	65,259,910	87.89%	71,750,000	65,453,094	91.22%	(193,184)
General Purpose School Fund	425,397,658	417,921,394	98.24%	389,102,078	378,367,404	97.24%	39,553,990
Total Expenditures and Operating Transfers Out	$ 702,789,843	$ 673,989,494	95.90%	$ 650,991,756	$ 621,184,611	95.42%	$ 52,804,883

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 twelve months ended June 30, 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 $250,006,396 equal 101.05% of the budgeted total. Property tax bills are mailed on October 1st. Collections are consistent with where we expected to be at this time of the year.

Sales Tax

Sales tax collections of $127,621,638 equal 93.5% of the budgeted total.

General Fund

The General Fund is the chief operating fund of the Knox County Government. The General Fund revenue collections for the first twelve months of fiscal year 2013 were $156,647,812 this was an increase of $12,787,860 over the first twelve 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 $148,151,842, an increase of $5,535,622 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 103.77% of our adopted budget and spent 94.73%. 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 twelve months of fiscal year 2013 are $63,942 an increase of $872 over fiscal year 2012. The expenses for the same period are $139,848 an increase of $11,630 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 twelve months of fiscal year 2013 are $10,028,607 vs. expenses for the same period of $11,378,639.

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 twelve months of fiscal year 2013 are $3,343,522 vs. expenses of $3,626,785. The expenses represent 90.31% 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 twelve months of fiscal year 2013 are $5,010,183 vs. expenses of $3,260,947. 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 twelve months of fiscal year 2013 are $11,054,041 an increase of $1,042,525 over the first twelve months of fiscal year 2012.The expenses for the same period were $10,742,244 for fiscal year 2013 an increase of $568,943 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 twelve months of fiscal year 2013 are $67,351,384 vs. expenses for the same period of $65,259,910. The expenses are only 89.40% 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 twelve months of fiscal year 2013 are $392,670,624 vs. expenses of $417,921,394. The Basic Education Funding from the State is paid monthly and we have only received eleven 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 twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 108,852,000	$ -	$ 108,852,000	$ 111,250,815	$ 2,398,815	102.20%
County Local Option Taxes	14,365,000	120,080	14,485,080	14,777,424	292,344	102.02%
Wheel Taxes	500,000	-	500,000	504,302	4,302	100.86%
Total Local Taxes	123,717,000	120,080	123,837,080	126,532,541	2,695,461	102.18%
Licenses and Permits:						
Licenses	2,641,500	-	2,641,500	2,600,745	(40,755)	98.46%
Permits	769,000	-	769,000	936,562	167,562	121.79%
Total Licenses and Permits	3,410,500	-	3,410,500	3,537,307	126,807	103.72%
Fines, Forfeitures and Penalties:						
County Clerk	5,000	-	5,000	4,750	(250)	95.00%
Criminal Court	781,500	107,598	889,098	827,217	(61,881)	93.04%
Juvenile Court	874,500	-	874,500	1,428,043	553,543	163.30%
Other Fines, Forfeitures & Penalties	30,200	22,572	52,772	106,453	53,681	201.72%
Total Fines, Forfeitures and Penalties	1,691,200	130,170	1,821,370	2,366,463	545,093	129.93%
Charges for Current Services:	4,129,542	24,336	4,153,878	4,068,331	(85,547)	97.94%
Other Local Revenues:	3,087,128	5,284,644	8,371,772	8,776,843	405,071	104.84%
State of Tennessee:						
Prisoner Board	1,275,000	-	1,275,000	1,836,546	561,546	144.04%
Other State Revenues	6,997,343	98,525	7,095,868	8,788,066	1,692,198	123.85%
Total State of Tennessee	8,272,343	98,525	8,370,868	10,624,612	2,253,744	126.92%
Federal Government:						
Prisoner Board - Federal	791,025	-	791,025	519,638	(271,387)	65.69%
Other Governments and Citizen Groups:						
Other Governments	10,000	-	10,000	-	(10,000)	0.00%
Citizen Groups	-	24,216	24,216	56,272	32,056	232.38%
CAC Debt Payment	165,488	-	165,488	165,805	317	100.19%
Total Other Governments and Citizen Groups	175,488	24,216	199,704	222,077	22,373	111.20%
Total Revenues	145,274,226	5,681,971	150,956,197	156,647,812	5,691,615	103.77%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
Current:						
General Government:						
Finance and Administration:						
County Commission						
Personal Services	320,201	-	320,201	320,204	(3)	100.00%
Employee Benefits	153,337	-	153,337	156,093	(2,756)	101.80%
Contracted Services	43,093	-	43,093	37,437	5,656	86.87%
Supplies and Materials	10,500	-	10,500	2,687	7,813	25.59%
Other Charges	20,434	-	20,434	20,434	-	100.00%
Commission Discretionary						
Other Charges	-	55,000	55,000	35,410	19,590	64.38%
Internal Audit						
Personal Services	158,122	2,025	160,147	160,145	2	100.00%
Employee Benefits	48,656	-	48,656	49,060	(404)	100.83%
Contracted Services	39,600	(2,025)	37,575	12,292	25,283	32.71%
Supplies and Materials	4,150	-	4,150	3,140	1,010	75.66%
Other Charges	650	-	650	650	-	100.00%
Audit Committee						
Personal Services	-	-	-	75	(75)	N/A
Employee Benefits	-	-	-	6	(6)	N/A
Contracted Services	-	-	-	5,320	(5,320)	N/A
Codes Commission						
Contracted Services	9,000	-	9,000	9,307	(307)	103.41%
County Clerk						
Contracted Services	499,839	-	499,839	437,920	61,919	87.61%
Supplies and Materials	96,958	195	97,153	81,303	15,850	83.69%
Other Charges	4,246	-	4,246	1,027	3,219	24.19%
Capital Outlay	30,000	-	30,000	1,126	28,874	3.75%
Election Commission						
Personal Services	996,012	100,000	1,096,012	1,133,846	(37,834)	103.45%
Employee Benefits	193,689	24,999	218,688	217,308	1,380	99.37%
Contracted Services	577,400	(188,000)	389,400	291,999	97,401	74.99%
Supplies and Materials	24,000	2,850	26,850	25,942	908	96.62%
Other Charges	3,045	150	3,195	3,175	20	99.37%
Capital Outlay	-	60,000	60,000	60,000	-	100.00%
Law Department						
Personal Services	1,253,744	-	1,253,744	1,237,250	16,494	98.68%
Employee Benefits	322,243	-	322,243	302,399	19,844	93.84%
Contracted Services	119,030	(79)	118,951	90,110	28,841	75.75%
Supplies and Materials	34,140	-	34,140	23,945	10,195	70.14%
Other Charges	650	-	650	650	-	100.00%
County Mayor						
Personal Services	525,763	-	525,763	539,357	(13,594)	102.59%
Employee Benefits	133,793	-	133,793	125,738	8,055	93.98%
Contracted Services	44,100	-	44,100	43,413	687	98.44%
Supplies and Materials	15,000	159	15,159	9,400	5,759	62.01%
Other Charges	3,501	-	3,501	901	2,600	25.74%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	52,365	-	52,365	53,280	(915)	101.75%
Employee Benefits	13,097	-	13,097	13,237	(140)	101.07%
Contracted Services	12,950	-	12,950	14,878	(1,928)	114.89%
Supplies and Materials	2,150	-	2,150	2,086	64	97.02%
Other Charges	650	-	650	650	-	100.00%
Family Justice Center						
Supplies and Materials	-	67,318	67,318	62,415	4,903	92.72%
Human Resources Department						
Personal Services	491,873	-	491,873	475,233	16,640	96.62%
Employee Benefits	133,824	-	133,824	138,098	(4,274)	103.19%
Contracted Services	48,770	-	48,770	30,156	18,614	61.83%
Supplies and Materials	8,500	-	8,500	1,684	6,816	19.81%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Mailroom-Operating						
Personal Services	49,136	-	49,136	49,136	-	100.00%
Employee Benefits	31,338	-	31,338	31,532	(194)	100.62%
Contracted Services	14,250	-	14,250	10,778	3,472	75.64%
Supplies and Materials	1,800	-	1,800	1,692	108	94.00%
Other Charges	650	-	650	650	-	100.00%
Neighborhoods & Community Development						
Personal Services	181,040	-	181,040	121,463	59,577	67.09%
Employee Benefits	55,790	-	55,790	38,134	17,656	68.35%
Contracted Services	14,000	-	14,000	10,089	3,911	72.06%
Supplies and Materials	3,500	-	3,500	2,781	719	79.46%
Other Charges	10,117	-	10,117	10,117	-	100.00%
Finance Department						
Personal Services	1,449,664	-	1,449,664	1,312,917	136,747	90.57%
Employee Benefits	444,757	-	444,757	379,610	65,147	85.35%
Contracted Services	102,250	-	102,250	73,613	28,637	71.99%
Supplies and Materials	39,150	-	39,150	28,153	10,997	71.91%
Other Charges	1,150	-	1,150	650	500	56.52%
Purchasing Department						
Personal Services	573,448	-	573,448	617,718	(44,270)	107.72%
Employee Benefits	183,856	-	183,856	178,833	5,023	97.27%
Contracted Services	35,000	6,000	41,000	30,455	10,545	74.28%
Supplies and Materials	10,300	-	10,300	7,241	3,059	70.30%
Other Charges	4,533	-	4,533	4,283	250	94.48%
Property Management						
Personal Services	194,587	-	194,587	201,517	(6,930)	103.56%
Employee Benefits	68,663	-	68,663	70,719	(2,056)	102.99%
Contracted Services	34,390	-	34,390	34,924	(534)	101.55%
Supplies and Materials	8,645	-	8,645	5,672	2,973	65.61%
Other Charges	650	-	650	650	-	100.00%
Inoperable Car Lot						
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%

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
County Buildings Maintenance						
Personal Services	368,109	(9,983)	358,126	355,120	3,006	99.16%
Employee Benefits	109,485	-	109,485	110,419	(934)	100.85%
Contracted Services	19,672	(7,500)	12,172	10,338	1,834	84.93%
Supplies and Materials	23,277	7,500	30,777	31,676	(899)	102.92%
Other Charges	26,067	-	26,067	25,317	750	97.12%
E-Government Purchasing						
Personal Services	89,316	-	89,316	88,310	1,006	98.87%
Employee Benefits	35,131	-	35,131	33,777	1,354	96.15%
Planning						
Contracted Services	546,000	-	546,000	546,000	-	100.00%
Geographic Information Systems						
Other Charges	352,064	-	352,064	314,657	37,407	89.37%
Codes Administration						
Personal Services	910,494	(29,072)	881,422	916,098	(34,676)	103.93%
Employee Benefits	303,802	(7,716)	296,086	308,133	(12,047)	104.07%
Contracted Services	68,950	1,000	69,950	70,495	(545)	100.78%
Supplies and Materials	46,000	10,000	56,000	57,633	(1,633)	102.92%
Other Charges	77,278	-	77,278	77,278	-	100.00%
Information Technology						
Personal Services	2,917,621	-	2,917,621	2,856,247	61,374	97.90%
Employee Benefits	803,832	-	803,832	782,645	21,187	97.36%
Contracted Services	984,500	24,574	1,009,074	1,019,399	(10,325)	101.02%
Supplies and Materials	38,000	5,000	43,000	37,359	5,641	86.88%
Other Charges	5,157	-	5,157	4,866	291	94.36%
Capital Outlay	-	100,000	100,000	99,103	897	99.10%
Records Management						
Personal Services	227,029	-	227,029	227,031	(2)	100.00%
Employee Benefits	87,626	-	87,626	87,450	176	99.80%
Contracted Services	11,483	-	11,483	9,046	2,437	78.78%
Supplies and Materials	5,500	-	5,500	4,749	751	86.35%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Sheriff's Merit System						
Personal Services	185,852	-	185,852	173,754	12,098	93.49%
Employee Benefits	57,629	-	57,629	62,056	(4,427)	107.68%
Contracted Services	17,012	-	17,012	14,762	2,250	86.77%
Supplies and Materials	8,000	104	8,104	5,602	2,502	69.13%
Property Assessor						
Personal Services	1,971,618	-	1,971,618	1,892,269	79,349	95.98%
Employee Benefits	626,255	-	626,255	636,335	(10,080)	101.61%
Contracted Services	585,450	45,000	630,450	499,522	130,928	79.23%
Supplies and Materials	65,000	-	65,000	55,212	9,788	84.94%
Other Charges	3,657	-	3,657	3,657	-	100.00%
Equalization Board						
Personal Services	29,608	-	29,608	23,533	6,075	79.48%
Employee Benefits	2,264	-	2,264	1,800	464	79.51%
Contracted Services	2,100	-	2,100	1,899	201	90.43%
Supplies and Materials	200	-	200	-	200	0.00%

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continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Register of Deeds						
Contracted Services	67,300	(108)	67,192	64,035	3,157	95.30%
Supplies and Materials	11,000	-	11,000	10,875	125	98.86%
Other Charges	2,780	108	2,888	2,888	-	100.00%
Register of Deeds-Data Processing Fees						
Personal Services	59,130	-	59,130	60,654	(1,524)	102.58%
Employee Benefits	18,828	4,200	23,028	22,701	327	98.58%
Contracted Services	48,901	(4,200)	44,701	39,892	4,809	89.24%
Supplies and Materials	15,000	-	15,000	15,453	(453)	103.02%
County Trustee's Office						
Contracted Services	699,000	(79,801)	619,199	449,231	169,968	72.55%
Supplies and Materials	50,250	80,000	130,250	113,198	17,052	86.91%
Other Charges	21,057	-	21,057	21,018	39	99.81%
Payments to Component Units	5,283,874	-	5,283,874	3,783,874	1,500,000	71.61%
Total Finance and Administration	27,865,847	261,698	28,127,545	25,490,059	2,637,486	90.62%
Administration of Justice:						
Attorney General						
Personal Services	1,878,739	-	1,878,739	1,876,428	2,311	99.88%
Employee Benefits	571,589	-	571,589	586,365	(14,776)	102.59%
Contracted Services	136,100	-	136,100	82,584	53,516	60.68%
Supplies and Materials	52,900	-	52,900	50,564	2,336	95.58%
Other Charges	650	-	650	650	-	100.00%
Bad Check Unit						
Personal Services	-	67,000	67,000	66,528	472	99.30%
Employee Benefits	-	5,000	5,000	4,961	39	99.22%
Contracted Services	-	28,050	28,050	28,050	-	100.00%
Circuit Court Clerk						
Contracted Services	56,100	-	56,100	54,184	1,916	96.58%
Supplies and Materials	12,050	-	12,050	9,074	2,976	75.30%
Other Charges	1,027	-	1,027	1,027	-	100.00%
General Sessions Court Clerk - Civil						
Contracted Services	60,900	-	60,900	36,480	24,420	59.90%
Supplies and Materials	12,300	-	12,300	7,650	4,650	62.20%
Other Charges	2,282	-	2,282	650	1,632	28.48%
IV-D Child Support - Clerk						
Personal Services	528,416	-	528,416	530,976	(2,560)	100.48%
Employee Benefits	214,959	-	214,959	218,131	(3,172)	101.48%
Contracted Services	51,400	-	51,400	41,967	9,433	81.65%
Supplies and Materials	10,900	-	10,900	5,374	5,526	49.30%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Probate Court						
Contracted Services	33,700	-	33,700	30,105	3,595	89.33%
Supplies and Materials	6,900	48	6,948	4,046	2,902	58.23%
Other Charges	652	-	652	652	-	100.00%
Chancery Court						
Contracted Services	65,550	-	65,550	53,192	12,358	81.15%
Supplies and Materials	18,200	-	18,200	13,916	4,284	76.46%
Other Charges	1,850	-	1,850	650	1,200	35.14%

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KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
4th Circuit Court Clerk						
Contracted Services	73,700	-	73,700	48,981	24,719	66.46%
Supplies and Materials	26,000	-	26,000	23,497	2,503	90.37%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Criminal Court Clerk						
Contracted Services	77,000	-	77,000	46,682	30,318	60.63%
Supplies and Materials	37,000	-	37,000	28,934	8,066	78.20%
Other Charges	15,927	-	15,927	16,113	(186)	101.17%
General Sessions Court Clerk - Criminal						
Contracted Services	87,700	-	87,700	72,240	15,460	82.37%
Supplies and Materials	23,500	-	23,500	20,100	3,400	85.53%
Other Charges	15,175	-	15,175	15,175	-	100.00%
Circuit Court Judges						
Contracted Services	5,430	-	5,430	4,939	491	90.96%
Supplies and Materials	1,862	-	1,862	3,414	(1,552)	183.35%
Other Charges	650	-	650	650	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,666	(850)	6,816	4,637	2,179	68.03%
Supplies and Materials	4,500	850	5,350	4,510	840	84.30%
Other Charges	650	-	650	650	-	100.00%
Criminal Court Judges						
Contracted Services	7,740	-	7,740	7,124	616	92.04%
Supplies and Materials	4,150	-	4,150	3,604	546	86.84%
Other Charges	100,650	-	100,650	139,455	(38,805)	138.55%
General Sessions Court Judges						
Personal Services	1,306,495	-	1,306,495	1,320,722	(14,227)	101.09%
Employee Benefits	298,983	-	298,983	296,561	2,422	99.19%
Contracted Services	39,625	(3,061)	36,564	27,247	9,317	74.52%
Supplies and Materials	14,100	3,000	17,100	12,087	5,013	70.68%
Other Charges	650	61	711	680	31	95.64%
Jury Commission						
Personal Services	168,326	-	168,326	184,326	(16,000)	109.51%
Employee Benefits	17,409	-	17,409	17,437	(28)	100.16%
Contracted Services	20,345	(2,500)	17,845	10,073	7,772	56.45%
Supplies and Materials	5,470	2,500	7,970	7,245	725	90.90%
Other Charges	650	-	650	650	-	100.00%
Juvenile Court						
Personal Services	1,968,841	-	1,968,841	1,878,521	90,320	95.41%
Employee Benefits	629,365	-	629,365	612,797	16,568	97.37%
Contracted Services	311,577	-	311,577	288,854	22,723	92.71%
Supplies and Materials	20,800	6,000	26,800	19,085	7,715	71.21%
Other Charges	85,072	-	85,072	83,648	1,424	98.33%
IV-D Referee Program						
Personal Services	285,026	-	285,026	285,025	1	100.00%
Employee Benefits	63,135	-	63,135	65,073	(1,938)	103.07%
Contracted Services	12,450	-	12,450	8,341	4,109	67.00%
Supplies and Materials	3,250	-	3,250	412	2,838	12.68%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Juvenile Court Clerk						
Personal Services	382,892	-	382,892	399,390	(16,498)	104.31%
Employee Benefits	132,973	-	132,973	125,049	7,924	94.04%
Contracted Services	65,250	-	65,250	47,732	17,518	73.15%
Supplies and Materials	16,000	-	16,000	475	15,525	2.97%
Other Charges	650	-	650	650	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Service Center						
Personal Services	1,957,357	-	1,957,357	2,020,795	(63,438)	103.24%
Employee Benefits	841,744	-	841,744	854,426	(12,682)	101.51%
Contracted Services	94,430	4,505	98,935	71,514	27,421	72.28%
Supplies and Materials	132,915	-	132,915	156,088	(23,173)	117.43%
Other Charges	48,481	-	48,481	48,481	-	100.00%
Juvenile Service Center Donations						
Supplies and Materials	-	1,497	1,497	384	1,113	25.65%
Probation/Pre-trial Release						
Personal Services	468,290	-	468,290	427,198	41,092	91.23%
Employee Benefits	160,662	-	160,662	145,500	15,162	90.56%
Contracted Services	21,500	-	21,500	15,682	5,818	72.94%
Supplies and Materials	12,000	-	12,000	7,265	4,735	60.54%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	-	500,000	512,837	(12,837)	102.57%
Public Defender						
Personal Services	946,723	22,833	969,556	958,672	10,884	98.88%
Employee Benefits	260,475	8,077	268,552	290,592	(22,040)	108.21%
Contracted Services	161,780	39,940	201,720	205,622	(3,902)	101.93%
Supplies and Materials	92,945	26,375	119,320	128,784	(9,464)	107.93%
Other Charges	(10,522)	13,311	2,789	1,999	790	71.67%
Court Officers						
Contracted Services	11,093	-	11,093	8,222	2,871	74.12%
Supplies and Materials	15,560	-	15,560	12,884	2,676	82.80%
Other Charges	2,880	-	2,880	2,880	-	100.00%
Victim's Rights						
Contracted Services	-	1,000	1,000	-	1,000	0.00%
Supplies and Materials	-	1,029	1,029	-	1,029	0.00%
Total Administration of Justice	15,780,599	224,665	16,005,264	15,713,302	291,962	98.18%
Public Safety:						
Emergency Management						
Contracted Services	53,000	-	53,000	53,000	-	100.00%
Other Charges	2,529	-	2,529	2,529	-	100.00%
Community Mediation Center						
Contracted Services	93,000	52,762	145,762	148,039	(2,277)	101.56%
Fire Prevention Bureau						
Personal Services	404,176	-	404,176	406,864	(2,688)	100.67%
Employee Benefits	129,804	-	129,804	112,682	17,122	86.81%
Contracted Services	78,240	2,000	80,240	84,309	(4,069)	105.07%
Supplies and Materials	49,000	(2,000)	47,000	37,845	9,155	80.52%
Other Charges	777	-	777	777	-	100.00%
Sheriff's Administration						
Contracted Services	183,132	-	183,132	164,683	18,449	89.93%
Supplies and Materials	241,550	20,000	261,550	239,829	21,721	91.70%
Other Charges	1,053,939	-	1,053,939	1,053,939	-	100.00%
Capital Outlay	-	150,000	150,000	110,000	40,000	73.33%
Records and Communication						
Contracted Services	63,950	-	63,950	45,429	18,521	71.04%
Supplies and Materials	36,366	-	36,366	24,940	11,426	68.58%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Training						
Contracted Services	65,500	-	65,500	33,147	32,353	50.61%
Supplies and Materials	183,125	13,354	196,479	117,024	79,455	59.56%
Planning and Development						
Contracted Services	8,360	-	8,360	5,264	3,096	62.97%
Supplies and Materials	4,850	-	4,850	3,393	1,457	69.96%
Stop Violence Against Women						
Contracted Services	10,833	6,500	17,333	14,993	2,340	86.50%
Supplies and Materials	25,380	-	25,380	19,323	6,057	76.13%
Patrol & Cops Universal						
Personal Services	39,051,050	(144,904)	38,906,146	38,826,873	79,273	99.80%
Employee Benefits	16,418,171	-	16,418,171	16,344,384	73,787	99.55%
Contracted Services	667,350	1,245	668,595	682,505	(13,910)	102.08%
Supplies and Materials	1,393,300	15,121	1,408,421	1,331,515	76,906	94.54%
Other Charges	20,125	10,704	30,829	30,829	-	100.00%
Warrants						
Contracted Services	191,200	-	191,200	196,094	(4,894)	102.56%
Supplies and Materials	109,750	19,700	129,450	132,413	(2,963)	102.29%
Detectives						
Contracted Services	145,700	-	145,700	135,125	10,575	92.74%
Supplies and Materials	130,550	15,000	145,550	137,053	8,497	94.16%
Forensic Services						
Contracted Services	30,563	-	30,563	25,158	5,405	82.32%
Supplies and Materials	44,050	-	44,050	35,726	8,324	81.10%
Juvenile Division						
Contracted Services	9,600	8,000	17,600	15,545	2,055	88.32%
Supplies and Materials	13,775	3,000	16,775	15,816	959	94.28%
Special Teams						
Contracted Services	17,600	(8,500)	9,100	8,153	947	89.59%
Supplies and Materials	13,900	8,500	22,400	18,654	3,746	83.28%
Chaplain's Fund						
Supplies and Materials	-	496	496	640	(144)	129.03%
Senior Citizen Awareness						
Supplies and Materials	-	2,551	2,551	1,081	1,470	42.38%
Narcotics Division						
Contracted Services	176,450	-	176,450	159,845	16,605	90.59%
Supplies and Materials	224,100	-	224,100	206,422	17,678	92.11%
VICE						
Contracted Services	-	22,572	22,572	7,556	15,016	33.48%
Internal Affairs						
Contracted Services	7,975	-	7,975	5,122	2,853	64.23%
Supplies and Materials	4,730	7,500	12,230	8,985	3,245	73.47%
Special Services						
Contracted Services	59,550	7,500	67,050	61,411	5,639	91.59%
Supplies and Materials	70,900	-	70,900	50,375	20,525	71.05%
Inmate Education						
Supplies and Materials	-	500	500	-	500	0.00%
Dare Donations						
Contracted Services	-	-	-	673	(673)	N/A
Supplies and Materials	-	2,257	2,257	1,859	398	82.37%
Teen Academy - Sheriff						
Contracted Services	-	500	500	380	120	76.00%
Supplies and Materials	-	8,412	8,412	3,427	4,985	40.74%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Sexual Offender Registry						
Contracted Services	-	2,000	2,000	6,750	(4,750)	337.50%
Supplies and Materials	-	36,974	36,974	11,090	25,884	29.99%
Interest Earned - Inmates						
Supplies and Materials	-	21,646	21,646	2,128	19,518	9.83%
Donations/Sheriff-Target						
Contracted Services	-	325	325	-	325	0.00%
Honor Guard Golf Tournament						
Contracted Services	-	10,000	10,000	20,272	(10,272)	202.72%
Supplies and Materials	-	9,848	9,848	4,941	4,907	50.17%
Auxiliary Services						
Personal Services	266,269	34,000	300,269	300,040	229	99.92%
Employee Benefits	64,937	-	64,937	61,390	3,547	94.54%
Contracted Services	8,500	3,000	11,500	9,872	1,628	85.84%
Supplies and Materials	28,050	-	28,050	16,657	11,393	59.38%
Correctional Facilities						
Contracted Services	1,177,900	4,371	1,182,271	1,001,533	180,738	84.71%
Supplies and Materials	3,735,100	15,772	3,750,872	3,666,337	84,535	97.75%
Other Charges	725,511	-	725,511	673,676	51,835	92.86%
Explorer Post Program						
Contracted Services	-	414	414	-	414	0.00%
Wal-Mart Foundation						
Supplies and Materials	-	199	199	-	199	0.00%
Helen R McNabb Interchange						
Contracted Services	-	98,524	98,524	98,524	-	100.00%
Jail Commissary						
Personal Services	205,049	-	205,049	204,093	956	99.53%
Employee Benefits	64,429	-	64,429	64,931	(502)	100.78%
Contracted Services	22,176	-	22,176	37,320	(15,144)	168.29%
Supplies and Materials	300,000	(4)	299,996	345,433	(45,437)	115.15%
Other Charges	55,000	-	55,000	71,104	(16,104)	129.28%
Medical Examiner						
Contracted Services	1,001,350	-	1,001,350	1,026,851	(25,501)	102.55%
Sheriff's Radio Rebanding						
Supplies and Materials	-	11,178	11,178	-	11,178	0.00%
Sheriff's K-9 Donations						
Contracted Services	-	4,715	4,715	-	4,715	0.00%
Supplies and Materials	-	500	500	2,587	(2,087)	517.40%
KCSO Reserve Training Academy						
Contracted Services	-	4,000	4,000	-	4,000	0.00%
Supplies and Materials	-	4,753	4,753	1,248	3,505	26.26%
Fallen Officers						
Contracted Services	-	550	550	-	550	0.00%
Animal Control						
Contracted Services	681,840	-	681,840	680,432	1,408	99.79%
Supplies and Materials	54,025	-	54,025	48,829	5,196	90.38%
Juvenile Court Officers						
Contracted Services	12,200	-	12,200	12,557	(357)	102.93%
Supplies and Materials	31,575	-	31,575	26,632	4,943	84.35%
Payments to Component Units	326,200	-	326,200	326,200	-	100.00%
Total Public Safety	70,248,011	485,535	70,733,546	69,843,055	890,491	98.74%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Public Health and Welfare:						
Indigent Assistance						
Contracted Services	220,800	-	220,800	221,063	(263)	100.12%
John Tarleton Home						
Contracted Services	754,026	-	754,026	754,026	-	100.00%
Support Services						
Personal Services	1,148,464	6,294	1,154,758	1,080,757	74,001	93.59%
Employee Benefits	435,810	-	435,810	403,348	32,462	92.55%
Contracted Services	553,700	672	554,372	305,424	248,948	55.09%
Supplies and Materials	275,800	690	276,490	234,557	41,933	84.83%
Other Charges	190,997	-	190,997	108,929	82,068	57.03%
Preventive Health Service						
Personal Services	1,348,380	(81,003)	1,267,377	1,312,932	(45,555)	103.59%
Employee Benefits	456,561	-	456,561	451,305	5,256	98.85%
Contracted Services	32,250	10,000	42,250	42,068	182	99.57%
Supplies and Materials	536,500	(10,000)	526,500	674,246	(147,746)	128.06%
Dental Services						
Personal Services	775,628	-	775,628	801,881	(26,253)	103.38%
Employee Benefits	241,472	-	241,472	238,987	2,485	98.97%
Contracted Services	25,100	-	25,100	12,598	12,502	50.19%
Supplies and Materials	65,300	-	65,300	74,601	(9,301)	114.24%
Other Charges	-	100,000	100,000	21,710	78,290	21.71%
Emergency Medical Services						
Personal Services	45,438	-	45,438	45,438	-	100.00%
Employee Benefits	7,148	5,500	12,648	11,806	842	93.34%
Contracted Services	11,798	(3,000)	8,798	8,929	(131)	101.49%
Supplies and Materials	4,250	(2,500)	1,750	379	1,371	21.66%
Other Charges	663,233	-	663,233	528,519	134,714	79.69%
Food & Restaurant Inspection						
Personal Services	557,770	-	557,770	564,015	(6,245)	101.12%
Employee Benefits	196,931	-	196,931	190,526	6,405	96.75%
Contracted Services	18,200	-	18,200	14,248	3,952	78.29%
Supplies and Materials	18,500	-	18,500	18,157	343	98.15%
Capital Outlay	30,000	-	30,000	29,188	812	97.29%
Health Administration						
Personal Services	767,574	(1,000)	766,574	732,543	34,031	95.56%
Employee Benefits	224,790	-	224,790	213,960	10,830	95.18%
Contracted Services	30,825	350,025	380,850	21,035	359,815	5.52%
Supplies and Materials	7,350	-	7,350	9,442	(2,092)	128.46%
Indigent Medical Care						
Contracted Services	4,750,000	-	4,750,000	3,794,444	955,556	79.88%
Pharmacy						
Personal Services	141,721	-	141,721	150,641	(8,920)	106.29%
Employee Benefits	45,548	-	45,548	43,529	2,019	95.57%
Contracted Services	31,200	4,256	35,456	21,881	13,575	61.71%
Supplies and Materials	508,650	(3,240)	505,410	(19,788)	525,198	-3.92%
Other Charges	-	1,620	1,620	-	1,620	0.00%
Capital Outlay	-	1,620	1,620	1,620	-	100.00%

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Primary Care						
Contracted Services	285,000	-	285,000	274,764	10,236	96.41%
Rabies & Animal Control						
Personal Services	-	-	-	7,840	(7,840)	N/A
Employee Benefits	-	-	-	1,551	(1,551)	N/A
Contracted Services	-	-	-	937	(937)	N/A
Supplies and Materials	-	-	-	813	(813)	N/A
School Health Program						
Personal Services	29,330	-	29,330	29,330	-	100.00%
Employee Benefits	16,880	-	16,880	16,907	(27)	100.16%
Contracted Services	429,350	-	429,350	376,666	52,684	87.73%
Social Services						
Personal Services	323,411	(33,094)	290,317	290,718	(401)	100.14%
Employee Benefits	94,586	-	94,586	77,840	16,746	82.30%
Contracted Services	7,850	(500)	7,350	6,300	1,050	85.71%
Supplies and Materials	500	500	1,000	1,000	-	100.00%
Ground Water Services						
Personal Services	286,505	1,000	287,505	264,595	22,910	92.03%
Employee Benefits	117,559	-	117,559	109,285	8,274	92.96%
Contracted Services	48,150	-	48,150	34,851	13,299	72.38%
Supplies and Materials	13,650	-	13,650	12,562	1,088	92.03%
Vector Control Services						
Contracted Services	3,200	-	3,200	2,623	577	81.97%
Supplies and Materials	6,400	-	6,400	3,929	2,471	61.39%
Disease Surveillance and Investigation						
Personal Services	272,919	50,191	323,110	190,653	132,457	59.01%
Employee Benefits	77,287	-	77,287	57,533	19,754	74.44%
Contracted Services	142,950	-	142,950	26,376	116,574	18.45%
Supplies and Materials	22,500	-	22,500	18,595	3,905	82.64%
Other Charges	24,000	-	24,000	17,820	6,180	74.25%
Vital Records						
Personal Services	127,901	3,842	131,743	133,458	(1,715)	101.30%
Employee Benefits	38,927	-	38,927	40,322	(1,395)	103.58%
Contracted Services	68,350	-	68,350	59,455	8,895	86.99%
Supplies and Materials	150	-	150	36	114	24.00%
Women's Health Services						
Personal Services	166,773	(40,043)	126,730	126,730	-	100.00%
Employee Benefits	58,275	(3,359)	54,916	40,595	14,321	73.92%
Contracted Services	3,150	8,359	11,509	7,749	3,760	67.33%
Supplies and Materials	11,450	(4,160)	7,290	2,118	5,172	29.05%
Community Health Services						
Personal Services	883,577	93,813	977,390	928,500	48,890	95.00%
Employee Benefits	224,660	-	224,660	236,176	(11,516)	105.13%
Contracted Services	26,000	-	26,000	17,809	8,191	68.50%
Supplies and Materials	10,000	-	10,000	3,823	6,177	38.23%
Car Seat Program						
Supplies and Materials	15,000	16,262	31,262	23,445	7,817	75.00%
Community Action Committee						
Contracted Services	1,115,000	224,919	1,339,919	1,339,919	-	100.00%
Other Charges	59,250	160,750	220,000	220,000	-	100.00%
Debt Service	165,669	(165,669)	-	-	-	N/A
Capital Outlay	220,000	(220,000)	-	-	-	N/A

Draft

continued

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Dirty Lot Ordinance						
Personal Services	174,073	7,937	182,010	189,967	(7,957)	104.37%
Employee Benefits	73,910	-	73,910	73,696	214	99.71%
Contracted Services	19,159	-	19,159	20,992	(1,833)	109.57%
Supplies and Materials	17,750	-	17,750	14,828	2,922	83.54%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Payments to Component Units	256,628	-	256,628	256,628	-	100.00%
Total Public Health and Welfare	21,060,420	480,682	21,541,102	18,679,705	2,861,397	86.72%
Social and Cultural Services:						
Maintenance and Park Patrol						
Personal Services	1,275,092	-	1,275,092	1,299,299	(24,207)	101.90%
Employee Benefits	523,018	-	523,018	493,006	30,012	94.26%
Contracted Services	194,511	(400)	194,111	242,884	(48,773)	125.13%
Supplies and Materials	236,914	-	236,914	333,439	(96,525)	140.74%
Other Charges	51,235	-	51,235	51,235	-	100.00%
Capital Outlay	-	400	400	398	2	99.50%
U.S. Soccer Complex						
Supplies and Materials	-	2,600	2,600	2,377	223	91.42%
Recreation Administration						
Personal Services	372,595	-	372,595	329,959	42,636	88.56%
Employee Benefits	106,177	-	106,177	94,075	12,102	88.60%
Contracted Services	258,640	-	258,640	272,829	(14,189)	105.49%
Supplies and Materials	44,430	(90)	44,340	31,840	12,500	71.81%
Other Charges	24,482	90	24,572	24,572	-	100.00%
Park Improvements Amusement Tax						
Contracted Services	10,000	50,000	60,000	46,353	13,647	77.26%
Supplies and Materials	40,000	9,983	49,983	36,818	13,165	73.66%
Capital Outlay	100,000	10,208	110,208	32,451	77,757	29.45%
Sport Operations						
Personal Services	108,047	(7,020)	101,027	91,132	9,895	90.21%
Employee Benefits	24,501	-	24,501	23,249	1,252	94.89%
Contracted Services	156,592	6,520	163,112	155,814	7,298	95.53%
Supplies and Materials	3,000	500	3,500	3,179	321	90.83%
Other Charges	6,240	-	6,240	4,590	1,650	73.56%
Community Outreach						
Personal Services	89,162	-	89,162	88,258	904	98.99%
Employee Benefits	24,414	-	24,414	25,208	(794)	103.25%
Constituent Services						
Personal Services	81,823	-	81,823	80,313	1,510	98.15%
Employee Benefits	29,176	-	29,176	31,524	(2,348)	108.05%
Senior Center & Volunteer Services						
Personal Services	55,428	(1,556)	53,872	49,815	4,057	92.47%
Employee Benefits	13,438	-	13,438	12,316	1,122	91.65%
Contracted Services	2,050	1,695	3,745	4,182	(437)	111.67%
Supplies and Materials	450	(139)	311	259	52	83.28%
Other Charges	650	-	650	650	-	100.00%

continued

Draft

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Senior Picnic						
Supplies and Materials	-	16,414	16,414	10,711	5,703	65.26%
Frank Strang Senior Center						
Personal Services	59,048	-	59,048	58,641	407	99.31%
Employee Benefits	14,055	-	14,055	14,018	37	99.74%
Contracted Services	9,750	-	9,750	7,213	2,537	73.98%
Supplies and Materials	4,350	-	4,350	3,315	1,035	76.21%
Other Charges	1,400	-	1,400	650	750	46.43%
Senior Center-South Knox						
Personal Services	59,921	-	59,921	59,173	748	98.75%
Employee Benefits	14,177	-	14,177	14,129	48	99.66%
Contracted Services	7,000	-	7,000	3,194	3,806	45.63%
Supplies and Materials	2,550	-	2,550	2,722	(172)	106.75%
Other Charges	1,400	-	1,400	650	750	46.43%
Halls Senior Center						
Personal Services	53,536	-	53,536	52,619	917	98.29%
Employee Benefits	25,578	-	25,578	25,789	(211)	100.82%
Contracted Services	7,750	1,000	8,750	8,743	7	99.92%
Supplies and Materials	5,100	(371)	4,729	1,406	3,323	29.73%
Other Charges	1,150	-	1,150	650	500	56.52%
Corryton Senior Center						
Personal Services	48,840	-	48,840	46,139	2,701	94.47%
Employee Benefits	24,957	-	24,957	20,443	4,514	81.91%
Contracted Services	6,500	-	6,500	4,448	2,052	68.43%
Supplies and Materials	2,300	150	2,450	2,282	168	93.14%
Other Charges	670	-	670	650	20	97.01%
Senior Center-Carter						
Personal Services	53,536	-	53,536	52,048	1,488	97.22%
Employee Benefits	28,989	-	28,989	28,835	154	99.47%
Contracted Services	3,000	-	3,000	2,937	63	97.90%
Supplies and Materials	2,350	500	2,850	1,848	1,002	64.84%
Other Charges	650	-	650	650	-	100.00%
Total Social and Cultural Services	4,270,622	90,484	4,361,106	4,285,927	75,179	98.28%
Agricultural and Natural Resources:						
Agricultural Extension Services						
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	16,464	4,036	80.31%
Supplies and Materials	6,500	-	6,500	3,638	2,862	55.97%
New Harvest Farmer's Market						
Contracted Services	-	4,186	4,186	3,453	733	82.49%
Soil Conservation District						
Personal Services	76,814	796	77,610	76,599	1,011	98.70%
Employee Benefits	22,867	-	22,867	23,235	(368)	101.61%
Contracted Services	6,000	(900)	5,100	6,439	(1,339)	126.25%
Supplies and Materials	2,850	900	3,750	4,226	(476)	112.69%
Other Charges	650	-	650	650	-	100.00%
Total Agricultural and Natural Resources:	466,102	4,982	471,084	344,118	126,966	73.05%

continued

Draft

KNOX COUNTY, TENNESSEE

General Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other General Government:						
Economic and Community Development Grants						
Miscellaneous Entities	1,637,468	50,000	1,687,468	1,983,863	(296,395)	117.56%
Veteran's Services						
Personal Services	66,085	-	66,085	68,031	(1,946)	102.94%
Employee Benefits	21,250	-	21,250	10,028	11,222	47.19%
Contracted Services	5,000	-	5,000	6,524	(1,524)	130.48%
Supplies and Materials	1,000	-	1,000	906	94	90.60%
Other Charges	650	-	650	650	-	100.00%
Property and Liability Insurance						
Other Charges	47,389	-	47,389	30,537	16,852	64.44%
Payments to Cities						
Contracted Services	120,000	-	120,000	105,676	14,324	88.06%
Official's Expense						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Equipment						
Capital Outlay	977,800	295,685	1,273,485	782,796	490,689	61.47%
Audit Services						
Contracted Services	465,200	-	465,200	361,099	104,101	77.62%
Miscellaneous						
Personal Services	(60,000)	-	(60,000)	83,058	(143,058)	-138.43%
Employee Benefits	(178,000)	-	(178,000)	5,991	(183,991)	-3.37%
Contracted Services	75,000	500,000	575,000	400,102	174,898	69.58%
Other Charges	8,297	1,000,000	1,008,297	126,923	881,374	12.59%
Capital Outlay	-	10,000	10,000	7,500	2,500	75.00%
PBA Management & Operations						
Contracted Services	2,800,000	-	2,800,000	2,800,000	-	100.00%
Other Charges	3,600,000	-	3,600,000	3,600,000	-	100.00%
Trustee's Commission						
Other Charges	2,650,000	-	2,650,000	2,330,992	319,008	87.96%
Employee Benefits						
Employee Benefits	560,000	500,000	1,060,000	1,091,000	(31,000)	102.92%
Total Other General Government	12,799,639	2,355,685	15,155,324	13,795,676	1,359,648	91.03%
Total Expenditures	152,491,240	3,903,731	156,394,971	148,151,842	8,243,129	94.73%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,217,014)	1,778,240	(5,438,774)	8,495,970	13,934,744	-156.21%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,357,000	8,733	8,365,733	8,009,907	(355,826)	95.75%
Operating Transfers Out - Other Funds	(3,390,319)	(8,355,672)	(11,745,991)	(11,303,304)	442,687	96.23%
Total Other Financing Sources (Uses)	4,966,681	(8,346,939)	(3,380,258)	(3,293,397)	86,861	97.43%
Net Change in Fund Balances	$ (2,250,333)	$ (6,568,699)	$ (8,819,032)	$ 5,202,573	$ 14,021,605	-58.99%

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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 twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Local Option Taxes	$ 68,666	$ -	$ 68,666	$ 56,643	$ (12,023)	82.49%
Charges for Current Services:						
Fees	9,000	-	9,000	4,469	(4,531)	49.66%
Other Local Revenue and Citizens Groups:						
Donations	334	-	334	1,462	1,128	437.72%
Recurring Items	1,000	-	1,000	1,368	368	136.80%
Other Governments:						
City of Knoxville	30,000	-	30,000	-	(30,000)	0.00%
Total Revenues	109,000	-	109,000	63,942	(45,058)	58.66%
Expenditures						
Current:						
General Government:						
Social and Cultural Services:						
Governmental Law Library						
Personal Services	50,383	-	50,383	50,946	(563)	101.12%
Employee Benefits	15,225	-	15,225	15,370	(145)	100.95%
Contracted Services	9,736	-	9,736	7,793	1,943	80.04%
Supplies & Materials	32,177	-	32,177	64,409	(32,232)	200.17%
Other Charges	1,479	-	1,479	1,330	149	89.93%
Total Social and Cultural Services	109,000	-	109,000	139,848	(30,848)	128.30%
Net Change in Fund Balances	$ -	$ -	$ -	$ (75,906)	$ (75,906)	N/A

Draft

KNOX COUNTY, TENNESSEE

Public Library Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
Wheel Tax	$ 10,528,176	$ -	$ 10,528,176	$ 9,608,961	$ (919,215)	91.27%
Charges for Current Services:						
Fees	300,000	-	300,000	338,711	38,711	112.90%
Other Local Revenues:						
Other Local Revenue	9,000	-	9,000	9,287	287	103.19%
Other Governments and Citizens Groups:						
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
Total Other Governments and Citizen Groups	51,306	594	51,900	71,648	19,748	138.05%
Total Revenues	10,888,482	594	10,889,076	10,028,607	(860,469)	92.10%
Expenditures						
Current:						
General Government:						
Social and Cultural Services:						
Public Library						
Personal Services	6,211,250	27,346	6,238,596	6,202,510	36,086	99.42%
Employee Benefits	1,861,104	11,254	1,872,358	1,858,660	13,698	99.27%
Contracted Services	593,405	17,677	611,082	573,384	37,698	93.83%
Supplies & Materials	1,980,526	(56,572)	1,923,954	1,822,095	101,859	94.71%
Other Charges	172,703	-	172,703	150,099	22,604	86.91%
Capital Outlay	100,000	-	100,000	65,498	34,502	65.50%
Public Library Maintenance						
Personal Services	158,142	-	158,142	143,802	14,340	90.93%
Employee Benefits	58,000	-	58,000	47,683	10,317	82.21%
Contracted Services	570,200	16,150	586,350	382,472	203,878	65.23%
Supplies & Materials	55,000	-	55,000	53,311	1,689	96.93%
Capital Outlay	30,000	(6,150)	23,850	23,850	-	100.00%
State General Library						
Supplies & Materials	51,306	594	51,900	51,900	-	100.00%
Rothrock Estate						
Supplies & Materials	-	43,056	43,056	3,375	39,681	7.84%
Pettway Foundation						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
Cultural & Exhibit Fund						
Contracted Services	-	1,345	1,345	-	1,345	0.00%
Total Social and Cultural Services	11,841,636	55,470	11,897,106	11,378,639	518,467	95.64%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(953,154)	(54,876)	(1,008,030)	(1,350,032)	(342,002)	133.93%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,670,000	-	1,670,000	1,670,000	-	100.00%
Operating Transfers Out - Other Funds	(716,846)	-	(716,846)	(716,846)	-	100.00%
Total Other Financing Sources (Uses)	953,154	-	953,154	953,154	-	100.00%
Net Change in Fund Balances	$ -	$ (54,876)	$ (54,876)	$ (396,878)	$ (342,002)	723.23%

Draft

KNOX COUNTY, TENNESSEE

Solid Waste Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 2,400,000	$ -	$ 2,400,000	$ 2,400,000	$ -	100.00%
Fines	60,000	-	60,000	49,207	(10,793)	82.01%
Other Local Revenues	715,000	-	715,000	539,996	(175,004)	75.52%
State of Tennessee	398,500	-	398,500	354,319	(44,181)	88.91%
Total Revenues	3,573,500	-	3,573,500	3,343,522	(229,978)	93.56%
Expenditures						
Current:						
General Government:						
Public Health and Welfare						
Solid Waste Administration						
Personal Services	162,294	-	162,294	160,180	2,114	98.70%
Employee Benefits	39,729	-	39,729	40,129	(400)	101.01%
Contracted Services	12,985	290	13,275	13,248	27	99.80%
Supplies & Materials	6,700	-	6,700	4,725	1,975	70.52%
Other Charges	145,115	-	145,115	145,031	84	99.94%
Convenience Centers						
Personal Services	455,606	-	455,606	431,787	23,819	94.77%
Employee Benefits	198,282	-	198,282	184,211	14,071	92.90%
Contracted Services	2,070,894	(54,731)	2,016,163	1,861,334	154,829	92.32%
Supplies & Materials	52,225	61,800	114,025	77,697	36,328	68.14%
Other Charges	27,360	-	27,360	20,534	6,826	75.05%
Tire Storage Facility						
Contracted Services	415,750	-	415,750	270,384	145,366	65.04%
Litter Grant - County						
Personal Services	-	18,072	18,072	18,076	(4)	100.02%
Employee Benefits	-	7,715	7,715	7,720	(5)	100.06%
Contracted Services	5,750	-	5,750	4,968	782	86.40%
Supplies & Materials	11,750	4,000	15,750	15,320	430	97.27%
Capital Outlay	47,000	4,000	51,000	50,604	396	99.22%
Recycling Program						
Personal Services	115,106	-	115,106	117,715	(2,609)	102.27%
Employee Benefits	43,425	-	43,425	43,658	(233)	100.54%
Contracted Services	44,000	2,500	46,500	45,834	666	98.57%
Supplies & Materials	25,250	8,000	33,250	34,698	(1,448)	104.35%
Other Charges	752	-	752	752	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	78,180	6,062	92.80%
Total Public Health and Welfare	3,964,215	51,646	4,015,861	3,626,785	389,076	90.31%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(390,715)	(51,646)	(442,361)	(283,263)	159,098	64.03%
Other Financing Sources (Uses)						
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%
Total Other Financing Sources (Uses)	390,715	18,072	408,787	(51,000)	(459,787)	-12.48%
Net Change in Fund Balances	$ -	$ (33,574)	$ (33,574)	$ (334,263)	$ (300,689)	995.60%

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KNOX COUNTY, TENNESSEE

Air Quality Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services:						
Fees	$ 151,795	$ 206,042	$ 357,837	$ 371,404	$ 13,567	103.79%
Federal Government:						
EPA Grant FY 2011	-	924,225	924,225	294,357	(629,868)	31.85%
Total Revenues	151,795	1,130,267	1,282,062	665,761	(616,301)	51.93%
Expenditures						
Current:						
General Government:						
Finance and Administration						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	81,044	81,044	83,698	(2,654)	103.27%
Employee Benefits	-	13,205	13,205	28,240	(15,035)	213.86%
Contracted Services	-	29,650	29,650	31,204	(1,554)	105.24%
Supplies & Materials	-	9,262	9,262	6	9,256	0.06%
Capital Outlays	-	14,938	14,938	-	14,938	0.00%
Air Pollution FY 10						
Personal Services	-	860,304	860,304	261,728	598,576	30.42%
Employee Benefits	-	265,076	265,076	79,695	185,381	30.06%
Contracted Services	-	245,285	245,285	50,039	195,246	20.40%
Supplies & Materials	-	249,700	249,700	69,529	180,171	27.85%
Other Charges	-	316,754	316,754	373	316,381	0.12%
Capital Outlays	-	8,423	8,423	-	8,423	0.00%
Permit Fee						
Personal Services	-	110,781	110,781	151,263	(40,482)	136.54%
Employee Benefits	-	48,322	48,322	69,529	(21,207)	143.89%
Contracted Services	140,000	(100,000)	40,000	37,780	2,220	94.45%
Supplies & Materials	-	-	-	281	(281)	N/A
Other Charges	11,795	-	11,795	11,795	-	100.00%
Air Pollution Title V						
Personal Services	-	70,000	70,000	83,972	(13,972)	119.96%
Employee Benefits	-	20,000	20,000	23,018	(3,018)	115.09%
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%
Total Finance and Administration	151,795	2,299,683	2,451,478	1,051,818	1,399,660	42.91%
Net Change in Fund Balances	$ -	$ (1,169,416)	$ (1,169,416)	$ (386,057)	$ 783,359	33.01%

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.

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KNOX COUNTY, TENNESSEE

Hotel/Motel Tax Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Local Option Taxes	$ 5,500,000	$ -	$ 5,500,000	$ 5,010,183	$ (489,817)	91.09%
Total Revenues	5,500,000	-	5,500,000	5,010,183	(489,817)	91.09%
Expenditures						
Current:						
General Government:						
Other General Government:						
Payments to the City of Knoxville	2,050,000	-	2,050,000	496,008	1,553,992	24.20%
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	2,200,000	-	100.00%
Contributions to agencies	375,000	-	375,000	375,000	-	100.00%
Total Other General Government:	4,830,000	-	4,830,000	3,260,947	1,569,053	67.51%
Excess (Deficiency) of Revenues Over (Under) Expenditures	670,000	-	670,000	1,749,236	1,079,236	261.08%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(840,000)	-	(840,000)	(840,000)	-	100.00%
Net Change in Fund Balances	$ (170,000)	$ -	$ (170,000)	$ 909,236	$ 1,079,236	-534.84%

Draft

KNOX COUNTY, TENNESSEE

Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Local Option Taxes	$ 4,511,000	$ -	$ 4,511,000	$ 4,548,459	$ 37,459	100.83%
Statutory Local Taxes	1,975,000	-	1,975,000	1,653,985	(321,015)	83.75%
Total Local Taxes	6,486,000	-	6,486,000	6,202,444	(283,556)	95.63%
Other Local Revenues	10,000	-	10,000	335,950	325,950	3359.50%
State of Tennessee:						
Gasoline Tax	4,600,000	-	4,600,000	4,229,766	(370,234)	91.95%
Petroleum Special Tax	307,000	-	307,000	285,881	(21,119)	93.12%
Total State of Tennessee	4,907,000	-	4,907,000	4,515,647	(391,353)	92.02%
Total Revenues	11,403,000	-	11,403,000	11,054,041	(348,959)	96.94%
Expenditures						
Current:						
Engineering and Public Works:						
Administration						
Personal Services	238,182	-	238,182	238,357	(175)	100.07%
Employee Benefits	77,214	-	77,214	78,121	(907)	101.17%
Contracted Services	30,838	(1,000)	29,838	22,213	7,625	74.45%
Supplies & Materials	7,300	1,000	8,300	6,072	2,228	73.16%
Other Charges	90,389	-	90,389	89,639	750	99.17%
Highway Project Manager-ADM						
Personal Services	162,100	21,053	183,153	196,161	(13,008)	107.10%
Employee Benefits	37,581	-	37,581	42,215	(4,634)	112.33%
Contracted Services	7,100	(1,000)	6,100	3,265	2,835	53.52%
Supplies & Materials	6,400	1,000	7,400	7,304	96	98.70%
Stormwater Management-ADM						
Personal Services	818,560	(4,063)	814,497	771,777	42,720	94.76%
Employee Benefits	270,809	-	270,809	253,815	16,994	93.72%
Contracted Services	40,935	-	40,935	43,570	(2,635)	106.44%
Supplies & Materials	40,500	(309)	40,191	43,936	(3,745)	109.32%
Other Charges	-	309	309	309	-	100.00%
Stormwater Management-Violation						
Contracted Services	-	15,000	15,000	7,029	7,971	46.86%
Supplies & Materials	-	22,113	22,113	6,619	15,494	29.93%
Highway and Bridge Maintenance						
Personal Services	2,666,608	(30,721)	2,635,887	2,707,208	(71,321)	102.71%
Employee Benefits	1,057,669	-	1,057,669	1,051,040	6,629	99.37%
Contracted Services	688,210	350,000	1,038,210	1,061,760	(23,550)	102.27%
Supplies & Materials	2,602,225	(361,030)	2,241,195	2,103,442	137,753	93.85%
Other Charges	361,711	-	361,711	361,500	211	99.94%
Capital Outlay	-	156,030	156,030	156,030	-	100.00%

Draft

continued

KNOX COUNTY, TENNESSEE

Engineering and Public Works Special Revenue Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	292,127	1,730	293,857	285,672	8,185	97.21%
Employee Benefits	114,608	-	114,608	120,652	(6,044)	105.27%
Contracted Services	96,500	-	96,500	92,062	4,438	95.40%
Supplies & Materials	126,184	-	126,184	113,729	12,455	90.13%
Capital Outlay	25,000	(25,000)	-	-	-	N/A
Engineering						
Personal Services	253,760	3,267	257,027	251,614	5,413	97.89%
Employee Benefits	65,594	-	65,594	66,874	(1,280)	101.95%
Contracted Services	45,450	-	45,450	32,549	12,901	71.61%
Supplies & Materials	6,075	-	6,075	6,792	(717)	111.80%
Other Charges	4,631	-	4,631	4,631	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	100,000	-	100,000	88,451	11,549	88.45%
Subdivision Foreclosures						
Supplies & Materials	-	981,298	981,298	427,836	553,462	43.60%
Total Engineering and Public Works	10,334,260	1,129,677	11,463,937	10,742,244	721,693	93.70%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,068,740	(1,129,677)	(60,937)	311,797	372,734	-511.67%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(1,068,740)	(8,733)	(1,077,473)	(596,735)	480,738	55.38%
Net Change in Fund Balances	$ -	$ (1,138,410)	$ (1,138,410)	$ (284,938)	$ 853,472	25.03%

Draft

DEBT SERVICE FUND

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

KNOX COUNTY, TENNESSEE

Debt Service Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 32,533,000	$ -	$ 32,533,000	$ 32,682,371	$ 149,371	100.46%
Interest Earned	2,040,229	-	2,040,229	2,067,345	27,116	101.33%
Payments from Component Units	30,527,602	-	30,527,602	32,601,668	2,074,066	106.79%
Total Revenues	65,100,831	-	65,100,831	67,351,384	2,250,553	103.46%
Expenditures						
Current:						
Debt Service:						
Other Charges	708,438	-	708,438	657,118	51,320	92.76%
Debt Service	72,291,562	-	72,291,562	64,602,792	7,688,770	89.36%
Total Debt Service	73,000,000	-	73,000,000	65,259,910	7,740,090	89.40%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,899,169)	-	(7,899,169)	2,091,474	9,990,643	-26.48%
Other Financing Sources (Uses)						
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%
Total Other Financial Sources (Uses)	271,320	-	271,320	494,970	223,650	182.43%
Net Change in Fund Balances	$ (7,627,849)	$ -	$ (7,627,849)	$ 2,586,444	$ 10,214,293	-33.91%

Draft

CAPITAL PROJECTS FUNDS

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

KNOX COUNTY, TENNESSEE

ADA Construction Capital Projects Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ -	$ -	$ -	$ -	$ -	N/A
Expenditures						
Capital Projects:						
Contracted Services	-	-	-	322,049	(322,049)	N/A
Capital Outlay	-	-	-	32,842	(32,842)	N/A
Total Capital Projects	-	-	-	354,891	(354,891)	N/A
Net Change in Fund Balances	$ -	$ -	$ -	$ (354,891)	$ (354,891)	N/A

Draft

DISCRETELY PRESENTED COMPONENT UNIT
KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here is:

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

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Local Taxes:						
County Property Taxes	$ 113,452,000	$ -	$ 113,452,000	$ 113,800,481	$ 348,481	100.31%
County Local Option Taxes	107,119,500	-	107,119,500	99,969,482	(7,150,018)	93.33%
Wheel Taxes	1,500,000	-	1,500,000	1,395,811	(104,189)	93.05%
Total Local Taxes	222,071,500	-	222,071,500	215,165,774	(6,905,726)	96.89%
Licenses and Permits	36,000	-	36,000	26,467	(9,533)	73.52%
Charges for Current Services:						
Education Charges	470,000	(280,000)	190,000	133,457	(56,543)	70.24%
Other Charges For Services	440,500	135,000	575,500	465,351	(110,149)	80.86%
Total Charges/Current Services	910,500	(145,000)	765,500	598,808	(166,692)	78.22%
Other Local Revenues:						
Recurring Items	140,000	280,000	420,000	263,210	(156,790)	62.67%
Nonrecurring Items	2,766,000	(590,000)	2,176,000	1,061,200	(1,114,800)	48.77%
Total Other Local Revenues	2,906,000	(310,000)	2,596,000	1,324,410	(1,271,590)	51.02%
State of Tennessee:						
Regular Education Funds	165,652,000	4,510,000	170,162,000	171,880,923	1,718,923	101.01%
Other State Revenues	1,300,000	-	1,300,000	1,364,505	64,505	104.96%
Total State of Tennessee	166,952,000	4,510,000	171,462,000	173,245,428	1,783,428	101.04%
Federal Government:						
Federal Revenue Through State	-	-	-	28,283	28,283	N/A
Direct Federal Revenue	537,000	-	537,000	474,446	(62,554)	88.35%
Total Federal Government:	537,000	-	537,000	502,729	(34,271)	93.62%
Other Government and Citizen Group:						
Payments from Component Units	3,327,000	(1,590,000)	1,737,000	1,807,008	70,008	104.03%
Total Revenues	396,740,000	2,465,000	399,205,000	392,670,624	(6,534,376)	98.36%
Expenditures						
Current:						
Education:						
Instruction:						
Regular Instruction						
Personal Services	155,467,571	54,129	155,521,700	149,040,481	6,481,219	95.83%
Employee Benefits	42,508,672	579,093	43,087,765	42,941,491	146,274	99.66%
Contracted Services	-	-	-	2,902	(2,902)	N/A
Supplies and Materials	733,300	4,037,574	4,770,874	3,182,791	1,588,083	66.71%
Art						
Contracted Services	2,500	-	2,500	6,893	(4,393)	275.72%
Supplies and Materials	226,430	-	226,430	270,738	(44,308)	119.57%
Basic Elementary						
Supplies and Materials	820,000	699	820,699	848,012	(27,313)	103.33%

continued

Draft

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Basic Middle						
Contracted Services	-	-	-	19,575	(19,575)	N/A
Supplies and Materials	363,000	-	363,000	388,573	(25,573)	107.04%
Basic Secondary						
Contracted Services	-	-	-	21,025	(21,025)	N/A
Supplies and Materials	737,000	-	737,000	1,151,870	(414,870)	156.29%
Business Education						
Supplies and Materials	61,674	-	61,674	61,639	35	99.94%
Other Charges	2,244	-	2,244	2,200	44	98.04%
Middle School Reading						
Personal Services	3,982	-	3,982	10,980	(6,998)	275.74%
Employee Benefits	306	-	306	828	(522)	270.59%
Contracted Services	250	-	250	259	(9)	103.60%
Supplies and Materials	32,628	436	33,064	23,067	9,997	69.76%
Other	4,985	-	4,985	3,065	1,920	61.48%
Excellence Thru Literacy						
Supplies and Materials	311,304	-	311,304	93,767	217,537	30.12%
Other	20,000	-	20,000	4,276	15,724	21.38%
World Languages Instruction						
Supplies and Materials	6,000	-	6,000	6,066	(66)	101.10%
Health Education						
Supplies and Materials	4,324	-	4,324	3,095	1,229	71.58%
Kindergarten						
Supplies and Materials	62,266	-	62,266	38,456	23,810	61.76%
Language Arts						
Supplies and Materials	36,148	557	36,705	35,561	1,144	96.88%
Math						
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
Choral Music						
Contracted Services	6,200	-	6,200	4,991	1,209	80.50%
Supplies and Materials	39,880	-	39,880	41,224	(1,344)	103.37%
Physical Education						
Supplies and Materials	23,858	1,497	25,355	24,096	1,259	95.03%
Other Charges	-	-	-	1,000	(1,000)	N/A
Reading						
Personal Services	2,000	-	2,000	24,512	(22,512)	1225.60%
Employee Benefits	153	-	153	2,568	(2,415)	1678.43%
Supplies and Materials	70,574	-	70,574	57,127	13,447	80.95%
Other Charges	16,185	-	16,185	10,973	5,212	67.80%
Science						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	103,932	-	103,932	99,803	4,129	96.03%
Social Studies						
Supplies and Materials	43,031	-	43,031	31,282	11,749	72.70%
Talented & Gifted						
Contracted Services	3,739	-	3,739	3,721	18	99.52%
Supplies and Materials	12,894	-	12,894	8,062	4,832	62.53%
Other Charges	2,244	-	2,244	2,479	(235)	110.47%
Instrumental Music						
Contracted Services	5,700	-	5,700	5,663	37	99.35%
Supplies and Materials	27,000	-	27,000	26,914	86	99.68%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	85,787	(70,787)	571.91%
Supplies and Materials	265,000	5,874	270,874	(336,926)	607,800	-124.38%
Capital Outlay	20,000	-	20,000	19,908	92	99.54%
Summer School						
Personal Services	110,128	-	110,128	154,675	(44,547)	140.45%
Employee Benefits	20,030	61	20,091	22,430	(2,339)	111.64%
Supplies and Materials	-	-	-	249	(249)	N/A
Project Graduation						
Personal Services	-	-	-	83,482	(83,482)	N/A
Employee Benefits	-	-	-	4,884	(4,884)	N/A
Contracted Services	1,241,742	-	1,241,742	1,241,742	-	100.00%
High Needs Schools						
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%
Athletics						
Contracted Services	68,153	-	68,153	70,592	(2,439)	103.58%
Supplies and Materials	46,717	-	46,717	46,717	-	100.00%
Other Charges	156,496	-	156,496	228,389	(71,893)	145.94%
Materials Center						
Contracted Services	-	-	-	4,663	(4,663)	N/A
Supplies and Materials	108,560	74	108,634	106,819	1,815	98.33%
T & I Construction						
Supplies and Materials	78,366	-	78,366	53,025	25,341	67.66%
Supplies and Materials	173,320	-	173,320	164,641	8,679	94.99%
Driver's Education						
Contracted Services	94,633	-	94,633	60,390	34,243	63.81%
Supplies and Materials	23,700	-	23,700	11,003	12,697	46.43%
Vine Magnet						
Supplies and Materials	77,933	-	77,933	77,111	822	98.95%
System-wide Screening						
Contracted Services	770	-	770	701	69	91.04%
Supplies and Materials	4,868	-	4,868	2,129	2,739	43.73%
Sarah Moore Greene Magnet						
Supplies and Materials	84,086	-	84,086	148,676	(64,590)	176.81%
Beaumont Magnet						
Supplies and Materials	72,612	-	72,612	72,612	-	100.00%
Greene Magnet						
Supplies and Materials	76,970	-	76,970	13,162	63,808	17.10%
Student Assistance Services						
Supplies and Materials	644	-	644	631	13	97.98%
Austin-East Magnet						
Supplies and Materials	85,114	-	85,114	83,196	1,918	97.75%
Section 504 Instruction						
Contracted Services	5,000	-	5,000	21,845	(16,845)	436.90%
Supplies and Materials	9,299	-	9,299	-	9,299	0.00%
Magnet Department						
Supplies and Materials	9,522	-	9,522	4,268	5,254	44.82%
Other Charges	4,353	-	4,353	4,163	190	95.64%
Capital Outlay	-	-	-	23,478	(23,478)	N/A

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
West Magnet						
Supplies and Materials	70,000	-	70,000	69,991	9	99.99%
Stem Aacademy						
Supplies and Materials	74,000	-	74,000	20,000	54,000	27.03%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,391,632	1,909	1,393,541	1,125,407	268,134	80.76%
Employee Benefits	324,699	5,032	329,731	325,854	3,877	98.82%
Supplies and Materials	78,293	-	78,293	4,018	74,275	5.13%
Special Education Program						
Personal Services	28,384,462	56,072	28,440,534	27,015,470	1,425,064	94.99%
Employee Benefits	7,302,222	112,411	7,414,633	6,996,208	418,425	94.36%
Contracted Services	171,955	-	171,955	115,854	56,101	67.37%
Supplies and Materials	392,500	9,911	402,411	518,016	(115,605)	128.73%
Other Charges	-	-	-	22	(22)	N/A
Career & Technical Education						
Personal Services	9,831,114	284	9,831,398	9,382,889	448,509	95.44%
Employee Benefits	2,630,086	40,798	2,670,884	2,405,374	265,510	90.06%
Contracted Services	7,000	-	7,000	6,125	875	87.50%
Supplies and Materials	323,087	-	323,087	316,824	6,263	98.06%
Other Charges	2,600	-	2,600	1,236	1,364	47.54%
Capital Outlay	51,113	-	51,113	29,193	21,920	57.11%
Total Instruction	255,808,196	4,906,411	260,714,607	249,443,719	11,270,888	95.68%
Support Services:						
Attendance						
Personal Services	1,212,469	543	1,213,012	1,235,642	(22,630)	101.87%
Employee Benefits	382,173	5,835	388,008	319,836	68,172	82.43%
Contracted Services	10,000	-	10,000	10,538	(538)	105.38%
Supplies and Materials	1,125	-	1,125	1,663	(538)	147.82%
Other Charges	3,741	-	3,741	3,415	326	91.29%
Health Services						
Personal Services	1,259,914	-	1,259,914	1,434,146	(174,232)	113.83%
Employee Benefits	307,599	4,314	311,913	350,951	(39,038)	112.52%
Contracted Services	80,150	-	80,150	45,062	35,088	56.22%
Supplies and Materials	126,010	4,500	130,510	126,069	4,441	96.60%
Other Charges	11,388	-	11,388	6,635	4,753	58.26%
Other Student Support						
Personal Services	6,870,623	1,059	6,871,682	6,514,886	356,796	94.81%
Employee Benefits	1,696,678	22,660	1,719,338	1,590,730	128,608	92.52%
Contracted Services	500,000	-	500,000	147,855	352,145	29.57%
Other Charges	-	-	-	350,000	(350,000)	#DIV/0!
Pupil Personnel						
Supplies and Materials	21,956	-	21,956	-	21,956	0.00%
Curriculum						
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	953	10,579	8.26%
Transfer Department						
Personal Services	192,604	1,400	194,004	180,942	13,062	93.27%
Employee Benefits	40,681	288	40,969	38,614	2,355	94.25%
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%

continued

Draft

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Guidance						
Supplies and Materials	22,450	-	22,450	22,305	145	99.35%
Other Charges	5,711	-	5,711	2,520	3,191	44.13%
Math						
Contracted Services	25	-	25	8	17	32.00%
Supplies and Materials	2,025	-	2,025	948	1,077	46.81%
Other Charges	748	-	748	18,900	(18,152)	2526.74%
Choral Music						
Contracted Services	2,900	-	2,900	2,113	787	72.86%
Supplies and Materials	6,370	-	6,370	5,929	441	93.08%
Other Charges	561	-	561	(1,365)	1,926	-243.32%
Physical Education						
Personal Services	-	-	-	1,210	(1,210)	N/A
Employee Benefits	-	-	-	84	(84)	N/A
Supplies and Materials	2,650	-	2,650	263	2,387	9.92%
Other Charges	9,000	-	9,000	7,645	1,355	84.94%
Science						
Personal Services	1,250	-	1,250	3,106	(1,856)	248.48%
Employee Benefits	191	-	191	385	(194)	201.57%
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	7,407	(135)	101.86%
Social Studies						
Personal Services	2,820	-	2,820	1,726	1,094	61.21%
Employee Benefits	216	-	216	265	(49)	122.69%
Other Charges	493	-	493	4,117	(3,624)	835.09%
Talented and Gifted						
Contracted Services	1,000	-	1,000	677	323	67.70%
Supplies and Materials	7,000	-	7,000	6,178	822	88.26%
Instrumental Music						
Contracted Services	2,600	-	2,600	2,560	40	98.46%
Supplies and Materials	5,500	-	5,500	3,672	1,828	66.76%
Other Charges	2,268	-	2,268	1,580	688	69.66%
High School PE/Wellness						
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	1,543	2,037	43.10%
Regular Instruction						
Personal Services	9,471,775	41,661	9,513,436	9,438,669	74,767	99.21%
Employee Benefits	2,225,796	35,475	2,261,271	2,442,003	(180,732)	107.99%
Contracted Services	627,000	-	627,000	661,934	(34,934)	105.57%
Supplies and Materials	-	-	-	7,334	(7,334)	N/A
Other Charges	45,000	-	45,000	884	44,116	1.96%
Driver Education						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
System-Wide Screening						
Contracted Services	12,963	-	12,963	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%
Section 504 Expense						
Contracted Services	1,425	-	1,425	1,501	(76)	105.33%
Supplies and Materials	2,350	-	2,350	1,097	1,253	46.68%
Other Charges	748	-	748	-	748	0.00%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Instruction Program						
Contracted Services	5,500	-	5,500	5,444	56	98.98%
Supplies and Materials	19,291	-	19,291	8,926	10,365	46.27%
Other Charges	4,489	-	4,489	3,567	922	79.46%
Alternative Schools						
Personal Services	507,780	-	507,780	424,102	83,678	83.52%
Employee Benefits	139,663	2,838	142,501	119,251	23,250	83.68%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Libraries/Audio/Visual						
Contracted Services	35,200	136	35,336	34,760	576	98.37%
Supplies and Materials	427,369	323	427,692	426,321	1,371	99.68%
Staff Development						
Employee Benefits	995	-	995	-	995	0.00%
Supplies and Materials	17,494	-	17,494	12,498	4,996	71.44%
Other Charges	220,000	-	220,000	22,682	197,318	10.31%
Art						
Contracted Services	365	-	365	224	141	61.37%
Supplies and Materials	11,200	-	11,200	2,883	8,317	25.74%
Other Charges	5,237	-	5,237	1,801	3,436	34.39%
Basic Elementary						
Contracted Services	7,253	-	7,253	2,485	4,768	34.26%
Supplies and Materials	45,520	-	45,520	10,881	34,639	23.90%
Other Charges	22,341	-	22,341	710	21,631	3.18%
Special Education Program						
Personal Services	5,657,223	8,817	5,666,040	5,724,772	(58,732)	101.04%
Employee Benefits	1,507,856	21,644	1,529,500	1,366,435	163,065	89.34%
Contracted Services	274,944	(62)	274,882	245,384	29,498	89.27%
Supplies and Materials	92,475	-	92,475	125,099	(32,624)	135.28%
Other Charges	75,040	-	75,040	84,519	(9,479)	112.63%
Basic Middle						
Personal Services	-	-	-	(3,493)	3,493	N/A
Contracted Services	455	-	455	372	83	81.76%
Supplies and Materials	13,364	-	13,364	5,469	7,895	40.92%
Other Charges	28,911	-	28,911	26,839	2,072	92.83%
Basic Secondary						
Contracted Services	76,300	-	76,300	81,645	(5,345)	107.01%
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%
World Language						
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	6,763	4,062	62.48%
Language Arts						
Contracted Services	3,520	-	3,520	225	3,295	6.39%
Supplies and Materials	3,150	-	3,150	3,311	(161)	105.11%
Other Charges	3,521	-	3,521	3,454	67	98.10%
Career & Technical Education						
Personal Services	354,007	2,525	356,532	397,457	(40,925)	111.48%
Employee Benefits	81,246	1,028	82,274	108,690	(26,416)	132.11%
Contracted Services	21,625	-	21,625	20,905	720	96.67%
Supplies and Materials	2,700	-	2,700	28,108	(25,408)	1041.04%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
TAP Department						
Supplies and Materials	5,000	-	5,000	4,125	875	82.50%
Family/Community Engagement						
Contracted Services	-	-	-	814	(814)	N/A
Supplies and Materials	15,000	498	15,498	9,775	5,723	63.07%
Grants Department						
Contracted Services	2,000	-	2,000	59	1,941	2.95%
Supplies and Materials	2,500	-	2,500	3,630	(1,130)	145.20%
Other Charges	500	-	500	-	500	0.00%
Adult Program						
Personal Services	32,101	249	32,350	31,413	937	97.10%
Employee Benefits	19,610	442	20,052	4,955	15,097	24.71%
Contracted Services	5,050	-	5,050	5,000	50	99.01%
Supplies and Materials	30,143	-	30,143	25,542	4,601	84.74%
Humanities						
Supplies and Materials	2,650	-	2,650	3,706	(1,056)	139.85%
Other Charges	3,350	-	3,350	1,545	1,805	46.12%
Board of Education						
Personal Services	246,681	863	247,544	242,167	5,377	97.83%
Employee Benefits	463,773	362	464,135	343,947	120,188	74.10%
Contracted Services	167,074	-	167,074	148,543	18,531	88.91%
Supplies and Materials	3,000	-	3,000	2,509	491	83.63%
Other Charges	5,901,628	-	5,901,628	6,127,117	(225,489)	103.82%
Office of the Superintendent						
Personal Services	587,568	1,187,643	1,775,211	549,486	1,225,725	30.95%
Employee Benefits	153,896	821	154,717	134,524	20,193	86.95%
Contracted Services	71,300	-	71,300	55,346	15,954	77.62%
Supplies and Materials	4,400	-	4,400	8,211	(3,811)	186.61%
Office of the Principal						
Personal Services	21,197,669	83,825	21,281,494	21,149,012	132,482	99.38%
Employee Benefits	5,151,259	71,203	5,222,462	5,010,746	211,716	95.95%
Contracted Services	3,280,000	-	3,280,000	3,821,368	(541,368)	116.51%
Supplies and Materials	-	-	-	399,468	(399,468)	N/A
Fiscal Services						
Personal Services	1,032,845	9,111	1,041,956	1,168,185	(126,229)	112.11%
Employee Benefits	240,635	3,207	243,842	308,735	(64,893)	126.61%
Contracted Services	5,821	-	5,821	41,116	(35,295)	706.34%
Supplies and Materials	17,133	-	17,133	41,585	(24,452)	242.72%
Warehouse						
Personal Services	143,179	2,063	145,242	145,699	(457)	100.31%
Employee Benefits	36,266	763	37,029	37,080	(51)	100.14%
Contracted Services	4,800	-	4,800	32,591	(27,791)	678.98%
Supplies and Materials	15,750	-	15,750	754	14,996	4.79%
Human Resources						
Personal Services	917,838	7,478	925,316	859,519	65,797	92.89%
Employee Benefits	205,617	3,452	209,069	202,544	6,525	96.88%
Contracted Services	73,500	-	73,500	294,504	(221,004)	400.69%
Supplies and Materials	7,225	-	7,225	18,074	(10,849)	250.16%
Other Charges	6,000	-	6,000	453	5,547	7.55%
HR Employee Benefits Div						
Personal Services	476,112	5,330	481,442	404,410	77,032	84.00%
Employee Benefits	113,670	1,362	115,032	94,627	20,405	82.26%
Contracted Services	2,079	-	2,079	9,800	(7,721)	471.38%
Supplies and Materials	6,117	-	6,117	296	5,821	4.84%

Draft

continued

KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Operation of Plant						
Personal Services	8,634,360	124,427	8,758,787	7,862,833	895,954	89.77%
Employee Benefits	2,292,278	52,710	2,344,988	2,126,133	218,855	90.67%
Contracted Services	1,132,847	33,258	1,166,105	1,302,678	(136,573)	111.71%
Supplies and Materials	14,276,384	-	14,276,384	13,776,376	500,008	96.50%
Other Charges	2,720,675	-	2,720,675	2,541,068	179,607	93.40%
Capital Outlay	100,000	324,688	424,688	249,851	174,837	58.83%
Security						
Personal Services	1,429,361	20,598	1,449,959	1,627,512	(177,553)	112.25%
Employee Benefits	306,466	4,910	311,376	389,263	(77,887)	125.01%
Contracted Services	45,600	-	45,600	53,837	(8,237)	118.06%
Supplies and Materials	60,767	-	60,767	105,445	(44,678)	173.52%
Other Charges	1,000	-	1,000	-	1,000	0.00%
General Maintenance of Plant						
Personal Services	5,534,348	79,754	5,614,102	5,668,001	(53,899)	100.96%
Employee Benefits	1,356,402	29,244	1,385,646	1,441,577	(55,931)	104.04%
Contracted Services	495,780	680	496,460	377,914	118,546	76.12%
Supplies and Materials	1,908,531	128,927	2,037,458	2,642,509	(605,051)	129.70%
Capital Outlay	124,000	1,974	125,974	102,197	23,777	81.13%
Facilities						
Personal Services	271,025	-	271,025	264,242	6,783	97.50%
Employee Benefits	66,545	1,071	67,616	55,872	11,744	82.63%
Contracted Services	4,400	-	4,400	4,746	(346)	107.86%
Supplies and Materials	14,100	-	14,100	9,568	4,532	67.86%
Other Charges	748	-	748	1,424	(676)	190.37%
Student Transportation						
Personal Services	664,590	1,437	666,027	866,428	(200,401)	130.09%
Employee Benefits	148,457	1,494	149,951	168,470	(18,519)	112.35%
Contracted Services	213,500	550	214,050	238,317	(24,267)	111.34%
Supplies and Materials	82,900	-	82,900	67,032	15,868	80.86%
Other Charges	1,870	-	1,870	-	1,870	0.00%
Regular Contracts						
Employee Benefits	-	-	-	(7,289)	7,289	N/A
Contracted Services	8,045,566	115,942	8,161,508	9,917,934	(1,756,426)	121.52%
Vocational Transportation						
Contracted Services	88,920	1,281	90,201	67,720	22,481	75.08%
Special Education Transportation						
Personal Services	80,027	1,153	81,180	42,761	38,419	52.67%
Employee Benefits	16,305	350	16,655	(4,655)	21,310	-27.95%
Contracted Services	4,845,581	68,388	4,913,969	4,725,342	188,627	96.16%
Supplies and Materials	7,000	-	7,000	-	7,000	0.00%
Central and Other						
Personal Services	24,394	-	24,394	76,901	(52,507)	315.25%
Employee Benefits	10,655	175	10,830	19,601	(8,771)	180.99%
Technology						
Personal Services	3,435,033	49,319	3,484,352	3,406,156	78,196	97.76%
Employee Benefits	719,918	9,285	729,203	833,129	(103,926)	114.25%
Contracted Services	735,250	-	735,250	1,043,755	(308,505)	141.96%
Supplies and Materials	177,823	-	177,823	115,339	62,484	64.86%
Other Charges	264,963	2,387,000	2,651,963	4,110,448	(1,458,485)	155.00%
Capital Outlay	211,543	-	211,543	37,228	174,315	17.60%
Publications						
Contracted Services	8,000	637	8,637	6,314	2,323	73.10%
Supplies and Materials	80,000	1,927	81,927	71,858	10,069	87.71%

Draft

continued

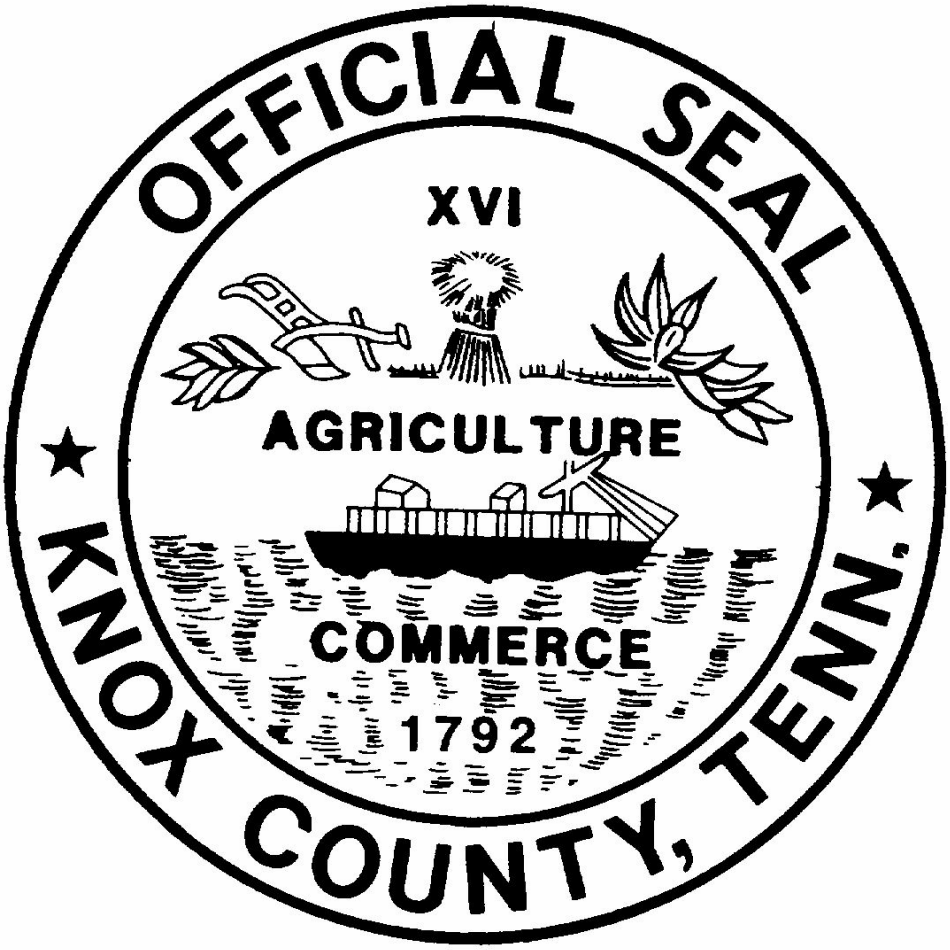
KNOX COUNTY, TENNESSEE

Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For twelve months ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Public Affairs						
Personal Services	597,678	8,093	605,771	568,381	37,390	93.83%
Employee Benefits	124,908	1,526	126,434	137,488	(11,054)	108.74%
Contracted Services	132,900	-	132,900	124,773	8,127	93.88%
Supplies and Materials	1,000	-	1,000	3,456	(2,456)	345.60%
Minority Recruiting						
Personal Services	111,972	199	112,171	15,883	96,288	14.16%
Employee Benefits	24,506	201	24,707	5,051	19,656	20.44%
Contracted Services	11,900	-	11,900	656	11,244	5.51%
Supplies and Materials	1,375	-	1,375	873	502	63.49%
Office of Accountability						
Personal Services	381,759	449	382,208	441,693	(59,485)	115.56%
Employee Benefits	93,274	944	94,218	89,013	5,205	94.48%
Contracted Services	151,550	-	151,550	151,396	154	99.90%
Supplies and Materials	17,950	-	17,950	16,515	1,435	92.01%
Other Charges	6,469	-	6,469	4,003	2,466	61.88%
Other Charges						
Payments to Primary Governments	8,013,053	13,795,000	21,808,053	24,403,086	(2,595,033)	111.90%
Total Support Services	145,901,804	18,781,247	164,683,051	168,477,675	(3,794,624)	102.30%
Total Expenditures	401,710,000	23,687,658	425,397,658	417,921,394	7,476,264	98.24%
Net Change in Fund Balances	$ (4,970,000)	$ (21,222,658)	$ (26,192,658)	$ (25,250,770)	$ 941,888	96.40%

Draft

Information



KNOX COUNTY, TENNESSEE
2012-2013 FISCAL YEAR

BUDGET SUMMARY

June 30, 2013

Where It Comes From:	Adopted Budget 2012-13	% of Budget	Actual Collections July - June	% of Budget Collected
Local Taxes	$420,746,937	59.3%	$421,800,007	59.4%
Licenses & Permits	5,421,500	0.8%	3,563,774	0.5%
Fines, Forfeitures, & Penalities	1,751,200	0.2%	2,419,020	0.3%
Charges for Current Services	15,396,832	2.2%	5,234,785	0.7%
Other Local Revenue	8,190,657	1.2%	13,051,849	1.8%
Official Fees	7,107,000	1.0%	8,009,907	1.1%
State of Tennessee	183,599,702	25.9%	188,785,506	26.6%
Federal Government	16,654,019	2.3%	1,028,767	0.1%
Govt & Citizens Groups	205,822	0.0%	77,482	0.0%
Other	50,856,224	7.2%	53,488,933	7.5%
	$709,929,893	100.0%	$697,460,030	98.2%

Where It Goes by Function:	Adopted Budget 2012-13	% of Budget	Actual Spending July - June	% of Budget Spent
Schools	$401,710,000	56.6%	$417,921,393	58.9%
School Construction	20,500,000	2.9%	59,486,802	8.4%
School Cafeteria	25,992,842	3.7%	-	0.0%
General Government	11,627,763	1.6%	11,422,066	1.6%
Finance	13,805,659	1.9%	13,136,294	1.9%
Administration of Justice	11,727,048	1.7%	15,908,274	2.2%
Debt Service	74,250,000	10.5%	65,259,910	9.2%
Public Safety	73,996,648	10.4%	70,429,697	9.9%
Health & Welfare	22,353,859	3.1%	19,008,391	2.7%
Public Libraries	12,558,482	1.8%	12,095,486	1.7%
Public Works	11,403,000	1.6%	11,338,980	1.6%
Tourism, Social & Cultural	9,984,651	1.4%	8,565,418	1.2%
Agricultural/Natrual Resour	466,102	0.1%	344,118	0.0%
Other	17,850,624	2.5%	25,507,220	3.6%
Solid Waste	4,015,215	0.6%	3,677,785	0.5%
Operating Transfers	(2,312,000)	-0.3%	-	0.0%
	$709,929,893	100.0%	$734,101,834	103.4%

Where It Goes by Category:	Adopted Budget 2012-13	% of Budget	Actual Spending July - June	% of Budget Spent
Personnal Services	$358,993,716	50.6%	$341,248,925	48.1%
Employees Benefits	105,418,484	14.8%	102,031,506	14.4%
Contractual Services	55,539,026	7.8%	55,268,329	7.8%
Supplies and Materials	50,716,254	7.1%	39,932,944	5.6%
Other Charges	66,520,026	9.4%	90,979,652	12.8%
Debt Service	72,457,231	10.2%	64,602,792	9.1%
Capital Outlay	2,597,156	0.4%	40,037,686	5.6%
Operating Transfers	(2,312,000)	-0.3%	-	0.0%
	$709,929,893	100.0%	$734,101,834	103.4%

Knox County, Tennessee
Property Tax Collection Summary - June 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%
	Sub-Total	**99,016,683**	**101,714,668**	**2,697,985**	**2.72%**	**101,423,000**	**(291,668)**	**-0.29%**
141	General Purpose School Fund:							
	Current Property Tax	106,704,000	107,452,359	748,359	0.70%	108,972,000	1,519,641	1.41%
	Delinquent Property	1,598,000	1,705,765	107,765	6.74%	1,650,000	(55,765)	-3.27%
	Clerk & Master Delinquent	1,630,000	2,667,243	1,037,243	63.63%	1,630,000	(1,037,243)	-38.89%
	Interest & Penalty	900,000	1,439,835	539,835	59.98%	1,200,000	(239,835)	-16.66%
	Sub-Total	**110,832,000**	**113,265,202**	**2,433,202**	**2.20%**	**113,452,000**	**186,798**	**0.16%**
151	Debt Service Fund							
	Current Property Tax	30,628,000	30,842,831	214,831	0.70%	31,279,000	436,169	1.41%
	Delinquent Property	587,000	489,618	(97,382)	-16.59%	587,000	97,382	19.89%
	Clerk & Master Delinquent	262,000	780,657	518,657	n/a	400,000	(380,657)	-48.76%
	Interest & Penalty	90,625	419,261	328,636	n/a	267,000	(152,261)	-36.32%
	Sub-Total	**31,567,625**	**32,532,367**	**964,742**	**3.06%**	**32,533,000**	**633**	**0.00%**
Totals		**241,416,308**	**247,512,237**	**6,095,929**	**2.53%**	**247,408,000**	**(104,237)**	**-0.04%**

Fund #	Fund Name	Actual YTD 11-12	Actual YTD 12-13	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	100,962,748	102,743,262	1,780,514	1.76%	101.30%
141	General Purpose School Fund	112,426,501	114,407,220	1,980,719	1.76%	100.84%
151	General Debt Service Fund	32,289,630	32,855,914	566,284	1.75%	100.99%
Totals		**245,678,879**	**250,006,396**	**4,327,517**	**1.76%**	**101.05%**

Knox County, Tennessee
Sales Tax Collection Summary - June, 2013

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

Fund #	Fund Name	Actual YTD 11-12	Actual YTD 12-13	Dollar Difference F (U)	Percentage Inc. / (Dec.)	Percentage of Budget
101	General Fund	6,069,482	6,255,239	185,757	3.1%	151.1%
131	Highway	4,408,553	4,548,459	139,906	3.2%	101.1%
141	School Operations	100,582,919	99,039,816	(1,543,103)	-1.5%	93.4%
177	School Capital	18,091,278	17,778,124	(313,154)	-1.7%	91.6%
Total		129,152,232	127,621,638	(1,530,594)	-1.2%	93.5%

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
June 30, 2013

Accounting Unit	Amount	Fund Subtotal
1010010 Attorney General	19,989.45	
1010310 Circuit Court Clerk's Office	899.76	
1010320 Civil Sessions Clerk's Office	272.78	
1010330 IV-D Child Support Clerk	92.54	
1010610 Probate Court	715.74	
1010620 Chancery Court	2,806.98	
1010910 County Commission	6,493.21	
1010920 Internal Audit	8,155.85	
1010935 Retirement Office Operations	-	
1011210 County Clerk's Office	507.30	
1011510 4th Circuit Court Clerk's Office	2,667.51	
1011520 Criminal Court Clerk's Office	1,637.94	
1011530 Criminal Sessions Clerk's Office	1,010.97	
1011810 Election Office	14,846.34	
1012120 4TH Circuit Court Judge Office	-	
1012130 Criminal Court Judge's Office	1,453.05	
1012140 General Sessions Court Judges	7,962.27	
1012410 Juvenile Court Judges	11,778.56	
1012420 IV-D Referee Program	1,375.00	
1012710 Juvenile Court Clerk	105.08	
1013010 Regional Juvenile Center	2,711.08	
1013210 Law Director's Office	26,724.85	
1013310 County Mayor	9,115.86	
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	3,513.38	
1014845 Sport Operations	421.06	
1015142 Senior Citizens/Volunteer Svcs	875.18	
1005145 Frank Strang Senior Center	2,026.02	
1015160 Veteran's Services	1,443.84	
1015165 Neighborhood and Commmunity Development	1,176.07	
1015400 Support Services	7,668.23	
1015403 Preventive Health Service	6,693.51	
1015406 Dental Services	838.78	
1015409 Emergency Medical Services	-	
1015412 Food & Restaurant Inspect	1,673.71	
1015415 Health Administration	3,147.50	
1015421 Laboratory	-	
1015430 Pediatric Primary Care	-	
1015433 Pharmacy	-	
1015439 Rabies & Animal Control	-	
1015445 Social Services	378.10	
1015448 Ground Water Services	20.00	
1015454 Disease Surveillance & Inv.	2,176.13	
1015457 Vital Records	-	
1015460 Women's Health Services	521.09	

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
June 30, 2013

Accounting Unit	Amount	Fund Subtotal
1015463 Community Health Services	10,261.48	
1015710 Finance	24,897.98	
1016010 Purchasing	9,944.72	
1016020 Property Management	642.32	
1006030 County Building Maint.	812.49	
1016910 Official's Expense	-	
1017510 Fire Prevention Control	4,069.37	
1017520 Soil Conservation Dist	682.84	
1017530 Codes Administration	-	
1017720 Dirty Lot Ordinance	-	
1017910 Data Processing	20,444.13	
1017920 Records Management	195.00	
1018110 Sheriff's Merit System	4,710.68	
1018310 Property Assessor	16,617.25	
1018315 Property Assessor Reappraisal	-	
1018510 Public Defender's Office	52,220.82	
1018710 Register of Deeds' Office	8,663.83	
1018720 Register of Deeds-Data Processing	-	
1018900 Court Officer	-	
1018903 Sheriff's Adminstration	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	23,459.42	
1018924 Warrants	125,198.21	
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	15,573.79	
1018957 Auxiliary Services	-	
1018960 Correctional Facility	32,599.19	
1018965 Explorer Post	-	
1018993 Sheriff Animal Control	2,197.24	
1019710 County Trustee's Office	23,686.74	
TOTAL GENERAL FUND		**579,962**
1150010 PUBLIC LIBRARY	10.74	**11**
1160110 Solid Waste Administration	680.18	
1160130 Yard Waste Facility	-	
1160320 Litter Grant	225.00	
1160330 Recycling Program	450.00	
TOTAL SOLID WASTE FUND		**1,355**

KNOX COUNTY, TENNESSEE
Employee Travel Education Training Expenses
June 30, 2013

Accounting Unit	Amount	Fund Subtotal
1220010 Federal Drug Dollars	-	
1220020 Drug Funds	6,225.72	
TOTAL DRUG FUND		**6,226**
1280015 Clean Air 103PM 2.5 3/09	1,428.12	
1280036 Air Pollution FY 10	2,416.83	
1280050 Title V Program	-	
TOTAL AIR QUALITY FUND		**3,845**
1310110 Highway Administration	5,095.18	
1310120 Project Manager	-	
1310130 Stormwater Management	2,893.25	
1310135 Stormwater Ordinance Violation	5,533.59	
1310210 Highway/Bridge Maintenance	5,356.66	
1310220 Traffic Control	355.00	
1310410 Engineering	4,754.27	
TOTAL ENGINEERING & PUBLIC WORKS FUND		**23,988**
171100 Regular Instruction	-	
171102 Basic Elementary Instruction	-	
171118 Talented & Gifted Instruction	3,721.40	
171121 General School	14,872.12	
171124 Urban Schools	-	
171300 Career & Technical Instruction	6,125.24	
172120 Health Services	38,347.01	
172132 Curriculum	-	
172133 Transfer Department	2,114.45	
172202 Choral Music Support	1,712.63	
172206 Talented & Gifted Support	677.41	
172207 Instrumental Music Support	841.47	
172210 Regular Instruction Support	24,067.78	
172214 Instruction Program	4,497.66	
172219 Basic Elementary Support	-	
172220 Special Education Support	100,928.40	
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	15,831.20	
172320 Office of the Superintendent	3,733.16	
172410 Office of Principal	131.04	
172510 Fiscal Services	14,934.17	
172520 Human Resources	9,449.26	
172619 Security	3,201.54	
172620 Maintenance of Plant	3,488.06	
172626 Facilities - FOPS	465.56	
172710 Transportation	1,328.92	
172711 Regular Contracts	483.41	
172812 Technology	43,419.71	
172823 Public Affairs	160.55	
172824 Minority Recruiting	335.61	
172825 Office of Accountability	2,305.56	
TOTAL SCHOOL FUND		**297,879**
GRAND TOTAL	**913,265**	**913,265**

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 Reappropriaton	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	
12-925	Victim Assistance	7,543.00	
12-1413	Victim Assistance	8,657.74	
12-1475	Sexual Offender Registration	1,500.00	
12-1478	Teen Academy	1,975.00	
12-1485	Estimate & Appropriate for Bad Check Unit	14,000.00	
12-1487	Victim Assistance	36,783.75	
12-2028	Teen Academy	975.00	
12-2029	Sexual Offender Registration	150.00	**168,140,962.49**
114 --- ADOPTED BUDGET FOR GOVERNMENTAL LIBRARY FUND 114			
1-1664	Approved by Board	109,000.00	**109,000.00**
115 --- ADOPTED BUDGET FOR PUBLIC LIBRARY FUND 115			
1-1664	Approved by Board	12,558,482.00	
1-1663	Reappropriating Encumbrances from FY12	9,705.24	
5-1692	R-12-9-209	594.00	
10-2268	Estimate & Appropriate Funds from Designated Fund Balance	45,171.50	**12,613,952.74**
116 --- ADOPTED BUDGET FOR SOLID WASTE FUND 116			
1-1664	Approved by Board	4,015,215.46	
1-1663	Reappropriating Encumbrances from FY12	25,858.95	
8-1396	February Line Item Transfer	18,072.00	
12-1429	May Line Item Transfer	7,715.37	**4,066,861.78**
122 --- ADOPTED BUDGET FOR DRUG FUND 122			
1-1664	Approved by Board	644,200.00	
1-1663	Reappropriating Encumbrances from FY12	6,840.00	**651,040.00**
123 --- ADOPTED BUDGET FOR HOTEL MOTEL FUND 123			
1-1664	Approved by Board	5,670,000.00	**5,670,000.00**
128 --- ADOPTED BUDGET FOR AIR QUAILTY FUND 128			
1-1664	Approved by Board	151,795.00	
1-1663	Reappropriating Encumbrances from FY12	734.75	
4-461	Air Quality Grant Budget	388,423.14	
4-644	Air Quality Grant Budget	86,828.47	
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	
12-1298	Estimate & Appropriate Permit Fees	7,358.59	**2,451,478.28**

131 --- ADOPTED BUDGET FOR ENGINEER & PUBLIC WORKS FUND 131

1-1664	Approved by Board	11,403,000.00	
2-1478	Appropriations from FB, R-12-9-802, 803, 906, 907, 908, 909	1,138,410.32	
8-1396	February Line Item Transfer	(7,937.30)	
9-1898	March Line Item Transfer	(795.61)	
10-949	Correction	8,732.91	**12,541,410.32**

141 --- ADOPTED BUDGET FOR GENERAL PURPOSE SCHOOLS FUND 141

1-1664	Approved by Board	401,710,000.00	
1-1663	Reappropriating Encumbrances from FY12	267,196.99	
1-0246	Cancelled PO - Prior year Encumbrances	(50.64)	
1-0709	Cancelled PO - Prior year Encumbrances	(62.00)	
2-0575	Appropriations from FB	6,674,574.00	
3-1447	Appropriations from FB	13,795,000.00	
4-1433	Appropriations from FB	1,765,000.00	
8-892	Appropriations from FB	1,186,000.00	**425,397,658.35**

151 --- ADOPTED BUDGET FOR DEBT SERVICE FUND 151

1-1664	Approved by Board	74,250,000.00	**74,250,000.00**

261 --- ADOPTED BUDGET FOR VEHICLE SERVICE CENTER FUND 261

1-1664	Approved by Board	3,849,077.47	**3,849,077.47**

263 --- ADOPTED BUDGET FOR SELF INSURANCE HEALTH CARE FUND 263

1-1664	Approved by Board	28,050,433.00	**28,050,433.00**

266 --- ADOPTED BUDGET FOR SELF INSURANCE FUND 266

1-1664	Approved by Board	4,685,470.86	
10-1542	Estimate & Appropriate Insurance Recovery from 2011 storms	753,567.76	**5,439,038.62**

268 --- ADOPTED BUDGET FOR MAIL ROOM SERVICES FUND 268

1-1664	Approved by Board	325,000.00	**325,000.00**

270 --- ADOPTED BUDGET FOR EMPLOYEES BENEFIT FUND 270

1-1664	Approved by Board	33,795,916.00	**33,795,916.00**

274 --- ADOPTED BUDGET FOR BUILDING OPERATIONS FUND 274

1-1664	Approved by Board	10,101,654.00	
12-1158	Budget Revisions to cover negative balances	197,500.00	**10,299,154.00**

276 --- ADOPTED BUDGET FOR TECHNICAL SUPPORT FUND 276

1-1664	Approved by Board	401,176.00	
1-0930	Cancelled PO - Prior year Encumbrances	(410.55)	
1-0935	Cancelled PO - Prior year Encumbrances	(640.00)	
7-1832	Cancelled PO - Prior year Encumbrances	1,050.55	**401,176.00**

278 --- ADOPTED BUDGET FOR CAPITAL LEASING FUND 278

1-1664	Approved by Board	5,674.00	
12-1154	Budget Revisions to cover negative balances	20,000.00	**25,674.00**

351 --- ADOPTED BUDGET FOR SALES TAX FUND 351

3-1531	August Sales Tax	3,634,121.25	
4-1335	September Sales Tax	3,301,506.49	
5-1122	October Sales Tax	3,313,885.35	
6-1250	November Sales Tax	3,141,310.85	
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	
12-1337	May Sales Tax	3,301,185.11	
12-2825	June Sales Tax	3,442,547.84	**37,540,873.87**

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

1-1664	Approved by Board	1,162,697.00	**1,162,697.00**

950 --- ADOPTED BUDGET FOR MPC FUND 950

1-1664	Approved by Board	5,272,261.00	
1-0234	Cancelled PO - Prior year Encumbrances	(92.32)	
1-0236	Cancelled PO - Prior year Encumbrances	(75.94)	
1-0238	Cancelled PO - Prior year Encumbrances	(172.20)	
1-0280	Cancelled PO - Prior year Encumbrances	(55.00)	
1-0282	Cancelled PO - Prior year Encumbrances	(260.00)	
1-0298	Cancelled PO - Prior year Encumbrances	(75.00)	
1-0300	Cancelled PO - Prior year Encumbrances	(1,050.78)	
1-0302	Cancelled PO - Prior year Encumbrances	(4,215.03)	
1-0304	Cancelled PO - Prior year Encumbrances	(2,400.00)	
1-0306	Cancelled PO - Prior year Encumbrances	(750.00)	
1-0308	Cancelled PO - Prior year Encumbrances	(600.00)	
1-0310	Cancelled PO - Prior year Encumbrances	(1,424.30)	
1-0312	Cancelled PO - Prior year Encumbrances	(360.00)	
1-0314	Cancelled PO - Prior year Encumbrances	(2,874.50)	
1-0996	Cancelled PO - Prior year Encumbrances	(308.00)	
1-0999	Cancelled PO - Prior year Encumbrances	(792.00)	
1-1001	Cancelled PO - Prior year Encumbrances	(500.00)	
1-1003	Cancelled PO - Prior year Encumbrances	(675.00)	
1-1005	Cancelled PO - Prior year Encumbrances	(3,000.00)	
1-1007	Cancelled PO - Prior year Encumbrances	(2,767.00)	
1-1009	Cancelled PO - Prior year Encumbrances	(900.00)	
2-0159	Cancelled PO - Prior year Encumbrances	(70.00)	
2-0163	Cancelled PO - Prior year Encumbrances	(3,589.24)	
2-0165	Cancelled PO - Prior year Encumbrances	(2,143.40)	
7-491	Cancelled PO - Prior year Encumbrances	29,149.71	
9-1259	Budget Amendment	61,100.00	**5,333,361.00**

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

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

954 --- ADOPTED BUDGET FOR GIS FUND 954

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

956 --- ADOPTED BUDGET FOR RAILROAD AUTHORITY FUND 956

3-1179	Pass through money received from the State	750.23	
5-359	Pass through money received from the State	1,053.60	
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	
12-523	Pass through money received from the State	8,296.36	
12-1115	Pass through money received from the State	(386.80)	
12-1864	Pass through money received from the State	4,598.06	
12-2234	Pass through money received from the State	3,273.67	
12-2236	Pass through money received from the State	3,823.21	**56,046.28**

Knox County Mayor

Knox County Senior Director of Finance