

Budget Report to Citizenry



Knox County, Tennessee

**Preliminary Draft for Fiscal Year
Ended June 30, 2013
August 31, 2013**

KNOX COUNTY, TENNESSEE
Budget Report to Citizenry
For the year 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

September 9, 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 a PRECLOSE REPORT – there are some collections and bills yet to be posted on the books.

As we work toward closing the books we will provide more updated information.

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read "Chris Caldwell".

Chris Caldwell
Senior Director of Finance

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 the year ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 108,852,000	\$ -	\$ 108,852,000	\$ 111,821,605	\$ 2,969,605	102.73%
County Local Option Taxes	14,365,000	126,179	14,491,179	15,995,602	1,504,423	110.38%
Wheel Taxes	500,000	-	500,000	504,302	4,302	100.86%
<i>Total Local Taxes</i>	<i>123,717,000</i>	<i>126,179</i>	<i>123,843,179</i>	<i>128,321,509</i>	<i>4,478,330</i>	<i>103.62%</i>
<i>Licenses and Permits:</i>						
Licenses	2,641,500	-	2,641,500	2,746,613	105,113	103.98%
Permits	769,000	-	769,000	938,977	169,977	122.10%
<i>Total Licenses and Permits</i>	<i>3,410,500</i>	<i>-</i>	<i>3,410,500</i>	<i>3,685,590</i>	<i>275,090</i>	<i>108.07%</i>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	5,000	-	5,000	4,750	(250)	95.00%
Criminal Court	781,500	132,108	913,608	881,364	(32,244)	96.47%
Juvenile Court	874,500	-	874,500	1,713,889	839,389	195.99%
Other Fines, Forfeitures & Penalties	30,200	22,572	52,772	110,493	57,721	209.38%
<i>Total Fines, Forfeitures and Penalties</i>	<i>1,691,200</i>	<i>154,680</i>	<i>1,845,880</i>	<i>2,710,496</i>	<i>864,616</i>	<i>146.84%</i>
<i>Charges for Current Services:</i>	<i>4,129,542</i>	<i>35,477</i>	<i>4,165,019</i>	<i>4,152,219</i>	<i>(12,800)</i>	<i>99.69%</i>
<i>Other Local Revenues:</i>	<i>3,087,128</i>	<i>5,362,604</i>	<i>8,449,732</i>	<i>8,749,401</i>	<i>299,669</i>	<i>103.55%</i>
<i>State of Tennessee:</i>						
Prisoner Board	1,275,000	-	1,275,000	2,265,302	990,302	177.67%
Other State Revenues	6,997,343	110,638	7,107,981	9,031,010	1,923,029	127.05%
<i>Total State of Tennessee</i>	<i>8,272,343</i>	<i>110,638</i>	<i>8,382,981</i>	<i>11,296,312</i>	<i>2,913,331</i>	<i>134.75%</i>
<i>Federal Government:</i>						
Prisoner Board - Federal	791,025	-	791,025	734,813	(56,212)	92.89%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	10,000	-	10,000	98,618	88,618	986.18%
Citizen Groups	-	24,216	24,216	56,272	32,056	232.38%
CAC Debt Payment	165,488	-	165,488	165,805	317	100.19%
<i>Total Other Governments and Citizen Groups</i>	<i>175,488</i>	<i>24,216</i>	<i>199,704</i>	<i>320,695</i>	<i>120,991</i>	<i>160.59%</i>
Total Revenues	145,274,226	5,813,794	151,088,020	159,971,035	8,883,015	105.88%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
County Commission						
Personal Services	320,201	4	320,205	320,204	1	100.00%
Employee Benefits	153,337	2,756	156,093	156,093	-	100.00%
Contracted Services	43,093	-	43,093	37,508	5,585	87.04%
Supplies and Materials	10,500	(2,760)	7,740	5,435	2,305	70.22%
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	405	49,061	49,060	1	100.00%
Contracted Services	39,600	(27,230)	12,370	12,292	78	99.37%
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	75	-	100.00%
Employee Benefits	-	6	6	6	-	100.00%
Contracted Services	-	5,320	5,320	5,320	-	100.00%
Codes Commission						
Contracted Services	9,000	307	9,307	9,307	-	100.00%
County Clerk						
Contracted Services	499,839	(61,000)	438,839	438,158	681	99.84%
Supplies and Materials	96,958	(14,405)	82,553	81,832	721	99.13%
Other Charges	4,246	-	4,246	1,027	3,219	24.19%
Capital Outlay	30,000	(28,000)	2,000	1,126	874	56.30%
Election Commission						
Personal Services	996,012	137,850	1,133,862	1,133,846	16	100.00%
Employee Benefits	193,689	24,999	218,688	217,308	1,380	99.37%
Contracted Services	577,400	(284,841)	292,559	292,512	47	99.98%
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	(16,490)	1,237,254	1,237,250	4	100.00%
Employee Benefits	322,243	(19,840)	302,403	302,399	4	100.00%
Contracted Services	119,030	(28,919)	90,111	90,110	1	100.00%
Supplies and Materials	34,140	(5,423)	28,717	23,945	4,772	83.38%
Other Charges	650	-	650	650	-	100.00%
County Mayor						
Personal Services	525,763	13,600	539,363	539,357	6	100.00%
Employee Benefits	133,793	(8,000)	125,793	125,738	55	99.96%
Contracted Services	44,100	120	44,220	43,897	323	99.27%
Supplies and Materials	15,000	(2,961)	12,039	9,400	2,639	78.08%
Other Charges	3,501	(2,600)	901	901	-	100.00%

KNOX COUNTY, TENNESSEE

General Fund
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Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
ADA, FMLA & Title VI Office						
Personal Services	52,365	915	53,280	53,280	-	100.00%
Employee Benefits	13,097	141	13,238	13,237	1	99.99%
Contracted Services	12,950	1,950	14,900	14,878	22	99.85%
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	-	73,417	73,417	62,415	11,002	85.01%
Human Resources Department						
Personal Services	491,873	(16,606)	475,267	475,233	34	99.99%
Employee Benefits	133,824	4,300	138,124	138,098	26	99.98%
Contracted Services	48,770	(18,600)	30,170	30,156	14	99.95%
Supplies and Materials	8,500	(5,377)	3,123	1,684	1,439	53.92%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Mailroom-Operating						
Personal Services	49,136	1	49,137	49,136	1	100.00%
Employee Benefits	31,338	194	31,532	31,532	-	100.00%
Contracted Services	14,250	(195)	14,055	10,778	3,277	76.68%
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	(59,577)	121,463	121,463	-	100.00%
Employee Benefits	55,790	(17,656)	38,134	38,134	-	100.00%
Contracted Services	14,000	-	14,000	10,089	3,911	72.06%
Supplies and Materials	3,500	-	3,500	2,929	571	83.69%
Other Charges	10,117	-	10,117	10,117	-	100.00%
Finance Department						
Personal Services	1,449,664	(136,747)	1,312,917	1,312,917	-	100.00%
Employee Benefits	444,757	(65,147)	379,610	379,610	-	100.00%
Contracted Services	102,250	(28,000)	74,250	73,613	637	99.14%
Supplies and Materials	39,150	(10,990)	28,160	28,153	7	99.98%
Other Charges	1,150	(500)	650	650	-	100.00%
Purchasing Department						
Personal Services	573,448	44,271	617,719	617,718	1	100.00%
Employee Benefits	183,856	(5,020)	178,836	178,833	3	100.00%
Contracted Services	35,000	999	35,999	32,877	3,122	91.33%
Supplies and Materials	10,300	-	10,300	9,099	1,201	88.34%
Other Charges	4,533	(250)	4,283	4,283	-	100.00%
Property Management						
Personal Services	194,587	6,931	201,518	201,517	1	100.00%
Employee Benefits	68,663	2,056	70,719	70,719	-	100.00%
Contracted Services	34,390	644	35,034	34,971	63	99.82%
Supplies and Materials	8,645	(2,700)	5,945	5,888	57	99.04%
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%

KNOX COUNTY, TENNESSEE

General Fund
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County Buildings Maintenance						
Personal Services	368,109	(11,817)	356,292	355,120	1,172	99.67%
Employee Benefits	109,485	934	110,419	110,419	0	100.00%
Contracted Services	19,672	(7,500)	12,172	10,338	1,834	84.93%
Supplies and Materials	23,277	8,400	31,677	31,676	1	100.00%
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	(37,407)	314,657	314,657	-	100.00%
Codes Administration						
Personal Services	910,494	5,604	916,098	916,098	-	100.00%
Employee Benefits	303,802	4,331	308,133	308,133	-	100.00%
Contracted Services	68,950	1,545	70,495	70,495	-	100.00%
Supplies and Materials	46,000	11,633	57,633	57,633	-	100.00%
Other Charges	77,278	-	77,278	77,278	-	100.00%
Information Technology						
Personal Services	2,917,621	(49,206)	2,868,415	2,856,247	12,168	99.58%
Employee Benefits	803,832	-	803,832	782,645	21,187	97.36%
Contracted Services	984,500	36,684	1,021,184	1,020,904	280	99.97%
Supplies and Materials	38,000	5,000	43,000	38,658	4,342	89.90%
Other Charges	5,157	(110)	5,047	4,866	181	96.41%
Capital Outlay	-	100,000	100,000	99,103	897	99.10%
Records Management						
Personal Services	227,029	2	227,031	227,031	-	100.00%
Employee Benefits	87,626	(26)	87,600	87,450	150	99.83%
Contracted Services	11,483	(2)	11,481	11,355	126	98.90%
Supplies and Materials	5,500	26	5,526	4,749	777	85.94%
Other Charges	2,655	-	2,655	2,655	-	100.00%
Sheriff's Merit System						
Personal Services	185,852	(4,427)	181,425	173,754	7,671	95.77%
Employee Benefits	57,629	4,427	62,056	62,056	-	100.00%
Contracted Services	17,012	-	17,012	14,762	2,250	86.77%
Supplies and Materials	8,000	104	8,104	5,664	2,440	69.89%
Property Assessor						
Personal Services	1,971,618	(79,348)	1,892,270	1,892,270	-	100.00%
Employee Benefits	626,255	10,100	636,355	636,335	20	100.00%
Contracted Services	585,450	14,100	599,550	599,521	29	100.00%
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%
Register of Deeds						
Contracted Services	67,300	(583)	66,717	64,035	2,682	95.98%
Supplies and Materials	11,000	475	11,475	11,475	-	100.00%
Other Charges	2,780	108	2,888	2,888	-	100.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Register of Deeds-Data Processing Fees						
Personal Services	59,130	1,524	60,654	60,654	-	100.00%
Employee Benefits	18,828	4,200	23,028	22,701	327	98.58%
Contracted Services	48,901	(6,177)	42,724	39,892	2,832	93.37%
Supplies and Materials	15,000	453	15,453	15,453	-	100.00%
County Trustee's Office						
Contracted Services	699,000	(181,705)	517,295	449,231	68,064	86.84%
Supplies and Materials	50,250	80,000	130,250	114,490	15,760	87.90%
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	(523,206)	27,342,641	25,606,400	1,736,241	93.65%
Administration of Justice:						
Attorney General						
Personal Services	1,878,739	-	1,878,739	1,876,428	2,311	99.88%
Employee Benefits	571,589	14,780	586,369	586,365	4	100.00%
Contracted Services	136,100	(14,780)	121,320	82,584	38,736	68.07%
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	8,739	3,561	71.05%
Other Charges	2,282	-	2,282	650	1,632	28.48%
IV-D Child Support - Clerk						
Personal Services	528,416	2,560	530,976	530,976	-	100.00%
Employee Benefits	214,959	3,172	218,131	218,131	-	100.00%
Contracted Services	51,400	(5,732)	45,668	41,967	3,701	91.90%
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%
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%

KNOX COUNTY, TENNESSEE

General Fund
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
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	15,927	-	100.00%
General Sessions Court Clerk - Criminal						
Contracted Services	87,700	-	87,700	72,240	15,460	82.37%
Supplies and Materials	23,500	-	23,500	20,610	2,890	87.70%
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	1,552	3,414	3,414	-	100.00%
Other Charges	650	-	650	650	-	100.00%
4th Circuit Court Judges						
Contracted Services	7,666	(888)	6,778	4,637	2,141	68.41%
Supplies and Materials	4,500	888	5,388	5,388	-	100.00%
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	38,991	139,641	139,641	-	100.00%
General Sessions Court Judges						
Personal Services	1,306,495	14,227	1,320,722	1,320,722	-	100.00%
Employee Benefits	298,983	(2,227)	296,756	296,561	195	99.93%
Contracted Services	39,625	(11,061)	28,564	27,247	1,317	95.39%
Supplies and Materials	14,100	(1,000)	13,100	12,087	1,013	92.27%
Other Charges	650	61	711	680	31	95.64%
Jury Commission						
Personal Services	168,326	16,000	184,326	184,326	-	100.00%
Employee Benefits	17,409	29	17,438	17,437	1	99.99%
Contracted Services	20,345	(10,270)	10,075	10,073	2	99.98%
Supplies and Materials	5,470	1,780	7,250	7,245	5	99.93%
Other Charges	650	-	650	650	-	100.00%
Juvenile Court						
Personal Services	1,968,841	(90,300)	1,878,541	1,878,521	20	100.00%
Employee Benefits	629,365	(16,560)	612,805	612,797	8	100.00%
Contracted Services	311,577	(22,700)	288,877	288,854	23	99.99%
Supplies and Materials	20,800	(1,621)	19,179	19,165	14	99.93%
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	1,940	65,075	65,073	2	100.00%
Contracted Services	12,450	(1,940)	10,510	8,341	2,169	79.36%
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	16,500	399,392	399,390	2	100.00%
Employee Benefits	132,973	(7,900)	125,073	125,049	24	99.98%
Contracted Services	65,250	(8,600)	56,650	47,933	8,717	84.61%
Supplies and Materials	16,000	-	16,000	1,899	14,101	11.87%
Other Charges	650	-	650	650	-	100.00%

KNOX COUNTY, TENNESSEE

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Juvenile Service Center						
Personal Services	1,957,357	63,519	2,020,876	2,020,795	81	100.00%
Employee Benefits	841,744	12,682	854,426	854,426	-	100.00%
Contracted Services	94,430	(17,276)	77,154	71,514	5,640	92.69%
Supplies and Materials	132,915	23,173	156,088	156,088	-	100.00%
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	(41,092)	427,198	427,198	-	100.00%
Employee Benefits	160,662	(15,162)	145,500	145,500	-	100.00%
Contracted Services	21,500	-	21,500	15,682	5,818	72.94%
Supplies and Materials	12,000	-	12,000	8,196	3,804	68.30%
Other Charges	1,403	-	1,403	1,403	-	100.00%
Cost in Cases Charged						
Other Charges	500,000	12,837	512,837	512,837	-	100.00%
Public Defender						
Personal Services	946,723	12,549	959,272	959,272	-	100.00%
Employee Benefits	260,475	30,163	290,638	290,638	-	100.00%
Contracted Services	161,780	43,843	205,623	205,623	-	100.00%
Supplies and Materials	92,945	35,839	128,784	128,784	-	100.00%
Other Charges	(10,522)	12,652	2,130	1,999	131	93.85%
Court Officers						
Contracted Services	11,093	-	11,093	8,345	2,748	75.23%
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	194,252	15,974,851	15,719,185	255,666	98.40%
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	55,039	148,039	148,039	-	100.00%
Fire Prevention Bureau						
Personal Services	404,176	2,688	406,864	406,864	-	100.00%
Employee Benefits	129,804	(17,122)	112,682	112,682	-	100.00%
Contracted Services	78,240	6,069	84,309	84,309	-	100.00%
Supplies and Materials	49,000	(11,155)	37,845	37,845	-	100.00%
Other Charges	777	-	777	777	-	100.00%
Sheriff's Administration						
Contracted Services	183,132	-	183,132	173,616	9,516	94.80%
Supplies and Materials	241,550	20,000	261,550	240,187	21,363	91.83%
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	45,955	17,995	71.86%
Supplies and Materials	36,366	-	36,366	27,092	9,274	74.50%
Training						
Contracted Services	65,500	-	65,500	33,528	31,972	51.19%
Supplies and Materials	183,125	13,354	196,479	117,633	78,846	59.87%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Planning and Development						
Contracted Services	8,360	-	8,360	5,428	2,932	64.93%
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	15,197	2,136	87.68%
Supplies and Materials	25,380	-	25,380	19,428	5,952	76.55%
Patrol & Cops Universal						
Personal Services	39,051,050	(192,357)	38,858,693	38,823,481	35,212	99.91%
Employee Benefits	16,418,171	-	16,418,171	16,344,383	73,788	99.55%
Contracted Services	667,350	23,248	690,598	689,353	1,245	99.82%
Supplies and Materials	1,393,300	15,121	1,408,421	1,346,633	61,788	95.61%
Other Charges	20,125	10,704	30,829	30,829	-	100.00%
Warrants						
Contracted Services	191,200	6,144	197,344	197,344	-	100.00%
Supplies and Materials	109,750	22,663	132,413	132,413	-	100.00%
Detectives						
Contracted Services	145,700	-	145,700	137,589	8,111	94.43%
Supplies and Materials	130,550	15,000	145,550	137,053	8,497	94.16%
Forensic Services						
Contracted Services	30,563	-	30,563	25,717	4,846	84.14%
Supplies and Materials	44,050	-	44,050	35,726	8,324	81.10%
Juvenile Division						
Contracted Services	9,600	8,000	17,600	15,660	1,940	88.98%
Supplies and Materials	13,775	3,000	16,775	15,816	959	94.28%
Special Teams						
Contracted Services	17,600	(8,500)	9,100	8,571	529	94.19%
Supplies and Materials	13,900	8,500	22,400	18,654	3,746	83.28%
Chaplain's Fund						
Supplies and Materials	-	496	496	496	-	100.00%
Senior Citizen Awareness						
Supplies and Materials	-	2,551	2,551	1,431	1,120	56.10%
Narcotics Division						
Contracted Services	176,450	-	176,450	162,084	14,366	91.86%
Supplies and Materials	224,100	-	224,100	206,421	17,679	92.11%
VICE						
Contracted Services	-	22,572	22,572	4,566	18,006	20.23%
Internal Affairs						
Contracted Services	7,975	-	7,975	5,293	2,682	66.37%
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	62,041	5,009	92.53%
Supplies and Materials	70,900	-	70,900	51,710	19,190	72.93%
Inmate Education						
Supplies and Materials	-	500	500	-	500	0.00%
Dare Donations						
Contracted Services	-	398	398	398	-	100.00%
Supplies and Materials	-	1,859	1,859	1,859	-	100.00%
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	-	6,750	6,750	6,750	-	100.00%
Supplies and Materials	-	32,224	32,224	11,090	21,134	34.42%
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	-	20,272	20,272	20,272	-	100.00%
Supplies and Materials	-	4,941	4,941	4,941	-	100.00%
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	10,161	1,339	88.36%
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	1,024,951	157,320	86.69%
Supplies and Materials	3,735,100	31,665	3,766,765	3,725,198	41,567	98.90%
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	-	110,637	110,637	110,637	-	100.00%
Jail Commissary						
Personal Services	205,049	-	205,049	204,093	956	99.53%
Employee Benefits	64,429	502	64,931	64,931	-	100.00%
Contracted Services	22,176	15,144	37,320	37,320	-	100.00%
Supplies and Materials	300,000	46,207	346,207	345,433	774	99.78%
Other Charges	55,000	16,104	71,104	71,104	-	100.00%
Medical Examiner						
Contracted Services	1,001,350	25,501	1,026,851	1,026,851	-	100.00%
Sheriff's Radio Rebanding						
Supplies and Materials	-	11,178	11,178	-	11,178	0.00%
Sheriff's K-9 Donations						
Contracted Services	-	2,628	2,628	-	2,628	0.00%
Supplies and Materials	-	2,587	2,587	2,587	-	100.00%
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	680,947	893	99.87%
Supplies and Materials	54,025	-	54,025	48,829	5,196	90.38%
Juvenile Court Officers						
Contracted Services	12,200	451	12,651	12,651	-	100.00%
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	589,233	70,837,244	69,976,471	860,773	98.78%

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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	263	221,063	221,063	-	100.00%
John Tarleton Home						
Contracted Services	754,026	-	754,026	754,026	-	100.00%
Support Services						
Personal Services	1,148,464	(75,984)	1,072,480	1,072,480	-	100.00%
Employee Benefits	435,810	(35,275)	400,535	400,535	-	100.00%
Contracted Services	553,700	(213,328)	340,372	338,038	2,334	99.31%
Supplies and Materials	275,800	690	276,490	234,556	41,934	84.83%
Other Charges	190,997	(23,212)	167,785	108,929	58,856	64.92%
Preventive Health Service						
Personal Services	1,348,380	(35,448)	1,312,932	1,312,932	-	100.00%
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	137,746	674,246	674,246	-	100.00%
Dental Services						
Personal Services	775,628	(128,747)	646,881	636,288	10,593	98.36%
Employee Benefits	241,472	(12,900)	228,572	225,412	3,160	98.62%
Contracted Services	25,100	(9,401)	15,699	12,598	3,101	80.25%
Supplies and Materials	65,300	9,401	74,701	74,701	-	100.00%
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	5,441	12,589	11,806	783	93.78%
Contracted Services	11,798	(2,811)	8,987	8,987	-	100.00%
Supplies and Materials	4,250	(2,500)	1,750	379	1,371	21.66%
Other Charges	663,233	-	663,233	576,906	86,327	86.98%
Food & Restaurant Inspection						
Personal Services	557,770	6,246	564,016	564,016	-	100.00%
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	(35,031)	732,543	732,543	-	100.00%
Employee Benefits	224,790	(10,830)	213,960	213,960	-	100.00%
Contracted Services	30,825	350,025	380,850	21,035	359,815	5.52%
Supplies and Materials	7,350	2,092	9,442	9,442	-	100.00%
Indigent Medical Care						
Contracted Services	4,750,000	-	4,750,000	4,749,506	494	99.99%
Pharmacy						
Personal Services	141,721	8,919	150,640	150,640	-	100.00%
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	(509,980)	(1,330)	(53,815)	52,485	4046.24%
Other Charges	-	1,620	1,620	-	1,620	0.00%
Capital Outlay	-	1,620	1,620	1,620	-	100.00%
Primary Care						
Contracted Services	285,000	-	285,000	274,764	10,236	96.41%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Rabies & Animal Control						
Personal Services	-	7,840	7,840	7,840	-	100.00%
Employee Benefits	-	1,551	1,551	1,551	-	100.00%
Contracted Services	-	937	937	937	-	100.00%
Supplies and Materials	-	813	813	813	-	100.00%
School Health Program						
Personal Services	29,330	-	29,330	29,330	-	100.00%
Employee Benefits	16,880	27	16,907	16,907	-	100.00%
Contracted Services	429,350	-	429,350	376,666	52,684	87.73%
Social Services						
Personal Services	323,411	(32,693)	290,718	290,718	-	100.00%
Employee Benefits	94,586	-	94,586	77,840	16,746	82.30%
Contracted Services	7,850	(1,500)	6,350	6,300	50	99.21%
Supplies and Materials	500	2,000	2,500	1,000	1,500	40.00%
Ground Water Services						
Personal Services	286,505	(21,910)	264,595	264,595	-	100.00%
Employee Benefits	117,559	(8,273)	109,286	109,286	-	100.00%
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	(82,266)	190,653	190,653	-	100.00%
Employee Benefits	77,287	(19,754)	57,533	57,533	-	100.00%
Contracted Services	142,950	(116,000)	26,950	26,376	574	97.87%
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	5,557	133,458	133,458	-	100.00%
Employee Benefits	38,927	1,395	40,322	40,322	-	100.00%
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	114,958	281,731	281,575	156	99.94%
Employee Benefits	58,275	9,541	67,816	53,443	14,373	78.81%
Contracted Services	3,150	9,599	12,749	7,749	5,000	60.78%
Supplies and Materials	11,450	(4,160)	7,290	2,118	5,172	29.05%
Community Health Services						
Personal Services	883,577	44,923	928,500	928,500	-	100.00%
Employee Benefits	224,660	11,516	236,176	236,176	-	100.00%
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

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Dirty Lot Ordinance						
Personal Services	174,073	15,894	189,967	189,967	-	100.00%
Employee Benefits	73,910	(214)	73,696	73,696	-	100.00%
Contracted Services	19,159	1,833	20,992	20,992	-	100.00%
Supplies and Materials	17,750	(2,922)	14,828	14,828	-	100.00%
Other Charges	1,027	-	1,027	1,027	-	100.00%
Payments to Component Units	256,628	-	256,628	256,628	-	100.00%
<i>Total Public Health and Welfare</i>	21,060,420	(502,174)	20,558,246	19,659,334	898,912	95.63%
<i>Social and Cultural Services:</i>						
Maintenance and Park Patrol						
Personal Services	1,275,092	24,207	1,299,299	1,299,299	-	100.00%
Employee Benefits	523,018	(30,000)	493,018	493,006	12	100.00%
Contracted Services	194,511	48,400	242,911	242,903	8	100.00%
Supplies and Materials	236,914	35,027	271,941	271,941	-	100.00%
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	(42,630)	329,965	329,959	6	100.00%
Employee Benefits	106,177	(12,100)	94,077	94,075	2	100.00%
Contracted Services	258,640	14,200	272,840	272,829	11	100.00%
Supplies and Materials	44,430	(12,590)	31,840	31,840	-	100.00%
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	128,426	168,426	99,669	68,757	59.18%
Capital Outlay	100,000	10,208	110,208	32,451	77,757	29.45%
Sport Operations						
Personal Services	108,047	(16,910)	91,137	91,132	5	99.99%
Employee Benefits	24,501	(1,250)	23,251	23,249	2	99.99%
Contracted Services	156,592	(770)	155,822	155,814	8	99.99%
Supplies and Materials	3,000	180	3,180	3,179	1	99.97%
Other Charges	6,240	(1,650)	4,590	4,590	-	100.00%
Community Outreach						
Personal Services	89,162	(795)	88,367	88,258	109	99.88%
Employee Benefits	24,414	795	25,209	25,208	1	100.00%
Constituent Services						
Personal Services	81,823	(1,510)	80,313	80,313	-	100.00%
Employee Benefits	29,176	2,349	31,525	31,524	1	100.00%
Senior Center & Volunteer Services						
Personal Services	55,428	(2,036)	53,392	49,815	3,577	93.30%
Employee Benefits	13,438	-	13,438	12,316	1,122	91.65%
Contracted Services	2,050	2,175	4,225	4,222	3	99.93%
Supplies and Materials	450	(139)	311	259	52	83.28%
Other Charges	650	-	650	650	-	100.00%
Senior Picnic						
Supplies and Materials	-	16,414	16,414	10,711	5,703	65.26%

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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	3,365	985	77.36%
Other Charges	1,400	-	1,400	650	750	46.43%
Senior Center-South Knox						
Personal Services	59,921	(460)	59,461	59,173	288	99.52%
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	460	3,010	2,722	288	90.43%
Other Charges	1,400	-	1,400	650	750	46.43%
Halls Senior Center						
Personal Services	53,536	(215)	53,321	52,619	702	98.68%
Employee Benefits	25,578	215	25,793	25,789	4	99.98%
Contracted Services	7,750	1,000	8,750	8,743	7	99.92%
Supplies and Materials	5,100	(371)	4,729	1,576	3,153	33.33%
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	214,370	4,484,992	4,287,559	197,433	95.60%
Agricultural and Natural Resources:						
Agricultural Extension Services						
Personal Services	240,421	-	240,421	218,433	21,988	90.85%
Employee Benefits	89,500	-	89,500	79,484	10,016	88.81%
Contracted Services	20,500	-	20,500	19,074	1,426	93.04%
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	(215)	76,599	76,599	-	100.00%
Employee Benefits	22,867	368	23,235	23,235	-	100.00%
Contracted Services	6,000	439	6,439	6,439	-	100.00%
Supplies and Materials	2,850	1,376	4,226	4,226	-	100.00%
Other Charges	650	-	650	650	-	100.00%
Total Agricultural and Natural Resources:	466,102	6,154	472,256	435,231	37,025	92.16%
Other General Government:						
Economic and Community Development Grants						
Miscellaneous Entities	1,637,468	346,395	1,983,863	1,983,863	-	100.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Veteran's Services						
Personal Services	66,085	1,950	68,035	68,031	4	99.99%
Employee Benefits	21,250	(3,500)	17,750	10,028	7,722	56.50%
Contracted Services	5,000	1,550	6,550	6,524	26	99.60%
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	(16,852)	30,537	30,537	-	100.00%
Payments to Cities						
Contracted Services	120,000	23,211	143,211	143,211	-	100.00%
Official's Expense						
Contracted Services	2,500	-	2,500	-	2,500	0.00%
Equipment						
Capital Outlay	977,800	295,685	1,273,485	947,417	326,068	74.40%
Audit Services						
Contracted Services	465,200	(104,101)	361,099	316,599	44,500	87.68%
Miscellaneous						
Personal Services	(60,000)	143,058	83,058	83,058	-	100.00%
Employee Benefits	(178,000)	183,991	5,991	14,991	(9,000)	250.23%
Contracted Services	75,000	567,001	642,001	400,102	241,899	62.32%
Other Charges	8,297	305,949	314,246	126,923	187,323	40.39%
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	2,540,755	109,245	95.88%
Employee Benefits						
Employee Benefits	560,000	531,000	1,091,000	1,091,000	-	100.00%
<i>Total Other General Government</i>	<i>12,799,639</i>	<i>2,285,337</i>	<i>15,084,976</i>	<i>14,172,095</i>	<i>912,881</i>	<i>93.95%</i>
Total Expenditures	152,491,240	2,263,966	154,755,206	149,856,275	4,898,931	96.83%
Excess (Deficiency) of Revenues						
Over (Under) Expenditures	(7,217,014)	3,549,828	(3,667,186)	10,114,760	13,781,946	-275.82%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	8,357,000	8,733	8,365,733	8,707,848	342,115	104.09%
Operating Transfers Out - Other Funds	(3,390,319)	(10,162,183)	(13,552,502)	(13,379,404)	173,098	98.72%
Total Other Financing Sources (Uses)	4,966,681	(10,153,450)	(5,186,769)	(4,671,556)	515,213	90.07%
Net Change in Fund Balances	(2,250,333)	(6,603,622)	(8,853,955)	5,443,204	14,297,159	-61.48%
Fund Balance, July 1, 2012	61,339,133	-	61,339,133	61,393,133	-	100.00%
Fund Balance, June 30, 2013	\$ 59,088,800	\$ (6,603,622)	\$ 52,485,178	\$ 66,836,337	\$ 14,297,159	127.34%

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 the year ended June 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 68,666	\$ -	\$ 68,666	\$ 56,643	\$ (12,023)	82.49%
<i>Charges for Current Services:</i>						
Fees	9,000	-	9,000	4,469	(4,531)	49.66%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	334	-	334	1,462	1,128	437.72%
Recurring Items	1,000	-	1,000	1,368	368	136.80%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
Total Revenues	109,000	-	109,000	93,942	(15,058)	86.19%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
Governmental Law Library						
Personal Services	50,383	563	50,946	50,946	-	100.00%
Employee Benefits	15,225	145	15,370	15,370	-	100.00%
Contracted Services	9,736	-	9,736	7,793	1,943	80.04%
Supplies & Materials	32,177	39,292	71,469	68,240	3,229	95.48%
Other Charges	1,479	-	1,479	1,749	(270)	118.26%
Total Social and Cultural Services	109,000	40,000	149,000	144,098	4,902	96.71%
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(40,000)	(40,000)	(50,156)	(10,156)	125.39%
Other Financing Sources						
Operating Transfers In - Other Funds	-	40,000	40,000	40,000	-	100.00%
Net Change in Fund Balances	-	-	-	(10,156)	(10,156)	N/A
Fund Balances, July 1, 2012	54,586	-	54,586	54,586	-	100.00%
Fund Balances, June 30, 2013	\$ 54,586	\$ -	\$ 54,586	\$ 44,430	\$ (10,156)	81.39%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,528,176	\$ -	\$ 10,528,176	\$ 10,432,198	\$ (95,978)	99.09%
<i>Charges for Current Services:</i>						
Fees	300,000	-	300,000	338,711	38,711	112.90%
<i>Other Local Revenues:</i>						
Other Local Revenue	9,000	-	9,000	9,288	288	103.20%
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	5,806	594	6,400	6,400	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	18,957	18,957	N/A
Donations	-	-	-	791	791	N/A
<i>Total Other Governments and Citizen Groups</i>	<i>51,306</i>	<i>594</i>	<i>51,900</i>	<i>71,648</i>	<i>19,748</i>	<i>138.05%</i>
Total Revenues	10,888,482	594	10,889,076	10,851,845	(37,231)	99.66%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
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	573,385	37,697	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	168,825	3,878	97.75%
Capital Outlay	100,000	-	100,000	69,306	30,694	69.31%
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	554,081	32,269	94.50%
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%
<i>Total Social and Cultural Services</i>	<i>11,841,636</i>	<i>55,470</i>	<i>11,897,106</i>	<i>11,572,783</i>	<i>324,323</i>	<i>97.27%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(953,154)	(54,876)	(1,008,030)	(720,938)	287,092	71.52%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
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)	232,216	287,092	-423.16%
Fund Balances, July 1, 2012	703,906	-	703,906	703,906	-	100.00%
Fund Balances, June 30, 2013	\$ 703,906	\$ (54,876)	\$ 649,030	\$ 936,122	\$ 287,092	144.23%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	60,000	-	60,000	49,207	(10,793)	82.01%
<i>Other Local Revenues</i>	715,000	-	715,000	549,131	(165,869)	76.80%
<i>State of Tennessee</i>	398,500	-	398,500	389,123	(9,377)	97.65%
Total Revenues	3,573,500	-	3,573,500	3,387,461	(186,039)	94.79%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
Solid Waste Administration						
Personal Services	162,294	(440)	161,854	160,180	1,674	98.97%
Employee Benefits	39,729	401	40,130	40,129	1	100.00%
Contracted Services	12,985	331	13,316	13,316	-	100.00%
Supplies & Materials	6,700	-	6,700	4,703	1,997	70.19%
Other Charges	145,115	-	145,115	154,490	(9,375)	106.46%
Convenience Centers						
Personal Services	455,606	(1,670)	453,936	431,787	22,149	95.12%
Employee Benefits	198,282	-	198,282	184,211	14,071	92.90%
Contracted Services	2,070,894	(59,021)	2,011,873	1,860,881	150,992	92.49%
Supplies & Materials	52,225	61,800	114,025	77,398	36,627	67.88%
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	-	19,256	19,256	19,256	-	100.00%
Employee Benefits	-	8,209	8,209	8,209	-	100.00%
Contracted Services	5,750	(9)	5,741	5,488	253	95.59%
Supplies & Materials	11,750	4,000	15,750	15,465	285	98.19%
Capital Outlay	47,000	4,000	51,000	50,604	396	99.22%
Recycling Program						
Personal Services	115,106	2,609	117,715	117,715	-	100.00%
Employee Benefits	43,425	233	43,658	43,658	-	100.00%
Contracted Services	44,000	2,500	46,500	45,834	666	98.57%
Supplies & Materials	25,250	9,448	34,698	34,698	-	100.00%
Other Charges	752	-	752	752	-	100.00%
Household Hazardous Waste						
Contracted Services	84,242	-	84,242	78,180	6,062	92.80%
<i>Total Public Health and Welfare</i>	<i>3,964,215</i>	<i>51,647</i>	<i>4,015,862</i>	<i>3,637,872</i>	<i>377,990</i>	<i>90.59%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(390,715)	(51,647)	(442,362)	(250,411)	191,951	56.61%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Other Financing Sources (Uses)						
Transfers from Other Funds	441,715	25,788	467,503	325,787	(141,716)	69.69%
Transfers to Other Funds	(51,000)	-	(51,000)	(51,000)	-	100.00%
<i>Total Other Financing Sources (Uses)</i>	390,715	25,788	416,503	274,787	(141,716)	65.97%
 Net Change in Fund Balances	-	(25,859)	(25,859)	24,376	50,235	-94.27%
 Fund Balances, July 1, 2012	1,232,991	-	1,232,991	1,232,991	-	100.00%
 Fund Balances, June 30, 2013	<u>\$ 1,232,991</u>	<u>\$ (25,859)</u>	<u>\$ 1,207,132</u>	<u>\$ 1,257,367</u>	<u>\$ 50,235</u>	<u>104.16%</u>

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
Charges for Current Services:						
Fees	\$ 151,795	\$ 218,434	\$ 370,229	\$ 371,404	\$ 1,175	100.32%
Federal Government:						
EPA Grant FY 2011	-	924,225	924,225	413,244	(510,981)	44.71%
Total Revenues	151,795	1,142,659	1,294,454	784,648	(509,806)	60.62%
Expenditures						
Current:						
General Government:						
Finance and Administration						
Clean Air Section 103 PM 2.5 03/09						
Personal Services	-	83,698	83,698	83,698	-	100.00%
Employee Benefits	-	28,240	28,240	28,240	-	100.00%
Contracted Services	-	33,820	33,820	33,820	-	100.00%
Supplies & Materials	-	2,341	2,341	6	2,335	0.26%
Air Pollution FY 10						
Personal Services	-	860,304	860,304	261,727	598,577	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	70,275	179,425	28.14%
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	-	151,263	151,263	151,263	-	100.00%
Employee Benefits	-	69,529	69,529	69,529	-	100.00%
Contracted Services	140,000	(102,220)	37,780	37,780	-	100.00%
Supplies & Materials	-	281	281	281	-	100.00%
Other Charges	11,795	-	11,795	11,795	-	100.00%
Air Pollution Title V						
Personal Services	-	83,972	83,972	83,972	-	100.00%
Employee Benefits	-	23,018	23,018	23,018	-	100.00%
Contracted Services	-	31,250	31,250	31,250	-	100.00%
Supplies & Materials	-	21,318	21,318	21,318	-	100.00%
Capital Outlay	-	17,100	17,100	17,100	-	100.00%
Total Finance and Administration	151,795	2,389,152	2,540,947	1,055,179	1,485,768	41.53%
Excess (Deficiency) of Revenue Over (Under) Expenditures	-	(1,246,493)	(1,246,493)	(270,531)	975,962	21.70%
Other Financing Sources						
Operating Transfers In - Other Funds	-	-	-	300,000	300,000	N/A
Net Change in Fund Balances	-	(1,246,493)	(1,246,493)	29,469	1,275,962	-2.36%
Fund Balances, July 1, 2012	286,905	-	286,905	286,905	-	100.00%
Fund Balances, June 30, 2013	\$ 286,905	\$ (1,246,493)	\$ (959,588)	\$ 316,374	\$ 1,275,962	-32.97%

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

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,500,000	\$ -	\$ 5,500,000	\$ 5,547,738	\$ 47,738	100.87%
Total Revenues	5,500,000	-	5,500,000	5,547,738	47,738	100.87%
Expenditures						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,050,000	-	2,050,000	2,049,226	774	99.96%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	55,000	-	55,000	55,477	(477)	100.87%
Tourism and Sports Development Corp.	2,200,000	-	2,200,000	2,296,488	(96,488)	104.39%
Contributions to agencies	375,000	-	375,000	375,000	-	100.00%
<i>Total Other General Government:</i>	4,830,000	-	4,830,000	4,926,191	(96,191)	101.99%
Excess (Deficiency) of Revenues Over (Under) Expenditures	670,000	-	670,000	621,547	(48,453)	92.77%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(840,000)	-	(840,000)	(540,000)	300,000	64.29%
Net Change in Fund Balances	(170,000)	-	(170,000)	81,547	251,547	-47.97%
Fund Balances, July 1, 2012	552,039	-	552,039	552,039	-	100.00%
Fund Balances, June 30, 2013	\$ 382,039	\$ -	\$ 382,039	\$ 633,586	\$ 251,547	165.84%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,511,000	\$ -	\$ 4,511,000	\$ 4,974,381	\$ 463,381	110.27%
Statutory Local Taxes	1,975,000	-	1,975,000	2,040,453	65,453	103.31%
<i>Total Local Taxes</i>	<i>6,486,000</i>	<i>-</i>	<i>6,486,000</i>	<i>7,014,834</i>	<i>528,834</i>	<i>108.15%</i>
<i>Other Local Revenues</i>	<i>10,000</i>	<i>-</i>	<i>10,000</i>	<i>335,950</i>	<i>325,950</i>	<i>3359.50%</i>
<i>State of Tennessee:</i>						
Gasoline Tax	4,600,000	-	4,600,000	4,667,643	67,643	101.47%
Petroleum Special Tax	307,000	-	307,000	311,871	4,871	101.59%
<i>Total State of Tennessee</i>	<i>4,907,000</i>	<i>-</i>	<i>4,907,000</i>	<i>4,979,514</i>	<i>72,514</i>	<i>101.48%</i>
Total Revenues	11,403,000	-	11,403,000	12,330,298	927,298	108.13%
Expenditures						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
Administration						
Personal Services	238,182	174	238,356	238,356	-	100.00%
Employee Benefits	77,214	907	78,121	78,121	-	100.00%
Contracted Services	30,838	(2,082)	28,756	22,511	6,245	78.28%
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	34,061	196,161	196,161	-	100.00%
Employee Benefits	37,581	4,634	42,215	42,215	-	100.00%
Contracted Services	7,100	(3,835)	3,265	3,265	-	100.00%
Supplies & Materials	6,400	1,000	7,400	7,304	96	98.70%
Stormwater Management-ADM						
Personal Services	818,560	(25,249)	793,311	771,777	21,534	97.29%
Employee Benefits	270,809	-	270,809	253,815	16,994	93.72%
Contracted Services	40,935	2,635	43,570	43,570	-	100.00%
Supplies & Materials	40,500	3,436	43,936	43,936	-	100.00%
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	40,600	2,707,208	2,707,208	-	100.00%
Employee Benefits	1,057,669	-	1,057,669	1,051,041	6,628	99.37%
Contracted Services	688,210	392,847	1,081,057	1,079,288	1,769	99.84%
Supplies & Materials	2,602,225	(475,198)	2,127,027	2,122,094	4,933	99.77%
Other Charges	361,711	-	361,711	361,500	211	99.94%
Capital Outlay	-	156,030	156,030	156,030	-	100.00%

KNOX COUNTY, TENNESSEE

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

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Traffic Control						
Personal Services	292,127	(4,314)	287,813	285,672	2,141	99.26%
Employee Benefits	114,608	6,044	120,652	120,652	-	100.00%
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	1,280	66,874	66,874	-	100.00%
Contracted Services	45,450	(1,997)	43,453	32,549	10,904	74.91%
Supplies & Materials	6,075	717	6,792	6,792	-	100.00%
Other Charges	4,631	-	4,631	4,631	-	100.00%
Other Charges						
Other Charges-Trustee's Commission	100,000	-	100,000	132,090	(32,090)	132.09%
Subdivision Foreclosures						
Supplies & Materials	-	981,298	981,298	478,691	502,607	48.78%
Total Engineering and Public Works	10,334,260	1,129,677	11,463,937	10,873,216	590,721	94.85%
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,068,740	(1,129,677)	(60,937)	1,457,082	1,518,019	-2391.13%
Other Financing Sources(Uses)						
Operating Transfers Out - Other Funds	(1,068,740)	(8,733)	(1,077,473)	(996,735)	80,738	92.51%
Net Change in Fund Balances	-	(1,138,410)	(1,138,410)	460,347	1,598,757	-40.44%
Fund Balances, July 1, 2012	3,737,590	-	3,737,590	3,737,590	-	100.00%
Fund Balances, June 30, 2013	\$ 3,737,590	\$ (1,138,410)	\$ 2,599,180	\$ 4,197,937	\$ 1,598,757	161.51%

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 the year ended June 30, 2013

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 32,533,000	\$ -	\$ 32,533,000	\$ 32,867,114	\$ 334,114	101.03%
<i>Interest Earned</i>	2,040,229	-	2,040,229	2,067,345	27,116	101.33%
<i>Payments from Component Units</i>	30,527,602	-	30,527,602	32,601,668	2,074,066	106.79%
Total Revenues	65,100,831	-	65,100,831	67,536,127	2,435,296	103.74%
Expenditures						
<i>Current:</i>						
<i>Debt Service:</i>						
Other Charges	708,438	-	708,438	678,016	30,422	95.71%
Debt Service	72,291,562	-	72,291,562	64,602,792	7,688,770	89.36%
<i>Total Debt Service</i>	73,000,000	-	73,000,000	65,280,808	7,719,192	89.43%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,899,169)	-	(7,899,169)	2,255,319	10,154,488	-28.55%
Other Financing Sources (Uses)						
Operating Transfers In - Other Funds	1,521,320	-	1,521,320	194,970	(1,326,350)	12.82%
Operating Transfers Out - Other Funds	(1,250,000)	-	(1,250,000)	-	1,250,000	0.00%
<i>Total Other Financial Sources (Uses)</i>	271,320	-	271,320	194,970	(76,350)	71.86%
Net Change in Fund Balances	(7,627,849)	-	(7,627,849)	2,450,289	10,078,138	-32.12%
Fund Balances, July 1, 2012	22,872,470	-	22,872,470	22,872,470	-	100.00%
Fund Balances, June 30, 2013	\$ 15,244,621	\$ -	\$ 15,244,621	\$ 25,322,759	\$ 10,078,138	166.11%

CAPITAL PROJECTS FUNDS

Capital projects funds account for the acquisition of fixed assets or construction of major facilities not financed by proprietary or trust funds.

Public Improvement Fund: This fund accounts for the majority of County construction projects in process. These operations are primarily funded through the issuance of general obligation bonds.

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)
Schedule of Construction Project Expenditures-
Budget And Actual

For the year ended June 30, 2013

	Expenditures					Available
	Project Budget	Prior Years	Current	Total		
Expenditures						
<i>Capital Projects:</i>						
<i>Road Construction:</i>						
Knob Creek Bridge	\$ 578,925	\$ 232,783	\$ -	\$ 232,783	\$ 346,142	
Bob Gray Roundabouts	1,257,450	-	139,075	139,075	1,118,375	
Bridge Replacement	6,931,782	3,839,779	1,145,261	4,985,040	1,946,742	
Hardin Valley Road	28,940	28,940	-	28,940	-	
Ballcamp Improvements	17,324,705	17,149,040	200	17,149,240	175,465	
Lovell Road	2,831,386	2,609,258	-	2,609,258	222,128	
Dry Gap Pike	6,233,368	6,128,392	-	6,128,392	104,976	
Maynardville/Norris/Emory	1,515,409	842,250	480,775	1,323,025	192,384	
Parkside Drive Extension	16,797,420	9,197,369	163,054	9,360,423	7,436,997	
Dutchtown Road Functional Plan	21,738,374	10,865,413	1,475,104	12,340,517	9,397,857	
Karns Connector	222,000	-	37,327	37,327	184,673	
Gallaher View Road	3,475,229	3,075,229	13,650	3,088,879	386,350	
Farlow Drive	637,000	470,378	130,666	601,044	35,956	
Tazewell Pike / Emory Road	624,491	323,486	127,674	451,160	173,331	
Dutchtown Innovation	1,557,424	622,889	-	622,889	934,535	
Nubbin Ridge Road	109,200	-	-	-	109,200	
Outlet Mall Drive/Snyder Road Connect	7,186,424	1,627,694	1,710,782	3,338,476	3,847,948	
National Drive-John Sevier Highway	206,668	62,855	1,500	64,355	142,313	
State Aid	2,935,800	-	1,796,872	1,796,872	1,138,928	
	92,191,995	57,075,755	7,221,940	64,297,695	27,894,300	
<i>Total Road Construction</i>						
<i>Building Renovations:</i>						
Juvenile Court/ Detention	14,434,633	14,095,657	32,799	14,128,456	306,177	
Juvenile Justice CIP '11	-	-	-	-	-	
County Wide Renovations	200,000	-	-	-	200,000	
Knox Central	1,629,537	1,218,264	752,040	1,970,304	(340,767)	
Knox Central CIP '11	78,632	-	225	225	78,407	
Fairview Technical Center	5,000	-	-	-	5,000	
John Tarleton	159,134	133,435	4,650	138,085	21,049	
John Tarleton CIP '11	-	-	-	-	-	
AJ/ Dwight Kessel Garage	2,321,073	1,400,836	180,829	1,581,665	739,408	
City/County Improvement	15,117,769	11,273,366	1,091,717	12,365,083	2,752,686	
Knox County Health Renovations	11,270,466	10,917,338	64,978	10,982,316	288,150	
Old Courthouse Renovation	3,522,040	1,419,843	495,317	1,915,160	1,606,880	
Detention Facility	1,535,668	1,552,017	-	1,552,017	(16,349)	
Detention Facility Expansion 2006	13,999,827	13,996,324	-	13,996,324	3,503	
Jail Improvements	311,000	278,718	71,803	350,521	(39,521)	
Juvenile Justice Center Phases II	3,000,000	-	246,969	246,969	2,753,031	
ADA Improvements	1,000,000	-	-	-	1,000,000	
Family Justice Center	14,200	-	-	-	14,200	
B-911 Center	38,000	-	13,170	13,170	24,830	
Health Department CDC/Lab Renovation	134,500	-	79,048	79,048	55,452	
EPW Administration Building	80,139	-	80,139	80,139	-	
Northshore Drive & Choto Road	700,000	-	65,950	65,950	634,050	
	69,551,618	56,285,798	3,179,634	59,465,432	10,086,186	
<i>Total Building Renovations</i>						

KNOX COUNTY, TENNESSEE

Public Improvement Capital Projects Fund (Major)
Schedule of Construction Project Expenditures-
Budget And Actual

For the year ended June 30, 2013

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Building Construction:</i>					
South Sportsplex	500,000	-	-	-	500,000
Lawson McGhee Library	848,784	560,758	44,977	605,735	243,049
Various Library Branches	656,261	384,848	218,164	603,012	53,249
Senior Centers	22,800	-	9,686	9,686	13,114
Carter Senior Center	1,289,632	1,289,632	-	1,289,632	-
Frank Strang Center	-	-	10,256	10,256	(10,256)
Karns Senior Center	300,000	-	-	-	300,000
<i>Total Building Construction:</i>	<u>3,617,477</u>	<u>2,235,238</u>	<u>283,083</u>	<u>2,518,321</u>	<u>1,099,156</u>
<i>Other:</i>					
Seven Island Foot Bridge	1,747,700	283,528	-	283,528	1,464,172
Halls Greenway	154,903	154,903	-	154,903	-
Knox-Blount Greenway-Phase I	360,198	-	13,195	13,195	347,003
Halls Park - School Link Phase II	703,942	-	31,262	31,262	672,680
Knox-Blount Greenway-Phase II	145,198	7,581	39,041	46,622	98,576
Park Facility Improvement	726,792	483,258	117,473	600,731	126,061
Rifle Range Road Park	3,812,500	3,777,585	7,977	3,785,562	26,938
Ten Mile Creek Greenway	267,886	267,886	-	267,886	-
Greenways	33,253	8,280	-	8,280	24,973
Technology Upgrade - Libraries	1,250,000	241,100	-	241,100	1,008,900
Finance Software Upgrade	1,569,308	1,364,522	7,133	1,371,655	197,653
PBA Project Management	4,170,201	3,445,910	283,131	3,729,041	441,160
Energy Management Project - County	16,176,571	14,004,728	-	14,004,728	2,171,843
Solway Yard Waste Facility	1,386,400	1,363,255	-	1,363,255	23,145
Stormwater Management	11,376,620	6,996,545	429,739	7,426,284	3,950,336
Dutchtown Convenience Center	571,890	510,555	-	510,555	61,335
Karns Convenience Center	850,000	-	-	-	850,000
Geometric Improvements	3,612,075	1,699,759	97,479	1,797,238	1,814,837
County Sidewalk	707,831	72,670	512,551	585,221	122,610
Major Equipment - Engineering & Public Works	971,195	336,665	477,787	814,452	156,743
Major Equipment - Sheriff Denton	2,412,157	302,068	1,266,778	1,568,846	843,311
Powell Middle School	15,358,025	15,384,230	4,133	15,388,363	(30,338)
New Carter Elementary	15,040,619	11,404	14,910,367	14,921,771	118,848
Family Investment - Renovation	130,000	96,396	7,714	104,110	25,890
<i>Total Other</i>	<u>83,535,264</u>	<u>50,812,828</u>	<u>18,205,760</u>	<u>69,018,588</u>	<u>14,516,676</u>
<i>Total Capital Projects</i>	<u>\$ 248,896,354</u>	<u>\$ 166,409,619</u>	<u>\$ 28,890,417</u>	<u>\$ 195,300,036</u>	<u>\$ 53,596,318</u>

DISCRETELY PRESENTED COMPONENT UNIT KNOX COUNTY BOARD OF EDUCATION

Knox County Board of Education presented here are:

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

School Construction Fund: This fund is used to account for the School's building construction and renovations of the Board

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 the year ended June 30, 2013**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Property Taxes	\$ 113,452,000	\$ -	\$ 113,452,000	\$ 114,437,445	\$ 985,445	100.87%
County Local Option Taxes	107,119,500	-	107,119,500	109,211,543	2,092,043	101.95%
Wheel Taxes	1,500,000	-	1,500,000	1,515,396	15,396	101.03%
<i>Total Local Taxes</i>	<i>222,071,500</i>	<i>-</i>	<i>222,071,500</i>	<i>225,164,384</i>	<i>3,092,884</i>	<i>101.39%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>29,441</i>	<i>(6,559)</i>	<i>81.78%</i>
<i>Charges for Current Services:</i>						
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%
<i>Total Charges/Current Services</i>	<i>910,500</i>	<i>(145,000)</i>	<i>765,500</i>	<i>598,808</i>	<i>(166,692)</i>	<i>78.22%</i>
<i>Other Local Revenues:</i>						
Recurring Items	140,000	280,000	420,000	263,210	(156,790)	62.67%
Nonrecurring Items	2,766,000	(590,000)	2,176,000	1,090,037	(1,085,963)	50.09%
<i>Total Other Local Revenues</i>	<i>2,906,000</i>	<i>(310,000)</i>	<i>2,596,000</i>	<i>1,353,247</i>	<i>(1,242,753)</i>	<i>52.13%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	165,652,000	4,510,000	170,162,000	171,919,858	1,757,858	101.03%
Other State Revenues	1,300,000	-	1,300,000	1,364,505	64,505	104.96%
<i>Total State of Tennessee</i>	<i>166,952,000</i>	<i>4,510,000</i>	<i>171,462,000</i>	<i>173,284,363</i>	<i>1,822,363</i>	<i>101.06%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	-	-	-	28,283	28,283	N/A
Direct Federal Revenue	537,000	-	537,000	474,446	(62,554)	88.35%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>-</i>	<i>537,000</i>	<i>502,729</i>	<i>(34,271)</i>	<i>93.62%</i>
<i>Other Government and Citizen Group:</i>						
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	402,739,980	3,534,980	100.89%
Expenditures						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
Regular Instruction						
Personal Services	155,467,571	54,129	155,521,700	148,944,842	6,576,858	95.77%
Employee Benefits	42,508,672	579,093	43,087,765	42,774,760	313,005	99.27%
Contracted Services	-	-	-	2,902	(2,902)	N/A
Supplies and Materials	733,300	4,037,574	4,770,874	3,182,934	1,587,940	66.72%
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%

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 the year 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	61,640	34	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	94,241	217,063	30.27%
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	57,250	13,324	81.12%
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	100,799	3,133	96.99%
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	2,276	(32)	101.43%
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%

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 the year ended June 30, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
General School						
Contracted Services	15,000	-	15,000	85,848	(70,848)	572.32%
Supplies and Materials	265,000	5,874	270,874	181,693	89,181	67.08%
Capital Outlay	20,000	-	20,000	53,108	(33,108)	265.54%
Summer School						
Personal Services	110,128	-	110,128	154,675	(44,547)	140.45%
Employee Benefits	20,030	61	20,091	22,416	(2,325)	111.57%
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

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 the year 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 Academy						
Supplies and Materials	74,000	-	74,000	20,000	54,000	27.03%
Fulton Magnet						
Supplies and Materials	65,000	-	65,000	65,000	-	100.00%
Alternative Schools						
Personal Services	1,391,632	1,909	1,393,541	1,125,407	268,134	80.76%
Employee Benefits	324,699	5,032	329,731	325,540	4,191	98.73%
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	27,015,770	1,424,764	94.99%
Employee Benefits	7,302,222	112,411	7,414,633	6,988,845	425,788	94.26%
Contracted Services	171,955	-	171,955	115,854	56,101	67.37%
Supplies and Materials	392,500	9,911	402,411	518,027	(115,616)	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	2,404,743	266,141	90.04%
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	29,542	21,571	57.80%
Total Instruction	255,808,196	4,906,411	260,714,607	249,727,101	10,987,506	95.79%
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	319,750	68,258	82.41%
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	350,019	(38,106)	112.22%
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	6,512,948	358,734	94.78%
Employee Benefits	1,696,678	22,660	1,719,338	1,590,338	129,000	92.50%
Contracted Services	500,000	-	500,000	147,855	352,145	29.57%
Other Charges	-	-	-	350,000	(350,000)	N/A
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	38,413	2,556	93.76%
Contracted Services	1,200	-	1,200	2,115	(915)	176.25%
Supplies and Materials	300	-	300	-	300	0.00%
Other Charges	524	-	524	-	524	0.00%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
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For the year 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	2,112	788	72.83%
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	4,118	(3,625)	835.29%
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	14,670	(727)	105.21%
Other Charges	3,580	-	3,580	1,543	2,037	43.10%
Regular Instruction						
Personal Services	9,471,775	41,661	9,513,436	9,438,590	74,846	99.21%
Employee Benefits	2,225,796	35,475	2,261,271	2,433,902	(172,631)	107.63%
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	12,374	(1,140)	110.15%
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%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
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For the year 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	8,925	10,366	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	118,885	23,616	83.43%
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	12,497	4,997	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	11,770	33,750	25.86%
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	1,357,996	171,504	88.79%
Contracted Services	274,944	(62)	274,882	245,471	29,411	89.30%
Supplies and Materials	92,475	-	92,475	131,875	(39,400)	142.61%
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	371	84	81.54%
Supplies and Materials	13,364	-	13,364	5,468	7,896	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	6,764	4,061	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	108,406	(26,132)	131.76%
Contracted Services	21,625	-	21,625	20,905	720	96.67%
Supplies and Materials	2,700	-	2,700	31,301	(28,601)	1159.30%

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 the year 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	9,828	5,670	63.41%
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	31,412	938	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	3,854	(1,204)	145.43%
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	343,215	120,920	73.95%
Contracted Services	167,074	-	167,074	148,378	18,696	88.81%
Supplies and Materials	3,000	-	3,000	2,509	491	83.63%
Other Charges	5,901,628	-	5,901,628	6,637,957	(736,329)	112.48%
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	133,940	20,777	86.57%
Contracted Services	71,300	-	71,300	55,347	15,953	77.63%
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	4,997,013	225,449	95.68%
Contracted Services	3,280,000	-	3,280,000	3,821,383	(541,383)	116.51%
Supplies and Materials	-	-	-	399,468	(399,468)	N/A
Fiscal Services						
Personal Services	1,032,845	9,111	1,041,956	1,168,184	(126,228)	112.11%
Employee Benefits	240,635	3,207	243,842	305,441	(61,599)	125.26%
Contracted Services	5,821	-	5,821	41,116	(35,295)	706.34%
Supplies and Materials	17,133	-	17,133	41,778	(24,645)	243.85%
Warehouse						
Personal Services	143,179	2,063	145,242	145,699	(457)	100.31%
Employee Benefits	36,266	763	37,029	36,774	255	99.31%
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	201,474	7,595	96.37%
Contracted Services	73,500	-	73,500	294,505	(221,005)	400.69%
Supplies and Materials	7,225	-	7,225	18,897	(11,672)	261.55%
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	93,610	21,422	81.38%
Contracted Services	2,079	-	2,079	9,800	(7,721)	471.38%
Supplies and Materials	6,117	-	6,117	543	5,574	8.88%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
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For the year 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	2,109,563	235,425	89.96%
Contracted Services	1,132,847	33,258	1,166,105	1,303,584	(137,479)	111.79%
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	385,422	(74,046)	123.78%
Contracted Services	45,600	-	45,600	53,923	(8,323)	118.25%
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	1,428,556	(42,910)	103.10%
Contracted Services	495,780	680	496,460	377,914	118,546	76.12%
Supplies and Materials	1,908,531	128,927	2,037,458	2,652,843	(615,385)	130.20%
Capital Outlay	124,000	1,974	125,974	119,200	6,774	94.62%
Facilities						
Personal Services	271,025	-	271,025	264,242	6,783	97.50%
Employee Benefits	66,545	1,071	67,616	55,370	12,246	81.89%
Contracted Services	4,400	-	4,400	4,746	(346)	107.86%
Supplies and Materials	14,100	-	14,100	9,675	4,425	68.62%
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	167,371	(17,420)	111.62%
Contracted Services	213,500	550	214,050	239,829	(25,779)	112.04%
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	9,845,185	(1,683,677)	120.63%
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	(4,787)	21,442	-28.74%
Contracted Services	4,845,581	68,388	4,913,969	4,671,645	242,324	95.07%
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	19,431	(8,601)	179.42%
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	828,362	(99,159)	113.60%
Contracted Services	735,250	-	735,250	1,047,247	(311,997)	142.43%
Supplies and Materials	177,823	-	177,823	115,338	62,485	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	6,895	1,742	79.83%
Supplies and Materials	80,000	1,927	81,927	71,858	10,069	87.71%

KNOX COUNTY, TENNESSEE

**Discretely Presented Component Unit -
Knox County Board of Education
General Fund - General Purpose Schools
Schedule of Revenues, Expenditures and
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For the year 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	136,000	(9,566)	107.57%
Contracted Services	132,900	-	132,900	124,858	8,042	93.95%
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	5,014	19,693	20.29%
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	88,700	5,518	94.14%
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	24,850,045	(3,041,992)	113.95%
Total Support Services	145,901,804	18,781,247	164,683,051	169,271,927	(4,588,876)	102.79%
Total Expenditures	401,710,000	23,687,658	425,397,658	418,999,028	6,398,630	98.50%
Net Change in Fund Balances	(4,970,000)	(21,222,658)	(26,192,658)	(16,259,048)	9,933,610	62.07%
Fund Balances, July 1, 2012	48,308,831	-	48,308,831	48,308,831	-	100.00%
Fund Balances, June 30, 2013	\$ 43,338,831	\$ (21,222,658)	\$ 22,116,173	\$ 32,049,783	\$ 9,933,610	144.92%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
School Construction Capital Projects Fund
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2013*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Revenues						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 19,417,595	\$ -	\$ 19,417,595	\$ 17,778,124	\$ (1,639,471)	91.56%
<i>Other Local Revenues:</i>						
Interest Earned	80,000	-	80,000	29,074	(50,926)	0.00%
<i>Total Revenues</i>	19,497,595	-	19,497,595	17,807,198	(1,690,397)	91.33%
Expenditures						
<i>Capital Projects:</i>						
<i>Other Charges:</i>						
Debt Service	20,500,000	-	20,500,000	20,500,000	-	100.00%
<i>Total Expenditures</i>	20,500,000	-	20,500,000	20,500,000	-	100.00%
Excess (Deficiency) of Revenues						
Net Change in Fund Balances	(1,002,405)	-	(1,002,405)	(2,692,802)	(1,690,397)	3
Fund Balances, July 1, 2012	12,940,242	-	12,940,242	12,940,242	-	100.00%
Fund Balances, June 30, 2013	\$ 11,937,837	-	\$11,937,837	\$ 10,247,440	\$ (1,690,397)	85.84%

KNOX COUNTY, TENNESSEE

*Discretely Presented Component Unit -
Knox County Board of Education
School Construction Capital Projects Fund
Schedule of Construction Project Expenditures -
Budget and Actual
For the year ended June 30, 2013*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
Expenditures					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 28,736,858	\$ -	\$ 13,217,406	\$ 13,217,406	\$ 15,519,452
Amherst Elementary	16,077,296	16,069,788	-	16,069,788	7,508
Cedar Bluff K-3	20,036,668	20,030,831	5,837	20,036,668	-
Brickey Elementary	14,410,824	14,410,824	-	14,410,824	-
New Holston Middle	11,944,500	11,922,864	4,992	11,927,856	16,644
West High Library / Cafeteria	2,200,000	2,200,000	-	2,200,000	-
Gibbs Elementary School	15,404,720	15,391,694	13,026	15,404,720	-
Powell Middle	1,128,543	1,121,609	3,220	1,124,829	3,714
Karns High Addition and Renovations	3,000,000	3,000,000	-	3,000,000	-
Ball Camp ES Addition/Renovation	5,424,334	5,224,146	112,233	5,336,379	87,955
Carter Renovations	2,500,000	-	2,396,073	2,396,073	103,927
Southwest Elementary	18,300,000	4,958,025	12,341,713	17,299,738	1,000,262
School Energy Savings Project	23,603,423	34,469,767	4,672,552	39,142,319	(15,538,896)
Hardin Valley High School	50,000,000	49,979,658	2,609	49,982,267	17,733
Pond Gap Elementary	7,000,000	-	-	-	7,000,000
Shannondale Elementary	4,015,000	-	-	-	4,015,000
Energy Management Project IIIB	-	-	6,455,466	6,455,466	(6,455,466)
<i>Total Capital Projects:</i>	<u>\$ 223,782,166</u>	<u>\$ 178,779,206</u>	<u>\$ 39,225,127</u>	<u>\$ 218,004,333</u>	<u>\$ 5,777,833</u>