

# Budget Report to Citizenry



## Knox County, Tennessee

For the Year Ended  
June 30, 2012

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the year ended June 30, 2012*

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## OFFICE OF COUNTY MAYOR TIM BURCHETT

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

December 19, 2012

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

The Knox County Budget Report to the Citizenry for the fiscal year ended June 30, 2012, is hereby submitted. This is a supplementary report to the Knox County Comprehensive Annual Financial Report (CAFR). The purpose of this report is to demonstrate budgetary compliance at the legal level of control exercised by the County Commission. This separately issued report is required by generally accepted accounting principles because the CAFR's budget and actual schedules are not intended to present compliance at that level.

Responsibility for both the accuracy of the data, and the completeness and fairness of the presentations rests with Knox County (the County). To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the results of operations of the County's various funds for which an official annual budget is adopted by the County Commission. The report also details the results of operations for project length budgets adopted in the capital projects funds.

This report also details the results of operations of the Knox County Board of Education (the Board), a discretely presented component unit. Component Units are legally separate entities for which the County is considered to be financially accountable. The Board is presented separately to emphasize it is legally separate from the County.

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

Sincerely,

A handwritten signature in blue ink that reads "Chris Caldwell". The signature is fluid and cursive.

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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 106,369,683	\$ 546,045	\$ 106,915,728	\$ 109,695,118	\$ 2,779,390	102.60%
County Local Option Taxes	11,572,500	899,468	12,471,968	14,676,340	2,204,372	117.67%
Wheel Taxes	500,000	-	500,000	499,643	(357)	99.93%
<i>Total Local Taxes</i>	<u>118,442,183</u>	<u>1,445,513</u>	<u>119,887,696</u>	<u>124,871,101</u>	<u>4,983,405</u>	<u>104.16%</u>
<i>Licenses and Permits:</i>						
Licenses	2,592,000	-	2,592,000	2,711,983	119,983	104.63%
Permits	794,000	-	794,000	874,199	80,199	110.10%
<i>Total Licenses and Permits</i>	<u>3,386,000</u>	<u>-</u>	<u>3,386,000</u>	<u>3,586,182</u>	<u>200,182</u>	<u>105.91%</u>
<i>Fines, Forfeitures and Penalties:</i>						
County Clerk	15,000	-	15,000	3,420	(11,580)	22.80%
Circuit Court	-	-	-	250	250	N/A
Criminal Court	830,600	139,735	970,335	910,355	(59,980)	93.82%
Juvenile Court	979,600	-	979,600	932,083	(47,517)	95.15%
Other Fines, Forfeitures & Penalties	24,200	-	24,200	58,548	34,348	241.93%
<i>Total Fines, Forfeitures and Penalties</i>	<u>1,849,400</u>	<u>139,735</u>	<u>1,989,135</u>	<u>1,904,656</u>	<u>(84,479)</u>	<u>95.75%</u>
<i>Charges for Current Services:</i>	<u>4,602,000</u>	<u>30,502</u>	<u>4,632,502</u>	<u>3,887,795</u>	<u>(744,707)</u>	<u>83.92%</u>
<i>Other Local Revenues:</i>	<u>5,950,459</u>	<u>137,615</u>	<u>6,088,074</u>	<u>3,894,081</u>	<u>(2,193,993)</u>	<u>63.96%</u>
<i>State of Tennessee:</i>						
Prisoner Board	1,050,000	-	1,050,000	2,091,294	1,041,294	199.17%
Other State Revenues	7,226,380	182,948	7,409,328	9,200,368	1,791,040	124.17%
<i>Total State of Tennessee</i>	<u>8,276,380</u>	<u>182,948</u>	<u>8,459,328</u>	<u>11,291,662</u>	<u>2,832,334</u>	<u>133.48%</u>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,100,000	-	1,100,000	667,926	(432,074)	60.72%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	271,000	-	271,000	332,400	61,400	122.66%
Citizen Groups	-	18,488	18,488	49,232	30,744	266.29%
CAC Debt Payment	-	-	-	165,669	165,669	N/A
<i>Total Other Governments and Citizen Groups</i>	<u>271,000</u>	<u>18,488</u>	<u>289,488</u>	<u>547,301</u>	<u>257,813</u>	<u>189.06%</u>
Payments from Component Units	447,085	3,419,250	3,866,335	3,457,546	(408,789)	89.43%
<i>Other Miscellaneous</i>						
Increase in Equity Interest in Joint Venture	-	-	-	331,142	331,142	0.00%
<b>Total Revenues</b>	<u>144,324,507</u>	<u>5,374,051</u>	<u>149,698,558</u>	<u>154,439,392</u>	<u>4,740,834</u>	<u>103.17%</u>

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	311,864	5,272	317,136	317,070	66	99.98%
Employee Benefits	149,058	2,637	151,695	151,672	23	99.98%
Contracted Services	45,593	(2,000)	43,593	36,514	7,079	83.76%
Supplies and Materials	10,500	(600)	9,900	3,753	6,147	37.91%
Other Charges	20,284	-	20,284	20,284	-	100.00%
<b>Internal Audit</b>						
Personal Services	199,481	(37,197)	162,284	162,045	239	99.85%
Employee Benefits	48,917	14,515	63,432	61,108	2,324	96.34%
Contracted Services	10,600	15,000	25,600	22,417	3,183	87.57%
Supplies and Materials	5,150	2,000	7,150	5,949	1,201	83.20%
Other Charges	500	-	500	500	-	100.00%
<b>Audit Committee</b>						
Contracted Services	-	13,300	13,300	13,148	152	98.86%
<b>Codes Commission</b>						
Contracted Services	10,000	-	10,000	2,187	7,813	21.87%
<b>Retirement Office Operations</b>						
Personal Services	434,246	-	434,246	420,619	13,627	96.86%
Employee Benefits	131,793	-	131,793	122,887	8,906	93.24%
Contracted Services	882,654	-	882,654	303,841	578,813	34.42%
Supplies and Materials	20,250	-	20,250	6,774	13,476	33.45%
Other Charges	135,600	-	135,600	109,880	25,720	81.03%
<b>County Clerk</b>						
Contracted Services	505,100	(1,500)	503,600	492,691	10,909	97.83%
Supplies and Materials	82,100	2,118	84,218	83,116	1,102	98.69%
Other Charges	4,096	-	4,096	877	3,219	21.41%
Capital Outlay	25,000	-	25,000	7,273	17,727	29.09%
<b>Election Commission</b>						
Personal Services	817,331	197,201	1,014,532	1,014,531	1	100.00%
Employee Benefits	201,415	12,753	214,168	214,168	-	100.00%
Contracted Services	512,900	(134,436)	378,464	354,982	23,482	93.80%
Supplies and Materials	38,500	(16,591)	21,909	19,256	2,653	87.89%
Other Charges	2,503	391	2,894	2,894	-	100.00%
Capital Outlay	-	34,500	34,500	34,402	98	99.72%
<b>Law Department</b>						
Personal Services	1,242,233	(88,930)	1,153,303	1,153,301	2	100.00%
Employee Benefits	317,995	(29,388)	288,607	288,558	49	99.98%
Contracted Services	121,370	(5,000)	116,370	90,543	25,827	77.81%
Supplies and Materials	37,000	(5,000)	32,000	20,496	11,504	64.05%
Other Charges	500	-	500	500	-	100.00%
<b>County Mayor</b>						
Personal Services	639,716	6,395	646,111	582,817	63,294	90.20%
Employee Benefits	164,788	873	165,661	142,951	22,710	86.29%
Contracted Services	44,700	-	44,700	31,101	13,599	69.58%
Supplies and Materials	15,000	311	15,311	6,637	8,674	43.35%
Other Charges	3,352	-	3,352	752	2,600	22.43%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2012

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>ADA, FMLA &amp; Title VI Office</b>						
Personal Services	50,754	909	51,663	51,663	-	100.00%
Employee Benefits	12,684	163	12,847	12,847	-	100.00%
Contracted Services	13,600	2,500	16,100	15,776	324	97.99%
Supplies and Materials	2,150	-	2,150	2,110	40	98.14%
Other Charges	500	-	500	500	-	100.00%
<b>Family Justice Center</b>						
Supplies and Materials	-	41,607	41,607	41,607	-	100.00%
<b>Human Resources Department</b>						
Personal Services	477,186	26,053	503,239	503,239	-	100.00%
Employee Benefits	137,873	3,974	141,847	141,768	79	99.94%
Contracted Services	24,770	(4,500)	20,270	18,511	1,759	91.32%
Supplies and Materials	8,500	1,500	10,000	9,001	999	90.01%
Other Charges	2,505	-	2,505	2,505	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	47,718	889	48,607	48,606	1	100.00%
Employee Benefits	30,712	184	30,896	30,895	1	100.00%
Contracted Services	14,750	(366)	14,384	10,925	3,459	75.95%
Supplies and Materials	1,800	100	1,900	1,803	97	94.89%
Other Charges	500	-	500	500	-	100.00%
<b>Neighborhoods &amp; Community Development</b>						
Personal Services	224,983	(26,984)	197,999	181,871	16,128	91.85%
Employee Benefits	73,097	412	73,509	56,531	16,978	76.90%
Contracted Services	13,500	30,000	43,500	16,914	26,586	38.88%
Supplies and Materials	5,000	-	5,000	2,914	2,086	58.28%
Other Charges	19,234	-	19,234	19,234	-	100.00%
<b>Finance Department</b>						
Personal Services	1,460,967	(67,033)	1,393,934	1,373,210	20,724	98.51%
Employee Benefits	448,040	(6,339)	441,701	410,264	31,437	92.88%
Contracted Services	102,250	-	102,250	65,407	36,843	63.97%
Supplies and Materials	33,150	1,223	34,373	34,308	65	99.81%
Other Charges	1,000	-	1,000	500	500	50.00%
<b>Purchasing Department</b>						
Personal Services	570,903	19,933	590,836	590,835	1	100.00%
Employee Benefits	176,302	5,065	181,367	181,365	2	100.00%
Contracted Services	38,150	2,882	41,032	35,226	5,806	85.85%
Supplies and Materials	10,600	-	10,600	8,339	2,261	78.67%
Other Charges	4,381	-	4,381	4,131	250	94.29%
<b>Property Management</b>						
Personal Services	215,614	2,818	218,432	216,274	2,158	99.01%
Employee Benefits	70,367	844	71,211	71,210	1	100.00%
Contracted Services	36,200	14,800	51,000	38,528	12,472	75.55%
Supplies and Materials	9,100	-	9,100	7,817	1,283	85.90%
Other Charges	500	-	500	500	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	9,200	(1,420)	7,780	5,932	1,848	76.25%
Supplies and Materials	2,000	-	2,000	1,972	28	98.60%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>County Buildings Maintenance</b>						
Personal Services	362,752	2,133	364,885	364,718	167	99.95%
Employee Benefits	106,331	(601)	105,730	105,728	2	100.00%
Contracted Services	19,672	(4,059)	15,613	14,038	1,575	89.91%
Supplies and Materials	48,277	(10,505)	37,772	37,611	161	99.57%
Other Charges	25,917	(450)	25,467	25,167	300	98.82%
<b>E-Government Purchasing</b>						
Personal Services	85,625	1,563	87,188	87,187	1	100.00%
Employee Benefits	34,288	197	34,485	34,485	-	100.00%
<b>Planning</b>						
Contracted Services	646,000	-	646,000	646,000	-	100.00%
<b>Geographic Information Systems</b>						
Other Charges	355,284	-	355,284	355,284	-	100.00%
<b>Codes Administration</b>						
Personal Services	866,590	19,876	886,466	886,466	-	100.00%
Employee Benefits	310,042	(865)	309,177	309,152	25	99.99%
Contracted Services	66,143	(4,258)	61,885	59,615	2,270	96.33%
Supplies and Materials	47,250	7,606	54,856	54,856	-	100.00%
Other Charges	77,128	-	77,128	77,128	-	100.00%
<b>Information Technology</b>						
Personal Services	2,795,302	94,346	2,889,648	2,889,647	1	100.00%
Employee Benefits	733,251	46,094	779,345	779,070	275	99.96%
Contracted Services	1,113,200	173,420	1,286,620	1,269,187	17,433	98.65%
Supplies and Materials	41,000	8,196	49,196	36,567	12,629	74.33%
Other Charges	5,007	-	5,007	4,611	396	92.09%
<b>Records Management</b>						
Personal Services	220,059	4,108	224,167	224,167	-	100.00%
Employee Benefits	84,510	1,215	85,725	85,725	-	100.00%
Contracted Services	11,483	-	11,483	11,386	97	99.16%
Supplies and Materials	6,000	-	6,000	5,922	78	98.70%
Other Charges	2,504	-	2,504	2,504	-	100.00%
<b>Sheriff's Merit System</b>						
Personal Services	180,440	3,400	183,840	183,839	1	100.00%
Employee Benefits	56,099	623	56,722	56,722	-	100.00%
Contracted Services	16,462	(947)	15,515	11,734	3,781	75.63%
Supplies and Materials	8,500	84	8,584	7,433	1,151	86.59%
<b>Property Assessor</b>						
Personal Services	1,696,091	(1,700)	1,694,391	1,693,152	1,239	99.93%
Employee Benefits	543,102	17,190	560,292	560,275	17	100.00%
Contracted Services	505,520	(40,080)	465,440	408,312	57,128	87.73%
Supplies and Materials	59,500	46,080	105,580	100,094	5,486	94.80%
Other Charges	3,506	-	3,506	3,506	-	100.00%
<b>Equalization Board</b>						
Personal Services	17,600	(100)	17,500	14,377	3,123	82.15%
Employee Benefits	1,352	-	1,352	1,100	252	81.36%
Contracted Services	1,500	-	1,500	695	805	46.33%
Supplies and Materials	200	100	300	202	98	67.33%



**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Digitized Mapping</b>						
Personal Services	159,416	2,445	161,861	161,861	-	100.00%
Employee Benefits	55,786	5,408	61,194	61,194	-	100.00%
Contracted Services	609	-	609	339	270	55.67%
Supplies and Materials	500	-	500	492	8	98.40%
<b>Register of Deeds</b>						
Contracted Services	73,400	(9,876)	63,524	53,273	10,251	83.86%
Supplies and Materials	9,000	12,287	21,287	20,281	1,006	95.27%
Other Charges	2,631	108	2,739	2,739	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Personal Services	-	60,390	60,390	60,390	-	100.00%
Employee Benefits	-	22,422	22,422	22,382	40	99.82%
Contracted Services	92,000	(333)	91,667	48,961	42,706	53.41%
Supplies and Materials	50,000	-	50,000	14,142	35,858	28.28%
<b>County Trustee's Office</b>						
Contracted Services	213,135	(25,911)	187,224	185,700	1,524	99.19%
Supplies and Materials	28,666	15,633	44,299	32,229	12,070	72.75%
Other Charges	12,020	8,811	20,831	20,831	-	100.00%
Capital Outlay	-	20,000	20,000	20,000	-	100.00%
<b>Payments to Component Units</b>	<b>3,823,874</b>	<b>-</b>	<b>3,823,874</b>	<b>3,823,874</b>	<b>-</b>	<b>100.00%</b>
<i>Total Finance and Administration</i>	<i>27,217,153</i>	<i>509,888</i>	<i>27,727,041</i>	<i>26,454,382</i>	<i>1,272,659</i>	<i>95.41%</i>
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	1,796,462	26,365	1,822,827	1,822,789	38	100.00%
Employee Benefits	574,306	(22,744)	551,562	549,894	1,668	99.70%
Contracted Services	138,725	6,000	144,725	144,158	567	99.61%
Supplies and Materials	37,000	(55)	36,945	33,657	3,288	91.10%
Other Charges	500	55,000	555	555	-	100.00%
<b>Bad Check Unit</b>						
Personal Services	-	45,000	45,000	26,511	18,489	58.91%
Employee Benefits	-	5,000	5,000	1,961	3,039	39.22%
Contracted Services	-	3,825	3,825	(14,130)	17,955	-369.41%
<b>Circuit Court Clerk</b>						
Contracted Services	56,100	-	56,100	54,057	2,043	96.36%
Supplies and Materials	14,050	-	14,050	9,592	4,458	68.27%
Other Charges	876	-	876	876	-	100.00%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	61,800	(22,504)	39,296	32,275	7,021	82.13%
Supplies and Materials	12,300	(1,496)	10,804	7,812	2,992	72.31%
Other Charges	2,132	-	2,132	500	1,632	23.45%
<b>IV-D Child Support - Clerk</b>						
Personal Services	515,376	19,258	534,634	534,004	630	99.88%
Employee Benefits	192,257	22,737	214,994	214,992	2	100.00%
Contracted Services	56,400	(6,913)	49,487	42,355	7,132	85.59%
Supplies and Materials	12,400	2,563	14,963	7,616	7,347	50.90%
Other Charges	2,504	-	2,504	2,504	-	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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Probate Court</b>						
Contracted Services	33,200	-	33,200	30,133	3,067	90.76%
Supplies and Materials	6,656	-	6,656	5,289	1,367	79.46%
Other Charges	502	-	502	502	-	100.00%
<b>Chancery Court</b>						
Contracted Services	64,245	(1,500)	62,745	57,015	5,730	90.87%
Supplies and Materials	18,175	1,500	19,675	19,285	390	98.02%
Other Charges	1,700	-	1,700	500	1,200	29.41%
<b>4th Circuit Court Clerk</b>						
Contracted Services	71,404	(5,550)	65,854	50,086	15,768	76.06%
Supplies and Materials	25,500	5,500	31,000	30,475	525	98.31%
Other Charges	876	50	926	906	20	97.84%
<b>Criminal Court Clerk</b>						
Contracted Services	79,500	(19,000)	60,500	48,040	12,460	79.40%
Supplies and Materials	32,000	19,126	51,126	38,833	12,293	75.96%
Other Charges	15,777	-	15,777	15,777	-	100.00%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	85,200	1,024	86,224	69,561	16,663	80.67%
Supplies and Materials	24,500	-	24,500	22,293	2,207	90.99%
Other Charges	15,525	-	15,525	15,025	500	96.78%
<b>Circuit Court Judges</b>						
Contracted Services	5,400	-	5,400	4,831	569	89.46%
Supplies and Materials	1,862	-	1,862	451	1,411	24.22%
Other Charges	500	-	500	500	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	8,466	-	8,466	3,766	4,700	44.48%
Supplies and Materials	4,700	-	4,700	4,127	573	87.81%
Other Charges	500	-	500	500	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	7,990	-	7,990	5,721	2,269	71.60%
Supplies and Materials	4,400	-	4,400	3,100	1,300	70.45%
Other Charges	100,500	-	100,500	82,801	17,699	82.39%
<b>General Sessions Court Judges</b>						
Personal Services	1,252,175	16,223	1,268,398	1,268,398	-	100.00%
Employee Benefits	289,488	(2,779)	286,709	286,708	1	100.00%
Contracted Services	42,225	-	42,225	39,964	2,261	94.65%
Supplies and Materials	14,100	-	14,100	10,339	3,761	73.33%
Other Charges	500	-	500	500	-	100.00%
<b>Jury Commission</b>						
Personal Services	162,310	17,742	180,052	179,552	500	99.72%
Employee Benefits	17,053	126	17,179	17,166	13	99.92%
Contracted Services	23,905	(10,050)	13,855	13,848	7	99.95%
Supplies and Materials	5,470	2,000	7,470	7,451	19	99.75%
Other Charges	500	-	500	500	-	100.00%
<b>Juvenile Court</b>						
Personal Services	1,895,094	(45,381)	1,849,713	1,843,932	5,781	99.69%
Employee Benefits	612,152	3,498	615,650	608,277	7,373	98.80%
Contracted Services	310,102	-	310,102	279,407	30,695	90.10%
Supplies and Materials	24,800	-	24,800	15,240	9,560	61.45%
Other Charges	84,922	-	84,922	83,066	1,856	97.81%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>IV-D Referee Program</b>						
Personal Services	276,740	5,214	281,954	281,944	10	100.00%
Employee Benefits	61,645	2,616	64,261	64,241	20	99.97%
Contracted Services	12,450	(1,350)	11,100	9,570	1,530	86.22%
Supplies and Materials	3,250	(1,770)	1,480	487	993	32.91%
Other Charges	1,253	-	1,253	1,253	-	100.00%
<b>Juvenile Court Clerk</b>						
Personal Services	381,368	23,385	404,753	404,753	-	100.00%
Employee Benefits	124,427	82,842	207,269	132,263	75,006	63.81%
Contracted Services	68,250	(12,100)	56,150	54,452	1,698	96.98%
Supplies and Materials	16,000	(733)	15,267	13,230	2,037	86.66%
Other Charges	500	-	500	500	-	100.00%
<b>Juvenile Service Center</b>						
Personal Services	1,925,185	8,287	1,933,472	1,933,470	2	100.00%
Employee Benefits	725,796	79,159	804,955	804,436	519	99.94%
Contracted Services	107,396	(5,000)	102,396	96,534	5,862	94.28%
Supplies and Materials	146,715	(7,000)	139,715	139,148	567	99.59%
Other Charges	48,331	-	48,331	48,331	-	100.00%
<b>Juvenile Service Center Donations</b>						
Supplies and Materials	-	6,529	6,529	970	5,559	14.86%
<b>Probation/Pre-trial Release</b>						
Personal Services	467,389	(42,803)	424,586	422,600	1,986	99.53%
Employee Benefits	163,237	(15,716)	147,521	144,701	2,820	98.09%
Contracted Services	27,000	-	27,000	14,005	12,995	51.87%
Supplies and Materials	15,000	-	15,000	6,962	8,038	46.41%
Other Charges	1,253	-	1,253	1,253	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	500,000	68,639	568,639	566,515	2,124	99.63%
<b>Public Defender</b>						
Personal Services	1,147,490	(208,247)	939,243	936,958	2,285	99.76%
Employee Benefits	296,094	(24,580)	271,514	270,775	739	99.73%
Contracted Services	169,760	29,625	199,385	199,191	194	99.90%
Supplies and Materials	97,000	18,600	115,600	115,479	121	99.90%
Other Charges	(332,179)	335,514	3,335	2,188	1,147	65.61%
<b>Court Officers</b>						
Contracted Services	12,113	(4,107)	8,006	8,006	-	100.00%
Supplies and Materials	14,170	750	14,920	14,920	-	100.00%
Other Charges	2,880	-	2,880	2,880	-	100.00%
<b>Victim's Rights</b>						
Contracted Services	-	1,000	1,000	-	1,000	0.00%
Supplies and Materials	-	1,029	1,029	-	1,029	0.00%
<b>Total Administration of Justice</b>	<b>15,297,575</b>	<b>399,403</b>	<b>15,696,978</b>	<b>15,327,858</b>	<b>369,120</b>	<b>97.65%</b>
<b>Public Safety:</b>						
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	53,000	-	100.00%
Other Charges	2,379	-	2,379	2,379	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	50,000	75,929	125,929	125,929	-	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Fire Prevention Bureau</b>						
Personal Services	390,634	10,826	401,460	401,460	-	100.00%
Employee Benefits	122,873	(1,581)	121,292	121,292	-	100.00%
Contracted Services	74,891	6,000	80,891	80,488	403	99.50%
Supplies and Materials	51,000	(7,135)	43,865	43,768	97	99.78%
Other Charges	626	-	626	626	-	100.00%
<b>Sheriff's Administration</b>						
Personal Services	6,247,423	(6,247,423)	-	-	-	N/A
Employee Benefits	2,219,605	(2,219,605)	-	-	-	N/A
Contracted Services	177,862	13,850	191,712	191,622	90	99.95%
Supplies and Materials	246,225	(22,061)	224,164	221,028	3,136	98.60%
Other Charges	1,013,938	-	1,013,938	1,013,938	-	100.00%
<b>Records and Communication</b>						
Contracted Services	71,830	(14,980)	56,850	56,850	-	100.00%
Supplies and Materials	33,266	(1,710)	31,556	31,556	-	100.00%
<b>Training</b>						
Contracted Services	69,404	(15,094)	54,310	52,638	1,672	96.92%
Supplies and Materials	181,300	(3,150)	178,150	174,796	3,354	98.12%
<b>Planning and Development</b>						
Contracted Services	8,360	-	8,360	6,193	2,167	74.08%
Supplies and Materials	4,600	-	4,600	3,871	729	84.15%
<b>Stop Violence Against Women</b>						
Contracted Services	10,963	5,720	16,683	16,112	571	96.58%
Supplies and Materials	17,980	10,603	28,583	28,583	-	100.00%
<b>Patrol &amp; Cops Universal</b>						
Personal Services	16,721,238	21,680,369	38,401,607	38,399,506	2,101	99.99%
Employee Benefits	6,708,563	8,825,138	15,533,701	15,533,701	-	100.00%
Contracted Services	645,300	(57,095)	588,205	586,365	1,840	99.69%
Supplies and Materials	1,218,100	70,356	1,288,456	1,269,066	19,390	98.50%
Other Charges	10,425	3,095	13,520	13,520	-	100.00%
<b>Warrants</b>						
Contracted Services	204,315	(25,451)	178,864	178,183	681	99.62%
Supplies and Materials	71,500	47,236	118,736	117,970	766	99.35%
<b>Detectives</b>						
Contracted Services	118,200	11,500	129,700	128,959	741	99.43%
Supplies and Materials	100,000	30,603	130,603	130,221	382	99.71%
<b>Forensic Services</b>						
Contracted Services	21,563	10,500	32,063	31,952	111	99.65%
Supplies and Materials	37,200	2,300	39,500	38,979	521	98.68%
<b>Juvenile Division</b>						
Contracted Services	7,954	3,300	11,254	9,639	1,615	85.65%
Supplies and Materials	9,950	5,567	15,517	15,014	503	96.76%
<b>Special Teams</b>						
Contracted Services	17,600	(5,900)	11,700	10,306	1,394	88.09%
Supplies and Materials	13,900	8,000	21,900	20,697	1,203	94.51%
<b>Chaplain's Fund</b>						
Contracted Services	-	400	400	185	215	46.25%
Supplies and Materials	-	3,709	3,709	3,428	281	92.42%
<b>Senior Citizen Awareness</b>						
Supplies and Materials	-	57	57	13	44	22.81%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Narcotics Division</b>						
Contracted Services	171,050	(7,938)	163,112	163,081	31	99.98%
Supplies and Materials	173,700	55,429	229,129	229,129	-	100.00%
<b>Internal Affairs</b>						
Contracted Services	9,675	-	9,675	5,829	3,846	60.25%
Supplies and Materials	7,180	-	7,180	4,806	2,374	66.94%
<b>Special Services</b>						
Contracted Services	59,550	(7,800)	51,750	50,763	987	98.09%
Supplies and Materials	62,300	(10,500)	51,800	51,278	522	98.99%
<b>Inmate Education</b>						
Supplies and Materials	-	500	500	-	500	0.00%
<b>Dare Donations</b>						
Contracted Services	-	2,000	2,000	1,566	434	78.30%
Supplies and Materials	-	2,998	2,998	2,494	504	83.19%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	860	860	660	200	76.74%
Supplies and Materials	-	3,162	3,162	1,395	1,767	44.12%
<b>Sexual Offender Registry</b>						
Contracted Services	-	7,000	7,000	6,224	776	88.91%
Supplies and Materials	-	20,310	20,310	3,263	17,047	16.07%
<b>Interest Earned - Inmates</b>						
Supplies and Materials	-	19,492	19,492	5,266	14,226	27.02%
<b>Donations/Sheriff-Target</b>						
Contracted Services	-	325	325	-	325	0.00%
<b>Honor Guard Golf Tournament</b>						
Contracted Services	-	16,368	16,368	16,368	-	100.00%
Supplies and Materials	-	3,352	3,352	2,232	1,120	66.59%
<b>Auxiliary Services</b>						
Personal Services	309,572	(30,452)	279,120	279,120	-	100.00%
Employee Benefits	75,357	(13,407)	61,950	61,950	-	100.00%
Contracted Services	9,082	500	9,582	9,533	49	99.49%
Supplies and Materials	24,550	750	25,300	24,990	310	98.77%
<b>Correctional Facilities</b>						
Personal Services	14,481,344	(14,481,344)	-	-	-	N/A
Employee Benefits	6,055,063	(6,055,063)	-	-	-	N/A
Contracted Services	1,177,900	(100,587)	1,077,313	1,052,900	24,413	97.73%
Supplies and Materials	4,819,100	(1,109,364)	3,709,736	3,692,224	17,512	99.53%
Other Charges	96,273	582,318	678,591	678,589	2	100.00%
<b>Explorer Post Program</b>						
Contracted Services	-	1,730	1,730	1,566	164	90.52%
Supplies and Materials	-	650	650	-	650	0.00%
<b>Wal-Mart Foundation</b>						
Supplies and Materials	-	199	199	-	199	0.00%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	182,948	182,948	182,948	-	100.00%
<b>Jail Commissary</b>						
Personal Services	191,114	2,663	193,777	190,695	3,082	98.41%
Employee Benefits	67,077	604	67,681	60,262	7,419	89.04%
Contracted Services	22,176	9,800	31,976	31,804	172	99.46%
Supplies and Materials	302,000	75,000	377,000	317,845	59,155	84.31%
Other Charges	50,000	35,000	85,000	67,205	17,795	79.06%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Medical Examiner</b>						
Contracted Services	970,300	33,000	1,003,300	1,003,239	61	99.99%
<b>Sheriff's Radio Rebanding</b>						
Supplies and Materials	-	11,547	11,547	369	11,178	3.20%
<b>Sheriff's K-9 Donations</b>						
Contracted Services	-	5,228	5,228	4,134	1,094	79.07%
Supplies and Materials	-	500	500	78	422	15.60%
<b>KCSO Reserve Training Academy</b>						
Contracted Services	-	6,500	6,500	4,045	2,455	62.23%
Supplies and Materials	-	1,501	1,501	-	1,501	0.00%
<b>Fallen Officers</b>						
Contracted Services	-	550	550	-	550	0.00%
<b>Animal Control</b>						
Personal Services	208,367	(208,367)	-	-	-	N/A
Employee Benefits	121,117	(121,117)	-	-	-	N/A
Contracted Services	688,190	2,000	690,190	690,009	181	99.97%
Supplies and Materials	52,025	-	52,025	50,713	1,312	97.48%
<b>Juvenile Court Officers</b>						
Personal Services	459,138	(459,138)	-	-	-	N/A
Employee Benefits	185,869	(185,869)	-	-	-	N/A
Contracted Services	9,200	-	9,200	7,249	1,951	78.79%
Supplies and Materials	30,595	-	30,595	27,792	2,803	90.84%
<b>Payments to Component Units</b>	326,200	-	326,200	326,200	-	100.00%
<b>Total Public Safety</b>	<b>68,169,031</b>	<b>497,711</b>	<b>68,666,742</b>	<b>68,423,646</b>	<b>243,096</b>	<b>99.65%</b>
<b>Public Health and Welfare:</b>						
<b>Indigent Assistance</b>						
Contracted Services	220,800	-	220,800	220,800	-	100.00%
<b>John Tarleton Home</b>						
Contracted Services	579,637	-	579,637	579,637	-	100.00%
<b>Support Services</b>						
Personal Services	1,013,694	31,792	1,045,486	1,002,001	43,485	95.84%
Employee Benefits	367,094	31,405	398,499	376,197	22,302	94.40%
Contracted Services	424,732	64,650	489,382	350,167	139,215	71.55%
Supplies and Materials	276,445	-	276,445	236,779	39,666	85.65%
Other Charges	190,997	(75,000)	115,997	99,914	16,083	86.13%
<b>Preventive Health Service</b>						
Personal Services	1,282,859	(67,152)	1,215,707	1,189,549	26,158	97.85%
Employee Benefits	432,066	(41,758)	390,308	389,858	450	99.88%
Contracted Services	34,800	-	34,800	22,843	11,957	65.64%
Supplies and Materials	539,000	(19,270)	519,730	466,675	53,055	89.79%
<b>Dental Services</b>						
Personal Services	752,890	15,272	768,162	495,037	273,125	64.44%
Employee Benefits	241,207	(2,461)	238,746	104,793	133,953	43.89%
Contracted Services	35,600	-	35,600	8,256	27,344	23.19%
Supplies and Materials	64,300	115,000	179,300	153,034	26,266	85.35%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Emergency Medical Services</b>						
Personal Services	44,115	832	44,947	44,946	1	100.00%
Employee Benefits	12,210	(2,379)	9,831	9,153	678	93.10%
Contracted Services	11,798	4,050	15,848	15,829	19	99.88%
Supplies and Materials	4,850	(1,750)	3,100	260	2,840	8.39%
Other Charges	663,233	-	663,233	542,096	121,137	81.74%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	535,870	3,570	539,440	539,439	1	100.00%
Employee Benefits	184,855	(2,704)	182,151	182,149	2	100.00%
Contracted Services	15,863	(2,000)	13,863	13,453	410	97.04%
Supplies and Materials	13,829	34,862	48,691	18,662	30,029	38.33%
Capital Outlay	-	61,400	61,400	61,342	58	99.91%
<b>Health Administration</b>						
Personal Services	758,793	10,681	769,474	769,474	-	100.00%
Employee Benefits	225,093	(1,663)	223,430	223,429	1	100.00%
Contracted Services	28,022	350,000	378,022	21,719	356,303	5.75%
Supplies and Materials	8,300	1,000	9,300	9,274	26	99.72%
<b>Diagnostic Services</b>						
Personal Services	74,359	(12,506)	61,853	61,851	2	100.00%
Employee Benefits	21,767	(4,695)	17,072	17,071	1	99.99%
Contracted Services	10,000	-	10,000	9,101	899	91.01%
Supplies and Materials	12,500	54	12,554	(367)	12,921	-2.92%
<b>Indigent Medical Care</b>						
Contracted Services	5,000,000	-	5,000,000	4,999,170	830	99.98%
<b>Pediatric Services</b>						
Contracted Services	-	18,000	18,000	2,991	15,009	16.62%
Capital Outlay	-	30,245	30,245	30,245	-	100.00%
<b>Pharmacy</b>						
Personal Services	236,970	(52,059)	184,911	178,085	6,826	96.31%
Employee Benefits	69,582	(12,627)	56,955	52,005	4,950	91.31%
Contracted Services	31,200	-	31,200	8,942	22,258	28.66%
Supplies and Materials	508,650	(350,000)	158,650	124,751	33,899	78.63%
Capital Outlay	-	24,000	24,000	18,362	5,638	76.51%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	270,568	14,432	94.94%
<b>Rabies &amp; Animal Control</b>						
Personal Services	-	9,690	9,690	9,690	-	100.00%
Employee Benefits	-	1,863	1,863	1,863	-	100.00%
Contracted Services	-	29,166	29,166	29,165	1	100.00%
Supplies and Materials	-	744	744	744	-	100.00%
<b>School Health Program</b>						
Personal Services	28,476	537	29,013	29,013	-	100.00%
Employee Benefits	16,429	164	16,593	16,593	-	100.00%
Contracted Services	331,988	67,000	398,988	345,830	53,158	86.68%
<b>Social Services</b>						
Personal Services	339,621	(21,493)	318,128	305,425	12,703	96.01%
Employee Benefits	99,786	640	100,426	82,303	18,123	81.95%
Contracted Services	10,200	-	10,200	5,154	5,046	50.53%
Supplies and Materials	500	-	500	-	500	0.00%
<b>Ground Water Services</b>						
Personal Services	278,226	(2,022)	276,204	276,202	2	100.00%
Employee Benefits	107,299	5,642	112,941	112,941	-	100.00%
Contracted Services	41,950	(5,465)	36,485	8,278	28,207	22.69%
Supplies and Materials	11,700	3,300	15,000	14,200	800	94.67%

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<b>Vector Control Services</b>						
Contracted Services	1,000	2,800	3,800	3,553	247	93.50%
Supplies and Materials	6,000	(600)	5,400	5,204	196	96.37%
<b>Disease Surveillance and Investigation</b>						
Personal Services	359,653	(100,300)	259,353	200,225	59,128	77.20%
Employee Benefits	105,743	(42,841)	62,902	62,900	2	100.00%
Contracted Services	125,500	49,380	174,880	51,850	123,030	29.65%
Supplies and Materials	10,000	11,500	21,500	21,022	478	97.78%
Other Charges	23,000	-	23,000	19,123	3,877	83.14%
<b>Vital Records</b>						
Personal Services	123,624	2,314	125,938	125,933	5	100.00%
Employee Benefits	37,628	1,126	38,754	38,741	13	99.97%
Contracted Services	68,500	1,800	70,300	70,121	179	99.75%
Supplies and Materials	-	500	500	283	217	56.60%
<b>Women's Health Services</b>						
Personal Services	161,843	1,357	163,200	123,351	39,849	75.58%
Employee Benefits	56,576	(625)	55,951	39,395	16,556	70.41%
Contracted Services	3,700	-	3,700	1,667	2,033	45.05%
Supplies and Materials	12,700	-	12,700	7,435	5,265	58.54%
<b>Community Health Services</b>						
Personal Services	959,097	(70,929)	888,168	883,167	5,001	99.44%
Employee Benefits	263,718	(28,626)	235,092	224,852	10,240	95.64%
Contracted Services	10,400	-	10,400	9,492	908	91.27%
Supplies and Materials	6,000	2,608	8,608	6,287	2,321	73.04%
<b>Car Seat Program</b>						
Supplies and Materials	22,457	26,556	49,013	15,714	33,299	32.06%
<b>Community Action Committee</b>						
Contracted Services	1,115,000	279,919	1,394,919	1,394,919	-	100.00%
Other Charges	59,250	105,750	165,000	165,000	-	100.00%
Debt Service	165,669	(165,669)	-	-	-	N/A
Capital Outlay	220,000	(220,000)	-	-	-	N/A
<b>Dirty Lot Ordinance</b>						
Personal Services	174,438	(8,846)	165,592	165,591	1	100.00%
Employee Benefits	44,571	23,411	67,982	67,982	-	100.00%
Contracted Services	18,609	9,000	27,609	26,784	825	97.01%
Supplies and Materials	19,300	(2,494)	16,806	14,632	2,174	87.06%
Other Charges	877	-	877	877	-	100.00%
<b>Payments to Component Units</b>	256,628	-	256,628	256,628	-	100.00%
<b>Total Public Health and Welfare</b>	<b>20,910,636</b>	<b>115,646</b>	<b>21,026,282</b>	<b>19,159,669</b>	<b>1,866,613</b>	<b>91.12%</b>
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,300,688	(6,096)	1,294,592	1,294,590	2	100.00%
Employee Benefits	511,013	(6,183)	504,830	504,828	2	100.00%
Contracted Services	181,378	46,434	227,812	227,459	353	99.85%
Supplies and Materials	483,892	(112,254)	371,638	371,352	286	99.92%
Other Charges	51,085	(25,000)	26,085	26,085	-	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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Recreation Administration</b>						
Personal Services	409,211	(50,759)	358,452	356,761	1,691	99.53%
Employee Benefits	104,727	(3,517)	101,210	101,186	24	99.98%
Contracted Services	258,641	7,549	266,190	265,974	216	99.92%
Supplies and Materials	54,630	(15,700)	38,930	36,136	2,794	92.82%
Other Charges	27,161	(2,000)	25,161	24,332	829	96.71%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	10,000	34,571	44,571	37,180	7,391	83.42%
Supplies and Materials	40,000	(10,519)	29,481	29,293	188	99.36%
Capital Outlay	100,000	-	100,000	88,607	11,393	88.61%
<b>Sport Operations</b>						
Personal Services	-	88,717	88,717	88,717	-	100.00%
Employee Benefits	-	22,385	22,385	22,385	-	100.00%
Contracted Services	158,500	(8,800)	149,700	148,596	1,104	99.26%
Supplies and Materials	3,500	-	3,500	3,336	164	95.31%
Other Charges	6,240	(2,000)	4,240	4,240	-	100.00%
<b>Community Outreach</b>						
Employee Benefits	-	33	33	32	1	96.97%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	88,846	937	89,783	82,979	6,804	92.42%
Employee Benefits	24,433	162	24,595	23,598	997	95.95%
Contracted Services	2,200	14,140	16,340	3,173	13,167	19.42%
Supplies and Materials	800	(500)	300	250	50	83.33%
Other Charges	500	-	500	500	-	100.00%
<b>Senior Picnic</b>						
Supplies and Materials	-	9,950	9,950	8,286	1,664	83.28%
<b>Frank Strang Senior Center</b>						
Personal Services	41,711	17,388	59,099	58,488	611	98.97%
Employee Benefits	22,051	(5,897)	16,154	13,475	2,679	83.42%
Contracted Services	10,050	(1,550)	8,500	7,509	991	88.34%
Supplies and Materials	5,350	(600)	4,750	3,713	1,037	78.17%
Other Charges	1,250	(378)	872	872	-	100.00%
<b>Senior Center-South Knox</b>						
Personal Services	57,451	(1,737)	55,714	55,713	1	100.00%
Employee Benefits	14,951	(1,282)	13,669	13,666	3	99.98%
Contracted Services	7,250	(2,000)	5,250	4,864	386	92.65%
Supplies and Materials	2,550	(1,000)	1,550	1,322	228	85.29%
Other Charges	1,250	(377)	873	872	1	99.89%
<b>Halls Senior Center</b>						
Personal Services	51,088	962	52,050	52,050	-	100.00%
Employee Benefits	24,836	185	25,021	25,021	-	100.00%
Contracted Services	10,850	-	10,850	9,557	1,293	88.08%
Supplies and Materials	7,100	(276)	6,824	1,714	5,110	25.12%
Other Charges	1,000	-	1,000	872	128	87.20%
<b>Corryton Senior Center</b>						
Personal Services	46,529	443	46,972	43,917	3,055	93.50%
Employee Benefits	22,633	350	22,983	22,981	2	99.99%
Contracted Services	7,500	-	7,500	5,632	1,868	75.09%
Supplies and Materials	3,800	(353)	3,447	528	2,919	15.32%
Other Charges	520	353	873	872	1	99.89%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Senior Center-Carter</b>						
Personal Services	50,534	892	51,426	51,425	1	100.00%
Employee Benefits	30,927	(531)	30,396	27,783	2,613	91.40%
Contracted Services	3,000	500	3,500	3,131	369	89.46%
Supplies and Materials	2,850	(725)	2,125	2,038	87	95.91%
Other Charges	500	725	1,225	872	353	71.18%
<i>Total Social and Cultural Services</i>	<i>4,244,976</i>	<i>(13,358)</i>	<i>4,231,618</i>	<i>4,158,762</i>	<i>72,856</i>	<i>98.28%</i>
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	217,199	(22,173)	195,026	195,024	2	100.00%
Employee Benefits	68,932	(8,033)	60,899	42,135	18,764	69.19%
Contracted Services	17,000	-	17,000	16,255	745	95.62%
Supplies and Materials	6,500	-	6,500	4,351	2,149	66.94%
<b>New Harvest Farmer's Market</b>						
Contracted Services	700	924	1,624	1,612	12	99.26%
<b>Soil Conservation District</b>						
Personal Services	73,627	1,386	75,013	75,013	-	100.00%
Employee Benefits	15,952	4,669	20,621	20,620	1	100.00%
Contracted Services	5,979	3,016	8,995	8,983	12	99.87%
Supplies and Materials	3,150	(1,830)	1,320	1,281	39	97.05%
Other Charges	500	-	500	500	-	100.00%
<i>Total Agricultural and Natural Resources:</i>	<i>409,539</i>	<i>(22,041)</i>	<i>387,498</i>	<i>365,774</i>	<i>21,724</i>	<i>94.39%</i>
<i>Other General Government:</i>						
<b>Community Services Contract Agencies</b>						
Miscellaneous Entities	321,220	-	321,220	321,200	20	99.99%
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	1,485,293	71,173	1,556,466	1,530,999	25,467	98.36%
<b>Veteran's Services</b>						
Personal Services	44,590	(2,345)	42,245	33,883	8,362	80.21%
Employee Benefits	17,612	(10,910)	6,702	4,178	2,524	62.34%
Contracted Services	5,500	-	5,500	5,133	367	93.33%
Supplies and Materials	1,300	-	1,300	27	1,273	2.08%
Other Charges	500	-	500	500	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	52,389	-	52,389	29,762	22,627	56.81%
<b>Payments to Cities</b>						
Contracted Services	120,000	19,270	139,270	139,267	3	100.00%
<b>Official's Expense</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
<b>Equipment</b>						
Capital Outlay	987,248	26,037	1,013,285	688,924	324,361	67.99%
<b>Audit Services</b>						
Contracted Services	419,335	482,511	901,846	446,845	455,001	49.55%
<b>Miscellaneous</b>						
Employee Benefits	-	6,900	6,900	6,875	25	99.64%
Contracted Services	75,000	(8,349)	66,651	40,282	26,369	60.44%
Other Charges	-	96,449	96,449	96,449	-	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, 2012*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>PBA Management &amp; Operations</b>						
Contracted Services	2,708,583	-	2,708,583	2,708,583	-	100.00%
Other Charges	3,599,456	-	3,599,456	3,599,456	-	100.00%
<b>Trustee's Commission</b>						
Other Charges	2,750,000	-	2,750,000	2,521,271	228,729	91.68%
<b>Employee Benefits</b>						
Employee Benefits	253,315	-	253,315	71,802	181,513	28.34%
<i>Total Other General Government</i>	<u>12,846,341</u>	<u>680,736</u>	<u>13,527,077</u>	<u>12,245,436</u>	<u>1,281,641</u>	<u>90.53%</u>
Total Expenditures	<u>149,095,251</u>	<u>2,167,985</u>	<u>151,263,236</u>	<u>146,135,527</u>	<u>5,127,709</u>	<u>96.61%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(4,770,744)</u>	<u>3,206,066</u>	<u>(1,564,678)</u>	<u>8,303,865</u>	<u>9,868,543</u>	<u>-530.71%</u>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	6,955,000	-	6,955,000	7,780,851	825,851	111.87%
Operating Transfers Out - Other Funds	(2,718,324)	(4,757,697)	(7,476,021)	(7,327,918)	148,103	98.02%
Total Other Financing Sources (Uses)	<u>4,236,676</u>	<u>(4,757,697)</u>	<u>(521,021)</u>	<u>452,933</u>	<u>973,954</u>	<u>-86.93%</u>
Net Change in Fund Balances	<u>(534,068)</u>	<u>(1,551,631)</u>	<u>(2,085,699)</u>	<u>8,756,798</u>	<u>10,842,497</u>	<u>-419.85%</u>
Fund Balance, July 1, 2011	<u>52,582,335</u>	<u>-</u>	<u>52,582,335</u>	<u>52,582,335</u>	<u>-</u>	<u>100.00%</u>
Fund Balance, June 30, 2012	<u>\$ 52,048,267</u>	<u>\$ (1,551,631)</u>	<u>\$ 50,496,636</u>	<u>\$ 61,339,133</u>	<u>\$ 10,842,497</u>	<u>121.47%</u>

## 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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 68,666	\$ -	\$ 68,666	\$ 58,084	\$ (10,582)	84.59%
<i>Charges for Current Services:</i>						
Fees	9,100	-	9,100	5,243	(3,857)	57.62%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	-	-	-	1,689	1,689	N/A
Recurring Items	900	-	900	2,019	1,119	224.33%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
<b>Total Revenues</b>	<b>108,666</b>	<b>-</b>	<b>108,666</b>	<b>97,035</b>	<b>(11,631)</b>	<b>89.30%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	49,416	828	50,244	50,243	1	100.00%
Employee Benefits	14,859	204	15,063	15,063	-	100.00%
Contracted Services	11,478	(1,718)	9,760	7,604	2,156	77.91%
Supplies & Materials	31,584	22,620	54,204	54,168	36	99.93%
Other Charges	1,329	-	1,329	1,197	132	90.07%
<i>Total Social and Cultural Services</i>	<b>108,666</b>	<b>21,934</b>	<b>130,600</b>	<b>128,275</b>	<b>2,325</b>	<b>98.22%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(21,934)	(21,934)	(31,240)	(9,306)	142.43%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	-	834	834	30,000	29,166	3597.12%
Net Change in Fund Balances	-	(21,100)	(21,100)	(1,240)	19,860	5.88%
Fund Balances, July 1, 2011	55,826	-	55,826	55,826	-	100.00%
Fund Balances, June 30, 2012	\$ 55,826	\$ (21,100)	\$ 34,726	\$ 54,586	\$ 19,860	157.19%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	\$ 10,330,000	\$ -	\$ 10,330,000	\$ 10,335,827	\$ 5,827	100.06%
<i>Charges for Current Services:</i>						
Fees	300,000	-	300,000	340,219	40,219	113.41%
<i>Other Local Revenues:</i>						
Miscellaneous Collections	1,000	-	1,000	-	(1,000)	0.00%
Other Local Revenue	8,000	-	8,000	8,320	320	104.00%
<i>Total Other Local Revenue</i>	<u>9,000</u>	<u>-</u>	<u>9,000</u>	<u>8,320</u>	<u>(680)</u>	<u>104.00%</u>
<i>Other Governments and Citizens Groups:</i>						
Federal Grant	-	5,806	5,806	5,806	-	100.00%
State of Tennessee	45,500	-	45,500	45,500	-	100.00%
Rothrock Estate	-	-	-	17,595	17,595	N/A
<i>Total Other Governments and Citizen Groups</i>	<u>45,500</u>	<u>5,806</u>	<u>51,306</u>	<u>68,901</u>	<u>17,595</u>	<u>134.29%</u>
<b>Total Revenues</b>	<u>10,684,500</u>	<u>5,806</u>	<u>10,690,306</u>	<u>10,753,267</u>	<u>62,961</u>	<u>100.59%</u>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,134,533	26,312	6,160,845	6,080,861	79,984	98.70%
Employee Benefits	1,859,632	12,142	1,871,774	1,817,828	53,946	97.12%
Contracted Services	628,525	(6,350)	622,175	580,899	41,276	93.37%
Supplies & Materials	1,986,787	7,399	1,994,186	1,973,266	20,920	98.95%
Other Charges	87,450	69,704	157,154	157,132	22	99.99%
Capital Outlay	138,000	39,361	177,361	177,361	-	100.00%
<b>Public Library Maintenance</b>						
Personal Services	111,794	2,105	113,899	113,899	-	100.00%
Employee Benefits	38,881	332	39,213	39,212	1	100.00%
Contracted Services	667,321	-	667,321	622,502	44,819	93.28%
Supplies & Materials	765,346	(716,846)	48,500	42,109	6,391	86.82%
<b>State General Library</b>						
Supplies & Materials	45,500	5,806	51,306	51,306	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	-	50,007	50,007	24,545	25,462	49.08%
<b>Pettway Foundation</b>						
Contracted Services	-	493	493	-	493	0.00%
Supplies & Materials	-	277	277	-	277	0.00%
<b>Cultural &amp; Exhibit Fund</b>						
Contracted Services	-	2,977	2,977	1,632	1,345	54.82%
<i>Total Social and Cultural Services</i>	<u>12,463,769</u>	<u>(506,281)</u>	<u>11,957,488</u>	<u>11,682,552</u>	<u>274,936</u>	<u>97.70%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,779,269)	512,087	(1,267,182)	(929,285)	337,897	73.33%

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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, 2012*

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,779,269	102,994	1,882,263	1,779,269	(102,994)	94.53%
Operating Transfers Out - Other Funds	-	(716,846)	(716,846)	(716,846)	-	100.00%
Total Other Financing Sources (Uses)	1,779,269	(613,852)	1,165,417	1,062,423	(102,994)	91.16%
Net Change in Fund Balances	-	(101,765)	(101,765)	133,138	234,903	-130.83%
Fund Balances, July 1, 2011	570,768	-	570,768	570,768	-	100.00%
Fund Balances, June 30, 2012	\$ 570,768	\$ (101,765)	\$ 469,003	\$ 703,906	\$ 234,903	150.09%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000	\$ -	100.00%
Fines	60,000	-	60,000	58,558	(1,442)	97.60%
Charges for Current Services	312,375	-	312,375	12,900	(299,475)	4.13%
Other Local Revenues	650,000	-	650,000	716,670	66,670	110.26%
State of Tennessee	400,500	-	400,500	417,398	16,898	104.22%
<b>Total Revenues</b>	<b>3,822,875</b>	<b>-</b>	<b>3,822,875</b>	<b>3,605,526</b>	<b>(217,349)</b>	<b>94.31%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	173,931	1,742	175,673	158,562	17,111	90.26%
Employee Benefits	39,797	307	40,104	38,918	1,186	97.04%
Contracted Services	15,485	-	15,485	11,081	4,404	71.56%
Supplies & Materials	9,700	(3,000)	6,700	6,599	101	98.49%
Capital Outlay	-	30,000	30,000	-	30,000	0.00%
Other Charges	95,158	529	95,687	95,243	444	99.54%
<b>Convenience Centers</b>						
Personal Services	430,298	25,129	455,427	455,427	-	100.00%
Employee Benefits	203,103	868	203,971	187,294	16,677	91.82%
Contracted Services	2,270,058	(162,372)	2,107,686	1,972,457	135,229	93.58%
Supplies & Materials	78,425	19,000	97,425	90,179	7,246	92.56%
Other Charges	76,317	-	76,317	69,491	6,826	91.06%
<b>Yard Waste Facility</b>						
Contracted Services	-	48,511	48,511	48,511	-	100.00%
<b>Tire Storage Facility</b>						
Contracted Services	415,750	-	415,750	278,212	137,538	66.92%
<b>Litter Grant - County</b>						
Contracted Services	950	15,000	15,950	6,089	9,861	38.18%
Supplies & Materials	10,250	1,500	11,750	11,685	65	99.45%
Capital Outlay	-	3,000	3,000	-	3,000	0.00%
<b>Recycling Program</b>						
Personal Services	105,940	6,406	112,346	112,346	-	100.00%
Employee Benefits	41,480	938	42,418	42,418	-	100.00%
Contracted Services	45,500	-	45,500	41,578	3,922	91.38%
Supplies & Materials	25,250	8,194	33,444	33,444	-	100.00%
Other Charges	501	-	501	501	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	84,242	-	84,242	77,704	6,538	92.24%
<b>Total Public Health and Welfare</b>	<b>4,122,135</b>	<b>(4,248)</b>	<b>4,117,887</b>	<b>3,737,739</b>	<b>380,148</b>	<b>90.77%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(299,260)	4,248	(295,012)	(132,213)	162,799	44.82%



**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, 2012***

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	299,260	11,585	310,845	214,902	(95,943)	69.13%
Transfers to Other Funds	-	(51,000)	(51,000)	(51,000)	-	100.00%
<i>Total Other Financing Sources (Uses)</i>	<u>299,260</u>	<u>(39,415)</u>	<u>259,845</u>	<u>163,902</u>	<u>(95,943)</u>	<u>63.08%</u>
Net Change in Fund Balances	-	(35,167)	(35,167)	31,689	66,856	-90.11%
Fund Balances, July 1, 2011	<u>1,201,302</u>	-	<u>1,201,302</u>	<u>1,201,302</u>	-	<u>100.00%</u>
Fund Balances, June 30, 2012	<u>\$ 1,201,302</u>	<u>\$ (35,167)</u>	<u>\$ 1,166,135</u>	<u>\$ 1,232,991</u>	<u>\$ 66,856</u>	<u>105.73%</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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 140,000	\$ 157,626	\$ 297,626	\$ 296,874	\$ (752)	99.75%
<i>Federal Government:</i>						
EPA Grant FY 2011	-	764,142	764,142	544,054	(220,088)	71.20%
<b>Total Revenues</b>	<b>140,000</b>	<b>921,768</b>	<b>1,061,768</b>	<b>840,928</b>	<b>(220,840)</b>	<b>79.20%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration</i>						
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	100,036	100,036	68,991	31,045	68.97%
Employee Benefits	-	32,296	32,296	24,092	8,204	74.60%
Contracted Services	-	55,938	55,938	32,489	23,449	58.08%
Supplies & Materials	-	13,628	13,628	4,366	9,262	32.04%
Capital Outlays	-	14,938	14,938	-	14,938	0.00%
<b>Air Pollution FY 10</b>						
Personal Services	-	440,122	440,122	325,126	114,996	73.87%
Employee Benefits	-	142,601	142,601	104,422	38,179	73.23%
Contracted Services	-	68,077	68,077	65,940	2,137	96.86%
Supplies & Materials	-	101,065	101,065	65,877	35,188	65.18%
Other Charges	-	429,864	429,864	95,294	334,570	22.17%
Capital Outlays	-	13,474	13,474	-	13,474	0.00%
<b>Permit Fee</b>						
Personal Services	91,389	33,611	125,000	112,950	12,050	90.36%
Employee Benefits	45,605	779	46,384	41,231	5,153	88.89%
Contracted Services	37,294	13,736	51,030	45,351	5,679	88.87%
Supplies & Materials	4,000	(4,000)	-	-	-	N/A
Other Charges	11,644	(11,320)	324	324	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	68,709	68,709	68,694	15	99.98%
Employee Benefits	-	26,110	26,110	26,026	84	99.68%
Contracted Services	-	30,000	30,000	30,000	-	100.00%
<b>Smart Trips</b>						
Contracted Services	10,000	-	10,000	10,000	-	100.00%
<b>Total Finance and Administration</b>	<b>199,932</b>	<b>1,569,664</b>	<b>1,769,596</b>	<b>1,121,173</b>	<b>648,423</b>	<b>63.36%</b>
<b>Net Change in Fund Balances</b>	<b>(59,932)</b>	<b>(647,896)</b>	<b>(707,828)</b>	<b>(280,245)</b>	<b>427,583</b>	<b>39.59%</b>
<b>Fund Balances, July 1, 2011</b>	<b>567,150</b>	<b>-</b>	<b>567,150</b>	<b>567,150</b>	<b>-</b>	<b>100.00%</b>
<b>Fund Balances, June 30, 2012</b>	<b>\$ 507,218</b>	<b>\$ (647,896)</b>	<b>\$ (140,678)</b>	<b>\$ 286,905</b>	<b>\$ 427,583</b>	<b>-203.94%</b>

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

**KNOX COUNTY, TENNESSEE**

**Hotel/Motel Tax Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,200,000	\$ 241,887	\$ 5,441,887	\$ 5,696,181	\$ 254,294	104.67%
<b>Total Revenues</b>	<b>5,200,000</b>	<b>241,887</b>	<b>5,441,887</b>	<b>5,696,181</b>	<b>254,294</b>	<b>104.67%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,020,000	43,922	2,063,922	2,063,922	-	100.00%
Women's Basketball of Fame	150,000	-	150,000	150,000	-	100.00%
Trustee Commission	53,000	-	53,000	40,890	12,110	77.15%
Tourism and Sports Development Corp.	2,340,000	197,649	2,537,649	2,537,649	-	100.00%
Contributions to agencies	284,000	316	284,316	284,065	251	99.91%
<i>Total Other General Government:</i>	<b>4,847,000</b>	<b>241,887</b>	<b>5,088,887</b>	<b>5,076,526</b>	<b>12,361</b>	<b>99.76%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	353,000	-	353,000	619,655	266,655	175.54%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(612,500)	-	(612,500)	(612,500)	-	100.00%
<b>Net Change in Fund Balances</b>	<b>(259,500)</b>	<b>-</b>	<b>(259,500)</b>	<b>7,155</b>	<b>266,655</b>	<b>-2.76%</b>
Fund Balances, July 1, 2011	544,884	-	544,884	544,884	-	100.00%
<b>Fund Balances, June 30, 2012</b>	<b>\$ 285,384</b>	<b>\$ -</b>	<b>\$ 285,384</b>	<b>\$ 552,039</b>	<b>\$ 266,655</b>	<b>193.44%</b>

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,100,000	\$ 225,000	\$ 4,325,000	\$ 4,660,406	\$ 335,406	107.76%
Statutory Local Taxes	1,950,000	-	1,950,000	2,021,540	71,540	103.67%
<b>Total Local Taxes</b>	<b>6,050,000</b>	<b>225,000</b>	<b>6,275,000</b>	<b>6,681,946</b>	<b>406,946</b>	<b>106.49%</b>
<i>Other Local Revenues</i>	20,000	-	20,000	412,651	392,651	2063.26%
<i>State of Tennessee:</i>						
Public Works Grants	300,000	-	300,000	-	(300,000)	0.00%
Gasoline Tax	4,500,000	-	4,500,000	4,693,572	193,572	104.30%
Petroleum Special Tax	306,812	-	306,812	311,871	5,059	101.65%
<b>Total State of Tennessee</b>	<b>5,106,812</b>	<b>-</b>	<b>5,106,812</b>	<b>5,005,443</b>	<b>(101,369)</b>	<b>98.02%</b>
<b>Total Revenues</b>	<b>11,176,812</b>	<b>225,000</b>	<b>11,401,812</b>	<b>12,100,040</b>	<b>698,228</b>	<b>106.12%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	231,179	4,277	235,456	235,455	1	100.00%
Employee Benefits	75,039	(298)	74,741	74,255	486	99.35%
Contracted Services	31,423	(1,000)	30,423	22,771	7,652	74.85%
Supplies & Materials	31,300	(22,055)	9,245	8,550	695	92.48%
Other Charges	87,889	-	87,889	87,225	664	99.24%
<b>Highway Project Manager-ADM</b>						
Personal Services	157,380	8,156	165,536	165,536	-	100.00%
Employee Benefits	37,753	322	38,075	36,637	1,438	96.22%
Contracted Services	9,050	-	9,050	4,112	4,938	45.44%
Supplies & Materials	6,400	-	6,400	6,184	216	96.63%
<b>Stormwater Management-ADM</b>						
Personal Services	795,427	(19,734)	775,693	730,732	44,961	94.20%
Employee Benefits	279,209	469	279,678	236,237	43,441	84.47%
Contracted Services	38,035	4,229	42,264	41,629	635	98.50%
Supplies & Materials	40,000	8,000	48,000	45,471	2,529	94.73%
Other Charges	-	271	271	271	-	100.00%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	22,482	22,482	8,605	13,877	38.28%
Supplies & Materials	-	29,478	29,478	19,893	9,585	67.48%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,731,041	31,876	2,762,917	2,669,481	93,436	96.62%
Employee Benefits	1,046,287	5,156	1,051,443	1,036,026	15,417	98.53%
Contracted Services	679,469	347,000	1,026,469	1,025,261	1,208	99.88%
Supplies & Materials	2,986,837	(709,467)	2,277,370	2,268,526	8,844	99.61%
Other Charges	301,711	271	301,982	301,982	-	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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	286,851	5,919	292,770	292,770	-	100.00%
Employee Benefits	114,123	1,982	116,105	116,105	-	100.00%
Contracted Services	92,635	139,305	231,940	162,041	69,899	69.86%
Supplies & Materials	193,384	(60,199)	133,185	129,076	4,109	96.91%
Capital Outlay	25,000	(25,000)	-	-	-	N/A
<b>Capital Outlay</b>						
Capital Outlay	-	10,305	10,305	10,305	-	100.00%
<b>Engineering</b>						
Personal Services	241,514	3,461	244,975	242,358	2,617	98.93%
Employee Benefits	69,003	472	69,475	67,032	2,443	96.48%
Contracted Services	45,450	-	45,450	20,311	25,139	44.69%
Supplies & Materials	6,075	-	6,075	5,293	782	87.13%
Other Charges	3,632	-	3,632	3,632	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	100,000	3,900	103,900	103,872	28	99.97%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	903,071	903,071	320,773	582,298	35.52%
<i>Total Engineering and Public Works</i>	<u>10,743,096</u>	<u>692,649</u>	<u>11,435,745</u>	<u>10,498,407</u>	<u>937,338</u>	<u>91.80%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	433,716	(467,649)	(33,933)	1,601,633	1,635,566	-4719.99%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers In - Other Funds	-	70,464	70,464	-	(70,464)	0.00%
Operating Transfers Out - Other Funds	(433,716)	(584,455)	(1,018,171)	(1,006,293)	11,878	98.83%
Net Change in Fund Balances	-	(981,640)	(981,640)	595,340	1,576,980	-60.65%
Fund Balances, July 1, 2011	<u>3,142,250</u>	<u>-</u>	<u>3,142,250</u>	<u>3,142,250</u>	<u>-</u>	<u>100.00%</u>
Fund Balances, June 30, 2012	<u>\$ 3,142,250</u>	<u>\$ (981,640)</u>	<u>\$ 2,160,610</u>	<u>\$ 3,737,590</u>	<u>\$ 1,576,980</u>	<u>172.99%</u>

## DEBT SERVICE FUND

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

**KNOX COUNTY, TENNESSEE**

**Debt Service Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For the year ended June 30, 2012*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 31,567,625	\$ -	\$ 31,567,625	\$ 32,380,337	\$ 812,712	102.57%
Other Governments and Citizens Groups	134,457	-	134,457	-	(134,457)	0.00%
Interest Earned	2,240,460	-	2,240,460	2,066,857	(173,603)	92.25%
Payments from Component Units	30,770,645	-	30,770,645	30,770,645	-	100.00%
<b>Total Revenues</b>	<b>64,713,187</b>	<b>-</b>	<b>64,713,187</b>	<b>65,217,839</b>	<b>504,652</b>	<b>100.78%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Contracted Services	2,000	-	2,000	1,035	965	51.75%
Other Charges	704,206	-	704,206	650,744	53,462	92.41%
Debt Service	71,043,794	(943,818)	70,099,976	64,251,486	5,848,490	91.66%
<b>Total Debt Service</b>	<b>71,750,000</b>	<b>(943,818)</b>	<b>70,806,182</b>	<b>64,903,265</b>	<b>5,902,917</b>	<b>91.66%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,036,813)	943,818	(6,092,995)	314,574	6,407,569	-5.16%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	1,417,606	-	1,417,606	1,201,227	(216,379)	84.74%
Operating Transfers Out - Other Funds	-	(943,818)	(943,818)	(943,818)	-	100.00%
Refunding Bonds Issued	-	-	-	21,505,000	21,505,000	N/A
Premium on Refunding Bonds	-	-	-	1,113,363	1,113,363	N/A
Payment to Holders of Refunded Debt	-	-	-	(22,469,358)	(22,469,358)	N/A
<b>Total Other Financial Sources (Uses)</b>	<b>1,417,606</b>	<b>(943,818)</b>	<b>473,788</b>	<b>406,414</b>	<b>(67,374)</b>	<b>85.78%</b>
<b>Net Change in Fund Balances</b>	<b>(5,619,207)</b>	<b>-</b>	<b>(5,619,207)</b>	<b>720,988</b>	<b>6,340,195</b>	<b>-12.83%</b>
Fund Balances, July 1, 2011	22,151,482	22,151,482	22,151,482	22,151,482	-	100.00%
Fund Balances, June 30, 2012	\$ 16,532,275	\$ 22,151,482	\$ 16,532,275	\$ 22,872,470	\$ 6,340,195	138.35%

## 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.

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



KNOX COUNTY, TENNESSEE

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

For the year ended June 30, 2012

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Knob Creek Bridge	\$ 233,034	\$ 232,369	\$ 414	\$ 232,783	\$ 251
Bob Gray Roundabouts	210,000	-	-	-	210,000
Bridge Replacement	5,299,503	3,743,707	96,072	3,839,779	1,459,724
Hardin Valley Road	28,940	28,940	-	28,940	-
Ballcamp Improvements	17,924,704	16,683,930	465,110	17,149,040	775,664
Lovell Road	2,609,804	2,609,258	-	2,609,258	546
Dry Gap Pike	6,128,902	5,891,653	236,739	6,128,392	510
Maynardville/Norris/Emory	2,209,485	801,763	40,486	842,249	1,367,236
Parkside Drive Extension	10,746,105	9,169,021	28,347	9,197,368	1,548,737
Dutchtown Road Functional Plan	15,589,879	9,323,078	1,542,336	10,865,414	4,724,465
Gallaher View Road	3,075,229	3,075,229	-	3,075,229	-
Farlow Drive	462,000	-	470,378	470,378	(8,378)
Tazewell Pike / Emory Road	234,920	54,094	269,392	323,486	(88,566)
Dutchtown Innovation	622,889	622,889	-	622,889	-
Outlet Mall Drive/Snyder Road Connect	4,817,675	326,636	1,301,058	1,627,694	3,189,981
National Drive-John Sevier Highway	85,063	62,855	-	62,855	22,208
State Aid	1,814,300	-	-	-	1,814,300
	<u>72,092,432</u>	<u>52,625,422</u>	<u>4,450,332</u>	<u>57,075,754</u>	<u>15,016,678</u>
<i>Total Road Construction</i>					
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,146,140	13,999,266	96,392	14,095,658	50,482
Juvenile Justice CIP '11	9,797	-	-	-	9,797
County Wide Renovations	200,000	-	-	-	200,000
Knox Central	1,582,243	1,119,154	99,110	1,218,264	363,979
John Tarleton	-	-	133,435	133,435	(133,435)
John Tarleton CIP '11	304,000	-	-	-	304,000
AJ/ Dwight Kessel Garage	1,846,073	1,280,369	120,466	1,400,835	445,238
City/County Improvement	12,881,989	10,895,619	377,747	11,273,366	1,608,623
Knox County Health Renovations	10,981,402	10,897,638	19,700	10,917,338	64,064
Old Courthouse Renovation	2,800,540	1,259,066	160,777	1,419,843	1,380,697
Detention Facility	1,561,917	1,552,017	-	1,552,017	9,900
Detention Facility Expansion 2006	13,996,762	13,996,324	-	13,996,324	438
Jail Improvements	311,000	119,114	159,605	278,719	32,281
	<u>60,621,863</u>	<u>55,118,567</u>	<u>1,167,232</u>	<u>56,285,799</u>	<u>4,336,064</u>
<i>Total Building Renovations</i>					
<i>Building Construction:</i>					
South Sportsplex	500,000	-	-	-	500,000
Lawson McGhee Library	598,784	546,144	14,614	560,758	38,026
Various Library Branches	656,261	226,261	158,587	384,848	271,413
Carter Senior Center	1,289,632	1,289,632	-	1,289,632	-
	<u>3,044,677</u>	<u>2,062,037</u>	<u>173,201</u>	<u>2,235,238</u>	<u>809,439</u>
<i>Total Building Construction:</i>					

KNOX COUNTY, TENNESSEE

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

For the year ended June 30, 2012

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Other:</i>					
Seven Island Foot Bridge	1,746,757	283,528	-	283,528	1,463,229
Halls Greenway	154,903	154,903	-	154,903	-
Knox-Blount Greenway-Phase I	145,198	-	7,581	7,581	137,617
Halls Park - School Link Phase II	703,942	-	-	-	703,942
Knox-Blount Greenway-Phase II	360,198	-	-	-	360,198
Park Facility Improvement	629,105	420,907	62,351	483,258	145,847
Rifle Range Road Park	3,812,500	3,770,932	6,654	3,777,586	34,914
Ten Mile Creek Greenway	267,886	267,886	-	267,886	-
Greenways	75,000	2,065	6,215	8,280	66,720
Technology Upgrade - Libraries	1,250,000	241,100	-	241,100	1,008,900
Finance Software Upgrade	1,569,308	1,335,528	28,994	1,364,522	204,786
PBA Project Management	3,593,252	3,016,303	429,607	3,445,910	147,342
Energy Management Project - County	16,176,571	14,003,824	904	14,004,728	2,171,843
Solway Yard Waste Facility	1,386,400	1,363,255	-	1,363,255	23,145
Stormwater Management	8,655,669	6,554,976	441,569	6,996,545	1,659,124
Dutchtown Convenience Center	571,892	510,555	-	510,555	61,337
Karns Convenience Center	50,000	-	-	-	50,000
Geometric Improvements	2,766,028	1,333,558	366,201	1,699,759	1,066,269
County Sidewalk	79,614	72,670	-	72,670	6,944
Major Equipment - Engineering & Public Works	426,000	-	336,665	336,665	89,335
Major Equipment - Sheriff Denton	580,000	-	302,067	302,067	277,933
Powell Middle School	15,650,000	15,374,534	9,696	15,384,230	265,770
New Carter Elementary	9,765,619	-	11,409	11,409	9,754,210
Family Investment - Renovation	130,000	30,921	65,475	96,396	33,604
<i>Total Other</i>	<u>70,545,842</u>	<u>48,737,445</u>	<u>2,075,388</u>	<u>50,812,833</u>	<u>19,733,009</u>
<i>Total Capital Projects</i>	<u>\$ 206,304,814</u>	<u>\$ 158,543,471</u>	<u>\$ 7,866,153</u>	<u>\$ 166,409,624</u>	<u>\$ 39,895,190</u>

**KNOX COUNTY, TENNESSEE**

**ADA Construction Capital Projects Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>Expenditures</b>						
<i>Capital Projects:</i>						
Contracted Services	45,000	290,000	335,000	280,465	54,535	83.72%
Supplies & Materials	55,000	-	55,000	-	55,000	0.00%
Other Charges	10,000	-	10,000	-	10,000	0.00%
Capital Outlay	290,000	(290,000)	-	-	-	N/A
<i>Total Capital Projects</i>	400,000	-	400,000	280,465	119,535	70.12%
Net Change in Fund Balances	(400,000)	-	(400,000)	(280,465)	119,535	70.12%
Fund Balances, July 1, 2011	1,375,216	-	1,375,216	1,375,216	-	100.00%
Fund Balances, June 30, 2012	\$ 975,216	\$ -	\$ 975,216	\$ 1,094,751	\$ 119,535	112.26%

## 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

Central Cafeteria Fund: This fund is used to account for the cafeteria operations in each of the individual schools. The primary sources of funding are Federal and State revenues for the school lunch program and sales to students and adults.

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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 110,832,000	\$ -	\$ 110,832,000	\$ 112,732,650	\$ 1,900,650	101.71%
County Local Option Taxes	100,489,500	-	100,489,500	110,009,684	9,520,184	109.47%
Wheel Taxes	1,500,000	-	1,500,000	1,501,396	1,396	100.09%
<i>Total Local Taxes</i>	<i>212,821,500</i>	<i>-</i>	<i>212,821,500</i>	<i>224,243,730</i>	<i>11,422,230</i>	<i>105.37%</i>
<i>Licenses and Permits</i>	<i>36,000</i>	<i>-</i>	<i>36,000</i>	<i>29,422</i>	<i>(6,578)</i>	<i>81.73%</i>
<i>Charges for Current Services:</i>						
Education Charges	470,000	-	470,000	162,418	(307,582)	34.56%
Other Charges For Services	721,800	-	721,800	845,611	123,811	117.15%
<i>Total Charges/Current Services</i>	<i>1,191,800</i>	<i>-</i>	<i>1,191,800</i>	<i>1,008,029</i>	<i>(183,771)</i>	<i>84.58%</i>
<i>Other Local Revenues:</i>						
Recurring Items	140,000	-	140,000	249,192	109,192	177.99%
Nonrecurring Items	2,568,988	-	2,568,988	1,470,020	(1,098,968)	57.22%
<i>Total Other Local Revenues</i>	<i>2,708,988</i>	<i>-</i>	<i>2,708,988</i>	<i>1,719,212</i>	<i>(989,776)</i>	<i>63.46%</i>
<i>State of Tennessee:</i>						
Regular Education Funds	161,492,712	-	161,492,712	164,724,221	3,231,509	102.00%
Other State Revenues	1,300,000	-	1,300,000	1,459,200	159,200	112.25%
<i>Total State of Tennessee</i>	<i>162,792,712</i>	<i>-</i>	<i>162,792,712</i>	<i>166,183,421</i>	<i>3,390,709</i>	<i>102.08%</i>
<i>Federal Government:</i>						
Federal Revenue Through State	-	21,040	21,040	21,040	-	100.00%
Direct Federal Revenue	537,000	-	537,000	543,096	6,096	101.14%
<i>Total Federal Government:</i>	<i>537,000</i>	<i>21,040</i>	<i>558,040</i>	<i>564,136</i>	<i>6,096</i>	<i>101.09%</i>
<i>Other Government and Citizen Group:</i>						
Payments from Primary Government	1,182,000	-	1,182,000	1,182,000	-	100.00%
<b>Total Revenues</b>	<b>381,270,000</b>	<b>21,040</b>	<b>381,291,040</b>	<b>394,929,950</b>	<b>13,638,910</b>	<b>103.58%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	142,058,347	(3,776,050)	138,282,297	138,010,103	272,194	99.80%
Employee Benefits	40,179,853	(270,000)	39,909,853	39,883,258	26,595	99.93%
Contracted Services	-	1,600	1,600	1,598	2	99.88%
Supplies and Materials	733,300	2,935,500	3,668,800	3,668,775	25	100.00%
<b>Art</b>						
Contracted Services	2,500	8,660	11,160	11,156	4	99.96%
Supplies and Materials	226,430	(3,400)	223,030	222,991	39	99.98%
<b>Basic Elementary</b>						
Contracted Services	-	2,630	2,630	2,626	4	99.85%
Supplies and Materials	820,000	(120,000)	700,000	698,674	1,326	99.81%

**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, 2012*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Supplies and Materials	363,000	24,000	387,000	386,963	37	99.99%
<b>Basic Secondary</b>						
Contracted Services	-	19,500	19,500	19,494	6	99.97%
Supplies and Materials	737,000	130,350	867,350	867,340	10	100.00%
<b>Business Education</b>						
Supplies and Materials	61,674	-	61,674	61,674	-	100.00%
Other Charges	2,244	-	2,244	2,215	29	98.71%
<b>Middle School Reading</b>						
Personal Services	3,982	-	3,982	461	3,521	11.58%
Employee Benefits	306	-	306	35	271	11.44%
Contracted Services	250	-	250	-	250	0.00%
Supplies and Materials	32,628	(9,663)	22,965	22,486	479	97.91%
Other	4,985	-	4,985	4,143	842	83.11%
<b>Excellence Thru Literacy</b>						
Supplies and Materials	311,304	(104,000)	207,304	205,712	1,592	99.23%
Other	20,000	3,705	23,705	23,705	-	100.00%
<b>World Languages Instruction</b>						
Supplies and Materials	6,000	-	6,000	6,000	-	100.00%
<b>Health Education</b>						
Supplies and Materials	4,324	-	4,324	4,308	16	99.63%
<b>Kindergarten</b>						
Supplies and Materials	62,266	(3,800)	58,466	58,422	44	99.92%
<b>Language Arts</b>						
Supplies and Materials	36,148	1,320	37,468	36,908	560	98.51%
<b>Math</b>						
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	83,068	(22)	83,046	82,946	100	99.88%
Other	-	2,420	2,420	2,417	3	99.88%
<b>Choral Music</b>						
Contracted Services	6,200	(3,100)	3,100	3,016	84	97.29%
Supplies and Materials	39,880	(4,400)	35,480	35,444	36	99.90%
<b>Physical Education</b>						
Supplies and Materials	23,858	(1,000)	22,858	21,351	1,507	93.41%
Other Charges	-	1,000	1,000	1,000	-	100.00%
<b>Reading</b>						
Personal Services	2,000	-	2,000	1,715	285	85.75%
Employee Benefits	153	-	153	(391)	544	-255.56%
Supplies and Materials	70,574	(25,000)	45,574	45,402	172	99.62%
Other Charges	16,185	(12,400)	3,785	3,766	19	99.50%
<b>Science</b>						
Contracted Services	5,000	-	5,000	5,000	-	100.00%
Supplies and Materials	103,932	320	104,252	104,249	3	100.00%
<b>Social Studies</b>						
Supplies and Materials	43,031	(900)	42,131	42,114	17	99.96%
<b>Talented &amp; Gifted</b>						
Employee Benefits	-	45	45	41	4	91.11%
Contracted Services	3,739	-	3,739	2,350	1,389	62.85%
Supplies and Materials	12,894	(7,400)	5,494	5,435	59	98.93%
Other Charges	2,244	4,600	6,844	6,838	6	99.91%
<b>Instrumental Music</b>						
Contracted Services	5,700	-	5,700	5,437	263	95.39%
Supplies and Materials	27,000	220	27,220	27,215	5	99.98%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General School</b>						
Contracted Services	15,000	98,100	113,100	113,073	27	99.98%
Supplies and Materials	265,000	(117,464)	147,536	141,340	6,196	95.80%
Capital Outlay	20,000	500	20,500	20,500	-	100.00%
<b>Summer School</b>						
Personal Services	102,128	71,500	173,628	173,524	104	99.94%
Employee Benefits	18,030	10,400	28,430	28,376	54	99.81%
Supplies and Materials	-	600	600	585	15	97.50%
<b>Project Graduation</b>						
Personal Services	231,612	85,000	316,612	316,187	425	99.87%
Employee Benefits	59,808	-	59,808	52,871	6,937	88.40%
Contracted Services	1,141,742	-	1,141,742	1,141,742	-	100.00%
<b>High Needs Schools</b>						
Contracted Services	2,500	(2,000)	500	441	59	88.20%
Supplies and Materials	2,000	(500)	1,500	1,031	469	68.73%
Other Charges	375	-	375	-	375	0.00%
<b>Athletics</b>						
Contracted Services	68,153	(3,200)	64,953	64,914	39	99.94%
Supplies and Materials	46,717	(1,900)	44,817	44,729	88	99.80%
Other Charges	156,496	(7,200)	149,296	148,770	526	99.65%
<b>Materials Center</b>						
Contracted Services	-	3,510	3,510	3,501	9	99.74%
Supplies and Materials	108,560	(1,000)	107,560	107,215	345	99.68%
<b>T &amp; I Construction</b>						
Contracted Services	78,366	(63,000)	15,366	15,007	359	97.66%
Supplies and Materials	173,320	(55,096)	118,224	117,990	234	99.80%
<b>Driver's Education</b>						
Contracted Services	94,633	(37,000)	57,633	57,229	404	99.30%
Supplies and Materials	23,700	(5,000)	18,700	16,364	2,336	87.51%
<b>Vine Magnet</b>						
Supplies and Materials	14,370	(1,437)	12,933	12,733	200	98.45%
Other Charges	755	(555)	200	200	-	100.00%
<b>System-wide Screening</b>						
Contracted Services	770	-	770	503	267	65.32%
Supplies and Materials	4,868	(600)	4,268	3,900	368	91.38%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	23,428	(4,342)	19,086	19,086	-	100.00%
Other Charges	212	(212)	-	-	-	N/A
<b>Beaumont Magnet</b>						
Supplies and Materials	19,568	(11,956)	7,612	7,612	-	100.00%
Other Charges	444	(194)	250	250	-	100.00%
<b>Greene Magnet</b>						
Supplies and Materials	13,300	(1,330)	11,970	11,970	-	100.00%
Other Charges	1,221	(1,221)	-	-	-	N/A
<b>Student Assistance Services</b>						
Supplies and Materials	644	-	644	537	107	83.39%
<b>Austin-East Magnet</b>						
Supplies and Materials	24,571	(4,457)	20,114	20,048	66	99.67%
Other Charges	1,721	(1,651)	70	66	4	94.29%
<b>Section 504 Instruction</b>						
Contracted Services	5,000	5,700	10,700	10,700	-	100.00%
Supplies and Materials	9,299	(9,000)	299	-	299	0.00%
<b>Magnet Department</b>						
Supplies and Materials	-	7,022	7,022	6,957	65	99.07%
Other Charges	-	5,373	5,373	5,368	5	99.91%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>West Magnet</b>						
Supplies and Materials	-	5,000	5,000	5,000	-	100.00%
<b>Stem Academy</b>						
Supplies and Materials	-	9,000	9,000	9,000	-	100.00%
<b>Alternative Schools</b>						
Personal Services	1,363,708	-	1,363,708	1,212,385	151,323	88.90%
Employee Benefits	320,312	1,700	322,012	321,948	64	99.98%
Supplies and Materials	78,293	(34,850)	43,443	43,150	293	99.33%
<b>Special Education Program</b>						
Personal Services	27,018,795	-	27,018,795	25,868,034	1,150,761	95.74%
Employee Benefits	7,042,477	(130,000)	6,912,477	6,682,381	230,096	96.67%
Contracted Services	171,955	(22,275)	149,680	148,686	994	99.34%
Supplies and Materials	392,500	6,890	399,390	387,334	12,056	96.98%
Other Charges	-	330	330	330	-	100.00%
<b>Career &amp; Technical Education</b>						
Personal Services	9,876,573	(352,653)	9,523,920	9,398,624	125,296	98.68%
Employee Benefits	2,651,310	(130,000)	2,521,310	2,513,966	7,344	99.71%
Contracted Services	7,000	(4,900)	2,100	2,080	20	99.05%
Supplies and Materials	323,087	49,000	372,087	371,674	413	99.89%
Other Charges	2,600	(550)	2,050	2,050	-	100.00%
Capital Outlay	51,113	2,750	53,863	53,827	36	99.93%
<b>Total Instruction</b>	<b>238,140,533</b>	<b>(1,848,433)</b>	<b>236,292,100</b>	<b>234,280,180</b>	<b>2,011,920</b>	<b>99.15%</b>
<b>Support Services:</b>						
<b>Attendance</b>						
Personal Services	1,187,090	53,200	1,240,290	1,240,265	25	100.00%
Employee Benefits	377,874	-	377,874	319,844	58,030	84.64%
Contracted Services	10,000	150	10,150	10,141	9	99.91%
Supplies and Materials	1,125	-	1,125	908	217	80.71%
Other Charges	3,741	(600)	3,141	3,075	66	97.90%
<b>Health Services</b>						
Personal Services	1,232,777	34,000	1,266,777	1,266,464	313	99.98%
Employee Benefits	303,547	28,800	332,347	332,191	156	99.95%
Contracted Services	80,150	(10,000)	70,150	69,439	711	98.99%
Supplies and Materials	126,010	(20,000)	106,010	100,470	5,540	94.77%
Other Charges	11,388	(4,300)	7,088	7,013	75	98.94%
<b>Other Student Support</b>						
Personal Services	6,629,661	-	6,629,661	6,201,567	428,094	93.54%
Employee Benefits	1,651,933	-	1,651,933	1,590,224	61,709	96.26%
<b>Pupil Personnel</b>						
Supplies and Materials	21,956	-	21,956	21,593	363	98.35%
<b>Curriculum</b>						
Personal Services	6,500	-	6,500	5,432	1,068	83.57%
Employee Benefits	500	-	500	416	84	83.20%
Contracted Services	300	600	900	881	19	97.89%
Supplies and Materials	6,889	(3,000)	3,889	2,871	1,018	73.82%
Other Charges	2,993	2,400	5,393	5,383	10	99.81%
<b>Transfer Department</b>						
Personal Services	189,685	-	189,685	173,892	15,793	91.67%
Employee Benefits	40,188	-	40,188	37,114	3,074	92.35%
Contracted Services	1,200	500	1,700	1,647	53	96.88%
Supplies and Materials	300	110	410	409	1	99.76%
Other Charges	524	-	524	-	524	0.00%



**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Guidance</b>						
Supplies and Materials	22,450	-	22,450	21,530	920	95.90%
Other Charges	5,711	120	5,831	5,828	3	99.95%
<b>Math</b>						
Contracted Services	25	-	25	9	16	36.00%
Supplies and Materials	2,025	(1,800)	225	159	66	70.67%
Other Charges	748	5,450	6,198	6,178	20	99.68%
<b>Choral Music</b>						
Contracted Services	2,900	400	3,300	3,297	3	99.91%
Supplies and Materials	6,370	-	6,370	5,915	455	92.86%
Other Charges	561	-	561	561	-	100.00%
<b>Physical Education</b>						
Personal Services	-	1,200	1,200	1,119	81	93.25%
Employee Benefits	-	100	100	85	15	85.00%
Supplies and Materials	2,650	500	3,150	3,148	2	99.94%
Other Charges	9,000	(3,500)	5,500	5,317	183	96.67%
<b>Science</b>						
Personal Services	1,250	-	1,250	329	921	26.32%
Employee Benefits	191	-	191	21	170	10.99%
Contracted Services	500	-	500	252	248	50.40%
Supplies and Materials	3,938	-	3,938	3,907	31	99.21%
Other Charges	7,272	2,000	9,272	9,250	22	99.76%
<b>Social Studies</b>						
Personal Services	2,820	-	2,820	-	2,820	0.00%
Employee Benefits	216	-	216	-	216	0.00%
Other Charges	493	5,100	5,593	5,577	16	99.71%
<b>Talented and Gifted</b>						
Contracted Services	1,000	1,750	2,750	2,747	3	99.89%
Supplies and Materials	7,000	1,010	8,010	8,007	3	99.96%
<b>Instrumental Music</b>						
Contracted Services	2,600	1,100	3,700	3,671	29	99.22%
Supplies and Materials	5,500	(1,000)	4,500	4,479	21	99.53%
Other Charges	2,268	-	2,268	1,878	390	82.80%
<b>High School PE/Wellness</b>						
Contracted Services	550	-	550	-	550	0.00%
Supplies and Materials	13,943	2,300	16,243	16,232	11	99.93%
Other Charges	3,580	(900)	2,680	2,595	85	96.83%
<b>Regular Instruction</b>						
Personal Services	9,712,317	83,000	9,795,317	9,795,150	167	100.00%
Employee Benefits	2,284,928	300,000	2,584,928	2,583,991	937	99.96%
Contracted Services	627,000	256,100	883,100	883,038	62	99.99%
Supplies and Materials	-	3,600	3,600,000	3,554	46	98.72%
Other Charges	45,000	(44,500)	500	220	280	44.00%
<b>Driver Education</b>						
Contracted Services	1,575	(1,500)	75	-	75	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	12,963	(2,000)	10,963	10,914	49	99.55%
Supplies and Materials	11,234	(1,200)	10,034	9,512	522	94.80%
Other Charges	729	-	729	-	729	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	13,300	14,725	14,703	22	99.85%
Supplies and Materials	2,350	(2,000)	350	276	74	78.86%
Other Charges	748	-	748	286	462	38.24%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instruction Program</b>						
Contracted Services	5,500	-	5,500	5,491	9	99.84%
Supplies and Materials	19,291	(3,000)	16,291	16,190	101	99.38%
Other Charges	4,489	-	4,489	4,126	363	91.91%
<b>Alternative Schools</b>						
Personal Services	499,628	-	499,628	428,407	71,221	85.75%
Employee Benefits	138,517	-	138,517	124,041	14,476	89.55%
Contracted Services	160	-	160	-	160	0.00%
Supplies and Materials	810	-	810	-	810	0.00%
Capital Outlay	-	1,019	1,019	1,015	4	99.61%
<b>Libraries/Audio/Visual</b>						
Contracted Services	35,200	-	35,200	34,872	328	99.07%
Supplies and Materials	427,369	75	427,444	427,044	400	99.91%
<b>Staff Development</b>						
Personal Services	-	1,800	1,800	1,751	49	97.28%
Employee Benefits	995	1,800	2,795	2,768	27	99.03%
Supplies and Materials	17,494	9,100	26,594	26,569	25	99.91%
Other Charges	20,000	(15,000)	5,000	4,946	54	98.92%
<b>Art</b>						
Contracted Services	365	-	365	334	31	91.51%
Supplies and Materials	11,200	(1,300)	9,900	9,419	481	95.14%
Other Charges	5,237	-	5,237	4,845	392	92.51%
<b>Basic Elementary</b>						
Contracted Services	7,253	(5,000)	2,253	1,901	352	84.38%
Supplies and Materials	45,520	(41,000)	4,520	3,798	722	84.03%
Other Charges	22,341	(21,000)	1,341	1,061	280	79.12%
<b>Special Education Program</b>						
Personal Services	5,445,339	207,000	5,652,339	5,651,849	490	99.99%
Employee Benefits	1,474,569	-	1,474,569	1,316,883	157,686	89.31%
Contracted Services	274,944	30	274,974	274,688	286	99.90%
Supplies and Materials	92,475	49,052	141,527	141,050	477	99.66%
Other Charges	75,040	(12,000)	63,040	62,507	533	99.15%
<b>Basic Middle</b>						
Contracted Services	455	-	455	-	455	0.00%
Supplies and Materials	13,364	(7,000)	6,364	5,763	601	90.56%
Other Charges	28,911	-	28,911	26,282	2,629	90.91%
<b>Basic Secondary</b>						
Contracted Services	76,300	10,200	86,500	86,466	34	99.96%
Supplies and Materials	3,670	-	3,670	1,970	1,700	53.68%
Other Charges	18,000	(9,000)	9,000	8,878	122	98.64%
<b>World Language</b>						
Personal Services	-	350	350	329	21	94.00%
Employee Benefits	-	50	50	25	25	50.00%
Contracted Services	175	-	175	32	143	18.29%
Other Charges	10,825	-	10,825	10,530	295	97.27%
<b>Language Arts</b>						
Personal Services	-	1,100	1,100	1,053	47	95.73%
Employee Benefits	-	100	100	80	20	80.00%
Contracted Services	3,520	-	3,520	3,156	364	89.66%
Supplies and Materials	3,150	(2,400)	750	612	138	81.60%
Other Charges	3,521	510	4,031	4,022	9	99.78%
<b>Career &amp; Technical Education</b>						
Personal Services	348,665	50,000	398,665	397,221	1,444	99.64%
Employee Benefits	80,436	25,000	105,436	105,079	357	99.66%
Contracted Services	21,625	5,400	27,025	26,962	63	99.77%
Supplies and Materials	2,700	3,100	5,800	5,762	38	99.34%

**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, 2012*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>TAP Department</b>						
Contracted Services	-	50	50	43	7	86.00%
Supplies and Materials	5,000	-	5,000	4,071	929	81.42%
<b>Family/Community Engagement</b>						
Contracted Services	-	220	220	211	9	95.91%
Supplies and Materials	10,000	4,500	14,500	13,988	512	96.47%
<b>Grants Department</b>						
Contracted Services	2,000	-	2,000	1,317	683	65.85%
Supplies and Materials	2,500	-	2,500	2,482	18	99.28%
Other Charges	500	-	500	170	330	34.00%
<b>Adult Program</b>						
Personal Services	31,816	203	32,019	31,919	100	99.69%
Employee Benefits	19,553	9,200	28,753	28,699	54	99.81%
Contracted Services	5,050	(1,100)	3,950	3,214	736	81.37%
Supplies and Materials	30,143	(13,000)	17,143	16,835	308	98.20%
<b>Board of Education</b>						
Personal Services	241,354	3,200	244,554	244,502	52	99.98%
Employee Benefits	463,018	81,100	544,118	543,963	155	99.97%
Contracted Services	167,074	(3,240)	163,834	163,776	58	99.96%
Supplies and Materials	3,000	900	3,900	3,882	18	99.54%
Other Charges	5,901,628	574,500	6,476,128	6,459,279	16,849	99.74%
<b>Office of the Superintendent</b>						
Personal Services	581,676	1,186,000	1,767,676	545,660	1,222,016	30.87%
Employee Benefits	152,870	-	152,870	129,364	23,506	84.62%
Contracted Services	71,300	61,500	132,800	132,765	35	99.97%
Supplies and Materials	4,400	1,300	5,700	5,629	71	98.75%
<b>Office of the Principal</b>						
Personal Services	20,694,200	-	20,694,200	20,342,711	351,489	98.30%
Employee Benefits	5,063,506	-	5,063,506	4,938,661	124,845	97.53%
Contracted Services	3,280,000	527,000	3,807,000	3,806,366	634	99.98%
Supplies and Materials	-	30,200	30,200	30,126	74	99.75%
<b>Fiscal Services</b>						
Personal Services	1,442,020	35,000	1,477,020	1,476,143	877	99.94%
Employee Benefits	340,802	42,000	382,802	382,118	684	99.82%
Contracted Services	7,900	35,500	43,400	43,312	88	99.80%
Supplies and Materials	23,250	31,100	54,350	54,302	48	99.91%
<b>Warehouse</b>						
Personal Services	141,907	-	141,907	130,054	11,853	91.65%
Employee Benefits	36,113	-	36,113	34,376	1,737	95.19%
Contracted Services	4,800	12,000	16,800	16,709	91	99.46%
Supplies and Materials	15,750	9,150	24,900	24,853	47	99.81%
<b>Human Resources</b>						
Personal Services	995,573	-	995,573	795,042	200,531	79.86%
Employee Benefits	224,611	(20,295)	204,316	197,825	6,491	96.82%
Contracted Services	73,500	118,800	192,300	192,190	110	99.94%
Supplies and Materials	7,225	15,800	23,025	22,963	62	99.73%
Other Charges	6,000	(3,000)	3,000	2,985	15	99.50%
<b>Operation of Plant</b>						
Personal Services	8,557,682	-	8,557,682	7,654,615	903,067	89.45%
Employee Benefits	2,283,422	(200,000)	2,083,422	2,062,857	20,565	99.01%
Contracted Services	1,047,847	314,500	1,362,347	1,241,428	120,919	91.12%
Supplies and Materials	14,573,475	858,250	15,431,725	15,419,844	11,881	99.92%
Other Charges	525,559	(172,500)	353,059	352,891	168	99.95%
Capital Outlay	100,000	165,594	265,594	190,504	75,090	71.73%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Security</b>						
Personal Services	1,204,891	303,000	1,507,891	1,507,871	20	100.00%
Employee Benefits	277,064	70,000	347,064	345,592	1,472	99.58%
Contracted Services	45,600	200	45,800	45,784	16	99.97%
Supplies and Materials	60,767	7,000	67,767	67,696	71	99.90%
Other Charges	1,000	-	1,000	-	1,000	0.00%
<b>General Maintenance of Plant</b>						
Personal Services	5,485,199	-	5,485,199	5,447,160	38,039	99.31%
Employee Benefits	1,350,762	-	1,350,762	1,323,500	27,262	97.98%
Contracted Services	495,780	(88,656)	407,124	348,482	58,642	85.60%
Supplies and Materials	1,908,531	196,772	2,105,303	1,976,041	129,262	93.86%
Capital Outlay	124,000	2,400	126,400	124,371	2,029	98.39%
<b>Facilities</b>						
Personal Services	268,618	-	268,618	260,851	7,767	97.11%
Employee Benefits	66,299	-	66,299	52,542	13,757	79.25%
Contracted Services	4,400	(3,600)	800	517	283	64.63%
Supplies and Materials	14,100	-	14,100	12,788	1,312	90.70%
Other Charges	748	275	1,023	1,001	22	97.85%
<b>Student Transportation</b>						
Personal Services	658,221	155,200	813,421	813,323	98	99.99%
Employee Benefits	147,649	16,000	163,649	163,201	448	99.73%
Contracted Services	213,500	(41,700)	171,800	150,682	21,118	87.71%
Supplies and Materials	82,900	(28,000)	54,900	54,709	191	99.65%
Other Charges	1,870	-	1,870	-	1,870	0.00%
<b>Regular Contracts</b>						
Employee Benefits	-	7,500	7,500	7,289	211	97.19%
Contracted Services	8,045,566	939,700	8,985,266	8,985,066	200	100.00%
<b>Vocational Transportation</b>						
Contracted Services	88,920	(24,000)	64,920	64,785	135	99.79%
<b>Special Education Transportation</b>						
Personal Services	79,316	-	79,316	41,170	38,146	51.91%
Employee Benefits	16,162	1,400	17,562	17,511	51	99.71%
Contracted Services	4,845,581	(38,000)	4,807,581	4,807,299	282	99.99%
Supplies and Materials	7,000	29,000	36,000	35,571	429	98.81%
<b>Central and Other</b>						
Personal Services	24,394	68,000	92,394	91,896	498	99.46%
Employee Benefits	10,655	38,100	48,755	48,661	94	99.81%
Contracted Services	-	1,200	1,200	1,184	16	98.67%
<b>Technology</b>						
Personal Services	3,393,273	-	3,393,273	3,273,557	119,716	96.47%
Employee Benefits	713,783	111,000	824,783	824,141	642	99.92%
Contracted Services	535,250	258,440	793,690	793,102	588	99.93%
Supplies and Materials	177,823	(48,000)	129,823	128,753	1,070	99.18%
Other Charges	14,963	12,000	26,963	26,799	164	99.39%
Capital Outlay	211,543	(515)	211,028	209,482	1,546	99.27%
<b>Publications</b>						
Contracted Services	8,000	100	8,100	7,439	661	91.84%
Supplies and Materials	80,000	100	80,100	78,153	1,947	97.57%
<b>Public Affairs</b>						
Personal Services	590,189	-	590,189	581,342	8,847	98.50%
Employee Benefits	123,894	6,000	129,894	129,698	196	99.85%
Contracted Services	132,900	16,200	149,100	149,055	45	99.97%
Supplies and Materials	1,000	1,395	2,395	2,345	50	97.91%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Minority Recruiting</b>						
Personal Services	109,734	-	109,734	79,665	30,069	72.60%
Employee Benefits	24,123	-	24,123	15,474	8,649	64.15%
Contracted Services	11,900	(9,500)	2,400	2,032	368	84.67%
Supplies and Materials	1,375	-	1,375	1,150	225	83.64%
<b>Office of Accountability</b>						
Personal Services	377,690	-	377,690	339,173	38,517	89.80%
Employee Benefits	92,431	-	92,431	77,712	14,719	84.08%
Contracted Services	151,550	(23,000)	128,550	128,364	186	99.86%
Supplies and Materials	17,950	-	17,950	17,890	60	99.67%
Other Charges	2,469	400	2,869	2,852	17	99.41%
<b>Other Charges</b>						
Payments to Primary Governments	12,908,184	(648,576)	12,259,608	10,926,382	1,333,226	89.13%
Other Charges	-	80,748	80,748	80,748	-	100.00%
<i>Total Support Services</i>	<u>146,279,467</u>	<u>6,022,491</u>	<u>152,301,958</u>	<u>146,451,246</u>	<u>5,850,712</u>	<u>96.16%</u>
Total Expenditures	<u>384,420,000</u>	<u>4,174,058</u>	<u>388,594,058</u>	<u>380,731,426</u>	<u>7,862,632</u>	<u>97.98%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,150,000)	(4,153,018)	(7,303,018)	14,198,524	21,501,542	-194.42%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	400,000	-	400,000	419,077	19,077	104.77%
Transfers To Other Funds	(250,000)	(257,928)	(507,928)	(507,930)	(2)	0.00%
Total Other Financing Sources (Uses)	<u>150,000</u>	<u>(257,928)</u>	<u>(107,928)</u>	<u>(88,853)</u>	<u>19,075</u>	<u>82.33%</u>
Net Change in Fund Balances	(3,000,000)	(4,410,946)	(7,410,946)	14,109,671	21,520,617	-190.39%
Fund Balances, July 1, 2011	<u>34,199,160</u>	<u>-</u>	<u>34,199,160</u>	<u>34,199,160</u>	<u>-</u>	<u>100.00%</u>
Fund Balances, June 30, 2012	<u>\$ 31,199,160</u>	<u>\$ (4,410,946)</u>	<u>\$ 26,788,214</u>	<u>\$ 48,308,831</u>	<u>\$ 21,520,617</u>	<u>180.34%</u>

**KNOX COUNTY, TENNESSEE**

**Discretely Presented Component Unit -  
Knox County Board of Education  
Central Cafeteria Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Sale of Lunches	\$ 9,526,301	\$ -	\$ 9,526,301	\$ 9,262,528	\$ (263,773)	97.23%
<i>Federal Government:</i>						
National School Lunch Program	14,217,564	1,430,000	15,647,564	15,926,157	278,593	101.78%
<i>State of Tennessee:</i>						
State Matching Funds	283,870	-	283,870	363,274	79,404	127.97%
<i>Other Local Revenues:</i>						
	282,907	-	282,907	509,546	226,639	180.11%
<b>Total Revenues</b>	<b>24,310,642</b>	<b>1,430,000</b>	<b>25,740,642</b>	<b>26,061,505</b>	<b>320,863</b>	<b>101.25%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	7,933,475	2,000	7,935,475	7,935,029	446	99.99%
Employee Benefits	2,609,747	-	2,609,747	2,200,433	409,314	84.32%
Contractual Services	1,311,000	-	1,311,000	1,190,974	120,026	90.84%
Supplies & Materials	10,823,720	1,428,000	12,251,720	12,083,694	168,026	98.63%
Other Charges	482,700	-	482,700	450,762	31,938	93.38%
Capital Outlay	750,000	-	750,000	506,977	243,023	67.60%
<i>Total Food Service</i>	<b>23,910,642</b>	<b>1,430,000</b>	<b>25,340,642</b>	<b>24,367,869</b>	<b>972,773</b>	<b>96.16%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	400,000	-	400,000	1,693,636	1,293,636	423.41%
<b>Other Financing Uses</b>						
Transfer to Other Funds	(400,000)	-	(400,000)	(400,000)	-	100.00%
Net Change in Fund Balances	-	-	-	1,293,636	1,293,636	N/A
Fund Balances, July 1, 2011	7,025,607	-	7,025,607	7,025,607	-	100.00%
Fund Balances, June 30, 2012	\$ 7,025,607	\$ -	\$ 7,025,607	\$ 8,319,243	\$ 1,293,636	118.41%

**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, 2012**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 17,952,750	\$ -	\$ 17,952,750	\$ 19,598,888	\$ 1,646,138	109.17%
<i>Other Local Revenues:</i>						
Interest Earned	600,000	-	600,000	744	(599,256)	0.00%
<i>Total Revenues</i>	18,552,750	-	18,552,750	19,599,632	1,046,882	105.64%
<b>Expenditures</b>						
<i>Capital Projects:</i>						
<i>Other Charges:</i>						
Debt Service	20,044,263	-	20,044,263	20,041,631	2,632	99.99%
<i>Total Expenditures</i>	20,044,263	-	20,044,263	20,041,631	2,632	99.99%
Excess (Deficiency) of Revenues						
Net Change in Fund Balances	(1,491,513)	-	(1,491,513)	(441,999)	1,049,514	29.63%
Fund Balances, July 1, 2011	-	-	-	-	-	0.00%
Fund Balances, June 30, 2012	\$ (1,491,513)	-	(\$1,491,513)	\$ (441,999)	\$ 1,049,514	29.63%

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, 2012*

Project	Expenditures				Available
	Budget	Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 24,046,119	\$ -	\$ 13,343,888	\$ 13,343,888	\$ 10,702,231
Foundation Stabilization	750,000	750,000	-	750,000	-
Elementary Growth	1,200,000	1,198,659	1,341	1,200,000	-
Amherst Elementary	16,077,296	16,065,833	3,955	16,069,788	7,508
Cedar Bluff K-3	20,036,668	20,030,831	-	20,030,831	5,837
Brickey Elementary	14,410,824	14,410,824	-	14,410,824	-
New Holston Middle	11,944,500	11,871,265	51,599	11,922,864	21,636
West High Library / Cafeteria	2,200,000	2,200,000	-	2,200,000	-
Gibbs Elementary School	15,404,720	15,368,694	23,001	15,391,695	13,025
Powell Middle	1,128,543	1,121,609	-	1,121,609	6,934
Karns High Addition and Renovations	3,000,000	3,000,000	-	3,000,000	-
Ball Camp ES Addition/Renovation	5,424,334	4,535,291	688,855	5,224,146	200,188
Carter Renovations	2,500,000	-	-	-	2,500,000
Southwest Elementary	17,855,000	81,375	4,876,650	4,958,025	12,896,975
School Energy Savings Project	25,252,988	24,932,756	9,537,011	34,469,767	(9,216,779)
Hardin Valley High School	50,000,000	49,972,117	7,540	49,979,657	20,343
<i>Total Capital Projects:</i>	<u>\$ 211,230,992</u>	<u>\$ 165,539,254</u>	<u>\$ 28,533,840</u>	<u>\$ 194,073,094</u>	<u>\$ 17,157,898</u>