

# Budget Report to Citizenry



## Knox County, Tennessee

For the year ended  
June 30, 2009

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**KNOX COUNTY, TENNESSEE**  
**Budget Report to Citizenry**  
*For the fiscal year ended June 30, 2009*

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## OFFICE OF COUNTY MAYOR

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

November 30, 2009

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, 2009, 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 cursive script that reads "John M. Troyer".

John M. Troyer, CPA  
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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 101,323,741	\$ -	\$ 101,323,741	\$ 102,921,649	\$ 1,597,908	101.58%
County Local Option Taxes	14,298,530	40,950	14,339,480	15,115,305	775,825	105.41%
Wheel Taxes	9,724,840	-	9,724,840	9,349,584	(375,256)	96.14%
<b>Total Local Taxes</b>	<b>125,347,111</b>	<b>40,950</b>	<b>125,388,061</b>	<b>127,386,538</b>	<b>1,998,477</b>	<b>101.59%</b>
<i>Licenses and Permits:</i>						
Licenses	2,290,500	-	2,290,500	2,557,652	267,152	111.66%
Permits	1,833,000	-	1,833,000	857,850	(975,150)	46.80%
<b>Total Licenses and Permits</b>	<b>4,123,500</b>	<b>-</b>	<b>4,123,500</b>	<b>3,415,502</b>	<b>(707,998)</b>	<b>82.83%</b>
<i>Fines, Forfeitures and Penalties:</i>						
Circuit Court	133,646	-	133,646	67,412	(66,234)	50.44%
Criminal Court	2,207,664	-	2,207,664	1,943,379	(264,285)	88.03%
General Sessions Court	30,000	-	30,000	29,594	(406)	98.65%
Juvenile Court	1,253,550	-	1,253,550	1,328,328	74,778	105.97%
Chancery Court	32,000	-	32,000	30,404	(1,596)	95.01%
Other Courts	55,000	46,071	101,071	46,111	(54,960)	45.62%
Other Fines, Forfeitures & Penalties	136,600	15,877	152,477	94,287	(58,190)	61.84%
<b>Total Fines, Forfeitures and Penalties</b>	<b>3,848,460</b>	<b>61,948</b>	<b>3,910,408</b>	<b>3,539,515</b>	<b>(370,893)</b>	<b>90.52%</b>
<i>Charges for Current Services:</i>						
General Service Charges and Fees	4,164,603	2,300	4,166,903	4,260,607	93,704	102.25%
<i>Other Local Revenues:</i>						
Recurring Items	6,470,591	161,501	6,632,092	3,238,805	(3,393,287)	48.84%
Nonrecurring Items	351,000	-	351,000	340,630	(10,370)	97.05%
<b>Total Other Local Revenues</b>	<b>6,821,591</b>	<b>161,501</b>	<b>6,983,092</b>	<b>3,579,435</b>	<b>(3,403,657)</b>	<b>51.26%</b>
Public Safety Grants	64,500	3,250	67,750	77,710	9,960	114.70%
Health and Welfare Grants	276,000	1,874	277,874	258,581	(19,293)	93.06%
Other State Revenues	6,566,144	232,820	6,798,964	8,399,686	1,600,722	123.54%
<b>Total State of Tennessee</b>	<b>6,906,644</b>	<b>237,944</b>	<b>7,144,588</b>	<b>8,735,977</b>	<b>1,591,389</b>	<b>122.27%</b>
<i>Federal Government:</i>						
Prisoner Board - Federal	1,075,000	-	1,075,000	1,242,258	167,258	115.56%
<i>Other Governments and Citizen Groups:</i>						
Other Governments	552,357	-	552,357	700,170	147,813	126.76%
Citizen Groups	180,488	39,765	220,253	254,129	33,876	115.38%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Total Other Governments and Citizen Groups</i>	732,845	39,765	772,610	954,299	181,689	123.52%
<i>Payments from Component Units</i>	282,619	-	282,619	282,619	-	100.00%
<b>Total Revenues</b>	<b>153,302,373</b>	<b>544,408</b>	<b>153,846,781</b>	<b>153,396,750</b>	<b>(450,031)</b>	<b>99.71%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Finance and Administration:</i>						
<b>County Commission</b>						
Personal Services	501,669	(4,427)	497,242	497,233	9	100.00%
Employee Benefits	219,174	301	219,475	217,637	1,838	99.16%
Contracted Services	77,500	846	78,346	36,206	42,140	46.21%
Supplies and Materials	12,850	752	13,602	10,223	3,379	75.16%
Other Charges	43,062	-	43,062	36,557	6,505	84.89%
<b>Commission Discretionary</b>						
Other Charges	114,000	-	114,000	105,926	8,074	92.92%
<b>Internal Audit</b>						
Personal Services	187,018	(17,665)	169,353	169,339	14	99.99%
Employee Benefits	45,344	(9,104)	36,240	36,239	1	100.00%
Contracted Services	7,500	3,000	10,500	9,413	1,087	89.65%
Supplies and Materials	5,150	197	5,347	5,111	236	95.59%
Other Charges	9,892	-	9,892	9,892	-	100.00%
<b>Audit Committee</b>						
Contracted Services	-	24,840	24,840	-	24,840	0.00%
<b>Codes Commission</b>						
Contracted Services	12,000	-	12,000	10,633	1,367	88.61%
<b>County Clerk</b>						
Contracted Services	574,072	(29,278)	544,794	527,692	17,102	96.86%
Supplies and Materials	162,300	370	162,670	160,010	2,660	98.36%
Capital Outlay	-	45,000	45,000	29,832	15,168	66.29%
Other Charges	186,236	1,296	187,532	187,532	-	100.00%
<b>Election Commission</b>						
Personal Services	1,096,001	124,072	1,220,073	1,204,281	15,792	98.71%
Employee Benefits	217,082	4,805	221,887	215,382	6,505	97.07%
Contracted Services	268,666	73,964	342,630	330,995	11,635	96.60%
Supplies and Materials	45,900	(6,000)	39,900	36,026	3,874	90.29%
Other Charges	71,490	-	71,490	71,431	59	99.92%
<b>Law Department</b>						
Personal Services	1,242,452	(17,900)	1,224,552	1,224,395	157	99.99%
Employee Benefits	288,116	(5,400)	282,716	281,945	771	99.73%
Contracted Services	86,800	78,500	165,300	139,764	25,536	84.55%
Supplies and Materials	32,700	2,140	34,840	33,708	1,132	96.75%
Other Charges	47,117	-	47,117	47,117	-	100.00%
<b>Law Department-Outside Legal Fees</b>						
Contracted Services	350,000	300,000	650,000	598,029	51,971	92.00%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>County Mayor</b>						
Personal Services	721,866	(13,156)	708,710	707,409	1,301	99.82%
Employee Benefits	158,571	2,100	160,671	160,670	1	100.00%
Contracted Services	170,525	9,189	179,714	174,172	5,542	96.92%
Supplies and Materials	24,000	1,344	25,344	25,229	115	99.55%
Other Charges	56,033	-	56,033	54,167	1,866	96.67%
<b>ADA Office</b>						
Personal Services	50,754	152	50,906	50,906	-	100.00%
Employee Benefits	11,659	100	11,759	11,715	44	99.63%
Contracted Services	8,333	6,800	15,133	14,809	324	97.86%
Supplies and Materials	3,000	(1,159)	1,841	1,773	68	96.31%
<b>Senior Summit</b>						
Contracted Services	8,200	2,505	10,705	-	10,705	0.00%
Supplies and Materials	7,500	750	8,250	-	8,250	0.00%
<b>Read With Me</b>						
Contracted Services	-	20,000	20,000	646	19,354	3.23%
Supplies and Materials	-	27,677	27,677	8,982	18,695	32.45%
<b>Family Justice Center</b>						
Contracted Services	169,620	-	169,620	169,620	-	100.00%
<b>Human Resources Department</b>						
Personal Services	632,916	(11,460)	621,456	620,709	747	99.88%
Employee Benefits	150,056	7,100	157,156	157,058	98	99.94%
Contracted Services	57,100	90	57,190	56,489	701	98.77%
Supplies and Materials	12,500	(3,298)	9,202	7,657	1,545	83.21%
Other Charges	45,836	-	45,836	45,836	-	100.00%
<b>Mailroom-Operating</b>						
Personal Services	47,717	157	47,874	47,872	2	100.00%
Employee Benefits	17,358	9,300	26,658	26,564	94	99.65%
Contracted Services	16,822	(1,000)	15,822	14,607	1,215	92.32%
Supplies and Materials	1,400	1,000	2,400	2,270	130	94.58%
Other Charges	8,283	-	8,283	8,283	-	100.00%
<b>Office of Neighborhoods</b>						
Personal Services	271,162	(61,233)	209,929	209,929	-	100.00%
Employee Benefits	78,458	(18,200)	60,258	60,224	34	99.94%
Contracted Services	26,666	13,474	40,140	35,220	4,920	87.74%
Supplies and Materials	900	11,083	11,983	11,515	468	96.09%
<b>Department of Community Development</b>						
Personal Services	247,079	4,600	251,679	250,871	808	99.68%
Employee Benefits	77,925	(11,600)	66,325	66,104	221	99.67%
Contracted Services	3,165	400	3,565	3,230	335	90.60%
Supplies and Materials	1,900	-	1,900	1,049	851	55.21%
Other Charges	18,234	-	18,234	18,234	-	100.00%
<b>Finance Department</b>						
Personal Services	1,491,362	(100,000)	1,391,362	1,390,669	693	99.95%
Employee Benefits	410,233	(51,200)	359,033	359,032	1	100.00%
Contracted Services	141,900	197,769	339,669	310,894	28,775	91.53%
Supplies and Materials	45,500	915	46,415	45,857	558	98.80%
Other Charges	79,124	-	79,124	78,624	500	99.37%

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2009

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Purchasing Department</b>						
Personal Services	615,785	(33,476)	582,309	582,308	1	100.00%
Employee Benefits	172,577	(799)	171,778	171,778	-	100.00%
Contracted Services	38,050	(2,906)	35,144	32,458	2,686	92.36%
Supplies and Materials	10,770	1	10,771	(3,279)	14,050	-30.44%
Other Charges	26,733	-	26,733	26,733	-	100.00%
<b>Property Management</b>						
Personal Services	175,878	25,423	201,301	201,236	65	99.97%
Employee Benefits	47,760	11,374	59,134	59,119	15	99.97%
Contracted Services	36,931	(3,462)	33,469	28,489	4,980	85.12%
Supplies and Materials	9,300	-	9,300	8,663	637	93.15%
Other Charges	52,088	-	52,088	52,088	-	100.00%
<b>Inoperable Car Lot</b>						
Contracted Services	10,000	-	10,000	6,795	3,205	67.95%
Supplies and Materials	2,000	-	2,000	1,039	961	51.95%
<b>County Buildings Maintenance</b>						
Personal Services	392,098	1,238	393,336	393,328	8	100.00%
Employee Benefits	118,816	(1,800)	117,016	116,969	47	99.96%
Contracted Services	19,287	(643)	18,644	17,051	1,593	91.46%
Supplies and Materials	51,740	4,800	56,540	55,793	747	98.68%
Other Charges	20,850	(750)	20,100	20,100	-	100.00%
<b>Planning</b>						
Contracted Services	746,000	154,000	900,000	900,000	-	100.00%
<b>Geographic Information Systems</b>						
Contracted Services	10,000	-	10,000	-	10,000	0.00%
Capital Outlay	50,000	(50,000)	-	-	-	0.00%
Miscellaneous	303,657	50,000	353,657	303,757	49,900	85.89%
<b>Codes Administration</b>						
Personal Services	744,340	(43,027)	701,313	701,313	-	100.00%
Employee Benefits	259,205	(24,159)	235,046	235,046	-	100.00%
Contracted Services	51,628	(14,050)	37,578	37,083	495	98.68%
Supplies and Materials	46,000	(16,171)	29,829	27,353	2,476	91.70%
Other Charges	95,478	34	95,512	95,511	1	100.00%
<b>Codes Administration - Tedford Road Fire</b>						
Contracted Services	-	541	541	-	541	0.00%
<b>Information Technology</b>						
Personal Services	3,016,886	(123,372)	2,893,514	2,893,321	193	99.99%
Employee Benefits	725,752	(32,989)	692,763	692,762	1	100.00%
Contracted Services	1,184,200	33,043	1,217,243	873,381	343,862	71.75%
Supplies and Materials	43,500	623	44,123	35,779	8,344	81.09%
Other Charges	140,694	-	140,694	140,198	496	99.65%
<b>Records Management</b>						
Personal Services	214,301	481	214,782	214,777	5	100.00%
Employee Benefits	76,943	(2,800)	74,143	74,133	10	99.99%
Contracted Services	12,833	2,166	14,999	13,594	1,405	90.63%
Supplies and Materials	5,500	-	5,500	4,970	530	90.36%
Other Charges	130,011	-	130,011	130,011	-	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, 2009

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Sheriff's Merit System</b>						
Personal Services	190,317	(11,214)	179,103	179,012	91	99.95%
Employee Benefits	50,059	(290)	49,769	49,758	11	99.98%
Contracted Services	18,795	-	18,795	18,498	297	98.42%
Supplies and Materials	13,500	-	13,500	12,965	535	96.04%
Other Charges	5,720	-	5,720	5,720	-	100.00%
<b>Property Assessor</b>						
Personal Services	1,302,064	(36,651)	1,265,413	1,265,167	246	99.98%
Employee Benefits	391,790	(25,269)	366,521	366,520	1	100.00%
Contracted Services	503,394	123,685	627,079	627,065	14	100.00%
Supplies and Materials	54,250	9,400	63,650	63,596	54	99.92%
Other Charges	140,801	(1,459)	139,342	139,273	69	99.95%
<b>Property Assessor Reappraisal</b>						
Contracted Services	128,300	(83,940)	44,360	44,360	-	100.00%
Supplies and Materials	26,800	83,178	109,978	109,978	-	100.00%
<b>Equalization Board</b>						
Personal Services	24,480	-	24,480	16,031	8,449	65.49%
Employee Benefits	1,591	-	1,591	1,204	387	75.68%
Contracted Services	1,800	-	1,800	-	1,800	0.00%
Supplies and Materials	200	-	200	-	200	0.00%
<b>Digitized Mapping</b>						
Personal Services	113,924	39,051	152,975	152,975	-	100.00%
Employee Benefits	48,614	1,300	49,914	49,850	64	99.87%
Contracted Services	1,200	(95)	1,105	-	1,105	0.00%
Supplies and Materials	1,000	-	1,000	500	500	50.00%
<b>Register of Deeds</b>						
Contracted Services	73,515	632	74,147	70,415	3,732	94.97%
Supplies and Materials	16,500	-	16,500	8,395	8,105	50.88%
Other Charges	133,494	-	133,494	133,494	-	100.00%
<b>Register of Deeds-Data Processing Fees</b>						
Contracted Services	73,000	(1,000)	72,000	49,340	22,660	68.53%
Supplies and Materials	18,000	6,261	24,261	22,551	1,710	92.95%
<b>County Trustee's Office</b>						
Contracted Services	181,201	(6,982)	174,219	147,448	26,771	84.63%
Supplies and Materials	127,500	24,244	151,744	29,815	121,929	19.65%
Other Charges	109,380	12,796	122,176	119,399	2,777	97.73%
<b>Payments to Component Units</b>	<b>4,018,649</b>	<b>-</b>	<b>4,018,649</b>	<b>4,018,649</b>	<b>-</b>	<b>100.00%</b>
<i>Total Finance and Administration</i>	<i>28,605,177</i>	<i>681,475</i>	<i>29,286,652</i>	<i>28,287,078</i>	<i>999,574</i>	<i>96.59%</i>
<i>Administration of Justice:</i>						
<b>Attorney General</b>						
Personal Services	1,842,000	(216,454)	1,625,546	1,625,252	294	99.98%
Employee Benefits	501,393	(38,100)	463,293	461,756	1,537	99.67%
Contracted Services	118,256	87,374	205,630	201,910	3,720	98.19%
Supplies and Materials	37,000	(3,207)	33,793	32,745	1,048	96.90%
Other Charges	160,932	-	160,932	160,932	-	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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Bad Check Unit</b>						
Personal Services	-	118,517	118,517	36,680	81,837	30.95%
Employee Benefits	-	13,823	13,823	2,783	11,040	20.13%
Contracted Services	-	29,360	29,360	28,493	867	97.05%
<b>Circuit Court Clerk</b>						
Contracted Services	55,116	2,160	57,276	44,027	13,249	76.87%
Supplies and Materials	17,250	-	17,250	12,735	4,515	73.83%
Other Charges	36,752	-	36,752	36,136	616	98.32%
<b>General Sessions Court Clerk - Civil</b>						
Contracted Services	54,666	-	54,666	52,774	1,892	96.54%
Supplies and Materials	14,300	7,955	22,255	13,374	8,881	60.09%
Other Charges	54,545	-	54,545	53,715	830	98.48%
<b>Probate Court</b>						
Contracted Services	33,200	932	34,132	32,730	1,402	95.89%
Supplies and Materials	5,850	1,000	6,850	6,049	801	88.31%
Other Charges	45,382	-	45,382	45,382	-	100.00%
<b>Chancery Court</b>						
Contracted Services	66,100	3,000	69,100	68,659	441	99.36%
Supplies and Materials	19,675	(3,000)	16,675	12,263	4,412	73.54%
Other Charges	150,580	-	150,580	150,530	50	99.97%
<b>4th Circuit Court Clerk</b>						
Contracted Services	52,580	20,702	73,282	72,826	456	99.38%
Supplies and Materials	25,500	18,500	44,000	43,604	396	99.10%
Other Charges	46,864	285	47,149	47,146	3	99.99%
<b>Criminal Court Clerk</b>						
Contracted Services	72,500	(6,908)	65,592	59,077	6,515	90.07%
Supplies and Materials	27,000	19,931	46,931	46,770	161	99.66%
Other Charges	170,801	32,000	202,801	201,674	1,127	99.44%
<b>General Sessions Court Clerk - Criminal</b>						
Contracted Services	76,500	(5,745)	70,755	68,241	2,514	96.45%
Supplies and Materials	27,500	16,000	43,500	43,049	451	98.96%
Other Charges	92,850	200	93,050	92,937	113	99.88%
<b>Circuit Court Judges</b>						
Contracted Services	5,600	-	5,600	5,410	190	96.61%
Supplies and Materials	1,900	713	2,613	570	2,043	21.81%
Other Charges	99,615	-	99,615	99,615	-	100.00%
<b>4th Circuit Court Judges</b>						
Contracted Services	8,966	813	9,779	5,864	3,915	59.97%
Supplies and Materials	4,500	-	4,500	2,505	1,995	55.67%
Other Charges	27,136	-	27,136	27,136	-	100.00%
<b>Criminal Court Judges</b>						
Contracted Services	8,200	(1,550)	6,650	5,159	1,491	77.58%
Supplies and Materials	4,400	1,566	5,966	5,883	83	98.61%
Other Charges	154,777	-	154,777	154,777	-	100.00%

**KNOX COUNTY, TENNESSEE**

**General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>General Sessions Court Judges</b>						
Personal Services	1,231,726	(9,631)	1,222,095	1,221,629	466	99.96%
Employee Benefits	238,101	39,500	277,601	277,592	9	100.00%
Contracted Services	32,365	52	32,417	29,452	2,965	90.85%
Supplies and Materials	17,600	207	17,807	17,183	624	96.50%
Other Charges	124,849	-	124,849	124,849	-	100.00%
<b>Jury Commission</b>						
Personal Services	202,010	(7,570)	194,440	178,577	15,863	91.84%
Employee Benefits	18,011	(2,270)	15,741	15,678	63	99.60%
Contracted Services	61,375	2,500	63,875	62,857	1,018	98.41%
Supplies and Materials	5,970	(500)	5,470	4,132	1,338	75.54%
Other Charges	21,142	-	21,142	21,142	-	100.00%
<b>Juvenile Court</b>						
Personal Services	2,118,493	(91,306)	2,027,187	2,022,802	4,385	99.78%
Employee Benefits	600,716	(68,800)	531,916	531,869	47	99.99%
Contracted Services	613,262	(11,154)	602,108	551,593	50,515	91.61%
Supplies and Materials	30,800	-	30,800	25,067	5,733	81.39%
Other Charges	92,715	-	92,715	89,662	3,053	96.71%
<b>Juvenile Court Clerk</b>						
Personal Services	379,953	(6,768)	373,185	373,173	12	100.00%
Employee Benefits	120,984	(6,400)	114,584	114,520	64	99.94%
Contracted Services	107,503	20,000	127,503	125,109	2,394	98.12%
Supplies and Materials	20,040	(10,000)	10,040	5,119	4,921	50.99%
Other Charges	35,633	-	35,633	34,042	1,591	95.54%
<b>Probation/Pre-trial Release</b>						
Personal Services	842,202	(8,000)	834,202	803,943	30,259	96.37%
Employee Benefits	236,677	(9,000)	227,677	227,593	84	99.96%
Contracted Services	22,683	6,275	28,958	21,958	7,000	75.83%
Supplies and Materials	11,350	43,353	54,703	40,824	13,879	74.63%
Other Charges	10,217	-	10,217	10,217	-	100.00%
<b>Cost in Cases Charged</b>						
Other Charges	725,000	(64,000)	661,000	610,096	50,904	92.30%
<b>Public Defender</b>						
Personal Services	994,900	(81,726)	913,174	906,490	6,684	99.27%
Employee Benefits	250,636	(23,665)	226,971	226,502	469	99.79%
Contracted Services	24,421	213,000	237,421	174,257	63,164	73.40%
Supplies and Materials	63,277	92,000	155,277	146,997	8,280	94.67%
Other Charges	358,281	(305,000)	53,281	8,029	45,252	15.07%
<b>Court Officers</b>						
Contracted Services	12,096	3,230	15,326	14,722	604	96.06%
Supplies and Materials	17,750	(7,195)	10,555	10,112	443	95.80%
Other Charges	16,005	-	16,005	16,005	-	100.00%
<i>Total Administration of Justice</i>	13,778,929	(193,001)	13,585,928	13,104,960	480,968	96.46%

KNOX COUNTY, TENNESSEE

General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Public Safety:</i>						
<b>Juvenile Service Center</b>						
Personal Services	1,934,505	10,048	1,944,553	1,944,552	1	100.00%
Employee Benefits	623,913	6,835	630,748	630,672	76	99.99%
Contracted Services	557,923	(6,750)	551,173	537,051	14,122	97.44%
Supplies and Materials	150,565	7,749	158,314	144,823	13,491	91.48%
Other Charges	38,800	-	38,800	38,600	200	99.48%
<b>Emergency Management</b>						
Contracted Services	53,000	-	53,000	53,000	-	100.00%
Other Charges	1,900	-	1,900	1,900	-	100.00%
<b>Community Mediation Center</b>						
Contracted Services	50,000	40,949	90,949	90,949	-	100.00%
<b>Fire Prevention Bureau</b>						
Personal Services	453,794	(1,642)	452,152	452,149	3	100.00%
Employee Benefits	116,908	5,200	122,108	121,995	113	99.91%
Contracted Services	80,591	6,970	87,561	87,546	15	99.98%
Supplies and Materials	54,000	3,220	57,220	57,120	100	99.83%
Other Charges	35,800	-	35,800	35,800	-	100.00%
<b>Sheriff's Administration</b>						
Personal Services	5,776,098	175,335	5,951,433	5,951,377	56	100.00%
Employee Benefits	1,787,657	(29,805)	1,757,852	1,757,852	-	100.00%
Contracted Services	164,132	(7,802)	156,330	152,776	3,554	97.73%
Supplies and Materials	256,225	(20,045)	236,180	234,441	1,739	99.26%
Other Charges	883,596	176	883,772	883,772	-	100.00%
<b>Records and Communication</b>						
Contracted Services	71,830	15,381	87,211	71,755	15,456	82.28%
Supplies and Materials	42,266	(13,268)	28,998	28,091	907	96.87%
Other Charges	41,664	-	41,664	41,664	-	100.00%
<b>Training</b>						
Contracted Services	43,685	3,948	47,633	47,633	-	100.00%
Supplies and Materials	155,515	6,549	162,064	148,449	13,615	91.60%
<b>Planning and Development</b>						
Contracted Services	7,946	(2,668)	5,278	5,278	-	100.00%
Supplies and Materials	5,030	(953)	4,077	3,909	168	95.88%
Other Charges	5,918	-	5,918	5,918	-	100.00%
<b>Stop Violence Against Women</b>						
Contracted Services	10,963	2,223	13,186	12,692	494	96.25%
Supplies and Materials	14,880	864	15,744	15,744	-	100.00%
Other Charges	7,879	-	7,879	7,879	-	100.00%
<b>Patrol</b>						
Personal Services	16,698,540	(421,972)	16,276,568	16,273,020	3,548	99.98%
Employee Benefits	5,065,348	201,118	5,266,466	5,266,466	-	100.00%
Contracted Services	700,500	(92,950)	607,550	607,550	-	100.00%
Supplies and Materials	1,326,700	(375,382)	951,318	939,359	11,959	98.74%
Other Charges	48,156	(3,742)	44,414	43,595	819	98.16%
<b>Warrants</b>						
Contracted Services	61,165	122,957	184,122	184,122	-	100.00%
Supplies and Materials	120,200	(45,101)	75,099	75,099	-	100.00%
Other Charges	17,651	-	17,651	17,651	-	100.00%

**KNOX COUNTY, TENNESSEE**

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Detectives</b>						
Contracted Services	111,833	33,962	145,795	145,748	47	99.97%
Supplies and Materials	147,500	(43,329)	104,171	96,333	7,838	92.48%
Other Charges	126,010	-	126,010	126,010	-	100.00%
<b>Forensic Services</b>						
Contracted Services	18,500	10,140	28,640	28,640	-	100.00%
Supplies and Materials	36,080	12,651	48,731	46,620	2,111	95.67%
<b>Juvenile Division</b>						
Contracted Services	5,196	1,500	6,696	5,156	1,540	77.00%
Supplies and Materials	8,550	(1,500)	7,050	5,734	1,316	81.33%
<b>Special Teams</b>						
Contracted Services	18,033	(11,435)	6,598	4,992	1,606	75.66%
Supplies and Materials	13,950	16,075	30,025	30,025	-	100.00%
<b>Victim's Rights</b>						
Contracted Services	-	1,600	1,600	-	1,600	0.00%
Supplies and Materials	-	1,613	1,613	310	1,303	19.22%
<b>Chaplain's Fund</b>						
Contracted Services	-	92	92	92	-	100.00%
<b>Senior Citizen Awareness</b>						
Contracted Services	-	250	250	-	250	0.00%
Supplies and Materials	-	226	226	186	40	82.30%
<b>Child Safety Seat Checkpoint</b>						
Supplies and Materials	-	234	234	-	234	0.00%
<b>Narcotics Division</b>						
Contracted Services	145,650	31,616	177,266	166,974	10,292	94.19%
Supplies and Materials	205,450	(49,412)	156,038	151,268	4,770	96.94%
Other Charges	19,415	-	19,415	19,415	-	100.00%
<b>Internal Affairs</b>						
Contracted Services	9,675	148	9,823	8,737	1,086	88.94%
Supplies and Materials	7,180	-	7,180	4,631	2,549	64.50%
Other Charges	6,800	-	6,800	6,800	-	100.00%
<b>Special Services</b>						
Contracted Services	48,916	17,270	66,186	63,957	2,229	96.63%
Supplies and Materials	63,430	(13,736)	49,694	48,236	1,458	97.07%
Capital Outlay	-	40	40	40	-	100.00%
Other Charges	22,176	-	22,176	22,176	-	100.00%
<b>Dare Donations</b>						
Contracted Services	-	15,354	15,354	1,845	13,509	12.02%
Supplies and Materials	-	13,608	13,608	8,070	5,538	59.30%
<b>Teen Academy - Sheriff</b>						
Contracted Services	-	25	25	25	-	100.00%
Supplies and Materials	-	2,544	2,544	725	1,819	28.50%
<b>Sexual Offender Registry</b>						
Contracted Services	-	5,000	5,000	3,900	1,100	78.00%
Supplies and Materials	-	19,375	19,375	16,067	3,308	82.93%
<b>Interest Earned - Inmates</b>						
Contracted Services	-	1,000	1,000	924	76	92.40%
Supplies and Materials	-	16,102	16,102	12,548	3,554	77.93%

**KNOX COUNTY, TENNESSEE**

**General Fund  
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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Honor Guard Golf Tournament</b>						
Contracted Services	-	6,790	6,790	6,267	523	92.30%
Supplies and Materials	-	5,000	5,000	1,082	3,918	21.64%
<b>Auxiliary Services</b>						
Personal Services	344,370	(46,041)	298,329	298,329	-	100.00%
Employee Benefits	85,617	(15,154)	70,463	70,463	-	100.00%
Contracted Services	6,800	2,100	8,900	8,736	164	98.16%
Supplies and Materials	24,410	(6,815)	17,595	16,671	924	94.75%
<b>Correctional Facilities</b>						
Personal Services	14,254,495	166,491	14,420,986	14,420,986	-	100.00%
Employee Benefits	4,711,503	192,895	4,904,398	4,904,398	-	100.00%
Contracted Services	1,127,381	(5,044)	1,122,337	1,108,683	13,654	98.78%
Supplies and Materials	4,322,632	460,426	4,783,058	4,745,188	37,870	99.21%
Other Charges	1,178,247	3,813	1,182,060	1,182,060	-	100.00%
<b>Explorer Post Program</b>						
Contracted Services	-	1,100	1,100	1,071	29	97.36%
Supplies and Materials	-	1,713	1,713	-	1,713	0.00%
<b>Wal-Mart Foundation</b>						
Supplies and Materials	-	199	199	-	199	0.00%
<b>Helen McNabb Interchange</b>						
Contracted Services	-	232,820	232,820	232,820	-	100.00%
<b>Jail Commissary</b>						
Personal Services	161,325	37,001	198,326	193,179	5,147	97.40%
Employee Benefits	51,070	18,000	69,070	68,590	480	99.31%
Contracted Services	-	1,999	1,999	1,999	-	100.00%
Supplies and Materials	284,000	51,707	335,707	313,428	22,279	93.36%
Other Charges	50,000	6,905	56,905	56,905	-	100.00%
<b>Medical Examiner</b>						
Personal Services	254,165	23,404	277,569	277,568	1	100.00%
Employee Benefits	78,544	(25,300)	53,244	53,164	80	99.85%
Contracted Services	468,903	134,387	603,290	601,587	1,703	99.72%
Supplies and Materials	17,740	2,000	19,740	19,230	510	97.42%
Other Charges	300	-	300	300	-	100.00%
<b>Sheriff's K-9 Donations</b>						
Contracted Services	-	3,295	3,295	105	3,190	3.19%
<b>KCSO Reserve Training Academy</b>						
Supplies and Materials	-	1,150	1,150	797	353	69.30%
<b>Payments to Component Units</b>						
	326,200	-	326,200	326,200	-	100.00%
<b>Total Public Safety</b>	<b>66,227,289</b>	<b>923,296</b>	<b>67,150,585</b>	<b>66,908,239</b>	<b>242,346</b>	<b>99.64%</b>
<b>Public Health and Welfare:</b>						
<b>IV-D Child Support - Clerk</b>						
Personal Services	514,358	2,334	516,692	516,523	169	99.97%
Employee Benefits	189,369	4,100	193,469	193,429	40	99.98%
Contracted Services	50,000	299	50,299	49,609	690	98.63%
Supplies and Materials	13,400	5,310	18,710	8,130	10,580	43.45%
Other Charges	28,523	-	28,523	28,523	-	100.00%

**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	512,024	(42,501)	469,523	469,509	14	100.00%
Employee Benefits	139,868	(10,100)	129,768	129,719	49	99.96%
Contracted Services	11,600	31,304	42,904	42,338	566	98.68%
Supplies and Materials	18,300	(900)	17,400	15,915	1,485	91.47%
Other Charges	20,269	-	20,269	20,269	-	100.00%
<b>Community Services Contract Agencies</b>						
Miscellaneous Entities	2,000,000	-	2,000,000	2,000,000	-	100.00%
<b>Indigent Assistance</b>						
Contracted Services	245,000	10,000	255,000	252,492	2,508	99.02%
<b>John Tarleton Home</b>						
Contracted Services	681,447	-	681,447	681,447	-	100.00%
<b>Support Services</b>						
Personal Services	1,117,144	(163,216)	953,928	952,731	1,197	99.87%
Employee Benefits	334,075	(43,901)	290,174	289,980	194	99.93%
Contracted Services	1,325,905	134,736	1,460,641	1,416,281	44,360	96.96%
Supplies and Materials	310,400	21,071	331,471	263,285	68,186	79.43%
Other Charges	238,200	(52,500)	185,700	152,141	33,559	81.93%
<b>Preventive Health Service</b>						
Personal Services	1,496,061	(257,957)	1,238,104	1,236,452	1,652	99.87%
Employee Benefits	449,520	(66,141)	383,379	383,294	85	99.98%
Contracted Services	35,500	5,032	40,532	36,826	3,706	90.86%
Supplies and Materials	641,400	4,386	645,786	627,779	18,007	97.21%
<b>Dental Services</b>						
Personal Services	670,744	(21,193)	649,551	649,450	101	99.98%
Employee Benefits	173,106	16,207	189,313	188,963	350	99.82%
Contracted Services	29,600	14,000	43,600	41,953	1,647	96.22%
Supplies and Materials	64,300	(5,354)	58,946	51,000	7,946	86.52%
<b>Emergency Medical Services</b>						
Contracted Services	11,198	-	11,198	6,865	4,333	61.31%
Supplies and Materials	5,450	7,957	13,407	8,358	5,049	62.34%
Other Charges	434,552	120,000	554,552	584,253	(29,701)	105.36%
<b>Food &amp; Restaurant Inspection</b>						
Personal Services	571,783	(30,223)	541,560	541,557	3	100.00%
Employee Benefits	161,398	2,567	163,965	163,965	-	100.00%
Contracted Services	17,563	2,481	20,044	16,853	3,191	84.08%
Supplies and Materials	11,129	4,000	15,129	14,870	259	98.29%
<b>Health Administration</b>						
Personal Services	755,413	(37,900)	717,513	717,513	-	100.00%
Employee Benefits	205,730	(1,600)	204,130	203,914	216	99.89%
Contracted Services	38,122	(6,000)	32,122	18,285	13,837	56.92%
Supplies and Materials	8,200	2,361	10,561	5,030	5,531	47.63%
<b>Diagnostic Services</b>						
Personal Services	310,113	(61,917)	248,196	248,191	5	100.00%
Employee Benefits	88,219	(16,225)	71,994	71,993	1	100.00%
Contracted Services	109,900	-	109,900	35,418	74,482	32.23%
Supplies and Materials	42,500	1,264	43,764	25,744	18,020	58.82%
<b>Indigent Medical Care</b>						
Contracted Services	5,250,000	-	5,250,000	5,249,743	257	100.00%

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Pediatric Services</b>						
Personal Services	713,135	(159,914)	553,221	552,603	618	99.89%
Employee Benefits	208,310	(38,200)	170,110	169,988	122	99.93%
Contracted Services	44,464	20,120	64,584	62,015	2,569	96.02%
Supplies and Materials	12,400	10	12,410	2,504	9,906	20.18%
Other Charges	25,000	-	25,000	6,944	18,056	27.78%
<b>Pharmacy</b>						
Personal Services	306,550	(28,617)	277,933	277,932	1	100.00%
Employee Benefits	91,284	(13,800)	77,484	77,400	84	99.89%
Contracted Services	46,400	32	46,432	11,667	34,765	25.13%
Supplies and Materials	608,650	(269,126)	339,524	(106,798)	446,322	-31.46%
<b>Primary Care</b>						
Contracted Services	285,000	-	285,000	136,792	148,208	48.00%
<b>Rabies and Animal Control</b>						
Personal Services	251,026	13,564	264,590	264,587	3	100.00%
Employee Benefits	80,646	10,144	90,790	90,789	1	100.00%
Contracted Services	21,000	7,000	28,000	26,443	1,557	94.44%
Supplies and Materials	50,815	4,989	55,804	54,547	1,257	97.75%
Other Charges	682,190	(12,653)	669,537	669,537	-	100.00%
<b>School Health Program</b>						
Personal Services	-	28,568	28,568	28,565	3	99.99%
Employee Benefits	-	14,307	14,307	14,307	-	100.00%
Contracted Services	-	336,775	336,775	332,794	3,981	98.82%
Supplies and Materials	-	10,000	10,000	-	10,000	0.00%
<b>Social Services</b>						
Personal Services	350,481	(36,275)	314,206	314,201	5	100.00%
Employee Benefits	94,264	(15,280)	78,984	78,978	6	99.99%
Contracted Services	7,300	1,379	8,679	7,241	1,438	83.43%
Supplies and Materials	500	-	500	125	375	25.00%
<b>Ground Water Services</b>						
Personal Services	303,700	1,591	305,291	305,212	79	99.97%
Employee Benefits	74,286	5,000	79,286	79,271	15	99.98%
Contracted Services	28,750	-	28,750	10,658	18,092	37.07%
Supplies and Materials	11,700	103	11,803	10,915	888	92.48%
<b>Vector Control Services</b>						
Personal Services	68,856	(14,850)	54,006	53,970	36	99.93%
Employee Benefits	11,391	2,972	14,363	14,266	97	99.32%
Contracted Services	6,450	-	6,450	5,783	667	89.66%
Supplies and Materials	99,301	9,132	108,433	39,773	68,660	36.68%
<b>Disease Surveillance and Investigation</b>						
Personal Services	456,621	(104,049)	352,572	352,504	68	99.98%
Employee Benefits	104,687	(26,800)	77,887	77,859	28	99.96%
Contracted Services	127,500	55,232	182,732	119,748	62,984	65.53%
Supplies and Materials	10,000	68	10,068	4,722	5,346	46.90%
Other Charges	23,000	-	23,000	10,373	12,627	45.10%
<b>Vital Records</b>						
Personal Services	118,826	(177)	118,649	118,563	86	99.93%
Employee Benefits	36,085	200	36,285	36,258	27	99.93%
Contracted Services	44,500	25,032	69,532	67,124	2,408	96.54%
Supplies and Materials	-	2,500	2,500	-	2,500	0.00%

**KNOX COUNTY, TENNESSEE**

**General Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Women's Health Services</b>						
Personal Services	171,438	540	171,978	171,977	1	100.00%
Employee Benefits	48,434	200	48,634	48,616	18	99.96%
Contracted Services	3,700	16,794	20,494	18,684	1,810	91.17%
Supplies and Materials	12,700	4,352	17,052	8,226	8,826	48.24%
<b>Community Health Services</b>						
Personal Services	753,522	52,713	806,235	806,235	-	100.00%
Employee Benefits	211,571	(1,111)	210,460	210,458	2	100.00%
Contracted Services	10,400	-	10,400	7,689	2,711	73.93%
Supplies and Materials	6,000	12,195	18,195	11,041	7,154	60.68%
<b>Car Seat Program</b>						
Contracted Services	-	1,914	1,914	1,401	513	73.20%
Supplies and Materials	-	22,605	22,605	19,742	2,863	87.33%
<b>Community Action Committee</b>						
Contracted Services	1,135,000	-	1,135,000	1,135,000	-	100.00%
Capital Outlay	120,000	399,824	519,824	189,049	330,775	36.37%
Other Charges	169,452	-	169,452	169,452	-	100.00%
<b>Community Action Committee-Interest</b>						
Contracted Services	100,000	-	100,000	72,515	27,485	72.52%
<b>Wastewater</b>						
Contracted Services	-	1,000	1,000	1,000	-	100.00%
Supplies and Materials	30,500	11,688	42,188	42,106	82	99.81%
<b>Dirty Lot Ordinance</b>						
Personal Services	174,436	9,514	183,950	183,950	-	100.00%
Employee Benefits	48,774	1,712	50,486	50,485	1	100.00%
Contracted Services	29,020	8,879	37,899	37,104	795	97.90%
Supplies and Materials	19,850	-	19,850	18,914	936	95.28%
Other Charges	700	-	700	700	-	100.00%
<b>Payments to Component Units</b>	200,000	-	200,000	166,628	33,372	83.31%
<b>Total Public Health and Welfare</b>	27,981,948	(56,423)	27,925,525	26,361,722	1,563,803	94.40%
<i>Social and Cultural Services:</i>						
<b>Maintenance and Park Patrol</b>						
Personal Services	1,505,197	(209,094)	1,296,103	1,296,102	1	100.00%
Employee Benefits	499,422	(92,443)	406,979	406,978	1	100.00%
Contracted Services	179,266	-	179,266	172,992	6,274	96.50%
Supplies and Materials	385,200	40,000	425,200	423,632	1,568	99.63%
Other Charges	40,800	-	40,800	40,800	-	100.00%
<b>County Wide Rehab</b>						
Contracted Services	-	24,380	24,380	24,380	-	100.00%
Supplies and Materials	-	4,123	4,123	4,123	-	100.00%
<b>U.S. Soccer Complex</b>						
Supplies and Materials	-	17,549	17,549	187	17,362	1.07%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
 For the year ended June 30, 2009

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Recreation Administration</b>						
Personal Services	426,183	(3,620)	422,563	422,562	1	100.00%
Employee Benefits	98,701	(5,200)	93,501	93,433	68	99.93%
Contracted Services	463,066	1,750	464,816	464,241	575	99.88%
Supplies and Materials	59,630	(2,612)	57,018	55,234	1,784	96.87%
Other Charges	59,750	(7,000)	52,750	52,647	103	99.80%
<b>Legacy Park</b>						
Contracted Services	50,000	-	50,000	50,000	-	100.00%
<b>Park Improvements Amusement Tax</b>						
Contracted Services	-	5,600	5,600	3,848	1,752	68.71%
Supplies and Materials	-	81,160	81,160	79,832	1,328	98.36%
Capital Outlay	76,390	41,563	117,953	51,120	66,833	43.34%
<b>Senior Center &amp; Volunteer Services</b>						
Personal Services	111,185	(31,389)	79,796	79,764	32	99.96%
Employee Benefits	24,920	(3,700)	21,220	21,180	40	99.81%
Contracted Services	4,000	200	4,200	4,002	198	95.29%
Supplies and Materials	1,100	(200)	900	701	199	77.89%
<b>Frank Strang Senior Center</b>						
Personal Services	76,028	245	76,273	76,273	-	100.00%
Employee Benefits	19,917	4,300	24,217	23,828	389	98.39%
Contracted Services	94,715	98	94,813	88,276	6,537	93.11%
Supplies and Materials	13,530	355	13,885	5,559	8,326	40.04%
Other Charges	750	-	750	583	167	77.73%
<b>Senior Center-South Knox</b>						
Personal Services	84,355	(25,203)	59,152	58,925	227	99.62%
Employee Benefits	29,100	(11,600)	17,500	17,466	34	99.81%
Contracted Services	90,514	-	90,514	87,499	3,015	96.67%
Supplies and Materials	3,300	2,142	5,442	3,642	1,800	66.92%
Other Charges	750	-	750	343	407	45.73%
<b>Halls Senior Center</b>						
Personal Services	32,030	12,903	44,933	44,804	129	99.71%
Employee Benefits	9,131	5,300	14,431	14,401	30	99.79%
Contracted Services	95,114	5,000	100,114	99,170	944	99.06%
Supplies and Materials	14,850	(5,605)	9,245	7,241	2,004	78.32%
Other Charges	500	(127)	373	373	-	100.00%
<b>Corryton Senior Center</b>						
Personal Services	51,945	(4,444)	47,501	47,497	4	99.99%
Employee Benefits	5,097	6,300	11,397	11,354	43	99.62%
Contracted Services	92,914	-	92,914	87,658	5,256	94.34%
Supplies and Materials	7,850	-	7,850	3,667	4,183	46.71%
Other Charges	1,000	-	1,000	-	1,000	0.00%
<b>Senior Center-Carter</b>						
Personal Services	36,814	(26,613)	10,201	10,180	21	99.79%
Employee Benefits	19,916	(16,820)	3,096	3,092	4	99.87%
Contracted Services	5,000	(505)	4,495	4,444	51	98.87%
Supplies and Materials	3,350	2,040	5,390	5,216	174	96.77%
Other Charges	750	(535)	215	215	-	100.00%
<b>Total Social and Cultural Services</b>	<b>4,774,030</b>	<b>(191,702)</b>	<b>4,582,328</b>	<b>4,449,464</b>	<b>132,864</b>	<b>97.10%</b>

KNOX COUNTY, TENNESSEE

General Fund  
 Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the year ended June 30, 2009

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Agricultural and Natural Resources:</i>						
<b>Agricultural Extension Services</b>						
Personal Services	256,621	(5,261)	251,360	217,352	34,008	86.47%
Employee Benefits	56,347	(2,739)	53,608	50,658	2,950	94.50%
Contracted Services	16,333	5,400	21,733	19,527	2,206	89.85%
Supplies and Materials	6,850	2,600	9,450	8,692	758	91.98%
Other Charges	37,475	-	37,475	37,475	-	100.00%
<b>Soil Conservation District</b>						
Personal Services	74,577	(670)	73,907	73,865	42	99.94%
Employee Benefits	15,022	100	15,122	15,056	66	99.56%
Contracted Services	6,483	(1,064)	5,419	5,390	29	99.46%
Supplies and Materials	3,850	1,518	5,368	5,280	88	98.36%
<i>Total Agricultural and Natural Resources:</i>	473,558	(116)	473,442	433,295	40,147	91.52%
<i>Other General Government:</i>						
<b>Legislative Delegation</b>						
Personal Services	44,411	150	44,561	44,558	3	99.99%
Employee Benefits	13,366	3,318	16,684	16,684	-	100.00%
Contracted Services	4,050	(1,443)	2,607	1,574	1,033	60.38%
Supplies and Materials	1,300	-	1,300	605	695	46.54%
<b>Economic and Community Development Grants</b>						
Miscellaneous Entities	2,001,500	200,000	2,201,500	2,166,843	34,657	98.43%
<b>Veteran's Services</b>						
Personal Services	67,111	1,148	68,259	68,258	1	100.00%
Employee Benefits	23,394	1,706	25,100	25,100	-	100.00%
Contracted Services	4,866	872	5,738	3,686	2,052	64.24%
Supplies and Materials	1,300	-	1,300	651	649	50.08%
Other Charges	1,436	-	1,436	1,436	-	100.00%
<b>Property and Liability Insurance</b>						
Other Charges	25,000	-	25,000	17,358	7,642	69.43%
<b>Miscellaneous</b>						
Personal Services	(704,705)	1,293,984	589,279	-	589,279	0.00%
Employee Benefits	(355,669)	355,669	-	-	-	0.00%
Contracted Services	384,552	(8,750)	375,802	317,440	58,362	84.47%
Other Charges	205,215	-	205,215	128,038	77,177	62.39%
<b>Payments to Cities</b>						
Contracted Services	120,000	8,750	128,750	128,723	27	99.98%
<b>Equipment</b>						
Capital Outlay	3,418,969	731,219	4,150,188	3,144,133	1,006,055	75.76%
<b>Audit Services</b>						
Contracted Services	150,000	199,500	349,500	321,150	28,350	91.89%
<b>Trustee's Commission</b>						
Other Charges	2,800,000	-	2,800,000	2,437,899	362,101	87.07%
<b>Employee Benefits</b>						
Employee Benefits	233,178	(233,178)	-	-	-	0.00%
Other Charges	50,000	(50,000)	-	-	-	0.00%
<i>Total Other General Government</i>	8,489,274	2,502,945	10,992,219	8,824,136	2,168,083	80.28%

**KNOX COUNTY, TENNESSEE**

**General Fund**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
*For the year ended June 30, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Other Miscellaneous</i>						
Decrease in Equity Interest in Joint Venture	-	-	-	20,682	(20,682)	0.00%
Total Expenditures	150,330,205	3,666,474	153,996,679	148,389,576	5,607,103	96.36%
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,972,168	(3,122,066)	(149,898)	5,007,174	5,157,072	-3340.39%
<b>Other Financing Sources (Uses)</b>						
Note Proceeds	3,538,969	-	3,538,969	3,538,969	-	100.00%
Operating Transfers In - Other Funds	9,937,155	-	9,937,155	6,788,913	(3,148,242)	68.32%
Operating Transfers Out - Other Funds	(16,948,292)	(4,634,433)	(21,582,725)	(21,430,407)	152,318	99.29%
Total Other Financing Sources (Uses)	(3,472,168)	(4,634,433)	(8,106,601)	(11,102,525)	(2,995,924)	136.96%
Net Change in Fund Balances	(500,000)	(7,756,499)	(8,256,499)	(6,095,351)	2,161,148	73.82%
Fund Balances, July 1, 2008	59,373,124	-	59,373,124	59,373,124	-	100.00%
Fund Balances, June 30, 2009	\$ 58,873,124	\$ (7,756,499)	\$ 51,116,625	\$ 53,277,773	\$ 2,161,148	104.23%

## 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:** For financial reporting purposes, in the Knox County Comprehensive Annual Financial Report for the fiscal year ended June 30, 2009, the State and Federal Grants Fund includes the activity of the Air Quality Fund. This fund accounts for grants and 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.

**Fire District Fund:** This fund accounts for a separate tax for fire protection for businesses in an area commonly known as the Forks of the River Industrial Park.

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 67,030	\$ -	\$ 67,030	\$ 64,760	\$ (2,270)	96.61%
<i>Charges for Current Services:</i>						
Fees	9,039	-	9,039	6,805	(2,234)	75.28%
<i>Other Governments:</i>						
City of Knoxville	30,000	-	30,000	30,000	-	100.00%
<i>Other Local Revenue and Citizens Groups:</i>						
Donations	2,000	-	2,000	-	(2,000)	0.00%
Recurring Items	597	-	597	956	359	160.13%
<b>Total Revenues</b>	<b>108,666</b>	<b>-</b>	<b>108,666</b>	<b>102,521</b>	<b>(6,145)</b>	<b>94.35%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Governmental Law Library</b>						
Personal Services	49,415	155	49,570	49,570	-	100.00%
Employee Benefits	13,827	900	14,727	14,622	105	99.29%
Contracted Services	9,370	(135)	9,235	8,074	1,161	87.43%
Supplies & Materials	110,225	(920)	109,305	98,626	10,679	90.23%
Other Charges	12,163	-	12,163	12,117	46	99.62%
<i>Total Social and Cultural Services</i>	<b>195,000</b>	<b>-</b>	<b>195,000</b>	<b>183,009</b>	<b>11,991</b>	<b>93.85%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(86,334)	-	(86,334)	(80,488)	5,846	93.23%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	86,334	-	86,334	86,334	-	100.00%
Net Change in Fund Balances	-	-	-	5,846	5,846	0.00%
Fund Balances, July 1, 2008	51,245	-	51,245	51,245	-	100.00%
Fund Balances, June 30, 2009	\$ 51,245	\$ -	\$ 51,245	\$ 57,091	\$ 5,846	111.41%

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
Wheel Tax	1,230,000	-	1,230,000	1,220,560	(9,440)	99.23%
<i>Charges for Current Services:</i>						
Fees	307,000	-	307,000	328,068	21,068	106.86%
<i>Other Local Revenues:</i>						
Recurring Items	64,000	-	64,000	774	(63,226)	1.21%
Nonrecurring Items	16,000	-	16,000	7,311	(8,689)	45.69%
<i>Total Other Local Revenue</i>	<i>80,000</i>	<i>-</i>	<i>80,000</i>	<i>8,085</i>	<i>(71,915)</i>	<i>46.90%</i>
<i>State of Tennessee:</i>						
State General Library Services	90,000	5,000	95,000	5,000	(90,000)	5.26%
<i>Other Governments and Citizens Groups:</i>						
Rothrock Estate	15,000	-	15,000	19,008	4,008	126.72%
Jane L. Pettway Foundation	20,000	-	20,000	-	(20,000)	0.00%
Donations	30,000	-	30,000	-	(30,000)	0.00%
<i>Total Other Governments and Citizen Groups</i>	<i>65,000</i>	<i>-</i>	<i>65,000</i>	<i>19,008</i>	<i>(45,992)</i>	<i>29.24%</i>
<b>Total Revenues</b>	<b>1,772,000</b>	<b>5,000</b>	<b>1,777,000</b>	<b>1,580,721</b>	<b>(196,279)</b>	<b>88.95%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Social and Cultural Services:</i>						
<b>Public Library</b>						
Personal Services	6,422,164	2,869	6,425,033	6,425,030	3	100.00%
Employee Benefits	1,671,755	177,836	1,849,591	1,849,591	-	100.00%
Contracted Services	2,067,114	46,713	2,113,827	2,110,492	3,335	99.84%
Supplies & Materials	2,429,467	(98,482)	2,330,985	2,330,482	503	99.98%
Capital Outlay	138,000	32,070	170,070	170,040	30	99.98%
Other Charges	93,500	(17,540)	75,960	75,920	40	99.95%
<b>State General Library</b>						
Supplies & Materials	-	2,500	2,500	2,500	-	100.00%
<b>Rothrock Estate</b>						
Supplies & Materials	15,000	16,503	31,503	16,095	15,408	51.09%
<b>Pettway Foundation</b>						
Contracted Services	-	1,965	1,965	1,940	25	98.73%
Supplies & Materials	-	1,106	1,106	361	745	32.64%
<b>Technology Improvement</b>						
Supplies & Materials	-	2,500	2,500	2,500	-	100.00%
<b>Beck Cultural Center</b>						
Contracted Services	-	329	329	288	41	93.88%
Supplies & Materials	-	5,324	5,324	4,998	326	93.88%
Other Charges	-	-	-	(100)	100	0.00%
<b>Cultural &amp; Exhibit Fund</b>						
Contracted Services	-	2,977	2,977	-	2,977	0.00%
<i>Total Social and Cultural Services</i>	<i>12,837,000</i>	<i>176,670</i>	<i>13,013,670</i>	<i>12,990,137</i>	<i>23,533</i>	<i>99.82%</i>

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,065,000)	(171,670)	(11,236,670)	(11,409,416)	(172,746)	101.54%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	11,065,000	-	11,065,000	11,065,000	-	100.00%
Net Change in Fund Balances	-	(171,670)	(171,670)	(344,416)	(172,746)	200.63%
Fund Balances, July 1, 2008	598,255	-	598,255	598,255	-	100.00%
Fund Balances, June 30, 2009	\$ 598,255	\$ (171,670)	\$ 426,585	\$ 253,839	\$ (172,746)	59.50%

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
<i>Other Local Revenues</i>	\$ 508,450	\$ -	\$ 508,450	\$ 441,326	\$ (67,124)	86.80%
<i>State of Tennessee</i>	543,813	-	543,813	293,739	(250,074)	54.01%
<b>Total Revenues</b>	<b>1,052,263</b>	<b>-</b>	<b>1,052,263</b>	<b>735,065</b>	<b>(317,198)</b>	<b>69.86%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Health and Welfare</i>						
<b>Solid Waste Administration</b>						
Personal Services	112,081	8,170	120,251	119,947	304	99.75%
Employee Benefits	25,759	21,199	46,958	46,958	-	100.00%
Contracted Services	38,050	(7,600)	30,450	17,199	13,251	56.48%
Supplies & Materials	9,500	9,000	18,500	16,910	1,590	91.41%
Other Charges	76,100	600	76,700	76,678	22	99.97%
<b>Convenience Centers</b>						
Personal Services	425,415	14,061	439,476	439,476	-	100.00%
Employee Benefits	163,441	(3,200)	160,241	158,872	1,369	99.15%
Contracted Services	2,236,500	(196,566)	2,039,934	1,824,908	215,026	89.46%
Supplies & Materials	52,425	60,000	112,425	89,303	23,122	79.43%
Capital Outlay	-	67,897	67,897	67,897	-	100.00%
Other Charges	23,026	-	23,026	16,750	6,276	72.74%
<b>Yard Waste Facility</b>						
Personal Services	39,168	8,400	47,568	42,494	5,074	89.33%
Employee Benefits	13,841	900	14,741	14,021	720	95.12%
Contracted Services	83,100	33,000	116,100	111,851	4,249	96.34%
Supplies & Materials	-	10,000	10,000	4,372	5,628	43.72%
Other Charges	39,300	-	39,300	39,300	-	100.00%
<b>Tire Storage Facility</b>						
Contracted Services	551,600	(100,000)	451,600	341,790	109,810	75.68%
<b>Litter Grant - County</b>						
Contracted Services	1,700	19,810	21,510	9,677	11,833	44.99%
Supplies & Materials	13,250	26,261	39,511	22,278	17,233	56.38%
<b>Recycling Program</b>						
Personal Services	110,736	13,500	124,236	122,681	1,555	98.75%
Employee Benefits	48,288	(3,200)	45,088	44,573	515	98.86%
Contracted Services	170,120	3,000	173,120	170,252	2,868	98.34%
Supplies & Materials	33,750	43,552	77,302	43,976	33,326	56.89%
Capital Outlay	150,000	(21,552)	128,448	128,448	-	100.00%
Other Charges	400	-	400	400	-	100.00%
<b>Household Hazardous Waste</b>						
Contracted Services	60,000	40,000	100,000	83,126	16,874	83.13%

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*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, 2009*

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	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<i>Total Public Health and Welfare</i>	4,477,550	47,232	4,524,782	4,054,137	470,645	89.60%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,425,287)	(47,232)	(3,472,519)	(3,319,072)	153,447	95.58%
<b>Other Financing Sources (Uses)</b>						
Transfers from Other Funds	2,700,000	46,071	2,746,071	2,746,071	-	100.00%
Net Change in Fund Balances	(725,287)	(1,161)	(726,448)	(573,001)	153,447	78.88%
Fund Balances, July 1, 2008	1,453,269	-	1,453,269	1,453,269	-	100.00%
Fund Balances, June 30, 2009	\$ 727,982	\$ (1,161)	\$ 726,821	\$ 880,268	\$ 153,447	121.11%

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the years ended June 30, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Fees	\$ 140,000	\$ 20,850	\$ 160,850	\$ 361,874	\$ 201,024	224.98%
Fines	-	-	-	50,928	50,928	0.00%
<i>Other Local Revenues</i>						
Grant Income-Other Sources	-	671,762	671,762	473,158	(198,604)	70.44%
<b>Total Revenues</b>	<b>140,000</b>	<b>692,612</b>	<b>832,612</b>	<b>885,960</b>	<b>53,348</b>	<b>106.41%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<b>Clean Air Section 103 PM 2.5 12/07</b>						
Contracted Services	-	700	700	-	700	0.00%
Supplies & Materials	-	501	501	-	501	0.00%
<b>Clean Air Section 103 PM 2.5 03/09</b>						
Personal Services	-	119,468	119,468	71,176	48,292	59.58%
Employee Benefits	-	27,808	27,808	10,983	16,825	39.50%
Contracted Services	-	51,808	51,808	33,238	18,570	64.16%
Supplies & Materials	-	19,304	19,304	10,879	8,425	56.36%
Capital Outlay	-	15,000	15,000	-	15,000	0.00%
<b>Air Pollution FY 2008</b>						
Personal Services	-	58,643	58,643	58,259	384	99.35%
Employee Benefits	-	13,851	13,851	13,822	29	99.79%
Contracted Services	-	9,735	9,735	8,665	1,070	89.01%
Supplies & Materials	-	13,038	13,038	5,993	7,045	45.97%
Other Charges	-	33,134	33,134	32,209	925	97.21%
<b>Air Pollution</b>						
Personal Services	-	288,247	288,247	268,079	20,168	93.00%
Employee Benefits	-	83,846	83,846	79,785	4,061	95.16%
Contracted Services	-	57,500	57,500	39,870	17,630	69.34%
Supplies & Materials	-	58,310	58,310	39,901	18,409	68.43%
Capital Outlay	-	51,140	51,140	51,140	-	100.00%
Other Charges	-	166,010	166,010	67,219	98,791	40.49%
<b>Air Pollution Permit Fee</b>						
Personal Services	94,978	-	94,978	90,886	4,092	95.69%
Employee Benefits	29,654	-	29,654	21,136	8,518	71.28%
Contracted Services	52,000	-	52,000	39,391	12,609	75.75%
Supplies & Materials	4,000	-	4,000	2,591	1,409	64.78%
Other Charges	9,300	-	9,300	9,300	-	100.00%
<b>Air Pollution Title V</b>						
Personal Services	-	105,614	105,614	105,614	-	100.00%
Employee Benefits	-	24,386	24,386	21,813	2,573	89.45%
Contracted Services	-	35,000	35,000	33,272	1,728	95.06%
Supplies & Materials	-	5,000	5,000	-	5,000	0.00%

**KNOX COUNTY, TENNESSEE**

**Air Quality Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the years ended June 30, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Smart Trips</b>						
Contracted Services	10,000	-	10,000	10,000	-	100.00%
<b>Diesel Retrofit</b>						
Personal Services	-	11,556	11,556	-	11,556	0.00%
Contracted Services	-	1,500	1,500	-	1,500	0.00%
Supplies & Materials	-	5,115	5,115	-	5,115	0.00%
Capital Outlays	-	168,700	168,700	-	168,700	0.00%
<i>Total Finance and Administration</i>	199,932	1,424,914	1,624,846	1,125,221	499,625	69.25%
Excess (Deficiency) of Revenue Over (Under) Expenditures	(59,932)	(732,302)	(792,234)	(239,261)	552,973	30.20%
<b>Other Financing Sources</b>						
Operating Transfers In - Other Funds	-	199,000	199,000	199,000	-	100.00%
Net Change in Fund Balances	(59,932)	(533,302)	(593,234)	(40,261)	552,973	6.79%
Fund Balances, July 1, 2008	983,044	-	983,044	983,044	-	100.00%
Fund Balances, June 30, 2009	\$ 923,112	\$ (533,302)	\$ 389,810	\$ 942,783	\$ 552,973	241.86%

*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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 5,500,000	\$ -	\$ 5,500,000	\$ 4,815,765	\$ (684,235)	87.56%
<b>Total Revenues</b>	<b>5,500,000</b>	<b>-</b>	<b>5,500,000</b>	<b>4,815,765</b>	<b>(684,235)</b>	<b>87.56%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Other General Government:</i>						
Payments to the City of Knoxville	2,250,000	-	2,250,000	2,126,761	123,239	94.52%
Trustee Commission	79,808	-	79,808	43,581	36,227	54.61%
African American Appalachian Arts	25,000	-	25,000	25,000	-	100.00%
East Tennessee History Center	505,192	-	505,192	489,789	15,403	96.95%
Beck Culture Center	225,000	-	225,000	223,039	1,961	99.13%
Tourism and Sports Development Corp.	2,475,000	-	2,475,000	2,405,282	69,718	97.18%
<i>Total Other General Government:</i>	<i>5,560,000</i>	<i>-</i>	<i>5,560,000</i>	<i>5,313,452</i>	<i>246,548</i>	<i>95.57%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(60,000)	-	(60,000)	(497,687)	(437,687)	829.48%
<b>Other Financing Sources(Uses)</b>						
Operating Transfers Out - Other Funds	(250,000)	-	(250,000)	(250,000)	-	100.00%
<b>Net Change in Fund Balances</b>	<b>(310,000)</b>	<b>-</b>	<b>(310,000)</b>	<b>(747,687)</b>	<b>(437,687)</b>	<b>241.19%</b>
Fund Balances, July 1, 2008	879,643	-	879,643	879,643	-	100.00%
Fund Balances, June 30, 2009	\$ 569,643	\$ -	\$ 569,643	\$ 131,956	\$ (437,687)	23.16%

**KNOX COUNTY, TENNESSEE**

**Fire District Special Revenue Fund  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 190,000	\$ -	\$ 190,000	\$ 175,506	\$ (14,494)	92.37%
Clerk and Master Delinquent	10,000	-	10,000	-	(10,000)	0.00%
<b>Total Revenues</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>175,506</b>	<b>(24,494)</b>	<b>87.75%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>General Government:</i>						
<i>Public Safety</i>						
<b>Fire District</b>						
Contracted Services	192,000	-	192,000	162,747	29,253	84.76%
Other Charges	8,000	-	8,000	3,510	4,490	43.88%
<b>Total Public Safety</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>	<b>166,257</b>	<b>33,743</b>	<b>83.13%</b>
Net Change in Fund Balances	-	-	-	9,249	9,249	0.00%
Fund Balances, July 1, 2008	117,472	-	117,472	117,472	-	100.00%
Fund Balances, June 30, 2009	\$ 117,472	\$ -	\$ 117,472	\$ 126,721	\$ 9,249	107.87%

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 4,184,795	\$ -	\$ 4,184,795	\$ 3,787,653	\$ (397,142)	90.51%
Statutory Local Taxes	1,824,368	-	1,824,368	1,778,415	(45,953)	97.48%
<b>Total Local Taxes</b>	<b>6,009,163</b>	<b>-</b>	<b>6,009,163</b>	<b>5,566,068</b>	<b>(443,095)</b>	<b>92.63%</b>
<i>Other Local Revenues</i>	25,000	66,523	91,523	214,850	123,327	234.75%
<i>State of Tennessee:</i>						
Public Works Grants	882,215	-	882,215	-	(882,215)	0.00%
Gasoline Tax	4,867,795	-	4,867,795	4,511,523	(356,272)	92.68%
Petroleum Special Tax	342,160	-	342,160	306,813	(35,347)	89.67%
<b>Total State of Tennessee</b>	<b>6,092,170</b>	<b>-</b>	<b>6,092,170</b>	<b>4,818,336</b>	<b>(1,273,834)</b>	<b>79.09%</b>
<i>Other Government</i>	48,000	-	48,000	-	(48,000)	0.00%
<b>Total Revenues</b>	<b>12,174,333</b>	<b>66,523</b>	<b>12,240,856</b>	<b>10,599,254</b>	<b>(1,641,602)</b>	<b>86.59%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Engineering and Public Works:</i>						
<b>Administration</b>						
Personal Services	114,786	219,011	333,797	231,819	101,978	69.45%
Employee Benefits	11,196	145,655	156,851	155,661	1,190	99.24%
Contracted Services	37,850	2,501	40,351	28,205	12,146	69.90%
Supplies & Materials	55,050	-	55,050	41,913	13,137	76.14%
Other Charges	69,992	-	69,992	69,674	318	99.55%
<b>Highway Project Manager-ADM</b>						
Personal Services	164,254	(268)	163,986	162,448	1,538	99.06%
Employee Benefits	34,125	700	34,825	34,459	366	98.95%
Contracted Services	13,090	-	13,090	4,764	8,326	36.39%
Supplies & Materials	11,700	-	11,700	9,614	2,086	82.17%
<b>Stormwater Management-ADM</b>						
Personal Services	807,171	(47,757)	759,414	726,818	32,596	95.71%
Employee Benefits	255,304	(19,700)	235,604	235,595	9	100.00%
Contracted Services	60,300	137	60,437	57,549	2,888	95.22%
Supplies & Materials	110,200	254	110,454	73,775	36,679	66.79%
Capital Outlay	45,000	38,972	83,972	38,972	45,000	46.41%
<b>Stormwater Management-Violation</b>						
Contracted Services	-	16,750	16,750	5,664	11,086	33.81%
Supplies & Materials	-	37,350	37,350	9,082	28,268	24.32%
<b>Highway and Bridge Maintenance</b>						
Personal Services	2,771,040	(161,681)	2,609,359	2,595,923	13,436	99.49%
Employee Benefits	988,022	(113,000)	875,022	859,240	15,782	98.20%
Contracted Services	748,128	149,143	897,271	827,358	69,913	92.21%
Supplies & Materials	4,111,250	143,389	4,254,639	3,898,173	356,466	91.62%
Other Charges	280,900	-	280,900	280,900	-	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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Traffic Control</b>						
Personal Services	279,837	17,017	296,854	290,021	6,833	97.70%
Employee Benefits	104,480	4,199	108,679	106,569	2,110	98.06%
Contracted Services	135,200	12,853	148,053	144,061	3,992	97.30%
Supplies & Materials	206,990	104,944	311,934	287,842	24,092	92.28%
Capital Outlay	75,000	(75,000)	-	-	-	0.00%
<b>Capital Outlay</b>						
Capital Outlay	105,000	330,000	435,000	385,281	49,719	88.57%
<b>Bridge Construction</b>						
Contracted Services	56,500	110,626	167,126	97,778	69,348	58.51%
Capital Outlay	223,500	257,000	480,500	3,000	477,500	0.62%
<b>Engineering</b>						
Personal Services	263,993	(22,878)	241,115	239,309	1,806	99.25%
Employee Benefits	63,644	(300)	63,344	62,408	936	98.52%
Contracted Services	50,785	7,148	57,933	31,962	25,971	55.17%
Supplies & Materials	10,575	-	10,575	4,045	6,530	38.25%
Other Charges	2,900	-	2,900	2,900	-	100.00%
<b>Subdivision Foreclosures</b>						
Supplies & Materials	-	32,174	32,174	32,174	-	100.00%
<b>Other Charges</b>						
Other Charges-Trustee's Commission	120,000	-	120,000	95,093	24,907	79.24%
<b>Payments to Component Units</b>						
	25,872	-	25,872	25,872	-	100.00%
<i>Total Engineering and Public Works</i>	12,413,634	1,189,239	13,602,873	12,155,921	1,446,952	89.36%
Net Change in Fund Balances	(239,301)	(1,122,716)	(1,362,017)	(1,556,667)	(194,650)	114.29%
Fund Balances, July 1, 2008	5,244,251	-	5,244,251	5,244,251	-	100.00%
Fund Balances, June 30, 2009	\$ 5,004,950	\$ (1,122,716)	\$ 3,882,234	\$ 3,687,584	\$ (194,650)	94.99%

## 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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 30,011,000	\$ -	\$ 30,011,000	\$ 30,663,434	\$ 652,434	102.17%
Other Governments and Citizens Groups	716,000	-	716,000	37,499	(678,501)	5.24%
Interest Earned	-	-	-	765,929	765,929	0.00%
Payments from Component Units	24,671,720	-	24,671,720	24,631,555	(40,165)	99.84%
<b>Total Revenues</b>	<b>55,398,720</b>	<b>-</b>	<b>55,398,720</b>	<b>56,098,417</b>	<b>699,697</b>	<b>101.26%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Debt Service:</i>						
Contracted Services	1,500,000	-	1,500,000	4,372	1,495,628	0.29%
Other Charges	650,000	-	650,000	614,560	35,440	94.55%
Debt Service	59,850,000	-	59,850,000	59,115,305	734,695	98.77%
<i>Total Debt Service</i>	<i>62,000,000</i>	<i>-</i>	<i>62,000,000</i>	<i>59,734,237</i>	<i>2,265,763</i>	<i>96.35%</i>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,601,280)	-	(6,601,280)	(3,635,820)	2,965,460	55.08%
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In - Other Funds	45,051	-	45,051	194,207	149,156	431.08%
<b>Net Change in Fund Balances</b>	<b>(6,556,229)</b>	<b>-</b>	<b>(6,556,229)</b>	<b>(3,441,613)</b>	<b>3,114,616</b>	<b>52.49%</b>
Fund Balances, July 1, 2008	30,423,887	-	30,423,887	30,423,887	-	100.00%
<b>Fund Balances, June 30, 2009</b>	<b>\$ 23,867,658</b>	<b>\$ -</b>	<b>\$ 23,867,658</b>	<b>\$ 26,982,274</b>	<b>\$ 3,114,616</b>	<b>113.05%</b>

## 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, 2009*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>Road Construction:</i>					
Knob Creek Bridge	\$ 496,685	\$ 224,314	\$ 8,055	\$ 232,369	\$ 264,316
Bridge Replacement	3,511,429	3,188,485	6,288	3,194,773	316,656
Middlebrook Pike	8,720,275	6,988,302	-	6,988,302	1,731,973
Ballcamp Improvements	22,452,722	14,929,826	987,914	15,917,740	6,534,982
Lovell Road	2,830,075	1,942,295	666,963	2,609,258	220,817
Dry Gap Pike	5,829,534	5,138,617	23,824	5,162,441	667,093
Maynardville/Norris/Emory	959,596	205,869	165,901	371,770	587,826
Parkside Drive Extension	15,370,011	9,261,637	(641,293)	8,620,344	6,749,667
Walker Springs Connector	2,652,953	1,742,568	-	1,742,568	910,385
Dutchtown Road Functional Plan	9,178,755	8,423,860	313,508	8,737,368	441,387
Karns Connector	3,071,532	3,071,532	-	3,071,532	-
Gallaher View Road	3,843,882	546,195	548,220	1,094,415	2,749,467
Dyestone Gap Road	989,176	989,176	-	989,176	-
Campbell Station Extension	1,000,000	-	-	-	1,000,000
Tazewell Pike / Emory Road	413,793	3,118	34,168	37,286	376,507
Douchtown Innovation	185,945	12,900	69,133	82,033	103,912
Nubbin Ridge Road	851,632	-	208,114	208,114	643,518
Beaver Ridge	22,202	-	22,202	22,202	-
Outlet Mall Drive/Synder Road Connect	242,300	-	47,583	47,583	194,717
	<u>82,622,497</u>	<u>56,668,694</u>	<u>2,460,580</u>	<u>59,129,274</u>	<u>23,493,223</u>
<i>Total Road Construction</i>					
<i>Building Renovations:</i>					
Juvenile Court/ Detention	14,033,263	13,862,579	91,104	13,953,683	79,580
Sports Complex	4,296,500	4,277,396	-	4,277,396	19,104
County Wide Renovations	2,945,980	2,843,020	100,472	2,943,492	2,488
Knox Central	1,083,360	972,326	28,549	1,000,875	82,485
Fairview Technical Center	415,000	373,914	20,000	393,914	21,086
Hardy Building	108,273	108,273	-	108,273	-
John Tarleton	281,000	163,362	62,489	225,851	55,149
AJ/ Dwight Kessel Garage	1,347,500	659,783	446,630	1,106,413	241,087
City/County Improvement	13,363,250	7,675,770	460,885	8,136,655	5,226,595
Knox County Health Renovations	10,717,710	10,426,485	113,299	10,539,784	177,926
Old Courthouse Renovation	2,231,300	1,068,957	125,832	1,194,789	1,036,511
Detention Facility	1,475,345	985,408	428,834	1,414,242	61,103
DUI Building	357,150	357,150	-	357,150	-
Sheriff Training Facility	92,998	92,998	-	92,998	-
Detention Facility Expansion 2006	14,400,000	13,785,417	207,841	13,993,258	406,742
	<u>67,148,629</u>	<u>57,652,838</u>	<u>2,085,935</u>	<u>59,738,773</u>	<u>7,409,856</u>
<i>Total Building Renovations</i>					

**KNOX COUNTY, TENNESSEE**

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

*For the year ended June 30, 2009*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Building Construction:</i>					
South Sportsplex	500,000	-	-	-	500,000
Burlington Branch Library	3,490,280	3,466,177	11,986	3,478,163	12,117
Lawson McGhee Library	1,883,000	388,940	25,613	414,553	1,468,447
Various Library Branches	486,497	105,411	120,850	226,261	260,236
Corryton Senior Center	3,530	-	3,530	3,530	-
South Knox Senior Center	1,537,057	1,462,134	74,923	1,537,057	-
Carter Senior Center	1,400,000	223,220	970,021	1,193,241	206,759
Veteran's Nursing Home	6,000,000	4,919,268	43,224	4,962,492	1,037,508
Beck Cultural Center	1,755,000	895,881	26,847	922,728	832,272
Halls Senior Center	1,326,155	1,326,155	-	1,326,155	-
Community Kitchen - CAC	2,298,288	2,298,288	-	2,298,288	-
<i>Total Building Construction:</i>	20,679,807	15,085,474	1,276,994	16,362,468	4,317,339
<i>Other:</i>					
Justice System Software	1,773,816	1,773,816	-	1,773,816	-
Recreation Dept. Purchase-Hickey Road	586,673	586,673	-	586,673	-
Seven Island Foot Bridge	1,714,132	210,707	24,550	235,257	1,478,875
Seven Islands	100,000	97,773	1,389	99,162	838
Concord Park	754,178	684,178	65,680	749,858	4,320
Halls Greenway	210,220	151,114	3,041	154,155	56,065
Knox-Blount Greenway-Phase I	250,198	-	-	-	250,198
Knox-Blount Greenway-Phase II	145,198	-	-	-	145,198
Halls Community Park	1,053,202	1,049,595	3,607	1,053,202	-
Hillcrest Park	361,102	360,788	314	361,102	-
Park Facility Improvement	354,562	94,383	34,152	128,535	226,027
Farmers Market	2,162,461	2,156,210	6,251	2,162,461	-
Rifle Range Road Park	3,812,500	2,315,243	1,277,281	3,592,524	219,976
Ten Mile Creek Greenway	289,909	267,886	-	267,886	22,023
Ten Mile Creek Greenway-Extension	216,894	216,894	-	216,894	-
Agricultural Enhancement Grant	10,000	7,386	2,614	10,000	-
East TN Historical Renovations	3,814,121	3,582,556	168,123	3,750,679	63,442
Lighting Upgrade - Libraries	193,353	193,353	-	193,353	-
Technology Upgrade - Libraries	1,250,000	220,219	20,881	241,100	1,008,900
Long Term Economic Development	22,140,000	17,392,365	3,750,000	21,142,365	997,635
Frank Strang Center Renovation	11,753	11,753	-	11,753	-
Downtown Development	286,579	286,579	-	286,579	-
Westbridge Industrial Park	6,745	6,745	-	6,745	-
KC Landmarks	447,345	415,637	23,772	439,409	7,936
Telecom Knox Co. Schools	586,135	547,253	22,335	569,588	16,547
PBA Project Management	2,307,796	1,412,405	576,949	1,989,354	318,442
E-911 Improvements	145,076	145,076	-	145,076	-
Powell Convenience Center	1,156,481	1,072,503	83,978	1,156,481	-
Gibbs Convenience Center	1,278,855	1,278,855	-	1,278,855	-

**KNOX COUNTY, TENNESSEE**

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

*For the year ended June 30, 2009*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
Solway Yard Waste Facility	1,280,000	1,142,883	99,753	1,242,636	37,364
Stormwater Management	11,655,670	5,364,213	425,149	5,789,362	5,866,308
Beavercreek Watershed	22,936	22,936	-	22,936	-
Dutchtown Convenience Center	571,891	-	55,751	55,751	516,140
East Beaver Acquisition	1,654,639	1,654,639	-	1,654,639	-
Geometric Improvements	1,886,330	775,915	336,317	1,112,232	774,098
Gulf Park Drive Sidewalk	342,643	203,468	22,700	226,168	116,475
Knoxville Zoo Capital	1,200,000	750,000	-	750,000	450,000
Farragut High School Science Lab	246,073	181,246	64,827	246,073	-
School Facilities Assessment Planning	258,557	224,974	33,583	258,557	-
Powell Middle School	16,000,000	9,696,476	5,068,661	14,765,137	1,234,863
Trustee's Tax Payment Processor	120,205	120,205	-	120,205	-
Three Ridge Golf Course	1,175,458	1,143,716	31,742	1,175,458	-
Closed Projects	1,492,901	-	-	-	1,492,901
<i>Total Other</i>	85,326,587	57,818,616	12,203,400	70,022,016	15,304,571
<i>Total Capital Projects</i>	\$ 255,777,520	\$ 187,225,622	\$ 18,026,909	\$ 205,252,531	\$ 50,524,989

**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, 2009**

	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	113,105	158,105	51,569	106,536	32.62%
Supplies & Materials	55,000	110,000	165,000	-	165,000	0.00%
Other Charges	10,000	20,000	30,000	-	30,000	0.00%
Capital Outlay	390,000	814,196	1,204,196	348,531	855,665	28.94%
<i>Total Capital Projects</i>	500,000	1,057,301	1,557,301	400,100	1,157,201	25.69%
Net Change in Fund Balances	(500,000)	(1,057,301)	(1,557,301)	(400,100)	1,157,201	25.69%
Fund Balances, July 1, 2008	2,472,826	-	2,472,826	2,472,826	-	100.00%
Fund Balances, June 30, 2009	\$ 1,972,826	\$ (1,057,301)	\$ 915,525	\$ 2,072,726	\$ 1,157,201	226.40%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Property Taxes	\$ 102,887,010	\$ -	\$ 102,887,010	\$ 105,627,681	\$ 2,740,671	102.66%
County Local Option Taxes	108,604,500	-	108,604,500	99,095,907	(9,508,593)	91.24%
Wheel Taxes	1,500,000	-	1,500,000	1,490,723	(9,277)	99.38%
<b>Total Local Taxes</b>	<b>212,991,510</b>	<b>-</b>	<b>212,991,510</b>	<b>206,214,311</b>	<b>(6,777,199)</b>	<b>96.82%</b>
<i>Licenses and Permits</i>	36,000	-	36,000	29,222	(6,778)	81.17%
<i>Charges for Current Services:</i>						
Education Charges	355,000	-	355,000	302,681	(52,319)	85.26%
Other Charges For Services	390,000	-	390,000	566,244	176,244	145.19%
<b>Total Charges/Current Services</b>	<b>745,000</b>	<b>-</b>	<b>745,000</b>	<b>868,925</b>	<b>123,925</b>	<b>116.63%</b>
<i>Other Local Revenues:</i>						
Recurring Items	398,699	530,098	928,797	631,872	(296,925)	68.03%
Nonrecurring Items	1,331,996	5,000	1,336,996	1,616,650	279,654	120.92%
<b>Total Other Local Revenues</b>	<b>1,730,695</b>	<b>535,098</b>	<b>2,265,793</b>	<b>2,248,522</b>	<b>(17,271)</b>	<b>99.24%</b>
<i>State of Tennessee:</i>						
Regular Education Funds	149,755,320	-	149,755,320	152,483,158	2,727,838	101.82%
Other State Revenues	1,130,000	1,498,441	2,628,441	2,809,301	180,860	106.88%
<b>Total State of Tennessee</b>	<b>150,885,320</b>	<b>1,498,441</b>	<b>152,383,761</b>	<b>155,292,459</b>	<b>2,908,698</b>	<b>101.91%</b>
<i>Federal Government:</i>						
Federal Revenue Through State	-	112,983	112,983	112,983	-	100.00%
Direct Federal Revenue	461,475	-	461,475	560,282	98,807	121.41%
<b>Total Federal Government:</b>	<b>461,475</b>	<b>112,983</b>	<b>574,458</b>	<b>673,265</b>	<b>98,807</b>	<b>117.20%</b>
<i>Other Governmen and Citizen Group:</i>						
Payments from Primary Government	82,500	-	82,500	82,500	-	100.00%
Payments from Component Units	1,645	-	1,645	1,645	-	100.00%
PBA Refund	-	-	-	68,288	68,288	0.00%
<b>Total Other Governmen and Citizen Group:</b>	<b>84,145</b>	<b>-</b>	<b>84,145</b>	<b>152,433</b>	<b>68,288</b>	<b>181.16%</b>
<b>Total Revenues</b>	<b>366,934,145</b>	<b>2,146,522</b>	<b>369,080,667</b>	<b>365,479,137</b>	<b>(3,601,530)</b>	<b>99.02%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Instruction:</i>						
<b>Regular Instruction</b>						
Personal Services	143,701,056	(903,236)	142,797,820	141,213,168	1,584,652	98.89%
Employee Benefits	32,684,633	(824,591)	31,860,042	31,860,664	(622)	100.00%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
Contracted Services	-	24,900	24,900	24,365	535	97.85%
Supplies and Materials	168,513	1,618,361	1,786,874	1,594,353	192,521	89.23%
<b>Art</b>						
Contracted Services	2,500	-	2,500	2,343	157	93.72%
Supplies and Materials	265,000	1,017	266,017	257,454	8,563	96.78%
<b>Basic Elementary</b>						
Supplies and Materials	765,000	88,729	853,729	684,182	169,547	80.14%
<b>Basic Middle</b>						
Supplies and Materials	285,000	30,000	315,000	314,658	342	99.89%
<b>Basic Secondary</b>						
Contracted Services	7,500	-	7,500	3,465	4,035	46.20%
Supplies and Materials	592,000	75,000	667,000	666,648	352	99.95%
<b>Business Education</b>						
Supplies and Materials	91,317	158	91,475	31,803	59,672	34.77%
Other Charges	2,100	-	2,100	744	1,356	35.43%
<b>Foreign Language</b>						
Supplies and Materials	14,500	-	14,500	14,429	71	99.51%
<b>Health Education</b>						
Contracted Services	-	25	25	18	7	72.00%
Supplies and Materials	5,000	-	5,000	1,372	3,628	27.44%
<b>Kindergarten</b>						
Supplies and Materials	80,000	3,881	83,881	54,201	29,680	64.62%
<b>Language Arts</b>						
Supplies and Materials	46,600	2	46,602	45,744	858	98.16%
<b>Math</b>						
Personal Services	-	1,600	1,600	1,557	43	97.31%
Contracted Services	500	-	500	-	500	0.00%
Supplies and Materials	90,600	2,164	92,764	90,564	2,200	97.63%
<b>Choral Music</b>						
Contracted Services	6,200	1,400	7,600	7,554	46	99.39%
Supplies and Materials	46,650	2,605	49,255	36,257	12,998	73.61%
<b>Physical Education</b>						
Supplies and Materials	27,500	-	27,500	24,913	2,587	90.59%
<b>Reading</b>						
Personal Services	3,000	100	3,100	3,021	79	97.45%
Employee Benefits	230	350	580	562	18	96.90%
Contracted Services	970	-	970	239	731	24.64%
Supplies and Materials	150,020	(16,109)	133,911	86,848	47,063	64.86%
Other Charges	20,000	(13,600)	6,400	2,840	3,560	44.38%
<b>Science</b>						
Contracted Services	5,000	-	5,000	-	5,000	0.00%
Supplies and Materials	119,167	9,180	128,347	105,832	22,515	82.46%
<b>Social Studies</b>						
Supplies and Materials	50,100	-	50,100	47,101	2,999	94.01%
<b>Talented &amp; Gifted</b>						
Personal Services	1,000	-	1,000	-	1,000	0.00%
Employee Benefits	77	-	77	-	77	0.00%
Contracted Services	7,363	-	7,363	2,867	4,496	38.94%
Supplies and Materials	13,000	3,000	16,000	15,654	346	97.84%
Other Charges	3,000	-	3,000	119	2,881	3.97%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Instrumental Music</b>						
Personal Services	-	300	300	227	73	75.67%
Employee Benefits	-	25	25	17	8	68.00%
Contracted Services	6,200	-	6,200	1,470	4,730	23.71%
Supplies and Materials	27,000	1,600	28,600	28,547	53	99.81%
<b>Nutrition Education</b>						
Supplies and Materials	1,500	-	1,500	1,414	86	94.27%
<b>Materials Center</b>						
Contracted Services	5,000	-	5,000	9	4,991	0.18%
Supplies and Materials	154,050	3,078	157,128	134,354	22,774	85.51%
<b>Driver's Education</b>						
Contracted Services	113,600	-	113,600	110,886	2,714	97.61%
Supplies and Materials	23,700	-	23,700	3,191	20,509	13.46%
<b>System-wide Screening</b>						
Contracted Services	1,170	-	1,170	675	495	57.69%
Supplies and Materials	6,130	-	6,130	4,963	1,167	80.96%
<b>Section 504 Expenses</b>						
Contracted Services	5,000	7,000	12,000	11,730	270	97.75%
Supplies and Materials	10,500	-	10,500	3,700	6,800	35.24%
<b>Vine Magnet</b>						
Supplies and Materials	30,200	-	30,200	30,200	-	100.00%
Other Charges	3,000	-	3,000	-	3,000	0.00%
<b>Sarah Moore Greene Magnet</b>						
Supplies and Materials	20,600	250	20,850	20,814	36	99.83%
Other Charges	3,000	-	3,000	1,147	1,853	38.23%
<b>Beaumont Magnet</b>						
Supplies and Materials	15,125	-	15,125	15,125	-	100.00%
Other Charges	3,000	-	3,000	-	3,000	0.00%
<b>Greene Magnet</b>						
Supplies and Materials	17,325	-	17,325	17,325	-	100.00%
Other Charges	3,000	-	3,000	-	3,000	0.00%
<b>Student Assistance Services</b>						
Supplies and Materials	700	-	700	693	7	99.00%
<b>Austin-East Magnet</b>						
Supplies and Materials	33,200	-	33,200	33,200	-	100.00%
Other Charges	3,000	-	3,000	-	3,000	0.00%
<b>Project Grad</b>						
Personal Services	268,191	47,625	315,816	314,924	892	99.72%
Employee Benefits	97,309	(120,800)	(23,491)	(24,033)	542	102.31%
Contracted Services	1,353,076	(93,400)	1,259,676	1,238,296	21,380	98.30%
Supplies and Materials	53,266	-	53,266	29,535	23,731	55.45%
Other Charges	6,156	-	6,156	5,715	441	92.84%
<b>Urban Schools</b>						
Contracted Services	11,200	-	11,200	914	10,286	8.16%
Supplies and Materials	11,100	-	11,100	8,701	2,399	78.39%
Other Charges	21,375	-	21,375	12,372	9,003	57.88%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Alternative Schools</b>						
Personal Services	1,282,315	12,295	1,294,610	1,210,132	84,478	93.47%
Employee Benefits	266,217	20,000	286,217	285,028	1,189	99.58%
<b>Special Education Program</b>						
Personal Services	24,595,495	460,725	25,056,220	24,160,095	896,125	96.42%
Employee Benefits	5,601,023	18,000	5,619,023	5,618,904	119	100.00%
Contracted Services	524,951	-	524,951	186,395	338,556	35.51%
Supplies and Materials	392,500	9,490	401,990	302,382	99,608	75.22%
<b>Career &amp; Technical Education</b>						
Personal Services	10,657,879	116,430	10,774,309	10,761,925	12,384	99.89%
Employee Benefits	2,423,043	28,000	2,451,043	2,450,512	531	99.98%
Contracted Services	7,640	-	7,640	4,294	3,346	56.20%
Supplies and Materials	344,487	23,540	368,027	220,787	147,240	59.99%
Capital Outlay	75,445	17,976	93,421	4,825	88,596	5.16%
Other Charges	2,600	-	2,600	1,786	814	68.69%
<b>T &amp; I Construction</b>						
Contracted Services	87,750	14,900	102,650	37,751	64,899	36.78%
Supplies and Materials	142,974	7,356	150,330	100,675	49,655	66.97%
<b>MiddleSchool Reading</b>						
Personal Services	-	1,000	1,000	198	802	19.80%
Employee Benefits	-	25	25	15	10	60.00%
Supplies and Materials	-	48,650	48,650	35,357	13,293	72.68%
Other Charges	-	6,600	6,600	2,476	4,124	37.52%
<b>Excell thru Literacy Program</b>						
Supplies and Materials	342,001	-	342,001	156,627	185,374	45.80%
Other Charges	53,700	-	53,700	36,270	17,430	67.54%
<b>High School PE/Wellness</b>						
Personal Services	-	65	65	-	65	0.00%
Employee Benefits	-	5	5	-	5	0.00%
Contracted Services	650	-	650	-	650	0.00%
Supplies and Materials	15,300	-	15,300	13,964	1,336	91.27%
Other Charges	6,645	-	6,645	1,522	5,123	22.90%
<b>Total Instruction</b>	<b>228,385,384</b>	<b>735,671</b>	<b>229,121,055</b>	<b>224,793,570</b>	<b>4,327,485</b>	<b>98.11%</b>
<i>Support Services:</i>						
<b>Art</b>						
Personal Services	-	1,200	1,200	1,184	16	98.67%
Employee Benefits	-	100	100	91	9	91.00%
Contracted Services	365	-	365	259	106	70.96%
Supplies and Materials	11,200	-	11,200	8,428	2,772	75.25%
Other Charges	7,000	-	7,000	3,812	3,188	54.46%
<b>Basic Elementary</b>						
Contracted Services	1,500	-	1,500	41	1,459	2.73%
Supplies and Materials	96,425	-	96,425	16,977	79,448	17.61%
Other Charges	26,800	-	26,800	8,667	18,133	32.34%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Basic Middle</b>						
Personal Services	-	200	200	164	36	82.00%
Employee Benefits	-	25	25	13	12	52.00%
Contracted Services	455	700	1,155	1,144	11	99.05%
Supplies and Materials	8,900	-	8,900	5,878	3,022	66.04%
Other Charges	48,939	-	48,939	48,225	714	98.54%
<b>Basic Secondary</b>						
Contracted Services	21,472	-	21,472	21,218	254	98.82%
Supplies and Materials	4,770	-	4,770	2,390	2,380	50.10%
Other Charges	20,662	-	20,662	18,807	1,855	91.02%
<b>Foreign Language</b>						
Contracted Services	50	-	50	-	50	0.00%
Other Charges	7,050	-	7,050	7,050	-	100.00%
<b>Language Arts</b>						
Contracted Services	2,200	-	2,200	1,528	672	69.45%
Supplies and Materials	3,150	1,750	4,900	4,769	131	97.33%
Other Charges	2,250	-	2,250	1,303	947	57.91%
<b>Math</b>						
Personal Services	-	100	100	65	35	65.00%
Employee Benefits	-	25	25	5	20	20.00%
Contracted Services	25	-	25	-	25	0.00%
Supplies and Materials	2,025	-	2,025	500	1,525	24.69%
Other Charges	1,000	-	1,000	1,000	-	100.00%
<b>Choral Music</b>						
Contracted Services	2,900	4,000	6,900	6,860	40	99.42%
Supplies and Materials	8,370	-	8,370	3,649	4,721	43.60%
Other Charges	750	-	750	687	63	91.60%
<b>Physical Education</b>						
Personal Services	1,500	1,300	2,800	2,712	88	96.86%
Employee Benefits	115	300	415	325	90	78.31%
Supplies and Materials	2,650	-	2,650	2,279	371	86.00%
Other Charges	12,797	-	12,797	4,469	8,328	34.92%
<b>Science</b>						
Personal Services	2,500	-	2,500	842	1,658	33.68%
Employee Benefits	191	-	191	65	126	34.03%
Contracted Services	700	-	700	89	611	12.71%
Supplies and Materials	4,375	-	4,375	1,484	2,891	33.92%
Other Charges	12,875	-	12,875	10,232	2,643	79.47%
<b>Social Studies</b>						
Personal Services	3,000	-	3,000	-	3,000	0.00%
Employee Benefits	230	-	230	-	230	0.00%
Other Charges	700	-	700	-	700	0.00%
<b>Talented and Gifted</b>						
Contracted Services	1,000	-	1,000	309	691	30.90%
Supplies and Materials	7,170	-	7,170	1,956	5,214	27.28%
<b>Instrumental Music</b>						
Contracted Services	1,200	5,500	6,700	6,656	44	99.34%
Supplies and Materials	8,650	-	8,650	1,956	6,694	22.61%
Other Charges	3,700	-	3,700	2,506	1,194	67.73%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Nutrition Education</b>						
Personal Services	1,500	(1,500)	-	-	-	0.00%
Employee Benefits	120	(120)	-	-	-	0.00%
Supplies and Materials	500	1,620	2,120	-	2,120	0.00%
<b>Research</b>						
Contracted Services	4,200	-	4,200	2,398	1,802	57.10%
Supplies and Materials	10,000	-	10,000	5,919	4,081	59.19%
Capital Outlay	5,300	-	5,300	1,256	4,044	23.70%
Other Charges	2,800	-	2,800	944	1,856	33.71%
<b>Driver Education</b>						
Contracted Services	1,575	-	1,575	-	1,575	0.00%
Supplies and Materials	712	-	712	-	712	0.00%
<b>System-Wide Screening</b>						
Contracted Services	15,160	-	15,160	5,934	9,226	39.14%
Supplies and Materials	12,175	-	12,175	7,024	5,151	57.69%
Other Charges	975	-	975	-	975	0.00%
<b>Section 504 Expense</b>						
Contracted Services	1,425	-	1,425	1,039	386	72.91%
Supplies and Materials	2,350	-	2,350	275	2,075	11.70%
Other Charges	1,000	-	1,000	-	1,000	0.00%
<b>Alternative Schools</b>						
Personal Services	445,372	4,425	449,797	414,541	35,256	92.16%
Employee Benefits	112,042	1,800	113,842	113,812	30	99.97%
<b>Regular Instruction</b>						
Personal Services	9,919,293	100,730	10,020,023	9,710,609	309,414	96.91%
Employee Benefits	2,103,515	215,311	2,318,826	2,316,893	1,933	99.92%
Contracted Services	256,000	(71,000)	185,000	145,946	39,054	78.89%
<b>Experimental Program</b>						
Contracted Services	5,500	-	5,500	4,892	608	88.95%
Supplies and Materials	24,000	2,967	26,967	13,816	13,151	51.23%
Other Charges	6,000	-	6,000	3,778	2,222	62.97%
<b>Libraries/Audio/Visual</b>						
Contracted Services	37,150	-	37,150	32,643	4,507	87.87%
Supplies and Materials	484,367	4,113	488,480	443,162	45,318	90.72%
Other Charges	10,000	-	10,000	6,910	3,090	69.10%
<b>Staff Development</b>						
Personal Services	12,000	-	12,000	-	12,000	0.00%
Employee Benefits	918	-	918	-	918	0.00%
Supplies and Materials	110,945	-	110,945	92,758	18,187	83.61%
Other Charges	27,000	28,000	55,000	54,244	756	98.63%
<b>Special Education Program</b>						
Personal Services	5,743,152	57,490	5,800,642	5,547,969	252,673	95.64%
Employee Benefits	1,344,212	(1,000)	1,343,212	1,343,099	113	99.99%
Contracted Services	643,751	10,000	653,751	484,508	169,243	74.11%
Supplies and Materials	41,975	109,504	151,479	151,429	50	99.97%
Other Charges	84,087	-	84,087	73,877	10,210	87.86%
<b>Career &amp; Technical Education</b>						
Personal Services	510,483	74,785	585,268	584,252	1,016	99.83%
Employee Benefits	109,445	26,000	135,445	134,521	924	99.32%
Contracted Services	37,900	-	37,900	34,881	3,019	92.03%
Supplies and Materials	2,700	2,000	4,700	4,641	59	98.74%
Other Charges	16,494	(4,900)	11,594	3,252	8,342	28.05%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Adult Program</b>						
Personal Services	200,666	1,705	202,371	161,735	40,636	79.92%
Employee Benefits	42,604	(2,550)	40,054	39,935	119	99.70%
Contracted Services	5,100	-	5,100	1,830	3,270	35.88%
Supplies and Materials	58,500	1,296	59,796	57,579	2,217	96.29%
<b>Attendance</b>						
Personal Services	1,229,697	12,175	1,241,872	1,241,236	636	99.95%
Employee Benefits	325,672	1,800	327,472	327,424	48	99.99%
Contracted Services	10,000	1,700	11,700	11,621	79	99.32%
Supplies and Materials	1,125	-	1,125	415	710	36.89%
Other Charges	5,000	-	5,000	1,776	3,224	35.52%
<b>Health Services</b>						
Personal Services	1,186,810	12,675	1,199,485	1,148,796	50,689	95.77%
Employee Benefits	255,723	2,500	258,223	258,073	150	99.94%
Contracted Services	82,474	-	82,474	73,649	8,825	89.30%
Supplies and Materials	105,410	9,000	114,410	114,293	117	99.90%
Other Charges	11,388	4,300	15,688	15,688	-	100.00%
<b>Other Student Support</b>						
Personal Services	6,647,596	69,660	6,717,256	6,578,933	138,323	97.94%
Employee Benefits	1,446,520	112,000	1,558,520	1,558,319	201	99.99%
<b>Pupil Personnel</b>						
Supplies and Materials	25,388	-	25,388	5,127	20,261	20.19%
<b>Evaluation/Testing</b>						
Personal Services	7,000	-	7,000	6,289	711	89.84%
Employee Benefits	536	-	536	481	55	89.74%
Contracted Services	11,000	-	11,000	8,490	2,510	77.18%
Supplies and Materials	6,750	-	6,750	1,823	4,927	27.01%
<b>Transfer Department</b>						
Personal Services	166,455	87,525	253,980	253,492	488	99.81%
Employee Benefits	31,780	11,000	42,780	42,495	285	99.33%
Contracted Services	1,900	2,300	4,200	4,180	20	99.52%
Supplies and Materials	500	-	500	225	275	45.00%
Other Charges	1,000	600	1,600	1,590	10	99.38%
<b>Guidance</b>						
Personal Services	17,280	-	17,280	8,352	8,928	48.33%
Employee Benefits	1,350	-	1,350	635	715	47.04%
Contracted Services	72,600	71,000	143,600	143,310	290	99.80%
Supplies and Materials	28,100	-	28,100	27,294	806	97.13%
Other Charges	10,000	-	10,000	7,770	2,230	77.70%
<b>Office of the Principal</b>						
Personal Services	19,736,950	255,385	19,992,335	19,590,886	401,449	97.99%
Employee Benefits	4,344,817	178,000	4,522,817	4,522,424	393	99.99%
Contracted Services	3,383,750	297,441	3,681,191	3,680,148	1,043	99.97%
Supplies and Materials	6,000	-	6,000	285	5,715	4.75%
<b>Summer School</b>						
Personal Services	119,450	11,100	130,550	130,469	81	99.94%
Employee Benefits	16,587	-	16,587	15,448	1,139	93.13%
Contracted Services	-	3,500	3,500	3,474	26	99.26%

**KNOX COUNTY, TENNESSEE**

*Discretely Presented Component Unit -  
Knox County Board of Education  
General Fund - General Purpose Schools  
Schedule of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the year ended June 30, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Board of Education</b>						
Personal Services	239,172	18,115	257,287	257,163	124	99.95%
Employee Benefits	298,706	657,817	956,523	956,468	55	99.99%
Contracted Services	304,504	40,000	344,504	344,286	218	99.94%
Supplies and Materials	8,750	-	8,750	5,555	3,195	63.49%
Other Charges	5,753,863	155,000	5,908,863	5,904,995	3,868	99.93%
<b>Office of the Superintendent</b>						
Personal Services	698,054	1,189,165	1,887,219	720,930	1,166,289	38.20%
Employee Benefits	168,880	4,000	172,880	172,765	115	99.93%
Contracted Services	160,700	-	160,700	81,025	79,675	50.42%
Supplies and Materials	5,750	5,800	11,550	11,507	43	99.63%
Other Charges	7,500	-	7,500	-	7,500	0.00%
<b>Fiscal Services</b>						
Personal Services	1,451,106	13,985	1,465,091	1,427,452	37,639	97.43%
Employee Benefits	386,595	28,500	415,095	414,754	341	99.92%
Contracted Services	19,200	17,500	36,700	36,691	9	99.98%
Supplies and Materials	56,381	2,200	58,581	58,512	69	99.88%
Capital Outlay	20,000	-	20,000	-	20,000	0.00%
Other Charges	15,000	-	15,000	8,884	6,116	59.23%
<b>Human Resources</b>						
Personal Services	1,003,943	8,125	1,012,068	967,889	44,179	95.63%
Employee Benefits	211,190	3,500	214,690	214,537	153	99.93%
Contracted Services	73,500	-	73,500	56,333	17,167	76.64%
Supplies and Materials	10,225	-	10,225	4,901	5,324	47.93%
Other Charges	9,000	(2,800)	6,200	3,259	2,941	52.56%
<b>Minority Recruiting</b>						
Personal Services	104,868	890	105,758	104,642	1,116	98.94%
Employee Benefits	20,247	25	20,272	20,248	24	99.88%
Contracted Services	13,550	997	14,547	4,066	10,481	27.95%
Supplies and Materials	1,375	-	1,375	310	1,065	22.55%
<b>Warehouse</b>						
Personal Services	227,360	12,380	239,740	239,550	190	99.92%
Employee Benefits	47,779	12,600	60,379	60,310	69	99.89%
Contracted Services	9,300	-	9,300	8,400	900	90.32%
Supplies and Materials	23,200	300	23,500	23,485	15	99.94%
<b>Security</b>						
Personal Services	1,068,250	296,435	1,364,685	1,364,364	321	99.98%
Employee Benefits	239,144	87,000	326,144	325,584	560	99.83%
Contracted Services	31,800	(11,700)	20,100	13,839	6,261	68.85%
Supplies and Materials	28,625	23,000	51,625	51,327	298	99.42%
Capital Outlay	20,000	10,000	30,000	-	30,000	0.00%
Other Charges	1,000	-	1,000	473	527	47.30%
<b>Central and Other</b>						
Personal Services	152,654	2,170	154,824	154,786	38	99.98%
Employee Benefits	35,638	9,800	45,438	45,383	55	99.88%
<b>SIS Data Processing</b>						
Personal Services	3,778,887	39,060	3,817,947	3,281,442	536,505	85.95%
Employee Benefits	729,138	13,500	742,638	742,602	36	100.00%
Contracted Services	273,250	11,700	284,950	284,853	97	99.97%
Supplies and Materials	297,823	529	298,352	106,103	192,249	35.56%
Capital Outlay	371,543	6,245	377,788	342,973	34,815	90.78%
Other Charges	20,000	2,800	22,800	22,778	22	99.90%

**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, 2009*

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Publications</b>						
Contracted Services	28,000	-	28,000	24,000	4,000	85.71%
Supplies and Materials	111,000	8,055	119,055	107,477	11,578	90.28%
<b>Public Affairs</b>						
Personal Services	637,003	6,070	643,073	636,462	6,611	98.97%
Employee Benefits	123,841	10,800	134,641	134,620	21	99.98%
Contracted Services	175,500	-	175,500	145,761	29,739	83.05%
Supplies and Materials	5,650	-	5,650	909	4,741	16.09%
Capital Outlay	18,000	14,784	32,784	15,266	17,518	46.57%
Other Charges	5,000	-	5,000	-	5,000	0.00%
<b>Operation of Plant</b>						
Personal Services	9,124,137	97,550	9,221,687	8,824,229	397,458	95.69%
Employee Benefits	2,301,753	90,500	2,392,253	2,392,151	102	100.00%
Contracted Services	1,137,197	87,715	1,224,912	1,224,752	160	99.99%
Supplies and Materials	12,637,525	3,034,402	15,671,927	15,670,860	1,067	99.99%
Capital Outlay	200,000	-	200,000	199,752	248	99.88%
Other Charges	1,269,646	(552,000)	717,646	344,336	373,310	47.98%
<b>General Maintenance of Plant</b>						
Personal Services	6,021,634	66,480	6,088,114	5,913,934	174,180	97.14%
Employee Benefits	1,421,576	30,300	1,451,876	1,451,844	32	100.00%
Contracted Services	529,280	13,406	542,686	485,687	56,999	89.50%
Supplies and Materials	2,434,844	311,423	2,746,267	2,464,068	282,199	89.72%
Capital Outlay	124,000	7,027	131,027	124,294	6,733	94.86%
<b>Facilities</b>						
Personal Services	395,201	3,330	398,531	393,161	5,370	98.65%
Employee Benefits	94,554	-	94,554	91,121	3,433	96.37%
Contracted Services	5,205	-	5,205	632	4,573	12.14%
Supplies and Materials	5,500	-	5,500	2,252	3,248	40.95%
Other Charges	2,600	-	2,600	-	2,600	0.00%
<b>Transportation</b>						
Personal Services	804,968	(17,098)	787,870	787,386	484	99.94%
Employee Benefits	151,890	13,620	165,510	165,425	85	99.95%
Contracted Services	12,808,338	(12,579,338)	229,000	206,527	22,473	90.19%
Supplies and Materials	134,100	81,831	215,931	144,995	70,936	67.15%
Capital Outlay	-	66,000	66,000	-	66,000	0.00%
Other Charges	7,950	-	7,950	912	7,038	11.47%
<b>Regular Contracts</b>						
Contracted Services	-	7,723,537	7,723,537	7,547,993	175,544	97.73%
<b>Vocational</b>						
Personal Services	-	5,600	5,600	5,507	93	98.34%
Contracted Services	-	76,159	76,159	72,796	3,363	95.58%
<b>Special Education</b>						
Personal Services	-	77,208	77,208	75,084	2,124	97.25%
Employee Benefits	-	15,330	15,330	15,328	2	99.99%
Contracted Services	-	4,904,942	4,904,942	4,904,732	210	100.00%
Supplies and Materials	-	7,001	7,001	1,648	5,353	23.54%
<b>Transportation/Fuel Index</b>						
Contracted Services	-	1,468,000	1,468,000	530,830	937,170	36.16%
<b>General School</b>						
Contracted Services	50,000	28,000	78,000	77,510	490	99.37%
Supplies and Materials	400,000	46,734	446,734	432,211	14,523	96.75%
Capital Outlay	80,000	-	80,000	57,103	22,897	71.38%

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Athletics</b>						
Contracted Services	70,450	75	70,525	70,501	24	99.97%
Supplies and Materials	75,350	-	75,350	75,226	124	99.84%
Other Charges	176,900	(16,000)	160,900	155,428	5,472	96.60%
<b>Other Charges</b>						
Other Charges	-	700,000	700,000	700,000	-	100.00%
Payments to Component Units	-	1,504,848	1,504,848	1,504,848	-	100.00%
Payments to Primary Governments	7,555,392	(2,423,293)	5,132,099	5,131,555	544	99.99%
<i>Total Support Services</i>	141,614,616	9,291,173	150,905,789	144,144,342	6,761,447	95.52%
Total Expenditures	370,000,000	10,026,844	380,026,844	368,937,912	11,088,932	97.08%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,065,855)	(7,880,322)	(10,946,177)	(3,458,775)	7,487,402	31.60%
<b>Other Financing Sources (Uses)</b>						
Transfers From Other Funds	165,855	82,500	248,355	20,833	(227,522)	8.39%
Transfers To Other Funds	-	(2,395,543)	(2,395,543)	(2,395,543)	-	100.00%
Total Other Financing Sources (Uses)	165,855	(2,313,043)	(2,147,188)	(2,374,710)	(227,522)	110.60%
Net Change in Fund Balances	(2,900,000)	(10,193,365)	(13,093,365)	(5,833,485)	7,259,880	44.55%
Fund Balances, July 1, 2008	31,616,792	-	31,616,792	31,616,792	-	100.00%
Fund Balances, June 30, 2009	\$ 28,716,792	\$ (10,193,365)	\$ 18,523,427	\$ 25,783,307	\$ 7,259,880	139.19%

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Charges for Current Services:</i>						
Sale of Lunches	\$ 10,239,500	\$ -	\$ 10,239,500	\$ 9,947,899	\$ (291,601)	97.15%
<i>Federal Government:</i>						
National School Lunch Program	11,633,561	-	11,633,561	12,290,682	657,121	105.65%
<i>State of Tennessee:</i>						
State Matching Funds	285,000	-	285,000	232,817	(52,183)	81.69%
<i>Other Local Revenues:</i>						
	368,400	-	368,400	334,116	(34,284)	90.69%
<b>Total Revenues</b>	<b>22,526,461</b>	<b>-</b>	<b>22,526,461</b>	<b>22,805,514</b>	<b>279,053</b>	<b>101.24%</b>
<b>Expenditures</b>						
<i>Current:</i>						
<i>Education:</i>						
<i>Food Services:</i>						
Personal Services	7,676,056	(204,500)	7,471,556	7,386,650	84,906	98.86%
Employee Benefits	2,275,450	204,500	2,479,950	2,479,882	68	100.00%
Contractual Services	717,700	49,434	767,134	645,784	121,350	84.18%
Supplies & Materials	11,566,505	20,913	11,587,418	10,912,139	675,279	94.17%
Other Charges	290,750	(16,233)	274,517	274,478	39	99.99%
Capital Outlay	230,000	19,454	249,454	233,070	16,384	93.43%
<i>Total Food Service</i>	<b>22,756,461</b>	<b>73,568</b>	<b>22,830,029</b>	<b>21,932,003</b>	<b>898,026</b>	<b>96.07%</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(230,000)	(73,568)	(303,568)	873,511	1,177,079	-287.75%
<b>Other Financing Uses</b>						
Transfer to Other Funds	-	(20,833)	(20,833)	(20,833)	-	100.00%
Net Change in Fund Balances	(230,000)	(94,401)	(324,401)	852,678	1,177,079	-262.85%
Fund Balances, July 1, 2008	2,562,836	-	2,562,836	2,562,836	-	100.00%
Fund Balances, June 30, 2009	\$ 2,332,836	\$ (94,401)	\$ 2,238,435	\$ 3,415,514	\$ 1,177,079	152.58%

**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, 2009**

	Adopted Budget	Budget Revisions	Revised Budget	Actual	Variance Favorable (Unfavorable)	YTD %
<b>Revenues</b>						
<i>Local Taxes:</i>						
County Local Option Taxes	\$ 19,600,000	\$ -	\$ 19,600,000	\$ 17,755,090	\$ (1,844,910)	90.59%
<i>Other Local Revenues:</i>						
Interest Earned	702,665	-	702,665	288,290	(414,375)	41.03%
<i>Total Revenues</i>	20,302,665	-	20,302,665	18,043,380	(2,259,285)	88.87%
<b>Expenditures</b>						
<i>Capital Projects:</i>						
<i>Other Charges:</i>						
Debt Issuance Cost	300,000	-	300,000	140,000	160,000	46.67%
Payments to Primary Government	20,002,665	-	20,002,665	19,648,435	354,230	98.23%
<i>Total Expenditures</i>	20,302,665	-	20,302,665	19,788,435	514,230	97.47%
Net Change in Fund Balances	-	-	-	(1,745,055)	(1,745,055)	0.00%
Fund Balances, July 1, 2008	-	-	-	-	-	0.00%
Fund Balances, June 30, 2009	\$ -	\$ -	\$ -	\$ (1,745,055)	\$ (1,745,055)	0.00%

**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, 2009*

	Project Budget	Expenditures			Available
		Prior Years	Current	Total	
<b>Expenditures</b>					
<i>Capital Projects:</i>					
<i>School Renovation:</i>					
Physical Plant Upgrades	\$ 20,733,107	\$ -	\$ 10,649,387	\$ 10,649,387	\$ 10,083,720
Roofing and HVAC	99,001	-	73,969	73,969	25,032
Foundation Stabilization	750,000	658,587	84,788	743,375	6,625
Elementary Growth	1,200,000	5,524	637,870	643,394	556,606
School Energy Savings Project	11,000,000	8,613,226	1,640,613	10,253,839	746,161
School Maintenance & Consolidation	1,023,000	1,015,141	-	1,015,141	7,859
Amherst Elementary	16,077,296	16,002,641	1,700	16,004,341	72,955
Cedar Bluff K-3	20,037,113	18,072,112	1,684,533	19,756,645	280,468
Brickey Elementary	14,410,823	14,402,698	-	14,402,698	8,125
New Holston Middle	11,944,500	11,849,826	10,920	11,860,746	83,754
West High Library / Cafeteria	2,200,000	2,198,138	-	2,198,138	1,862
Gibbs Elementary School	15,404,720	15,344,838	3,870	15,348,708	56,012
Powell Middle	1,128,543	1,121,610	-	1,121,610	6,933
Karns High Addition and Renovations	3,000,000	2,960,719	12,960	2,973,679	26,321
Hardin Valley High School	50,000,000	43,131,996	5,728,566	48,860,562	1,139,438
Ball Camp ES Addition/Renovation	2,200,000	-	64,102	64,102	2,135,898
<i>Total Capital Projects:</i>	<u>\$ 171,208,103</u>	<u>\$ 135,377,056</u>	<u>\$ 20,593,278</u>	<u>\$ 155,970,334</u>	<u>\$ 15,237,769</u>