



# Monthly Financial Update

For the Month Ended May 31, 2016

Prepared by: Knox County Finance Dept.

Knox County Commission

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**KNOX COUNTY, TENNESSEE**

**Summary Schedule - Operating Funds  
for the Budget Report to the Citizenry  
For eleven months ended May 31, 2016 and 2015**

	2015-2016			2014-2015			Year to Date Increase (Decrease)
	Annual Budget	Year to Date Actual	% of Annual Budget	Annual Budget	Year to Date Actual	% of Annual Budget	
<b>Revenues and Operating Transfers In:</b>							
General Fund	\$ 169,152,879	\$ 154,519,629	91.35%	\$ 164,220,884	\$ 143,596,041	87.44%	\$ 10,923,588
Governmental Library Fund	119,600	56,342	47.11%	131,200	53,365	40.67%	2,977
Public Library Fund	13,278,900	10,606,448	79.87%	12,710,900	10,817,838	85.11%	(211,390)
Solid Waste Fund	4,045,000	3,143,040	77.70%	4,000,000	2,924,372	73.11%	218,668
Hotel/Motel Fund	6,000,000	5,889,083	98.15%	5,650,000	4,814,179	85.21%	1,074,904
Engineering and Public Works Fund	13,638,946	9,774,934	71.67%	11,812,400	9,275,063	78.52%	499,871
Debt Service Fund	67,083,527	54,258,169	80.88%	69,225,489	53,014,787	76.58%	1,243,382
General Purpose School Fund	438,000,000	386,233,157	88.18%	420,615,000	366,757,672	87.20%	19,475,485
<b>Total Revenues and Operating Transfers In</b>	<b>\$ 711,318,852</b>	<b>\$ 624,480,802</b>	<b>87.79%</b>	<b>\$ 688,365,873</b>	<b>\$ 591,253,317</b>	<b>85.89%</b>	<b>\$ 33,227,485</b>
<b>Expenditures and Operating Transfers Out:</b>							
General Fund	\$ 180,663,436	\$ 157,769,423	87.33%	\$ 169,069,794	\$ 145,423,704	86.01%	\$ 12,345,719
Governmental Library Fund	119,709	88,063	73.56%	131,200	88,786	67.67%	(723)
Public Library Fund	13,361,521	11,734,082	87.82%	12,788,043	11,157,164	87.25%	576,918
Solid Waste Fund	4,113,556	3,526,436	85.73%	4,046,324	3,266,733	80.73%	259,703
Hotel/Motel Fund	6,195,000	3,748,638	60.51%	5,770,000	3,370,446	58.41%	378,192
Engineering and Public Works Fund	14,582,850	11,227,731	76.99%	13,226,703	10,625,123	80.33%	602,608
Debt Service Fund	75,500,000	66,620,735	88.24%	75,500,000	59,711,988	79.09%	6,908,747
General Purpose School Fund	438,227,252	349,288,145	79.70%	426,379,535	337,668,094	79.19%	11,620,051
<b>Total Expenditures and Operating Transfers Out</b>	<b>\$ 732,763,324</b>	<b>\$ 604,003,253</b>	<b>82.43%</b>	<b>\$ 706,911,599</b>	<b>\$ 571,312,038</b>	<b>80.82%</b>	<b>\$ 32,691,215</b>

## GENERAL FUND - SALES TAX ANALYSIS FY 2015-2016

Current Year Amounts				
Month Received	402100	402105	402110	Total
September (July)	\$617,384.94	\$0.00	\$914.43	\$618,299.37
October (August)	539,881.51	0.00	914.43	540,795.94
November (Sept)	551,808.64	0.00	914.43	552,723.07
December (Oct)	528,176.98	0.00	914.43	529,091.41
January (Nov)	508,235.31	0.00	914.43	509,149.74
February (Dec)	649,081.13	0.00	914.43	649,995.56
March (Jan)	525,361.92	0.00	914.43	526,276.35
April (Feb)	540,034.32	0.00	914.43	540,948.75
May (March)	637,023.46	0.00	914.43	637,937.89
June (April)	592,611.24	0.00	914.43	593,525.67
July (May)				0.00
August (June)				0.00
<b>Total</b>	<b>\$5,689,599.45</b>	<b>\$0.00</b>	<b>\$9,144.30</b>	<b>\$5,698,743.75</b>

**Current Projections:**

5,698,743.75 Actual Collections  
 82.38% **weighted avg trend**  
6,917,630.19 FY16 Projected

6,917,630.19 FY16 Projected  
 7,480,000.00 Budgeted revenue for FY16  
(562,369.81) Surplus (Deficit)

5,698,743.75 Actual Collections  
 82.43% **prior year trend**  
6,913,434.13 FY16 Projected

6,913,434.13 FY16 Projected  
 7,480,000.00 Budgeted revenue for FY16  
(566,565.87) Surplus (Deficit)

5,698,743.75 Actual Collections  
 81.97% **15-year avg trend**  
6,952,231.00 FY16 Projected

6,952,231.00 FY16 Projected  
 7,480,000.00 Budgeted revenue for FY16  
(527,769.00) Surplus (Deficit)

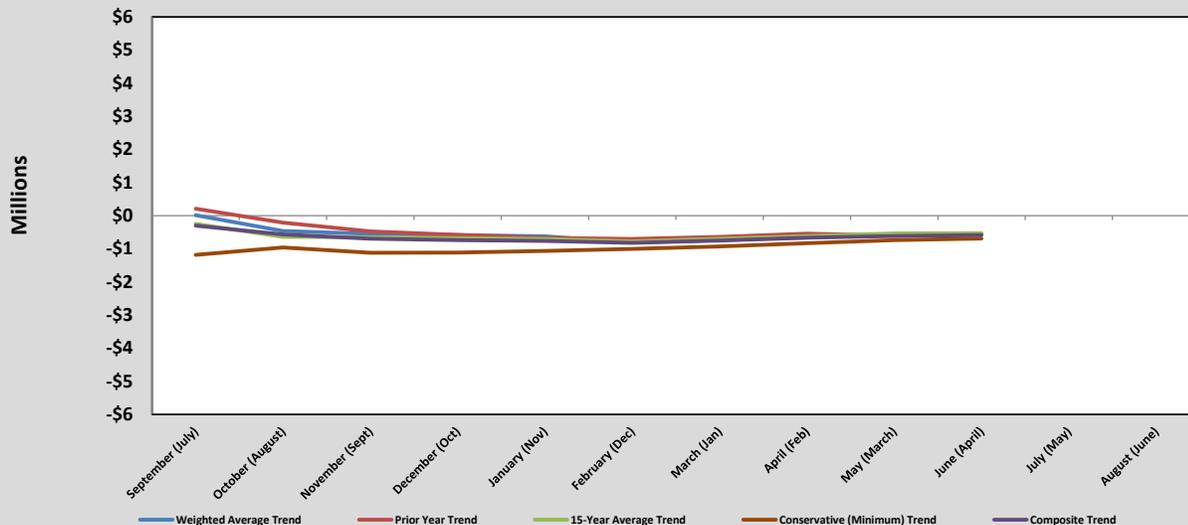
5,698,743.75 Actual Collections  
 83.93% **Conservative trend**  
6,789,876.98 FY16 Projected

6,789,876.98 FY16 Projected  
 7,480,000.00 Budgeted revenue for FY16  
(690,123.02) Surplus (Deficit)

6,893,293.07 **Composite Projection**  
 7,480,000.00 Budgeted Revenue for FY16  
(586,706.93) **Composite Surplus (Deficit)**

Projected Surplus (Deficit) as of Fiscal Year End Based on					
Date Collected	Weighted Average Trend	Prior Year Trend	15-Year Average Trend	Conservative (Minimum) Trend	Composite Trend
September (July)	14,537.82	210,290.67	(248,428.42)	(1,183,672.40)	(301,818.08)
October (August)	(463,684.56)	(208,385.76)	(637,642.80)	(960,903.77)	(567,654.22)
November (Sept)	(546,754.23)	(472,966.11)	(651,845.31)	(1,118,727.68)	(697,573.33)
December (Oct)	(587,013.87)	(580,647.20)	(674,929.27)	(1,111,969.91)	(738,640.06)
January (Nov)	(623,705.98)	(672,921.96)	(704,785.59)	(1,065,118.89)	(766,633.11)
February (Dec)	(809,301.37)	(701,580.76)	(775,099.41)	(1,002,470.78)	(822,113.08)
March (Jan)	(739,516.84)	(639,701.32)	(698,771.26)	(927,377.44)	(751,341.72)
April (Feb)	(661,806.79)	(544,306.49)	(613,599.46)	(833,250.72)	(663,240.87)
May (March)	(584,783.79)	(605,211.31)	(533,179.92)	(737,767.99)	(615,235.75)
June (April)	(562,369.81)	(566,565.87)	(527,769.00)	(690,123.02)	(586,706.93)
July (May)					
August (June)					

### SALES TAX PROJECTIONS AS OF FISCAL YEAR END 2015-2016



## GENERAL PURPOSE SCHOOL FUND - SALES TAX ANALYSIS FY 2015-2016

Current Year Amounts				
Month Received	402100	402105	402110	Total
September (July)	\$10,937,309.05	\$3,236.23	\$4,099.14	\$10,944,644.42
October (August)	11,657,173.73	3,050.36	4,099.14	\$11,664,323.23
November (Sept)	12,086,068.58	3,466.50	4,099.14	\$12,093,634.22
December (Oct)	11,696,327.91	3,139.92	4,099.14	\$11,703,566.97
January (Nov)	11,969,398.28	3,067.60	4,099.14	\$11,976,565.02
February (Dec)	15,805,380.51	2,859.72	4,099.14	\$15,812,339.37
March (Jan)	10,443,571.11	3,331.62	4,099.14	\$10,451,001.87
April (Feb)	10,919,833.96	2,846.40	4,099.14	\$10,926,779.50
May (March)	12,486,667.72	2,725.34	4,099.14	\$12,493,492.20
June (April)	12,082,355.93	1,809.18	4,099.14	\$12,088,264.25
July (May)				\$0.00
August (June)				\$0.00
<b>Total</b>	<b>\$120,084,086.78</b>	<b>\$29,532.87</b>	<b>\$40,991.40</b>	<b>\$120,154,611.05</b>

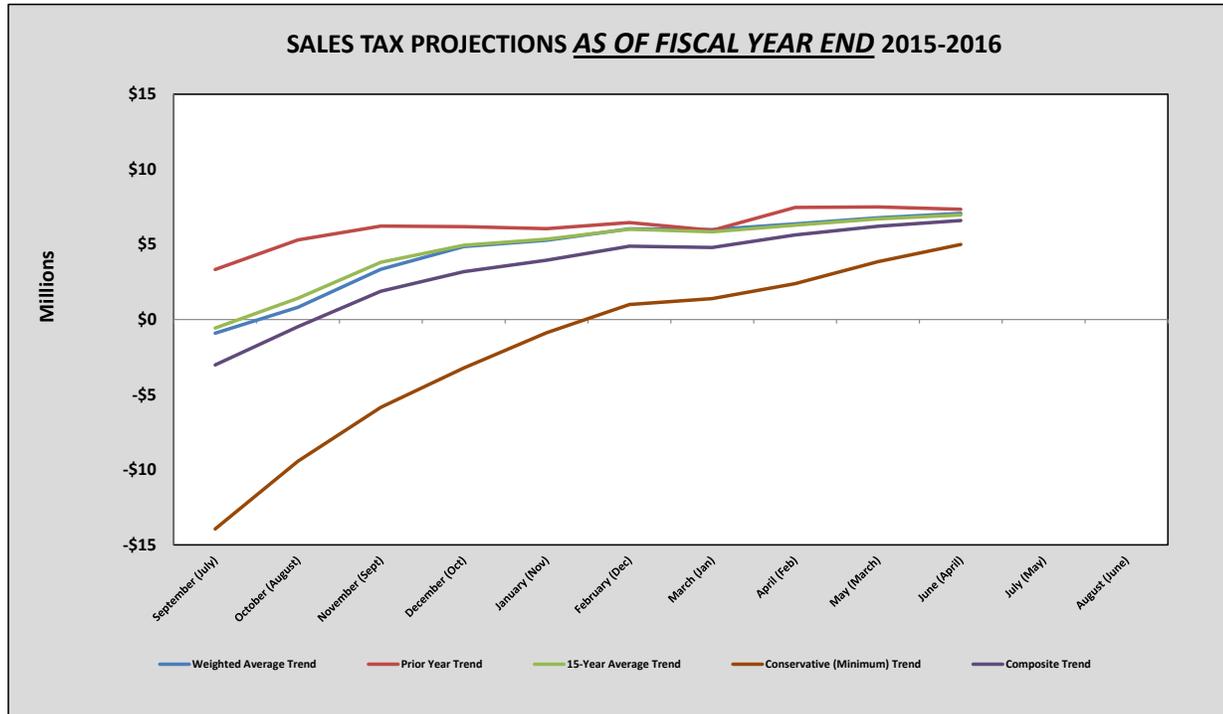
### Current Projections:

120,154,611.05	Actual Collections
82.89%	<b>weighted avg trend</b>
<u>144,956,702.92</u>	FY16 Projected
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144,956,702.92	FY16 Projected
137,890,000.00	Budgeted revenue for FY16
<u>7,066,702.92</u>	Surplus (Deficit)
<hr/>	
120,154,611.05	Actual Collections
82.73%	<b>prior year trend</b>
<u>145,231,783.02</u>	FY16 Projected
<hr/>	
145,231,783.02	FY16 Projected
137,890,000.00	Budgeted revenue for FY16
<u>7,341,783.02</u>	Surplus (Deficit)
<hr/>	
120,154,611.05	Actual Collections
82.95%	<b>15-year avg trend</b>
<u>144,851,851.78</u>	FY16 Projected
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144,851,851.78	FY16 Projected
137,890,000.00	Budgeted revenue for FY16
<u>6,961,851.78</u>	Surplus (Deficit)

Projected Surplus (Deficit) as of Fiscal Year End Based on					
Date Collected	Weighted Average Trend	Prior Year Trend	15-Year Average Trend	Conservative (Minimum) Trend	Composite Trend
September (July)	(910,720.65)	3,331,218.32	(566,983.44)	(13,941,592.07)	(3,022,019.46)
October (August)	815,323.01	5,295,355.60	1,413,559.15	(9,429,956.53)	(476,429.69)
November (Sept)	3,349,730.85	6,223,795.14	3,811,110.13	(5,840,525.61)	1,886,027.63
December (Oct)	4,854,290.50	6,183,793.36	4,942,160.17	(3,223,230.30)	3,189,253.43
January (Nov)	5,275,114.91	6,051,651.53	5,345,362.76	(873,492.47)	3,949,659.18
February (Dec)	6,038,367.08	6,458,391.50	6,010,452.35	1,000,065.95	4,876,819.22
March (Jan)	5,992,500.59	5,943,602.55	5,845,906.10	1,399,246.50	4,795,313.94
April (Feb)	6,370,912.60	7,467,953.76	6,283,864.23	2,390,132.98	5,628,215.90
May (March)	6,777,130.92	7,497,255.21	6,699,706.72	3,854,945.96	6,207,259.70
June (April)	7,066,702.92	7,341,783.02	6,961,851.78	4,998,109.23	6,592,111.74
July (May)					
August (June)					

120,154,611.05	Actual Collections
84.09%	<b>Conservative trend</b>
<u>142,888,109.23</u>	FY16 Projected
<hr/>	
142,888,109.23	FY16 Projected
137,890,000.00	Budgeted revenue for FY16
<u>4,998,109.23</u>	Surplus (Deficit)
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144,482,111.74	Composite Projection
137,890,000.00	Budgeted Revenue for FY16
<u>6,592,111.74</u>	Composite Surplus (Deficit)

### SALES TAX PROJECTIONS AS OF FISCAL YEAR END 2015-2016



## ENGINEERING & PUBLIC WORKS FUND - SALES TAX ANALYSIS FY 2015-2016

Current Year Amounts				
Month Received	402100	402105	402110	Total
September (July)	\$447,071.86	\$1,742.18	\$662.17	\$449,476.21
October (August)	390,948.68	1,642.12	662.17	\$393,252.97
November (Sept)	399,585.57	1,866.14	662.17	\$402,113.88
December (Oct)	382,472.99	1,690.33	662.17	\$384,825.49
January (Nov)	368,032.47	1,651.40	662.17	\$370,346.04
February (Dec)	470,024.26	1,539.49	662.17	\$472,225.92
March (Jan)	380,434.49	1,793.53	662.17	\$382,890.19
April (Feb)	391,059.33	1,532.32	662.17	\$393,253.82
May (March)	461,292.85	1,467.15	662.17	\$463,422.17
June (April)	429,132.28	973.95	662.17	\$430,768.40
July (May)				
August (June)				
<b>Total</b>	<b>\$4,120,054.78</b>	<b>\$15,898.61</b>	<b>\$6,621.70</b>	<b>\$4,142,575.09</b>

### Current Projections:

4,142,575.09 Actual Collections  
 82.39% **weighted avg trend**  
5,028,007.15 FY16 Projected  
 5,028,007.15 FY16 Projected  
5,300,000.00 Budgeted revenue for FY16  
(271,992.85) Surplus (Deficit)

4,142,575.09 Actual Collections  
 82.42% **prior year trend**  
5,026,177.01 FY16 Projected  
 5,026,177.01 FY16 Projected  
5,300,000.00 Budgeted revenue for FY16  
(273,822.99) Surplus (Deficit)

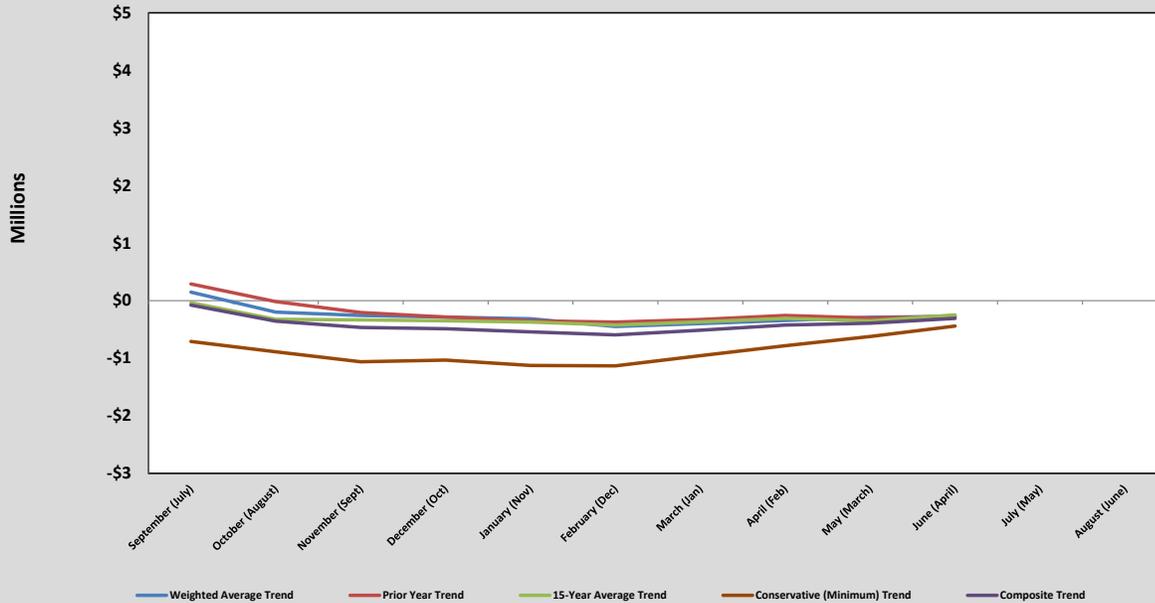
4,142,575.09 Actual Collections  
 81.98% **15-year avg trend**  
5,053,153.32 FY16 Projected  
 5,053,153.32 FY16 Projected  
5,300,000.00 Budgeted revenue for FY16  
(246,846.68) Surplus (Deficit)

Projected Surplus (Deficit) as of Fiscal Year End Based on					
Date Collected	Weighted Average Trend	Prior Year Trend	15-Year Average Trend	Conservative (Minimum) Trend	Composite Trend
September (July)	148,196.48	290,500.12	(36,812.53)	(708,823.19)	(76,734.78)
October (August)	(198,733.78)	(16,431.47)	(325,211.45)	(887,805.34)	(357,045.51)
November (Sept)	(258,108.30)	(206,534.12)	(334,531.07)	(1,060,071.31)	(464,811.21)
December (Oct)	(287,177.64)	(284,091.87)	(351,112.82)	(1,031,617.21)	(488,499.88)
January (Nov)	(314,918.77)	(350,693.91)	(371,427.82)	(1,126,346.85)	(540,846.84)
February (Dec)	(448,664.62)	(372,273.25)	(422,824.01)	(1,132,365.96)	(594,031.96)
March (Jan)	(399,329.39)	(326,771.12)	(368,858.89)	(956,935.35)	(512,973.69)
April (Feb)	(342,904.75)	(257,490.66)	(307,094.19)	(781,451.50)	(422,235.27)
May (March)	(288,108.71)	(302,279.94)	(349,922.87)	(621,055.48)	(390,341.75)
June (April)	(271,992.85)	(273,822.99)	(246,846.68)	(441,244.32)	(308,476.71)
July (May)					
August (June)					

4,142,575.09 Actual Collections  
 85.26% **Conservative trend**  
4,858,755.68 FY16 Projected  
 4,858,755.68 FY16 Projected  
5,300,000.00 Budgeted revenue for FY16  
(441,244.32) Surplus (Deficit)

4,991,523.29 **Composite Projection**  
5,300,000.00 Budgeted Revenue for FY16  
(308,476.71) **Composite Surplus (Deficit)**

### SALES TAX PROJECTIONS AS OF FISCAL YEAR END 2015-2016



**GENERAL FUND - 101 (PROPERTY TAX TREND ANALYSIS)**

Month Received	FY 07		FY 08		FY09		FY10		FY11		FY12	
	Amount	Cumulative % Collected										
September	220,163.25	0.23%	112,595.01	0.12%	100,157.26	0.11%	\$156,497.04	0.17%	\$719,297.48	0.76%	\$592,898.61	0.61%
October	9,271,616.17	9.89%	8,462,091.61	9.44%	7,627,409.75	8.46%	7,268,441.50	7.97%	7,845,112.35	9.02%	8,391,386.29	9.31%
November	6,179,493.75	16.33%	8,715,143.12	19.04%	4,188,560.26	13.04%	5,205,049.45	13.56%	4,752,549.81	14.03%	4,938,267.41	14.43%
December	33,519,618.24	51.26%	28,703,573.80	50.66%	29,713,823.72	45.57%	34,987,350.43	51.11%	35,203,148.44	51.12%	36,428,000.86	52.17%
January	7,622,518.83	59.21%	7,343,473.60	58.75%	12,025,356.26	58.73%	6,878,666.13	58.49%	8,197,783.62	59.76%	7,304,379.65	59.74%
February	26,390,943.01	86.71%	26,920,102.96	88.40%	28,853,246.19	90.31%	24,863,419.63	85.18%	27,389,296.46	88.62%	30,201,562.97	91.04%
March	9,588,570.46	96.70%	7,738,626.23	96.92%	6,091,195.70	96.98%	10,950,519.64	96.93%	8,356,471.04	97.43%	6,157,626.52	97.42%
April	1,319,606.29	98.08%	1,082,442.75	98.11%	1,001,743.36	98.08%	1,328,327.31	98.36%	825,439.78	98.30%	906,056.21	98.35%
May	829,942.78	98.94%	812,330.80	99.01%	498,786.10	98.62%	536,567.05	98.94%	483,386.77	98.80%	692,714.80	99.07%
June	405,932.93	99.36%	388,168.89	99.44%	487,919.00	99.16%	439,732.86	99.41%	414,590.19	99.24%	410,344.03	99.50%
July	299,841.33	99.68%	296,864.48	99.76%	495,970.71	99.70%	346,586.20	99.78%	439,204.19	99.70%	250,773.74	99.76%
August	310,253.04	100.00%	214,215.54	100.00%	275,109.35	100.00%	204,446.59	100.00%	280,912.93	100.00%	234,162.85	100.00%
Actual	<u>95,958,500.08</u>		<u>90,789,628.79</u>		<u>91,359,277.66</u>		<u>93,165,603.83</u>		<u>94,907,193.06</u>		<u>96,508,173.94</u>	
Budgeted	0.00		0.00		0.00		0.00		94,575,000.00		95,836,000.00	
Surplus (Deficit)	95,958,500.08		90,789,628.79		91,359,277.66		93,165,603.83		332,193.06		672,173.94	
			-5.39%		0.63%		1.98%		1.87%		1.69%	

Month Received	FY 13		FY 14		FY 15		FY 16	
	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected
September	560,617.70	0.57%	503,528.04	0.50%	519,702.34	0.51%	574,535.90	0.55%
October	9,251,790.68	9.92%	9,544,179.40	10.00%	10,345,795.20	10.57%	10,904,347.47	10.93%
November	6,448,933.15	16.44%	7,346,766.48	17.32%	5,148,624.24	15.58%	6,407,027.15	17.03%
December	35,010,559.36	51.84%	35,589,713.41	52.75%	35,110,180.67	49.75%	37,533,751.93	52.76%
January	8,008,964.48	59.93%	6,339,569.33	59.06%	9,865,043.15	59.35%	7,492,581.76	59.90%
February	33,992,137.79	94.30%	37,430,644.06	96.32%	36,840,316.14	95.20%	37,968,132.11	96.04%
March	3,482,949.97	97.82%	1,558,179.97	97.87%	2,323,352.23	97.46%	2,848,582.11	98.75%
April	933,131.29	98.76%	1,027,646.37	98.89%	970,679.84	98.41%	876,808.71	99.59%
May	523,825.96	99.29%	389,820.48	99.28%	617,241.74	99.01%	431,089.50	100.00%
June	274,360.67	99.57%	319,922.92	99.60%	349,409.84	99.35%		100.00%
July	210,543.33	99.78%	237,570.02	99.84%	389,035.79	99.72%		100.00%
August	214,364.05	100.00%	163,120.83	100.00%	283,273.79	100.00%		100.00%
Actual	<u>98,912,178.43</u>		<u>100,450,661.31</u>		<u>102,762,654.97</u>		<u>105,036,856.64</u>	
Budgeted	97,873,000.00		99,910,000.00		102,720,000.00		104,954,000.00	
Surplus (Deficit)	1,039,178.43		540,661.31		42,654.97		82,856.64	
	2.49%		1.56%		2.30%		2.21%	

**GENERAL PURPOSE SCHOOLS FUND - 141 (PROPERTY TAX TREND ANALYSIS)**

Month Received	FY 07		FY 08		FY09		FY10		FY11		FY12	
	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected
September	218,387.49	0.23%	122,559.52	0.12%	111,993.99	0.11%	\$174,244.07	0.17%	\$800,866.99	0.76%	\$660,134.32	0.61%
October	9,196,834.53	9.89%	9,210,975.66	9.44%	8,528,828.18	8.46%	8,092,694.66	7.97%	8,734,760.92	9.02%	9,342,983.21	9.31%
November	6,129,652.09	16.33%	9,486,421.89	19.04%	4,683,570.43	13.04%	5,795,310.57	13.56%	5,291,496.73	14.03%	5,498,275.01	14.43%
December	33,249,260.62	51.26%	31,243,802.57	50.66%	33,225,446.87	45.57%	38,964,973.18	51.12%	39,195,243.05	51.12%	40,558,995.72	52.17%
January	7,561,038.23	59.21%	7,993,361.42	58.75%	13,446,530.45	58.73%	7,658,718.11	58.50%	9,127,425.69	59.76%	8,132,708.25	59.74%
February	26,178,082.81	86.71%	29,302,496.89	88.40%	32,263,165.03	90.31%	27,682,972.08	85.18%	30,495,287.48	88.62%	33,626,469.65	91.04%
March	9,511,232.37	96.70%	8,423,484.53	96.92%	6,811,062.12	96.98%	12,192,326.47	96.94%	9,304,108.54	97.43%	6,855,911.46	97.42%
April	1,308,962.80	98.08%	1,178,237.52	98.11%	1,120,130.85	98.08%	1,478,961.79	98.36%	919,046.00	98.30%	1,008,804.48	98.35%
May	823,248.74	98.94%	884,221.01	99.01%	557,733.37	98.62%	597,414.63	98.94%	538,203.63	98.80%	771,269.82	99.07%
June	402,658.81	99.36%	422,521.33	99.44%	545,581.99	99.16%	489,599.28	99.41%	461,605.38	99.24%	456,877.73	99.50%
July	297,422.91	99.68%	323,136.60	99.76%	554,585.25	99.70%	385,889.64	99.78%	489,010.66	99.70%	279,211.88	99.76%
August	307,750.64	100.00%	233,173.33	100.00%	307,622.18	100.00%	227,631.17	100.00%	312,768.92	100.00%	260,717.27	100.00%
<b>Actual</b>	<b>95,184,532.04</b>		<b>98,824,392.27</b>		<b>102,156,250.71</b>		<b>103,740,735.65</b>		<b>105,669,823.99</b>		<b>107,452,358.80</b>	
<i>Budgeted</i>	<i>0.00</i>		<i>0.00</i>		<i>0.00</i>		<i>0.00</i>		<i>108,000,000.00</i>		<i>106,704,000.00</i>	
Surplus (Deficit)	95,184,532.04		98,824,392.27		102,156,250.71		103,740,735.65		(2,330,176.01)		748,358.80	
			3.82%		3.37%		1.55%		1.86%		1.69%	

Month Received	FY 13		FY 14		FY 15		FY 16	
	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected	Amount	Cumulative % Collected
September	624,192.64	0.57%	560,628.95	0.50%	476,393.50	0.51%	521,227.28	0.55%
October	10,300,958.82	9.92%	10,626,504.95	10.00%	9,483,639.33	10.57%	9,892,581.83	10.93%
November	7,180,252.71	16.44%	8,179,901.83	17.32%	4,719,569.12	15.58%	5,812,547.75	17.03%
December	38,980,814.05	51.84%	39,625,645.10	52.75%	32,184,311.01	49.75%	34,051,163.00	52.76%
January	8,917,194.15	59.93%	7,058,486.86	59.06%	9,042,950.26	59.35%	6,797,378.64	59.90%
February	37,846,901.81	94.30%	41,675,340.30	96.32%	33,770,267.54	95.20%	34,445,238.94	96.04%
March	3,877,922.17	97.82%	1,734,880.05	97.87%	2,129,738.14	97.46%	2,584,274.92	98.75%
April	1,038,949.89	98.76%	1,144,183.13	98.89%	889,789.25	98.41%	795,763.40	99.59%
May	583,228.68	99.29%	434,026.74	99.28%	565,804.53	99.01%	391,090.63	100.00%
June	305,473.62	99.57%	356,202.70	99.60%	320,292.15	99.35%		100.00%
July	234,419.27	99.78%	264,510.85	99.84%	356,615.93	99.72%		100.00%
August	238,673.27	100.00%	181,619.01	100.00%	259,667.44	100.00%		100.00%
<b>Actual</b>	<b>110,128,981.08</b>		<b>111,841,930.47</b>		<b>94,199,038.20</b>		<b>95,291,266.39</b>	
<i>Budgeted</i>	<i>108,972,000.00</i>		<i>111,240,000.00</i>		<i>94,160,000.00</i>		<i>95,216,000.00</i>	
Surplus (Deficit)	1,156,981.08		601,930.47		39,038.20		75,266.39	
	2.49%		1.56%		-15.77%		1.16%	

**DEBT SERVICE - 151 (PROPERTY TAX TREND ANALYSIS)**

Month Received	FY 07		FY 08		FY09		FY10		FY11		FY12	
	Amount	Cumulative % Collected										
September	39,061.00	0.23%	32,881.60	0.12%	32,778.73	0.11%	\$50,014.54	0.17%	\$229,878.67	0.76%	\$189,483.14	0.61%
October	1,644,954.75	9.89%	2,471,220.67	9.44%	2,496,242.85	8.46%	2,322,904.90	7.97%	2,507,201.84	9.02%	2,681,784.30	9.31%
November	1,096,355.52	16.33%	2,545,120.38	19.04%	1,370,801.35	13.04%	1,663,470.07	13.56%	1,518,856.72	14.03%	1,578,209.79	14.43%
December	5,946,995.03	51.26%	8,382,426.95	50.66%	9,724,522.81	45.57%	11,181,528.75	51.11%	11,250,495.15	51.12%	11,641,943.00	52.17%
January	1,352,374.64	59.21%	2,144,545.88	58.75%	3,935,570.61	58.73%	2,198,337.46	58.49%	2,619,911.26	59.76%	2,334,390.29	59.74%
February	4,682,237.30	86.71%	7,861,592.36	88.40%	9,442,879.29	90.31%	7,946,044.44	85.18%	8,753,283.75	88.62%	9,652,049.72	91.04%
March	1,701,188.26	96.70%	2,259,943.99	96.92%	1,993,481.96	96.98%	3,499,651.98	96.93%	2,670,625.80	97.43%	1,967,902.02	97.42%
April	234,122.36	98.08%	316,110.37	98.11%	327,843.24	98.08%	424,517.14	98.36%	263,800.46	98.30%	289,564.49	98.35%
May	147,247.07	98.94%	237,228.42	99.01%	163,239.06	98.62%	171,480.26	98.94%	154,484.50	98.80%	221,383.16	99.07%
June	72,019.95	99.36%	113,358.61	99.44%	159,682.56	99.16%	140,533.24	99.41%	132,497.94	99.24%	131,140.93	99.50%
July	53,197.35	99.68%	86,694.60	99.76%	162,317.66	99.70%	110,764.70	99.78%	140,364.29	99.70%	80,144.20	99.76%
August	55,044.58	100.00%	62,558.28	100.00%	90,035.77	100.00%	65,338.63	100.00%	89,776.32	100.00%	74,835.58	100.00%
<b>Actual</b>	<b>17,024,797.81</b>		<b>26,513,682.11</b>		<b>29,899,395.89</b>		<b>29,774,586.11</b>		<b>30,331,176.70</b>		<b>30,842,830.62</b>	
<i>Budgeted</i>	<i>0.00</i>		<i>0.00</i>		<i>0.00</i>		<i>0.00</i>		<i>30,225,000.00</i>		<i>30,628,000.00</i>	
Surplus (Deficit)	17,024,797.81		26,513,682.11		29,899,395.89		29,774,586.11		106,176.70		214,830.62	
			55.74%		12.77%		-0.42%		1.87%		1.69%	

Month Received	FY 13		FY 14		FY 15		FY 16	
	Amount	Cumulative % Collected						
September	179,166.53	0.57%	160,921.42	0.50%	259,851.81	0.51%	278,382.73	0.55%
October	2,956,759.03	9.92%	3,050,202.83	10.00%	5,172,910.12	10.57%	5,283,537.44	10.93%
November	2,061,000.07	16.44%	2,347,936.61	17.32%	2,574,318.34	15.58%	3,104,428.55	17.03%
December	11,188,946.04	51.84%	11,374,036.57	52.75%	17,555,132.75	49.75%	18,186,414.54	52.76%
January	2,559,566.98	59.93%	2,026,048.72	59.06%	4,932,533.49	59.35%	3,630,417.72	59.90%
February	10,863,470.98	94.30%	11,962,375.46	96.32%	18,420,202.57	95.20%	18,396,886.90	96.04%
March	1,113,108.15	97.82%	497,975.22	97.87%	1,161,678.95	97.46%	1,380,237.59	98.75%
April	298,217.32	98.76%	328,423.16	98.89%	485,341.07	98.41%	424,844.49	99.59%
May	167,408.37	99.29%	124,581.85	99.28%	308,621.62	99.01%	208,877.93	100.00%
June	87,682.29	99.57%	102,243.46	99.60%	174,705.34	99.35%		100.00%
July	67,287.07	99.78%	75,924.49	99.84%	194,518.33	99.72%		100.00%
August	68,508.00	100.00%	52,131.41	100.00%	141,637.20	100.00%		100.00%
<b>Actual</b>	<b>31,611,120.83</b>		<b>32,102,801.20</b>		<b>51,381,451.59</b>		<b>50,894,027.89</b>	
<i>Budgeted</i>	<i>31,279,000.00</i>		<i>31,930,000.00</i>		<i>51,360,000.00</i>		<i>50,854,000.00</i>	
Surplus (Deficit)	332,120.83		172,801.20		21,451.59		40,027.89	
	2.49%		1.56%		60.05%		-0.95%	

## HOTEL/MOTEL FUND - HOTEL/MOTEL TAX ANALYSIS FY 2015-2016

Current Year Amounts				
Month Received	401100	Total		
September (July)	\$839,580.75	\$0.00	\$0.00	\$839,580.75
October (August)	682,836.65	0.00	0.00	682,836.65
November (Sept)	687,159.38	0.00	0.00	687,159.38
December (Oct)	938,074.30	0.00	0.00	938,074.30
January (Nov)	621,635.44	0.00	0.00	621,635.44
February (Dec)	432,644.09	0.00	0.00	432,644.09
March (Jan)	618,015.23	0.00	0.00	618,015.23
April (Feb)	479,327.66	0.00	0.00	479,327.66
May (March)	589,809.79	0.00	0.00	589,809.79
June (April)	690,059.52	0.00	0.00	690,059.52
July (May)		0.00	0.00	0.00
August (June)		0.00	0.00	0.00
<b>Total</b>	<u>\$6,579,142.81</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,579,142.81</u>

**Current Projections:**

6,579,142.81 Actual Collections  
 80.92% **weighted avg trend**  
8,130,428.58 FY16 Projected  
 8,130,428.58 FY16 Projected  
 6,000,000.00 Budgeted revenue for FY16  
2,130,428.58 Surplus (Deficit)

6,579,142.81 Actual Collections  
 81.68% **prior year trend**  
8,054,778.17 FY16 Projected  
 8,054,778.17 FY16 Projected  
 6,000,000.00 Budgeted revenue for FY16  
2,054,778.17 Surplus (Deficit)

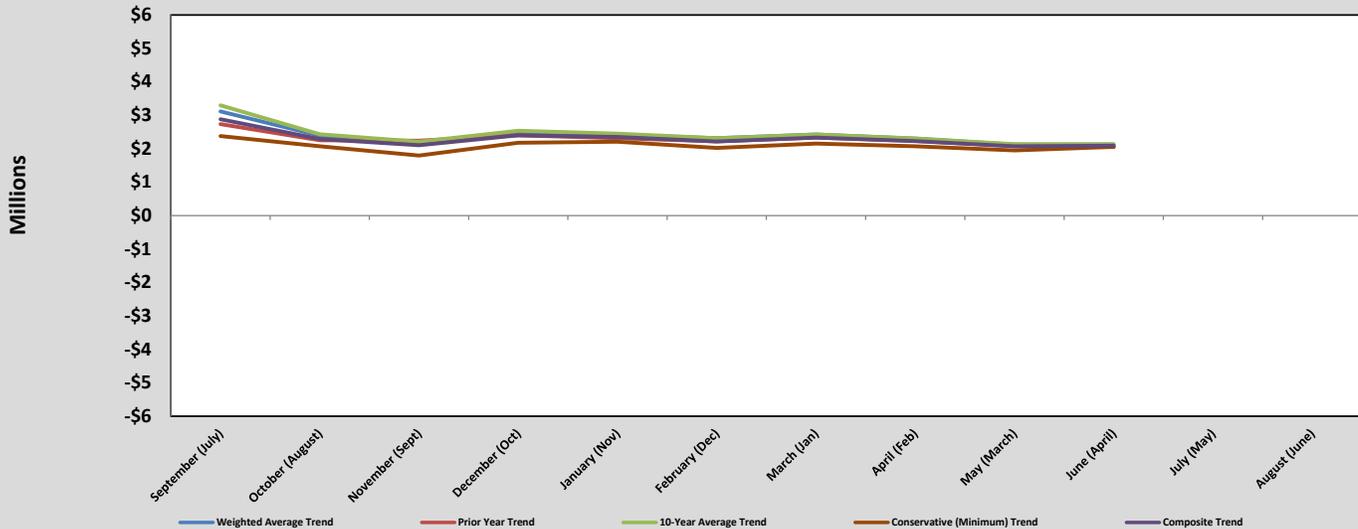
6,579,142.81 Actual Collections  
 80.91% **10-year avg trend**  
8,131,433.46 FY16 Projected  
 8,131,433.46 FY16 Projected  
 6,000,000.00 Budgeted revenue for FY16  
2,131,433.46 Surplus (Deficit)

6,579,142.81 Actual Collections  
 81.68% **Conservative trend**  
8,054,778.17 FY16 Projected  
 8,054,778.17 FY16 Projected  
 6,000,000.00 Budgeted revenue for FY16  
2,054,778.17 Surplus (Deficit)

8,092,854.60 **Composite Projection**  
 6,000,000.00 Budgeted Revenue for FY16  
2,092,854.60 **Composite Surplus (Deficit)**

Projected Surplus (Deficit) as of Fiscal Year End Based on					
Date Collected	Weighted Average Trend	Prior Year Trend	10-Year Average Trend	Conservative (Minimum) Trend	Composite Trend
September (July)	3,115,969.06	2,736,532.26	3,297,682.72	2,379,049.40	2,882,308.36
October (August)	2,387,974.66	2,256,059.65	2,434,445.43	2,076,484.88	2,288,741.15
November (Sept)	2,162,455.78	2,241,614.25	2,210,987.66	1,796,671.77	2,102,932.37
December (Oct)	2,497,978.08	2,400,456.58	2,537,160.51	2,179,966.42	2,403,890.40
January (Nov)	2,419,223.86	2,317,048.81	2,449,420.58	2,211,953.20	2,349,411.61
February (Dec)	2,312,424.55	2,219,739.06	2,317,360.67	2,025,077.56	2,218,650.46
March (Jan)	2,425,005.84	2,334,680.68	2,429,426.09	2,152,817.73	2,335,482.59
April (Feb)	2,302,167.48	2,236,359.19	2,309,978.83	2,072,008.38	2,230,128.47
May (March)	2,125,114.91	2,077,195.57	2,137,464.82	1,952,847.12	2,073,155.61
June (April)	2,130,428.58	2,054,778.17	2,131,433.46	2,054,778.17	2,092,854.60
July (May)					
August (June)					

**Hotel/Motel Tax Projections *As Of Fiscal Year End* 2015-2016**



## Wheel Tax Report

	General Fund	GP Schools	Public Library	Monthly Total	Cumulative Total	% of Total Per Month	Variance by Monthly Total
<b>FY'2014</b>							
<i>Budget</i>	<b>12,575,000.00</b>						
July	53,595.64	161,051.58	1,108,701.83	1,323,349.05	1,323,349.05	10.31%	
August	46,545.59	139,866.64	962,861.67	1,149,273.90	2,472,622.95	8.96%	
September	43,814.41	131,659.59	906,363.20	1,081,837.20	3,554,460.15	8.43%	
October	41,691.16	125,279.37	862,440.92	1,029,411.45	4,583,871.60	8.02%	
November	31,984.15	96,110.40	661,637.60	789,732.15	5,373,603.75	6.15%	
December	40,032.43	120,294.98	828,127.64	988,455.05	6,362,058.80	7.70%	
January	37,614.24	113,028.46	778,103.90	928,746.60	7,290,805.40	7.24%	
February	39,968.21	120,102.02	826,799.27	986,869.50	8,277,674.90	7.69%	
March	51,456.12	154,622.46	1,064,442.87	1,270,521.45	9,548,196.35	9.90%	
April	44,771.70	134,536.20	926,166.25	1,105,474.15	10,653,670.50	8.61%	
May	46,135.26	138,633.60	954,373.29	1,139,142.15	11,792,812.65	8.88%	
June	42,142.76	126,636.41	871,782.91	1,040,562.08	12,833,374.73	8.11%	
<b>FY'2015</b>							
<i>Budget</i>	<b>12,650,000.00</b>						
July	50,677.31	152,282.18	1,048,332.06	1,251,291.55	1,251,291.55	9.48%	(72,057.50)
August	46,087.13	138,488.99	953,377.79	1,137,953.91	2,389,245.46	8.62%	(11,319.99)
September	44,508.75	133,746.04	920,726.60	1,098,981.39	3,488,226.85	8.32%	17,144.19
October	45,850.48	137,777.88	948,482.37	1,132,110.73	4,620,337.58	8.57%	102,699.28
November	30,199.68	90,748.18	624,723.29	745,671.15	5,366,008.73	5.65%	(44,061.00)
December	42,978.71	129,148.37	889,075.65	1,061,202.73	6,427,211.46	8.04%	72,747.68
January	38,025.27	114,263.58	786,606.60	938,895.45	7,366,106.91	7.11%	10,148.85
February	36,124.02	108,550.46	747,276.72	891,951.20	8,258,058.11	6.75%	(94,918.30)
March	53,890.78	161,938.46	1,114,807.26	1,330,636.50	9,588,694.61	10.08%	60,115.05
April	45,545.28	136,860.76	942,168.81	1,124,574.85	10,713,269.46	8.52%	19,100.70
May	48,405.13	145,454.42	1,001,328.80	1,195,188.35	11,908,457.81	9.05%	56,046.20
June	52,524.97	157,834.30	1,086,553.65	1,296,912.92	13,205,370.73	9.82%	256,350.84
<b>FY'2016</b>							
<i>Budget</i>	<b>13,075,000.00</b>						
July	51,955.23	156,122.28	1,074,767.82	1,282,845.33	1,282,845.33		31,553.78
August	41,137.51	123,615.67	850,987.77	1,015,740.95	2,298,586.28		(122,212.96)
September	46,650.40	140,181.57	965,029.73	1,151,861.70	3,450,447.98		52,880.31
October	44,296.88	133,109.40	916,343.92	1,093,750.20	4,544,198.18		(38,360.53)
November	34,398.27	103,364.66	711,576.97	849,339.90	5,393,538.08		103,668.75
December	42,038.65	126,323.55	869,629.18	1,037,991.38	6,431,529.46		(23,211.35)
January	31,337.10	94,166.05	648,252.37	773,755.52	7,205,284.98		(165,139.93)
February	46,458.42	139,604.69	961,058.38	1,147,121.49	8,352,406.47		255,170.29
March	49,889.05	149,913.52	1,032,025.85	1,231,828.42	9,584,234.89		(98,808.08)
April	47,408.28	142,458.95	980,707.57	1,170,574.80	10,754,809.69		45,999.95
May	49,171.68	147,757.88	1,017,186.12	1,214,115.68	11,968,925.37		18,927.33
June							

**Howard G. Hogan  
Chancery/Probate Courts**

	<u>FY16</u>	<u>FY15</u>	<u>Difference</u>
July	37,811.74	24,561.35	13,250.39
August	53,814.34	37,074.60	16,739.74
September	44,987.57	50,366.93	(5,379.36)
October	40,951.53	20,991.69	19,959.84
November	40,138.22	23,909.15	16,229.07
December	20,105.43	34,033.84	(13,928.41)
January	16,478.37	20,298.78	(3,820.41)
February	21,954.97	30,010.32	(8,055.35)
March	70,886.44	38,056.83	32,829.61
April	48,074.09	78,127.34	(30,053.25)
May	72,027.15	75,912.95	(3,885.80)
June			-
	<u>467,229.85</u>	<u>433,343.78</u>	<u>33,886.07</u>

**MIKE HAMMOND**  
**Criminal/Sessions Court**

	<u>FY2016</u>	<u>FY2015</u>	<u>Difference</u>
July	427,011.62	244,975.92	182,035.70
August	282,397.25	307,662.04	(25,264.79)
September	284,853.96	269,764.13	15,089.83
October	247,596.57	266,135.35	(18,538.78)
November	227,131.19	199,064.14	28,067.05
December	197,756.50	220,182.45	(22,425.95)
January	224,506.80	366,547.16	(142,040.36)
February	282,645.84	261,789.28	20,856.56
March	294,081.26	352,048.67	(57,967.41)
April	274,571.56	332,701.76	(58,130.20)
May	255,800.33	267,557.06	(11,756.73)
June			-
	<u>2,998,352.88</u>	<u>3,088,427.96</u>	<u>(90,075.08)</u>

**Catherine F. Shanks**  
**Knox County Circuit, Civil Sessions and Juvenile Court Clerk**

	<u>FY16</u>	<u>FY15</u>	<u>Difference</u>
July	210,391.27	207,874.49	2,516.78
August	227,136.82	214,802.46	12,334.36
September	201,894.84	193,171.79	8,723.05
October	198,374.41	183,189.68	15,184.73
November	199,928.73	163,024.27	36,904.46
December	233,935.47	177,592.49	56,342.98
January	186,608.72	192,168.77	(5,560.05)
February	210,635.72	158,387.92	52,247.80
March	204,084.41	202,027.81	2,056.60
April	191,674.42	193,327.94	(1,653.52)
May	190,934.02	181,851.21	9,082.81
June			-
	<u>2,255,598.83</u>	<u>2,067,418.83</u>	<u>188,180.00</u>