



Knox County Commission

Monthly Financial Update

As of December 31, 2012

Prepared by: Knox County Finance Dept.

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KNOX COUNTY, TENNESSEE

**Summary Schedule - Operating Funds
for the Budget Report to the Citizenry
For six months ended December 31, 2012 and 2011**

| | 2012-2013 | | | 2011-2012 | | | Year to Date |
|---|-----------------------|-----------------------|---------------|-----------------------|-----------------------|---------------|----------------------|
| | Annual | Year to Date | % of Annual | Annual | Year to Date | % of Annual | Increase |
| | Budget | Actual | Budget | Budget | Actual | Budget | (Decrease) |
| Revenues and Operating Transfers In: | | | | | | | |
| General Fund | \$ 153,670,201 | \$ 65,295,836 | 42.49% | \$ 152,724,762 | \$ 62,047,080 | 40.63% | \$ 3,248,756 |
| Governmental Library Fund | 109,000 | 28,212 | 25.88% | 109,500 | 31,276 | 28.56% | (3,064) |
| Public Library Fund | 12,559,076 | 6,178,214 | 49.19% | 12,469,575 | 5,128,309 | 41.13% | 1,049,905 |
| Solid Waste Fund | 4,015,215 | 1,604,702 | 39.97% | 4,133,720 | 1,902,351 | 46.02% | (297,649) |
| Hotel/Motel Fund | 5,500,000 | 2,011,804 | 36.58% | 5,200,000 | 2,139,213 | 41.14% | (127,409) |
| Engineering and Public Works Fund | 11,403,000 | 4,232,522 | 37.12% | 11,176,812 | 4,254,295 | 38.06% | (21,773) |
| Debt Service Fund | 66,622,151 | 18,300,828 | 27.47% | 66,130,793 | 30,711,751 | 46.44% | (12,410,923) |
| General Purpose School Fund | 399,205,000 | 182,509,039 | 45.72% | 381,691,040 | 170,663,485 | 44.71% | 11,845,554 |
| Total Revenues and Operating Transfers In | \$ 653,083,643 | \$ 280,161,157 | 42.90% | \$ 633,636,202 | \$ 276,877,760 | 43.70% | \$ 3,283,397 |
| Expenditures and Operating Transfers Out: | | | | | | | |
| General Fund | \$ 161,789,753 | \$ 84,247,632 | 52.07% | \$ 154,816,219 | \$ 73,125,822 | 47.23% | \$ 11,121,810 |
| Governmental Library Fund | 109,000 | 69,563 | 63.82% | 130,600 | 61,445 | 47.05% | 8,118 |
| Public Library Fund | 12,568,781 | 6,068,877 | 48.29% | 12,676,317 | 6,055,280 | 47.77% | 13,597 |
| Solid Waste Fund | 4,041,074 | 1,727,334 | 42.74% | 4,168,887 | 1,864,061 | 44.71% | (136,727) |
| Hotel/Motel Fund | 5,670,000 | 2,036,458 | 35.92% | 5,459,500 | 1,773,478 | 32.48% | 262,980 |
| Engineering and Public Works Fund | 12,541,410 | 5,488,539 | 43.76% | 12,229,458 | 5,285,892 | 43.22% | 202,647 |
| Debt Service Fund | 74,250,000 | 15,101,914 | 20.34% | 71,750,000 | 15,831,406 | 22.06% | (729,492) |
| General Purpose School Fund | 424,211,658 | 163,559,765 | 38.56% | 389,102,078 | 148,530,171 | 38.17% | 15,029,594 |
| Total Expenditures and Operating Transfers Out | \$ 695,181,676 | \$ 278,300,082 | 40.03% | \$ 650,333,059 | \$ 252,527,555 | 38.83% | \$ 25,772,527 |

GENERAL FUND - SALES TAX ANALYSIS FY 2012-2013

| Current Year Amounts | | | | |
|----------------------|----------------|--------|------------|----------------|
| Month Received | 402100 | 402105 | 402110 | Total |
| September (July) | \$526,033.80 | \$0.00 | \$914.43 | \$526,948.23 |
| October (August) | 573,227.17 | 0.00 | 914.43 | 574,141.60 |
| November (Sept) | 559,986.70 | | 914.43 | 560,901.13 |
| December (Oct) | 551,519.06 | | 914.43 | 552,433.49 |
| January (Nov) | 546,448.48 | | 914.43 | 547,362.91 |
| February (Dec) | | | | 0.00 |
| March (Jan) | | | | 0.00 |
| April (Feb) | | | | 0.00 |
| May (March) | | | | 0.00 |
| June (April) | | | | 0.00 |
| July (May) | | | | 0.00 |
| August (June) | | | | 0.00 |
| Total | \$2,757,215.21 | \$0.00 | \$4,572.15 | \$2,761,787.36 |

Current Projections:

2,761,787.36 Actual Collections
 40.05% **weighted avg trend**
6,895,848.59 FY13 Projected
 6,895,848.59 FY13 Projected
6,539,500.00 Budgeted revenue for FY13
356,348.59 Surplus (Deficit)

2,761,787.36 Actual Collections
 41.16% **prior year trend**
6,709,881.83 FY13 Projected
 6,709,881.83 FY13 Projected
6,539,500.00 Budgeted revenue for FY13
170,381.83 Surplus (Deficit)

2,761,787.36 Actual Collections
 40.70% **12-year avg trend**
6,785,718.33 FY13 Projected

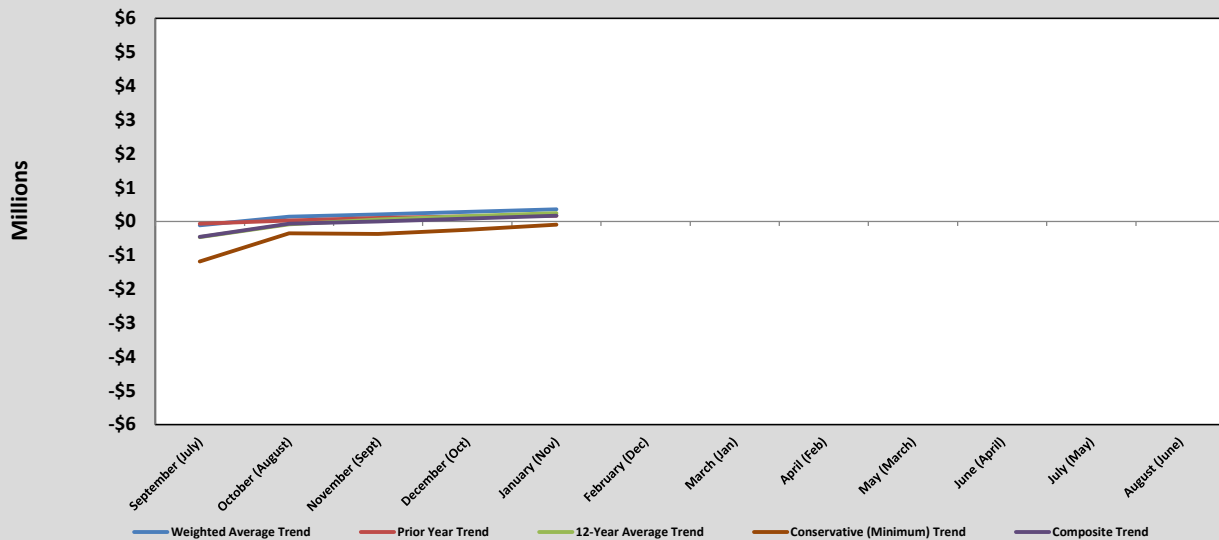
6,785,718.33 FY13 Projected
6,539,500.00 Budgeted revenue for FY13
246,218.33 Surplus (Deficit)

2,761,787.36 Actual Collections
 42.87% **Conservative trend**
6,442,237.84 FY13 Projected
 6,442,237.84 FY13 Projected
6,539,500.00 Budgeted revenue for FY13
(97,262.16) Surplus (Deficit)

6,708,421.65 **Composite Projection**
6,539,500.00 Budgeted Revenue for FY13
168,921.65 **Composite Surplus (Deficit)**

| Projected Surplus (Deficit) as of Fiscal Year End Based on | | | | | |
|---|------------------------|------------------|-----------------------|------------------------------|-----------------|
| Date Collected | Weighted Average Trend | Prior Year Trend | 12-Year Average Trend | Conservative (Minimum) Trend | Composite Trend |
| September (July) | (108,768.95) | (61,251.23) | (458,184.39) | (1,182,740.33) | (452,736.23) |
| October (August) | 141,870.33 | 34,170.63 | (85,280.60) | (346,643.81) | (63,970.86) |
| November (Sept) | 205,593.18 | 108,463.84 | 58,320.40 | (363,390.90) | 2,246.63 |
| December (Oct) | 286,715.94 | 156,673.12 | 160,725.26 | (246,733.73) | 89,345.15 |
| January (Nov) | 356,348.59 | 170,381.83 | 246,218.33 | (97,262.16) | 168,921.65 |
| February (Dec) | | | | | |
| March (Jan) | | | | | |
| April (Feb) | | | | | |
| May (March) | | | | | |
| June (April) | | | | | |
| July (May) | | | | | |
| August (June) | | | | | |

SALES TAX PROJECTIONS AS OF FISCAL YEAR END 2012-2013



GENERAL PURPOSE SCHOOL FUND - SALES TAX ANALYSIS FY 2012-2013

| Current Year Amounts | | | | |
|----------------------|------------------------|--------------------|--------------------|------------------------|
| Month Received | 402100 | 402105 | 402110 | Total |
| September (July) | \$8,368,804.84 | \$1,974.19 | \$3,468.57 | \$8,374,247.60 |
| October (August) | 9,010,802.64 | 1,571.65 | 3,468.57 | \$9,015,842.86 |
| November (Sept) | 8,958,551.49 | 1,554.40 | 3,468.57 | \$8,963,574.46 |
| December (Oct) | 8,580,285.93 | 2,888.84 | 3,468.57 | \$8,586,643.34 |
| January (Nov) | 8,990,888.08 | 2,849.91 | 3,468.57 | \$8,997,206.56 |
| February (Dec) | | | | |
| March (Jan) | | | | |
| April (Feb) | | | | |
| May (March) | | | | |
| June (April) | | | | |
| July (May) | | | | |
| August (June) | | | | |
| Total | \$43,909,332.98 | \$10,838.99 | \$17,342.85 | \$43,937,514.82 |

Current Projections:

| | |
|-----------------------|---------------------------|
| 43,937,514.82 | Actual Collections |
| 40.79% | weighted avg trend |
| <u>107,716,388.38</u> | FY13 Projected |

| | |
|----------------------------|---------------------------|
| 107,716,388.38 | FY13 Projected |
| 106,030,000.00 | Budgeted revenue for FY13 |
| <u>1,686,388.38</u> | Surplus (Deficit) |

| | |
|-----------------------|-------------------------|
| 43,937,514.82 | Actual Collections |
| 40.72% | prior year trend |
| <u>107,901,558.99</u> | FY13 Projected |

| | |
|----------------------------|---------------------------|
| 107,901,558.99 | FY13 Projected |
| 106,030,000.00 | Budgeted revenue for FY13 |
| <u>1,871,558.99</u> | Surplus (Deficit) |

| | |
|-----------------------|--------------------------|
| 43,937,514.82 | Actual Collections |
| 40.85% | 12-year avg trend |
| <u>107,558,175.81</u> | FY13 Projected |

| | |
|----------------------------|---------------------------|
| 107,558,175.81 | FY13 Projected |
| 106,030,000.00 | Budgeted revenue for FY13 |
| <u>1,528,175.81</u> | Surplus (Deficit) |

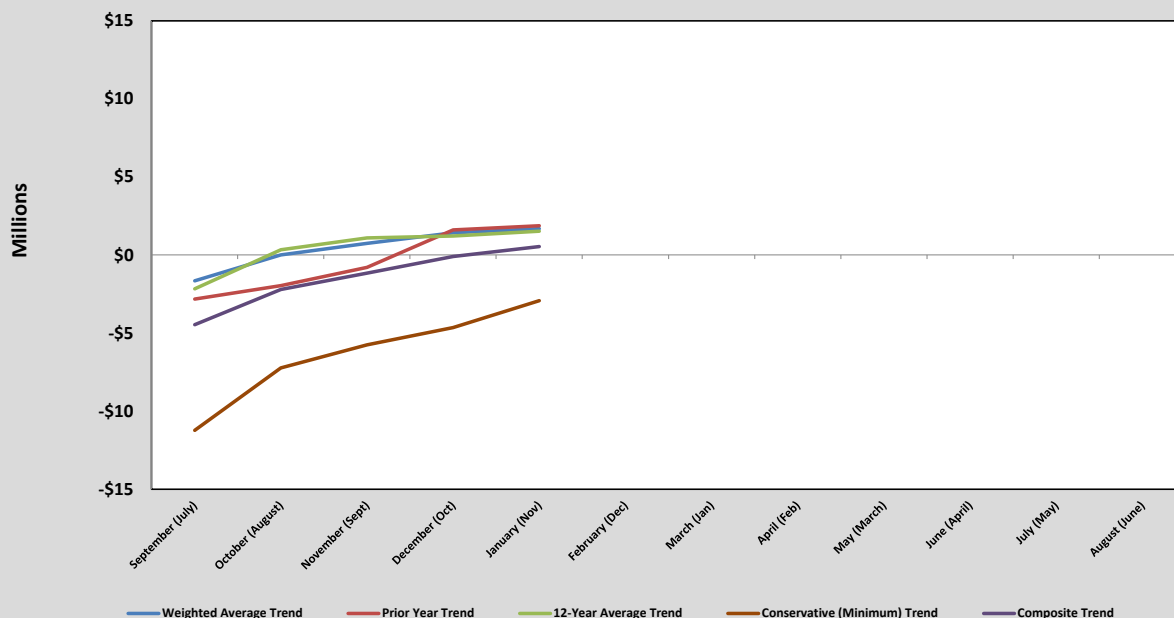
| Projected Surplus (Deficit) as of Fiscal Year End Based on | | | | | |
|---|------------------------|------------------|-----------------------|------------------------------|-----------------|
| Date Collected | Weighted Average Trend | Prior Year Trend | 12-Year Average Trend | Conservative (Minimum) Trend | Composite Trend |
| September (July) | (1,656,196.63) | (2,814,475.59) | (2,174,180.77) | (11,230,690.49) | (4,468,885.87) |
| October (August) | 7,136.95 | (1,960,039.14) | 331,409.54 | (7,222,667.84) | (2,211,040.12) |
| November (Sept) | 751,462.40 | (783,734.35) | 1,098,719.19 | (5,749,692.09) | (1,170,811.21) |
| December (Oct) | 1,412,522.32 | 1,611,122.18 | 1,214,653.96 | (4,636,186.13) | (99,471.92) |
| January (Nov) | 1,686,388.38 | 1,871,558.99 | 1,528,175.81 | (2,914,499.37) | 542,905.95 |
| February (Dec) | | | | | |
| March (Jan) | | | | | |
| April (Feb) | | | | | |
| May (March) | | | | | |
| June (April) | | | | | |
| July (May) | | | | | |
| August (June) | | | | | |

| | |
|-----------------------|---------------------------|
| 43,937,514.82 | Actual Collections |
| 42.61% | Conservative trend |
| <u>103,115,500.63</u> | FY13 Projected |

| | |
|------------------------------|---------------------------|
| 103,115,500.63 | FY13 Projected |
| 106,030,000.00 | Budgeted revenue for FY13 |
| <u>(2,914,499.37)</u> | Surplus (Deficit) |

| | |
|--------------------------|-----------------------------|
| 106,572,905.95 | Composite Projection |
| 106,030,000.00 | Budgeted Revenue for FY13 |
| <u>542,905.95</u> | Composite Surplus (Deficit) |

SALES TAX PROJECTIONS AS OF FISCAL YEAR END 2012-2013



ENGINEERING & PUBLIC WORKS FUND - SALES TAX ANALYSIS FY 2012-2013

| Current Year Amounts | | | | |
|----------------------|----------------|------------|------------|----------------|
| Month Received | 402100 | 402105 | 402110 | Total |
| September (July) | \$380,921.03 | \$1,256.01 | \$662.17 | \$382,839.21 |
| October (August) | 415,095.54 | 999.91 | 662.17 | \$416,757.62 |
| November (Sept) | 405,507.62 | 988.93 | 662.17 | \$407,158.72 |
| December (Oct) | 399,375.88 | 1,837.92 | 662.17 | \$401,875.97 |
| January (Nov) | 395,704.07 | 1,813.16 | 662.17 | \$398,179.40 |
| February (Dec) | | | | |
| March (Jan) | | | | |
| April (Feb) | | | | |
| May (March) | | | | |
| June (April) | | | | |
| July (May) | | | | |
| August (June) | | | | |
| Total | \$1,996,604.14 | \$6,895.93 | \$3,310.85 | \$2,006,810.92 |

Current Projections:

2,006,810.92 Actual Collections
 40.06% **weighted avg trend**
5,009,513.03 FY13 Projected

5,009,513.03 FY13 Projected
 4,500,000.00 Budgeted revenue for FY13
509,513.03 Surplus (Deficit)

2,006,810.92 Actual Collections
 41.15% **prior year trend**
4,876,818.76 FY13 Projected

4,876,818.76 FY13 Projected
 4,500,000.00 Budgeted revenue for FY13
376,818.76 Surplus (Deficit)

2,006,810.92 Actual Collections
 40.69% **12-year avg trend**
4,931,951.14 FY13 Projected

4,931,951.14 FY13 Projected
 4,500,000.00 Budgeted revenue for FY13
431,951.14 Surplus (Deficit)

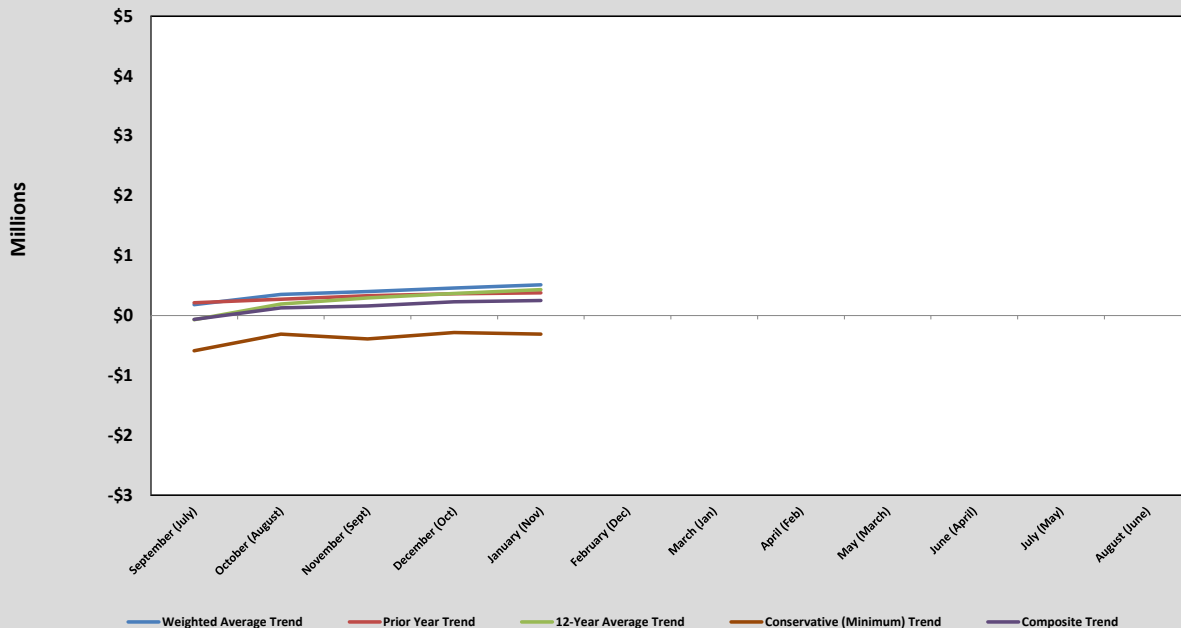
2,006,810.92 Actual Collections
 47.92% **Conservative trend**
4,187,835.81 FY13 Projected

4,187,835.81 FY13 Projected
 4,500,000.00 Budgeted revenue for FY13
(312,164.19) Surplus (Deficit)

4,751,529.69 **Composite Projection**
 4,500,000.00 Budgeted Revenue for FY13
251,529.69 **Composite Surplus (Deficit)**

| Projected Surplus (Deficit) as of Fiscal Year End Based on | | | | | |
|---|------------------------|------------------|-----------------------|------------------------------|-----------------|
| Date Collected | Weighted Average Trend | Prior Year Trend | 12-Year Average Trend | Conservative (Minimum) Trend | Composite Trend |
| September (July) | 180,185.94 | 214,768.60 | (68,990.63) | (589,487.13) | (65,880.81) |
| October (August) | 351,922.51 | 273,712.42 | 189,717.48 | (313,629.16) | 125,430.81 |
| November (Sept) | 397,546.87 | 328,953.78 | 292,516.08 | (389,797.17) | 157,304.89 |
| December (Oct) | 457,262.00 | 364,322.71 | 368,739.47 | (286,716.82) | 225,901.84 |
| January (Nov) | 509,513.03 | 376,818.76 | 431,951.14 | (312,164.19) | 251,529.69 |
| February (Dec) | | | | | |
| March (Jan) | | | | | |
| April (Feb) | | | | | |
| May (March) | | | | | |
| June (April) | | | | | |
| July (May) | | | | | |
| August (June) | | | | | |

SALES TAX PROJECTIONS AS OF FISCAL YEAR END 2012-2013



SCHOOL CONSTRUCTION - SALES TAX ANALYSIS FY 2012-2013

| Current Year Amounts | | | | |
|----------------------|-----------------------|-------------------|-------------------|-----------------------|
| Month Received | 402100 | 402105 | 402110 | Total |
| September (July) | \$1,504,915.57 | \$358.94 | \$630.57 | \$1,505,905.08 |
| October (August) | 1,622,129.25 | 285.75 | 630.57 | 1,623,045.57 |
| November (Sept) | 1,611,438.13 | 282.62 | 630.57 | 1,612,351.32 |
| December (Oct) | 1,544,021.68 | 525.24 | 630.57 | 1,545,177.49 |
| January (Nov) | 1,615,755.85 | 518.17 | 630.57 | 1,616,904.59 |
| February (Dec) | | | | 0.00 |
| March (Jan) | | | | 0.00 |
| April (Feb) | | | | 0.00 |
| May (March) | | | | 0.00 |
| June (April) | | | | 0.00 |
| July (May) | | | | 0.00 |
| August (June) | | | | 0.00 |
| Total | \$7,898,260.48 | \$1,970.72 | \$3,152.85 | \$7,903,384.05 |

Current Projections:

7,903,384.05 Actual Collections
 40.91% **weighted avg trend**
19,318,953.92 FY13 Projected

19,318,953.92 FY13 Projected
 19,417,595.00 Budgeted revenue for FY13
(98,641.08) Surplus (Deficit)

7,903,384.05 Actual Collections
 41.14% **prior year trend**
19,210,948.10 FY13 Projected

19,210,948.10 FY13 Projected
 19,417,595.00 Budgeted revenue for FY13
(206,646.90) Surplus (Deficit)

7,903,384.05 Actual Collections
 40.88% **12-year avg trend**
19,333,131.24 FY13 Projected

19,333,131.24 FY13 Projected
 19,417,595.00 Budgeted revenue for FY13
(84,463.76) Surplus (Deficit)

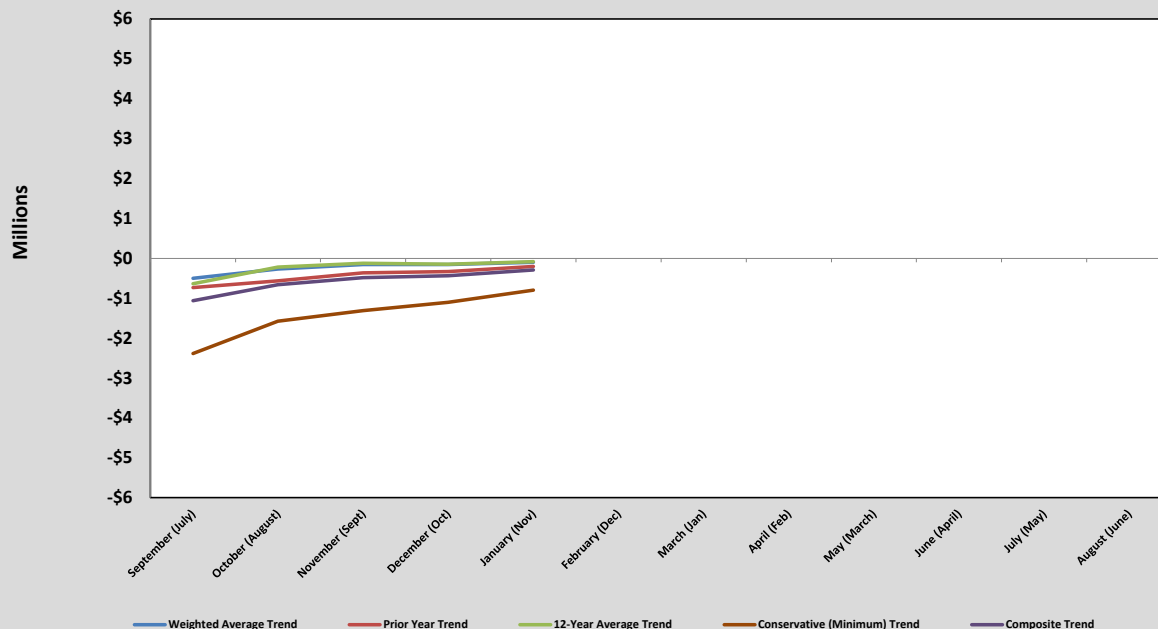
7,903,384.05 Actual Collections
 42.44% **Conservative trend**
18,622,488.34 FY13 Projected

18,622,488.34 FY13 Projected
 19,417,595.00 Budgeted revenue for FY13
(795,106.66) Surplus (Deficit)

19,121,380.40 **Composite Projection**
 19,417,595.00 Budgeted Revenue for FY13
(296,214.60) **Composite Surplus (Deficit)**

| Projected Surplus (Deficit) as of Fiscal Year End Based on | | | | | |
|---|------------------------|------------------|-----------------------|------------------------------|-----------------|
| Date Collected | Weighted Average Trend | Prior Year Trend | 12-Year Average Trend | Conservative (Minimum) Trend | Composite Trend |
| September (July) | (499,189.47) | (733,909.14) | (640,723.68) | (2,382,469.66) | (1,064,072.99) |
| October (August) | (268,570.21) | (568,494.70) | (221,578.74) | (1,578,651.73) | (659,323.85) |
| November (Sept) | (159,666.61) | (360,915.06) | (120,476.68) | (1,314,112.87) | (488,792.81) |
| December (Oct) | (157,547.63) | (332,957.90) | (145,738.90) | (1,100,347.16) | (434,147.90) |
| January (Nov) | (98,641.08) | (206,646.90) | (84,463.76) | (795,106.66) | (296,214.60) |
| February (Dec) | | | | | |
| March (Jan) | | | | | |
| April (Feb) | | | | | |
| May (March) | | | | | |
| June (April) | | | | | |
| July (May) | | | | | |
| August (June) | | | | | |

SALES TAX PROJECTIONS AS OF FISCAL YEAR END 2012-2013



GENERAL FUND - 101 (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 | 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 | |
|-------------------|----------------------|---------------------------|
| | Amount | Cumulative % Collected |
| September | 560,617.70 | 1.09% |
| October | 9,251,790.68 | 19.14% |
| November | 6,448,933.15 | 31.72% |
| December | 35,010,559.36 | 100.00% |
| January | | 100.00% |
| February | | 100.00% |
| March | | 100.00% |
| April | | 100.00% |
| May | | 100.00% |
| June | | 100.00% |
| July | | 100.00% |
| August | | 100.00% |
| Actual | <u>51,271,900.89</u> | |
| Budgeted | 97,873,000.00 | |
| Surplus (Deficit) | (46,601,099.11) | |
| | -46.87% | |

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% |
| Actual | <u>95,184,532.04</u> | | <u>98,824,392.27</u> | | <u>102,156,250.71</u> | | <u>103,740,735.65</u> | | <u>105,669,823.99</u> | | <u>107,452,358.80</u> | |
| Budgeted | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 108,000,000.00 | | 106,704,000.00 | |
| 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 | |
|-------------------|----------------------|---------------------------|
| | Amount | Cumulative % Collected |
| September | 624,192.64 | 1.09% |
| October | 10,300,958.82 | 19.14% |
| November | 7,180,252.71 | 31.72% |
| December | 38,980,814.05 | 100.00% |
| January | | 100.00% |
| February | | 100.00% |
| March | | 100.00% |
| April | | 100.00% |
| May | | 100.00% |
| June | | 100.00% |
| July | | 100.00% |
| August | | 100.00% |
| Actual | <u>57,086,218.22</u> | |
| Budgeted | 108,972,000.00 | |
| Surplus (Deficit) | (51,885,781.78) | |
| | -46.87% | |

DEBT SERVICE - 151 (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 | 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% |
| Actual | 17,024,797.81 | | 26,513,682.11 | | 29,899,395.89 | | 29,774,586.11 | | 30,331,176.70 | | 30,842,830.62 | |
| Budgeted | 0.00 | | 0.00 | | 0.00 | | 0.00 | | 30,225,000.00 | | 30,628,000.00 | |
| 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 | |
|-------------------|-----------------|---------------------------|
| | Amount | Cumulative % Collected |
| September | 179,166.53 | 1.09% |
| October | 2,956,759.03 | 19.14% |
| November | 2,061,000.07 | 31.72% |
| December | 11,188,946.04 | 100.00% |
| January | | 100.00% |
| February | | 100.00% |
| March | | 100.00% |
| April | | 100.00% |
| May | | 100.00% |
| June | | 100.00% |
| July | | 100.00% |
| August | | 100.00% |
| Actual | 16,385,871.67 | |
| Budgeted | 31,279,000.00 | |
| Surplus (Deficit) | (14,893,128.33) | |
| | -46.87% | |

HOTEL/MOTEL FUND - HOTEL/MOTEL TAX ANALYSIS FY 2012-2013

| Current Year Amounts | | | | |
|----------------------|----------------|--------|--------|----------------|
| Month Received | 401100 | | | Total |
| September (July) | \$524,614.18 | \$0.00 | \$0.00 | \$524,614.18 |
| October (August) | 480,721.82 | 0.00 | 0.00 | 480,721.82 |
| November (Sept) | 470,911.41 | 0.00 | 0.00 | 470,911.41 |
| December (Oct) | 535,556.08 | 0.00 | 0.00 | 535,556.08 |
| January (Nov) | 480,379.13 | 0.00 | 0.00 | 480,379.13 |
| February (Dec) | | | | 0.00 |
| March (Jan) | | | | 0.00 |
| April (Feb) | | | | 0.00 |
| May (March) | | | | 0.00 |
| June (April) | | | | 0.00 |
| July (May) | | | | 0.00 |
| August (June) | | | | 0.00 |
| Total | \$2,492,182.62 | \$0.00 | \$0.00 | \$2,492,182.62 |

Current Projections:

2,492,182.62 Actual Collections
 44.89% **weighted avg trend**
5,551,754.56 FY13 Projected
 5,551,754.56 FY13 Projected
5,500,000.00 Budgeted revenue for FY13
51,754.56 Surplus (Deficit)

2,492,182.62 Actual Collections
 45.73% **prior year trend**
5,449,776.12 FY13 Projected
 5,449,776.12 FY13 Projected
5,500,000.00 Budgeted revenue for FY13
(50,223.88) Surplus (Deficit)

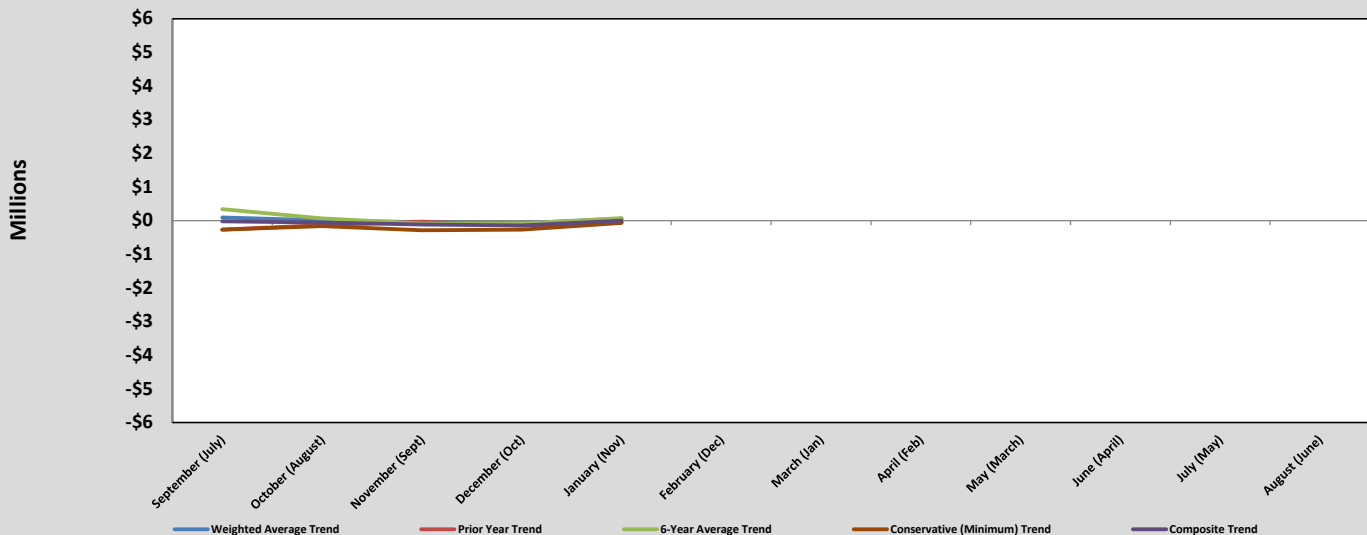
2,492,182.62 Actual Collections
 44.73% **6-year avg trend**
5,571,613.28 FY13 Projected
 5,571,613.28 FY13 Projected
5,500,000.00 Budgeted revenue for FY13
71,613.28 Surplus (Deficit)

2,492,182.62 Actual Collections
 45.90% **Conservative trend**
5,429,591.76 FY13 Projected
 5,429,591.76 FY13 Projected
5,500,000.00 Budgeted revenue for FY13
(70,408.24) Surplus (Deficit)

5,500,683.93 **Composite Projection**
5,500,000.00 Budgeted Revenue for FY13
683.93 **Composite Surplus (Deficit)**

| Projected Surplus (Deficit) as of Fiscal Year End Based on | | | | | |
|---|------------------------|------------------|----------------------|------------------------------|-----------------|
| Date Collected | Weighted Average Trend | Prior Year Trend | 6-Year Average Trend | Conservative (Minimum) Trend | Composite Trend |
| September (July) | 92,901.71 | (264,329.54) | 342,028.73 | (264,329.54) | (23,432.16) |
| October (August) | 11,710.53 | (138,208.00) | 69,728.53 | (166,652.52) | (55,855.37) |
| November (Sept) | (50,581.73) | (28,363.94) | (86,551.49) | (290,940.68) | (114,109.46) |
| December (Oct) | (74,424.24) | (143,760.68) | (84,647.40) | (271,820.45) | (143,663.19) |
| January (Nov) | 51,754.56 | (50,223.88) | 71,613.28 | (70,408.24) | 683.93 |
| February (Dec) | | | | | |
| March (Jan) | | | | | |
| April (Feb) | | | | | |
| May (March) | | | | | |
| June (April) | | | | | |
| July (May) | | | | | |
| August (June) | | | | | |

Hotel/Motel Tax Projections As Of Fiscal Year End 2012-2013



Wheel Tax Report

| | General Fund | GP Schools | Public Library | Monthly Total | Cumulative Total | % of Total Per Month | Variance by Montly Total |
|----------------|----------------------|------------|----------------|---------------|------------------|-------------------------|-----------------------------|
| FY'2011 | | | | | | | |
| <i>Budget</i> | 12,200,000.00 | | | | | | |
| July | 877,639.12 | 139,933.17 | 114,573.11 | 1,132,145.40 | 1,132,145.40 | 9.08% | |
| August | 946,712.03 | 150,946.35 | 123,590.37 | 1,221,248.75 | 2,353,394.15 | 9.80% | |
| September | 783,192.53 | 124,874.35 | 102,243.40 | 1,010,310.28 | 3,363,704.43 | 8.11% | |
| October | 786,964.20 | 125,475.72 | 102,735.78 | 1,015,175.70 | 4,378,880.13 | 8.15% | |
| November | 644,427.71 | 102,749.31 | 207,582.22 | 954,759.24 | 5,333,639.37 | 7.66% | |
| December | 629,148.06 | 100,313.08 | 82,133.36 | 811,594.50 | 6,145,233.87 | 6.51% | |
| January | 705,254.71 | 112,447.73 | 92,068.86 | 909,771.30 | 7,055,005.17 | 7.30% | |
| February | 793,945.65 | 126,588.86 | 103,647.19 | 1,024,181.70 | 8,079,186.87 | 8.22% | |
| March | 918,646.30 | 146,471.47 | 119,926.48 | 1,185,044.25 | 9,264,231.12 | 9.51% | |
| April | 686,232.47 | 109,414.77 | 89,585.56 | 885,232.80 | 10,149,463.92 | 7.10% | |
| May | 899,759.56 | 143,460.12 | 117,460.87 | 1,160,680.55 | 11,310,144.47 | 9.31% | |
| June | 893,387.15 | 142,444.08 | 116,628.97 | 1,152,460.20 | 12,462,604.67 | 9.25% | |
| FY'2012 | | | | | | | |
| <i>Budget</i> | 12,330,000.00 | | | | | | |
| July | 43,552.36 | 130,872.13 | 900,942.26 | 1,075,366.75 | 1,075,366.75 | 8.72% | (56,778.65) |
| August | 49,220.45 | 147,904.42 | 1,018,194.93 | 1,215,319.80 | 2,290,686.55 | 9.85% | (5,928.95) |
| September | 41,596.86 | 124,996.00 | 860,490.14 | 1,027,083.00 | 3,317,769.55 | 8.33% | 16,772.72 |
| October | 39,925.05 | 119,972.30 | 825,906.25 | 985,803.60 | 4,303,573.15 | 7.99% | (29,372.10) |
| November | 33,320.58 | 100,126.29 | 689,283.53 | 822,730.40 | 5,126,303.55 | 6.67% | (132,028.84) |
| December | 30,050.67 | 90,300.40 | 621,640.73 | 741,991.80 | 5,868,295.35 | 6.01% | (69,602.70) |
| January | 38,781.65 | 116,536.45 | 802,253.40 | 957,571.50 | 6,825,866.85 | 7.76% | 47,800.20 |
| February | 45,425.23 | 136,500.01 | 939,685.35 | 1,121,610.59 | 7,947,477.44 | 9.09% | 97,428.89 |
| March | 44,433.13 | 133,518.82 | 919,162.45 | 1,097,114.40 | 9,044,591.84 | 8.89% | (87,929.85) |
| April | 43,340.24 | 130,234.75 | 896,554.41 | 1,070,129.40 | 10,114,721.24 | 8.67% | 184,896.60 |
| May | 44,504.88 | 133,734.41 | 920,646.61 | 1,098,885.90 | 11,213,607.14 | 8.91% | (61,794.65) |
| June | 45,492.00 | 136,700.63 | 941,066.47 | 1,123,259.10 | 12,336,866.24 | 9.10% | (29,201.10) |
| FY'2013 | | | | | | | |
| <i>Budget</i> | 12,528,176.00 | | | | | | |
| July | 45,222.76 | 135,891.61 | 935,497.03 | 1,116,611.40 | 1,116,611.40 | | 41,244.65 |
| August | 47,167.50 | 141,735.43 | 975,726.76 | 1,164,629.69 | 2,281,241.09 | | (50,690.11) |
| September | 40,501.02 | 121,703.05 | 837,821.03 | 1,000,025.10 | 3,281,266.19 | | (27,057.90) |
| October | 44,395.46 | 133,405.60 | 918,383.04 | 1,096,184.10 | 4,377,450.29 | | 110,380.50 |
| November | 33,365.67 | 100,261.79 | 690,216.34 | 823,843.80 | 5,201,294.09 | | 1,113.40 |
| December | 37,051.43 | 111,337.25 | 766,461.32 | 914,850.00 | 6,116,144.09 | | 172,858.20 |
| January | | | | | | | |
| February | | | | | | | |
| March | | | | | | | |
| April | | | | | | | |
| May | | | | | | | |
| June | | | | | | | |

Howard G. Hogan
Chancery/Probate Courts

| | FY13 | FY12 | Difference |
|-----------|-------------|-------------|-------------------|
| July | 59,866.04 | 42,352.31 | 17,513.73 |
| August | 26,853.54 | 59,034.01 | (32,180.47) |
| September | 42,168.39 | 23,387.38 | 18,781.01 |
| October | 47,619.14 | 24,063.02 | 23,556.12 |
| November | 42,921.28 | 21,706.27 | 21,215.01 |
| December | 45,479.04 | 50,722.77 | (5,243.73) |
| January | - | 41,828.47 | |
| February | - | 39,994.28 | |
| March | - | 48,112.05 | |
| April | - | 25,000.11 | |
| May | - | 146,235.48 | |
| June | - | 104,378.51 | |
| | <hr/> | <hr/> | <hr/> |
| | 264,907.43 | 626,814.66 | 43,641.67 |

JOY R. MCCROSKEY
Criminal/Sessions Court

| | FY2013 | FY2012 | Difference |
|-----------|---------------|---------------|-------------------|
| July | 251,555.01 | 278,266.84 | (26,711.83) |
| August | 306,722.82 | 321,886.87 | (15,164.05) |
| September | 241,186.71 | 287,298.81 | (46,112.10) |
| October | 297,001.60 | 274,990.90 | 22,010.70 |
| November | 245,420.68 | 253,234.89 | (7,814.21) |
| December | 228,248.40 | 258,257.15 | (30,008.75) |
| January | - | 298,636.20 | |
| February | - | 359,149.89 | |
| March | - | 340,326.50 | |
| April | - | 299,481.20 | |
| May | - | 246,612.85 | |
| June | - | 281,306.87 | |
| | <hr/> | <hr/> | <hr/> |
| | 1,570,135.22 | 3,499,448.97 | (103,800.24) |

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

| | FY13 | FY12 | Difference |
|-----------|---------------------|---------------------|--------------------|
| July | 173,140.64 | 174,142.66 | (1,002.02) |
| August | 212,856.82 | 225,281.41 | (12,424.59) |
| September | 173,112.57 | 190,105.89 | (16,993.32) |
| October | 193,269.49 | 198,956.71 | (5,687.22) |
| November | 170,116.62 | 191,836.22 | (21,719.60) |
| December | 195,573.62 | 175,517.94 | 20,055.68 |
| January | - | 217,132.42 | |
| February | - | 178,942.07 | |
| March | - | 189,711.40 | |
| April | - | 193,656.06 | |
| May | - | 194,889.01 | |
| June | - | 193,906.71 | |
| | 1,118,069.76 | 2,324,078.50 | (37,771.07) |