KNOX COUNTY, INDIANA

COMPREHENSIVE FINANCIAL PLAN (2014 – 2018)

JULY 12, 2016

PREPARED BY:
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INDIANAPOLIS, INDIANA

KNOX COUNTY, INDIANA

COMPREHENSIVE FINANCIAL PLAN
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ACCOUNTANTS FINANCIAL MANAGEMENT AND COMPILATION REPORT

July 12, 2016

Knox County Council
County Administrative Offices
111 North 7th Street
Vincennes, IN 47591

This is a special purpose report directed toward providing information for your review and consideration relative to the financial management of Knox County, Indiana (the "County"). The report is designed to provide information that may be helpful to County officials in their role as managers of the County.

The projected cash flows in the accompanying comparative schedules of actual and projected cash flows of the County has been assembled from information provided by management and includes projected cash receipts and disbursements and fund balances for the years 2016 to 2018. We have not compiled or examined the financial projections and express no assurance of any kind on it. Further, there will usually be differences between the projected and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

We have also compiled the historical cash flows in the accompanying comparative schedules of actual and projected cash flows of the County as of December 31, 2014 and 2015, and for the twelve months then ended and supplementary data. We have not audited or reviewed the accompanying historical financial statements and supplementary data, and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the cash basis of accounting.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements are presented on the cash basis of accounting used by Knox County, Indiana, which is a comprehensive basis of accounting other than generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the County's assets, liabilities, equity revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

This report is intended solely for the information and internal use of management of the County and should not be used for any other purpose. The restriction is not intended to limit distribution of this report, which is a matter of public record.

Umbaugh

KNOX COUNTY, INDIANA

EXECUTIVE SUMMARY

Revenues for many counties are negatively impacted by property tax caps, late or unpaid property taxes, declining State-distributed revenues and reductions in local income taxes. Balancing revenue decline with demand for services underscores the need for local units of government to extend their planning horizons beyond one year.

This financial analysis was prepared upon request of the County to analyze receipts, disbursements, and fund balances of selected funds. The purpose of the report is to assist the County with developing a financial planning model that can be modified as different needs arise and priorities change. This report provides a baseline for future financial operations. It is flexible enough to be modified as different needs arise and as priorities change. As such, it should be considered a living document to be updated periodically to match local priorities.

To complete this report, we have gathered information from a variety of resources including the County's internal records, Indiana Gateway for Government Units, and our own internal knowledge of property tax caps, local and state economic climates and our knowledge of available funding sources to shape our analysis and recommendations presented in this report.

Below is a brief summary of the most notable findings contained in this report followed by funding options.

County General Fund (#1000) – Pages 34 - 36

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $8.4 million.
- In 2016, the County received a one-time supplemental distribution of local income tax of $341,200.
- Operating receipts over the next three years are estimated as follows:
    - 2016 - $9.2M
    - 2017 - $8.9M
    - 2018 - $9.2M

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $9.4 million.
- Average annual operating disbursements over the next three years are estimated at $9.7 million.

Cash Reserves:

- Cash decreased by $1,692,587 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 8.86% of operating disbursements (minimum recommended reserves are 15% of disbursements).
- Cash is expected to continue to decline over the next two years due to projected operating disbursements exceeding operating receipts. Please note that planned capital outlays for years 2016 through 2018 are based upon the 2016 Budget amount of $134,750.

EXECUTIVE SUMMARY

County General Fund (#1000) – Pages 34 - 36 (Cont'd)

Observations:

- Overall, budgeted disbursements for 2016 are 3% lower than actual disbursements in 2015. Although, other services and charges, personal services, and capital outlays decreased by 8.6%, 1.9%, and 2%, respectively, for 2016, supplies are 1.5% higher. If no budget adjustments are made beginning in 2017, cash is expected to be depleted by 2018.

Options:

1. Match budgeted disbursements to estimated annual receipts to avoid a decline in cash reserves.

2. Shift operating costs of up to $500,000 to the CEDIT County Certified Shares Fund (#1112).

3. Review special revenue fund uses to identify potential shifting of costs from the General Fund to various special revenue funds. A description of funds uses is located on pages 13 - 16.

4. Explore the possibility of increasing revenue by undertaking a review of all fees and charges to ensure that users of public services are being charged to recover the costs of those services. Examples include building permits and licenses.

CEDIT County Certified Shares (#1112) – Pages 37 - 39

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $1.3 million.
- Operating receipts over the next three years are estimated to be $1.6 million per year.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $1.2 million.
- Average annual operating disbursements over the next three years are estimated at $1.1 million.

Cash Reserves:

- Cash increased by $313,664 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 220% of operating disbursements.
- Cash is expected to increase by $1,536,800 from 2016 through 2018 due to an excess of projected operating receipts over operating disbursements.

Observations:

- This fund could take on additional recurring costs of up to $500,000 per year and still maintain reserves in excess of 150%.

EXECUTIVE SUMMARY

CEDIT Special Legislation (#1113) – Pages 40 - 42

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $1.0 million.
- Operating receipts over the next three years are estimated to be $0 per year due to defeasance of 2005 Bonds.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $293,000.
- Average annual operating disbursements over the next three years are estimated at $226,300.

Cash Reserves:

- Cash increased by $56,200 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 570% of operating disbursements.
- Cash is expected to decrease from 2016 through 2018 due to an excess of projected operating disbursements over operating receipts.

COIT County Distributed Shares (#1121) – Pages 43 - 45

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $2.0 million.
- Operating receipts over the next three years are estimated to be $2.0 million per year.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $3.6 million.
- Average annual operating disbursements over the next three years are estimated at $2.4 million.

Cash Reserves:

- Cash decreased by $3,096,600 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 148% of operating disbursements.
- Cash is expected to decrease by $1,252,000 from 2016 through 2018 due to an excess of projected operating disbursements over operating receipts.

Cumulative Bridge (#1135) – Pages 46 - 48

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $434,700.
- Average annual operating receipts over the next three years are estimated at $447,600.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $380,800.
- Average annual operating disbursements over the next three years are estimated at $130,900.

EXECUTIVE SUMMARY

Cumulative Bridge (#1135) – Pages 46 - 48 (Cont'd)

Cash Reserves:

- Cash increased by $368,700 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 188% of operating disbursements.
- Cash is expected to increase by $950,100 from 2016 through 2018 due to an excess of projected operating receipts over operating disbursements.

Health (#1159) – Pages 49 - 51

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $349,200.
- Average annual operating receipts over the next three years are estimated at $325,600.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $307,000.
- Average annual operating disbursements over the next three years are estimated at $326,500.

Cash Reserves:

- Cash increased by $84,400 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 49% of operating disbursements.
- Cash is expected to decrease by $2,600 from 2016 through 2018 due to an excess of projected operating disbursements over operating receipts.

Observations:

- Overall, budgeted disbursements for 2016 are 3.7% higher than actual disbursements in 2015. Although cash reserves are expected to decline over the next three years, current reserves are well above the optimal level at 50%. Based on our assumptions, it will take several years before the reserves fall below 50%. The County should monitor this fund and explore the possibility of increasing fees for services to recover the costs of services provided.

Option:

- This fund has room for a one-time capital purchase and improvement for the health department of up to $75,000.

Local Road and Street (#1169) – Pages 52 - 54

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $294,400.
- Average annual operating receipts over the next three years are estimated at $297,300.

EXECUTIVE SUMMARY

Local Road and Street (#1169) – Pages 52 - 54 (Cont'd)

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $470,000.
- Average annual operating disbursements over the next three years are estimated at $290,500.

Cash Reserves:

- Cash increased by $176,600 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 72% of operating disbursements.
- Cash is expected to increase by $20,400 from 2016 through 2018 due to an excess of projected operating receipts over operating disbursements.

Observations:

- This fund could make a one-time purchase of up to $95,000 and still maintain a 50% cash reserve provided that annual operating disbursements going forward do not exceed estimated annual receipts. As an alternative, this fund could purchase capital outlays originally budgeted from the Motor Vehicle Highway Fund to alleviate the burden on that fund.

Motor Vehicle Highway (#1176) – Pages 55 - 57

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $3.1 million.
- Average annual operating receipts over the next three years are estimated at $3.1 million.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $3.1 million.
- Average annual operating disbursements over the next three years are estimated at $2.8 million.

Cash Reserves:

- Cash increased by $64,800 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 32% of operating disbursements.
- Cash is expected to increase by $965,700 from 2016 through 2018 due to an excess of projected operating receipts over operating disbursements.

Observations:

- This fund could take on additional costs of up to $300,000 per year while still maintaining a sufficient cash reserve.

EXECUTIVE SUMMARY

Planning and Zoning Impact (#1180) – Pages 58 - 60

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $83,200.
- Average annual operating receipts over the next three years are estimated at $78,200.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $104,200.
- Average annual operating disbursements over the next three years are estimated at $89,700.

Cash Reserves:

- Cash increased by $8,100 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 20% of operating disbursements.
- Cash is expected to be depleted by 2018 due to an excess of projected operating disbursements over operating receipts along with the repayment of the temporary loan from the COIT County Distributed Shares Fund in 2015.

Rainy Day (#1186) – Pages 61 - 63

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $0.
- Average annual operating receipts (excluding the one-time distribution noted above) over the next three years are estimated at $0.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $4,100.
- Average annual operating disbursements over the next three years are estimated at $0.

Cash Reserves:

- Cash decreased by $8,100 from the beginning of 2014 through the end of 2015.
- Cash is expected to stay the same from 2016 through 2018 largely due to no expenditures budgeted.

Riverboat (#1191) – Pages 64 - 66

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $83,100.
- Average annual operating receipts over the next three years are estimated at $0.

EXECUTIVE SUMMARY

Riverboat (#1191) – Pages 64 - 66 (Cont'd)

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $21,600.
- Average annual operating disbursements over the next three years are estimated at $0.

Cash Reserves:

- Cash increased by $123,000 from the beginning of 2014 through the end of 2015.
- At the end of 2014, cash reserves were equal to 576% of operating disbursements.

Note: The County plans to declare this fund dormant and transfer the estimated remaining cash balance ($331,900) to the General Fund.

Solid Waste (#1194) – Pages 67 - 69

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $121,500.
- Average annual operating receipts (excluding the one-time distribution noted above) over the next three years are estimated at $265,700.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $123,800.
- Average annual operating disbursements over the next three years are estimated at $265,700.

Cash Reserves:

- Cash decreased by $4,500 from the beginning of 2014 through the end of 2015.
- Cash is expected to remain at $0 from 2016 through 2018 due to the Solid Waste Utility only transferring receipts into this fund in the amount equal to disbursements.

Park and Recreation (#1219) – Pages 70 - 72

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $413,000.
- Average annual operating receipts over the next three years are estimated at $442,100.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $389,500.
- Average annual operating disbursements over the next three years are estimated at $496,800.

Park and Recreation (#1219) – Pages 70 - 72 (Cont'd)

Cash Reserves:

- Cash increased by $49,100 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 30% of operating disbursements.
- This report assumes the County will shift $210,500 of property tax levy from General to Park and Recreation beginning in 2017. This shift is necessary to align receipts with estimated annual disbursements.

Observations:

- Overall, budgeted disbursements for 2016 are 21% higher than actual disbursements in 2015. Personal services increased by 5%, supplies increased by 59%, other services and charges increased by 62%, and capital outlays are 103% higher. Cash reserves are anticipated to be depleted in 2016.

Options:

1. Match budgeted disbursements to estimated annual receipts to avoid a decline in cash reserves.

2. Shift capital outlays and other one-time costs to the Rainy Day Fund.

Statewide 911 (#1222) – Pages 73 - 75

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $437,700.
- Average annual operating receipts over the next three years are estimated at $437,700.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $327,100.
- Average annual operating disbursements over the next three years are estimated at $423,100.

Cash Reserves:

- Cash increased by $278,700 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 94% of operating disbursements.
- Cash is expected to increase by $43,800 from 2016 through 2018 due to an excess of projected operating receipts over operating disbursements.

Reassessment (#1224) – Pages 76 - 78

Operating Receipts:

- Average operating receipts over the last two years (2014 – 2015) were $255,900.
- Average annual operating receipts over the next three years are estimated at $303,700.

Operating Disbursements:

- Average operating disbursements over the last two years (2014 – 2015) were $163,700.
- Average annual operating disbursements over the next three years are estimated at $326,100.

Cash Reserves:

- Cash increased by $495,000 from the beginning of 2014 through the end of 2015.
- At the end of 2015, cash reserves were equal to 406% of operating disbursements.
- Cash is expected to decrease by $67,200 from 2016 through 2018 due to an excess of projected operating disbursements over operating receipts.

Observations:

- Overall, budgeted disbursements for 2016 are 105% higher than actual disbursements in 2015. Beginning in 2016, this fund is expected to have an average annual structural budget deficit of $22,400.

Options:

1. Match budgeted disbursements to estimated annual receipts to avoid a decline in cash reserves.

2. Review special revenue fund uses to identify potential shifting of costs from the Reassessment Fund to various special revenue funds. A description of fund uses is located on pages 13 - 16.

OTHER OPTIONS

1. Establish a Cumulative Capital Development "CCD" Fund. The County may establish the tax rate up to the statutory maximum of $.0333 which could generate additional property tax dollars of $602,000 (net of circuit breaker credits). This fund may be used for a variety of capital purchases, improvements, and other items including but not limited to: the construction, maintenance, and repair of courthouses, jails, juvenile detention centers, and other public buildings; the purchase of public safety vehicles; the purchase, maintenance, and repair of computer hardware and software; and the wages of computer maintenance employees. A full listing of CCD fund uses can be found on page 14.

OTHER OPTIONS (Cont'd)

2. Establish a Wheel Tax\Surtax. The estimated share of revenues to the County are shown below based on minimum, middle, and maximum rates. (See page 82.)

	Minimum	Middle	Maximum
County Unit Share	$ 214,900	$ 898,000	$ 1,800,700

Minimum rates: $5.00 Wheel Tax and $7.50 Surtax
Middle: $40 Wheel Tax and $25 Surtax
Maximum: $80 Wheel Tax and $50 Surtax

3. Collaborate with the City of Vincennes to adopt an additional Local Income Rate of up to 1.50%. The additional rate could generate estimated revenues as indicated below (see pages 85 and 86):

	Example #1 Certified Shares	Example #2 Economic Development
Additional LIT Rate of 1.50%		
Knox County Unit	$ 5,046,500	$ 6,044,200

4. The County should consider developing a five-year Capital Improvement Plan to include each major department of the County. This will assist the County in planning and prioritizing capital projects and analyzing financing options.

KNOX COUNTY, INDIANA

FUND DESCRIPTIONS

County Fund Number	Fund Name	Indiana Code	Fund Description and Uses
1000	General		May be used for any purpose including management, maintenance, operating costs, and other costs associated with providing County services.
1101	Accident Report	IC 9-29-11-1	May be expended at the discretion of the chief administrative officer of the County for any purpose reasonable related to the keeping of accident reports and records of the prevention of street and highway accident.
1112	CEDIT County Share	IC 6-3.5-7	The receipts in this fund include the economic development income tax certified each year by the State. Current law allows this fund to be used for any lawful purpose and permits permanent transfers from this fund to the General Fund or any other appropriated fund upon approval of the County Executive.
1113	CEDIT - Special Legislation	IC 6-3.6-7-13	This fund was authorized by special legislation to account for the receipts of local income tax generated from a tax rate of .25% to be used to finance, construct, acquire, and equip the county jail and to repay bonds issued or leases entered into for the same purposes. The County eliminated this special purpose income tax rate beginning in 2015.
1119	Clerk's Record Perpetuation	IC 33-37-5-2	Receipts for this fund are generated from requests for access of public records and include the transmitting of documents by facsimile machine, document storage fees and late payment fees. This fund is to be appropriated and expended for the preservation of records and the improvement of record keeping systems and equipment, and case management systems.
1131	Sales Disclosure - County Share	IC 6-1.1-5.5-4.5	May be used for the administration of sales disclosure forms, verification of the information contained on a sales disclosure form, training of assessing officials and purchasing computer software or hardware for a property record system. The county fiscal body shall appropriate money in this fund based on requests by assessing officials.
1135	Cumulative Bridge	IC 8-16-3	May be used to accumulate funds for the purpose of construction, maintenance and repair of bridges, approaches and grade separation. The funds can also be used for making the County-wide bridge inspections and safety ratings for all bridges in the County that are not on the state highway system.

KNOX COUNTY, INDIANA

FUND DESCRIPTIONS

County Fund Number	Fund Name	Indiana Code	Fund Description and Uses
1138	Cumulative Capital Development	IC 36-9-14.5	May be used to accumulate funds for the purchase of voting machines; the cost of construction, maintenance, and repair of bridges, approaches, and grades separations; the acquisition of property; the construction, remodeling, and repair of courthouses; to purchase, construct, equip, and maintain buildings for public purposes, to acquire the land, and any improvements on it, that are necessary for the construction of public buildings, to demolish any improvements on land acquired, and to level, grade, and prepare the land for the construction of a public building, to acquire land or rights-of-way to be used as a public way or other means of ingress or egress to land acquired for the construction of a public building, to improve or construct any public way or other means of ingress or egress to land acquired for the construction of a public building; to acquire land or rights-of-way to be used for public ways or sidewalks and to construct and maintain public ways or sidewalks; to construct and maintain sanitary or storm sewers; to purchase or acquire land, with or without buildings, for park or recreation purposes; to purchase, lease, or pay all or part of the purchase price of motor vehicles for the use of law enforcement; to retire in whole or in part any general obligation bonds of the unit that were issued for the purpose of acquiring or constructing improvements or properties that would qualify for the use of cumulative capital improvement funds; to purchase or lease equipment to be used to illuminate a public way or sidewalk; to purchase, lease, upgrade, maintain, or repair computer hardware, software, wiring and computer networks, and communication access systems used to connect with computer networks or electronic gateways; to pay for the services of full-time or part-time computer maintenance employees; to conduct nonrecurring in-service technology training of unit employees; to provide for the construction, reconstruction, or maintenance of drains; and to provide money for the building, remodeling, and repair of park and recreation facilities, or the purchase of land for park and recreation purposes.
1148	Drug Free Community	IC 5-2-11	Funds may be used of persons, organizations, agencies, and political subdivisions to carry out recommended actions contained in a comprehensive drug free communities plan submitted by the local coordinating council and approved by the commission as follows: (1) For persons, organizations, agencies, and political subdivisions to provide prevention and education services, at least twenty-five percent (25%) of the money in the fund. (2) For persons, organizations, agencies, and political subdivisions to provide intervention and treatment services, at least twenty-five percent (25%) of the money in the fund. (3) For persons, organizations, agencies, and political subdivisions to provide criminal justice services and activities, at least twenty-five percent (25%) of the money in the fund. (4) A county fiscal body shall allocate the remaining twenty-five percent (25%) of the money in the fund to persons, organizations, agencies, and political subdivisions to provide services and activities under subdivisions (1) through (3) based on the comprehensive drug free communities plan submitted by the local coordinating council and approved by the commission.
1168	Local Health Maintenance	IC 16-46-10	This fund is established for the purpose of providing local boards of health with funds to provide public health services. The fund may be used by the local board to provide any of the following services: animal and vector control; communicable disease control, including immunizations; food sanitation; environmental health; health education; laboratory services; maternal and child health services, including prenatal clinics and well-child clinics; nutrition services; public health nursing, including home nursing visitation and vision and hearing screening; and vital records.
1169	Local Road and Street	IC 8-14-2-5	May be used for engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems; the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; any local costs required to undertake a recreational or reservoir road project under IC 8-23-5; or the purchase, rental, or repair of highway equipment

KNOX COUNTY, INDIANA

FUND DESCRIPTIONS

County Fund Number	Fund Name	Indiana Code	Fund Description and Uses
1176	Motor Vehicle Highway	IC 8-14-1-4	May be used for construction, reconstruction and maintenance of highways, the purchase, rental and repair of highway equipment, painting of bridges and acquisition of grounds for erection and construction of storage buildings, acquisition of rights of way and the purchase of fuel oil, and supplies necessary to the performance of construction, reconstruction and maintenance of highways.
1178	Park & Recreation Non Reverting	IC 36-10-3-20	May be used for the purposes of acquiring land or making specific capital improvements.
1179	Park Non Reverting Operating	IC 36-10-3-22	May be used for operating purposes of the park.
1180	Planning and Zoning Impact	IC 36-7-4-1329	May be used to provide funds to an infrastructure agency for the provision of new infrastructure that: (A) is necessary to serve the new development in the impact zone from which the fee was collected; and (B) is identified in the zone improvement plan. In an amount not to exceed five percent (5%) of the annual collections of an impact fee may also be used for expenses incurred by the unit that paid for the consulting services that were used to establish the impact fee ordinance. This fund may be used for payment of debt service on an obligation issued to provide infrastructure described above.
1181	Plat Book	IC 36-2-9-18	This fund is used for maintaining plat books.
1186	Rainy Day	IC 36-1-8-5.1	This fund is used to support County operations and can be used for any legal purpose of the County upon approval of the County Council.
1188 and 1224	Reassessment	IC 6-1.1-4-27	May be used only to pay the costs of: the general reassessment of real property or reassessment of one (1) or more groups of parcels under a county's reassessment plan, including the computerization of assessment records; payments to assessing officials and hearing officers for county property tax assessment boards of appeals; the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency; the updating of plat books; payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist assessing officials; making annual adjustments; and the verification of sales disclosure forms forwarded to: the county assessor; or township assessors (if any).
1189	Recorder's Records Perpetuation	IC 36-2-7-10	The County Recorder may use any money in this fund without appropriation for: the preservation of records; and the improvement of record keeping systems and equipment; within the control of the county recorder.
1191	Riverboat	IC 36-1-8-9	This fund may be used for any legal or corporate purpose of the County. Money in the fund not currently needed to meet the obligations of the fund may be invested in the same manner as other public funds may be invested. Interest that accrues from the investments shall be deposited in the fund.
1194	Solid Waste Disposal Fees	IC 36-9-30	May be used for the acquisition, establishment, operation, and maintenance of premises, facilities, and services for the collection and disposal of solid waste. May also be used to provide for employees, vehicles, and equipment necessary or incidental to the collection or disposal of solid waste.
1202	Surveyor's Corner Perpetuation	IC 36-2-12-11	This fund is used to maintain records of government corners, surveys, plats, maps and drainage records.
1213	GAL/CASA	IC 31-40-3-2	The fiscal body of the county shall appropriate money from: the guardian ad litem fund; or the court appointed special advocate fund; to the juvenile courts of the county for use by the courts in providing guardian ad litem or court appointed special advocate services and the costs of representation for the guardians ad litem or court appointed special advocates.
1217	County Elected Officials Training	IC 36-2-7-19	May be used to supplement appropriations that may come from the County General fund to provide training of elected officials. The county fiscal body shall appropriate money from the fund.
1219	Park & Recreation	IC 36-10-3-19	May be used for expenditures necessary to the operation of the department of parks and recreation.

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

FUND DESCRIPTIONS

County Fund Number	Fund Name	Indiana Code	Fund Description and Uses
1222	Statewide 911	IC 36-8-16.7-38	This fund may be used for the lease, purchase, or maintenance of communications service equipment, necessary system hardware and software and data base equipment, personnel expenses the extent reasonable and necessary for the provision and maintenance of the statewide 911 system or a wireline enhanced emergency telephone system, and operational and other costs associated with E911.
2000	Adult Probation Administrative	IC 35-38-2-1	May be used to supplement probation services and salaries for probation officers.
2050	Juvenile Probation Administrative	IC 31-40-2	May be used to defray the administrative costs of collecting the fees associated with juvenile probation including transaction charges from banks and credit card vendors.
2500	County User Fee	IC 33-37-8-6	May be used for personnel expenses related to the operation of the deferral and pretrial diversion programs; special training for a prosecuting attorney, a deputy prosecuting attorney, support staff for a prosecuting attorney or deputy prosecuting attorney or a law enforcement officer; employment of a deputy prosecutor or prosecutorial support staff; victim assistance; electronic legal research; office equipment, including computers, computer software, communication devices, office machinery, furnishings, and office supplies; expenses of a criminal investigation and prosecution; an activity or program operated by the prosecuting attorney that is intended to reduce or prevent criminal activity, including: (A) substance abuse; (B) child abuse; (C) domestic violence; (D) operating while intoxicated; and (E) juvenile delinquency.
	Clerk Title IV-D #1		Title IV-D incentive payments are distributed in equal shares to the County General Fund, the operating budget of the Prosecuting Attorney, and the operating budget of the Clerk of Circuit Court. Funds may be expended without appropriation for any purpose for which the operating budgets of the Prosecuting Attorney and the Clerk of Circuit Court may be properly used as long as that purpose is for Title IV-D program activities. Deputies and employees in the offices of the Prosecuting Attorney and the Clerk of the Circuit Court may be paid additional salary from this fund without prior approval of the County Council; however, the additional compensation must be paid as an increase in salary.
	Mental Health		This fund is used to provide treatment and rehabilitation services to those whose lives are disrupted by emotional struggles, substance abuse and dependency, behavioral difficulties and severe mental illness.
	Probation User Fees		Receipts for this fund include probation user fees paid when a person is convicted of a felony or misdemeanor. This fund may be appropriated only for the benefit of the courts of the County, and it may be used only to supplement probation services and to increase salaries for probation officers.
	Prosecutor Title IV-D #1		This fund receives State funding that has been converted from Federal IV-D program funds. The purpose of this fund is to pay for contracts with local prosecutors and child support enforcement offices.

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOW ASSUMPTIONS

Receipts:

Controlled Property Tax Levies

(1) The 2016 certified growth factor for controlled property tax levies is 2.6%. For projected years, the growth factor for controlled property tax levies is assumed to be 3.8% in 2017 and 4.0% in 2018.

Circuit Breaker Tax Credits

(2) Property tax loss due to circuit breaker tax credits are estimated as a percentage of certified levy:

2016 - 8.5%
2017 - 9.0%
2018 - 9.7%

Other Taxes - Vehicle and Financial Institutions

(3) Auto Excise, Financial Institutions Tax ("FIT") and Commercial Vehicle Excise Tax ("CVET") combined is assumed to be 8.94% of levy.

Local Option Income Tax

(4) County Economic Development Income Tax ("CEDIT") for 2016 is based on DLGF certification. 2017 and 2018 are assumed to remain the same as 2016 certified.

(5) County Option Income Tax ("COIT") for 2016 is based on DLGF certification. 2017 and 2018 are assumed to remain the same as 2016 certified.

(6) Supplemental distributions of CEDIT and COIT as passed by SB 67 (2016) are worked in for 2016. It is assumed that 75% will be deposited in LOIT Special Distribution and 25% will be deposited in Rainy Day.

Other Miscellaneous Receipts

(7) Other miscellaneous receipts are based on historical averages and management's estimates unless otherwise noted. Amounts are estimated to grow by 0% per year unless otherwise noted.

Disbursements:

Budget Year 2016

(8) Estimated disbursements for 2016 are equal to the 2016 budget as certified by the DLGF and adopted by the Council unless otherwise noted.

Personal Services, Supplies, and Other Services and Charges

(9) 2017 and 2018 growth factors for disbursements are assumed as follows:

Personal Services - 3%
Supplies - 3%
Other Services and Charges - 3%

Capital Outlays

(10) Estimated disbursements for capital outlays for 2017 and 2018 are based on the 2016 certified budget increased by 0% unless otherwise noted.

(11) Estimated disbursements for those budgets not certified by the DLGF are based on management's estimates or historical spending.

KNOX COUNTY, INDIANA

COMPARISON OF CERTIFIED LOCAL INCOME TAXES (2013 - 2016)

Local Income Taxes:	2013	2014	2015	2016
County Economic Development Income Tax ("CEDIT")	$ 1,001,236	$ 1,028,643	$ 1,607,708	$ 1,611,783
Dollar Change		*$ 27,407*	*$ 579,065*	*$ 4,075*
Percentage Change		*2.7%*	*56.3%*	*0.3%*
County Option Income Tax ("COIT")	$ 1,967,362	$ 2,026,702	$ 2,020,780	$ 2,018,586
Dollar Change		*$ 59,340*	*$ (5,922)*	*$ (2,194)*
Percentage Change		*3.0%*	*-0.3%*	*-0.1%*

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
General - 1000

	ACTUAL		PROJECTED		
	2014	**2015**	**2016**	**2017**	**2018**
	(----------Unaudited----------)				
General - 1000					
Ending Cash	$ 2,035,938	$ 865,352	$ 993,874	$ 234,540	$ (660,785)
Cash Reserves	22.7%	8.9%	10.5%	2.4%	-6.6%
Operating Receipts	***$ 8,442,972***	***$ 8,432,449***	***$ 9,243,171***	***$ 8,931,466***	***$ 9,150,888***
Operating Disbursements	8,961,005	9,764,186	9,446,541	9,690,800	10,046,213
Net Receipts - Surplus (Deficit)	$ (518,033)	$ (1,331,737)	$ (203,370)	$ (759,334)	$ (895,325)

Maximum Deficit (2016 - 2018)	$ (895,325)
Options:	
Shift appropriation to CEDIT	500,000
Budget adjustments	395,325
Increase LIT	?
Subtotal Options	895,325
Remaining Deficit	$ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
CEDIT County Certified Shares - 1112

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
CEDIT County Certified Shares - 1112					
Ending Cash	$ 2,246,157	$ 2,648,918	$ 3,094,801	$ 3,643,801	$ 4,185,701
Cash Reserves	201.0%	219.8%	265.4%	342.8%	391.2%
Operating Receipts	***$ 1,028,643***	***$ 1,607,708***	***$ 1,611,783***	***$ 1,611,800***	***$ 1,611,800***
Operating Disbursements	1,117,740	1,204,947	1,165,900	1,062,800	1,069,900
Net Receipts - Surplus (Deficit)	$ (89,097)	$ 402,761	$ 445,883	$ 549,000	$ 541,900

Maximum Deficit (2016 - 2018)	$ -
Options:	
Shift appropriation from General	500,000

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)

CEDIT - Special Legislation - 1113

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
CEDIT - Special Legislation - 1113					
Ending Cash	$ 797,843	$ 678,894	$ 436,871	$ 187,587	$ -
Cash Reserves	170.8%	570.7%	180.5%	75.3%	0.0%
Operating Receipts	***$ 1,997,758***	***$ 9***	***$ -***	***$ -***	***$ -***
Operating Disbursements	467,000	118,958	242,023	249,284	187,587
Net Receipts - Surplus (Deficit)	$ 1,530,758	$ (118,949)	$ (242,023)	$ (249,284)	$ (187,587)

Notes:

(1) It is assumed that the County will budget this fund for jail operating costs until the cash reserves are depleted. Beginning in 2018, these costs will need to be budgeted under another sources. This report assumes the General Fund will pick up the budget.

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
COIT County Distributed Shares - 1121

	ACTUAL		PROJECTED		
	2014	**2015**	**2016**	**2017**	**2018**
	(---------Unaudited---------)				
COIT County Distributed Shares - 1121					
Ending Cash	$ 7,852,661	$ 5,869,595	$ 5,176,631	$ 4,930,431	$ 4,617,631
Cash Reserves	249.6%	148.4%	197.4%	217.7%	198.1%
Operating Receipts	***$ 2,032,938***	***$ 2,020,784***	***$ 2,018,586***	***$ 2,018,600***	***$ 2,018,600***
Operating Disbursements	3,146,426	3,954,483	2,622,890	2,264,800	2,331,400
Net Receipts - Surplus (Deficit)	$ (1,113,488)	$ (1,933,699)	$ (604,304)	$ (246,200)	$ (312,800)

Maximum Deficit (2016 - 2018)	$ (604,304)
Options:	
Budget adjustments	604,304
Increase LIT	?
Subtotal Options	604,304
Remaining Deficit	$ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Cumulative Bridge - 1135

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Cumulative Bridge - 1135					
Ending Cash	$ 560,078	$ 730,637	$ 1,014,022	$ 1,350,667	$ 1,680,775
Cash Reserves	150.3%	187.9%	607.6%	1214.6%	1466.6%
Operating Receipts	***$ 416,335***	***$ 453,042***	***$ 450,285***	***$ 447,845***	***$ 444,708***
Operating Disbursements	372,625	388,935	166,900	111,200	114,600
Net Receipts - Surplus (Deficit)	$ 43,710	$ 64,107	$ 283,385	$ 336,645	$ 330,108

Maximum Deficit (2016 - 2018) $ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Health - 1159

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Health - 1159					
Ending Cash	$ 27,359	$ 150,338	$ 155,739	$ 154,933	$ 147,760
Cash Reserves	8.9%	49.2%	49.1%	47.5%	44.0%
Operating Receipts	***$ 269,766***	***$ 428,675***	***$ 322,280***	***$ 325,594***	***$ 329,027***
Operating Disbursements	308,458	305,696	316,879	326,400	336,200
Net Receipts - Surplus (Deficit)	$ (38,692)	$ 122,979	$ 5,401	$ (806)	$ (7,173)

Maximum Deficit (2016 - 2018)	$ (7,173)
Options:	
Budget adjustments	7,173
Increase charges for services	?
Subtotal Options	7,173
Remaining Deficit	$ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Local Road and Street - 1169

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Local Road and Street - 1169					
Ending Cash	$ 273,390	$ 269,474	$ 284,779	$ 291,679	$ 289,879
Cash Reserves	48.3%	72.1%	101.0%	100.4%	96.9%
Operating Receipts	***$ 291,958***	***$ 296,797***	***$ 297,305***	***$ 297,300***	***$ 297,300***
Operating Disbursements	566,073	373,923	282,000	290,400	299,100
Net Receipts - Surplus (Deficit)	$ (274,115)	$ (77,126)	$ 15,305	$ 6,900	$ (1,800)

Maximum Deficit (2016 - 2018)	$ (1,800)
Options:	
Budget adjustments	1,800
Remaining Deficit	$ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Motor Vehicle Highway - 1176

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Motor Vehicle Highway - 1176					
Ending Cash	$ 1,041,065	$ 1,029,206	$ 1,286,995	$ 1,680,795	$ 1,994,895
Cash Reserves	34.2%	32.1%	45.4%	62.2%	71.7%
Operating Receipts	***$ 3,107,346***	***$ 3,110,410***	***$ 3,094,909***	***$ 3,094,900***	***$ 3,094,900***
Operating Disbursements	3,042,787	3,205,812	2,837,120	2,701,100	2,780,800
Net Receipts - Surplus (Deficit)	$ 64,559	$ (95,402)	$ 257,789	$ 393,800	$ 314,100

Maximum Deficit (2016 - 2018) $ -

Notes:
(1) This fund has the capacity to take on additional annual operating costs of $300,000.

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Planning and Zoning Impact - 1180

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Planning and Zoning Impact - 1180					
Ending Cash	$ 17,320	$ 21,364	$ 14,499	$ 396	$ -
Cash Reserves	17.1%	20.0%	16.4%	0.4%	0.0%
Operating Receipts	***$ 105,546***	***$ 60,900***	***$ 68,342***	***$ 74,997***	***$ 91,136***
Operating Disbursements	101,557	106,856	88,207	89,100	91,532
Net Receipts - Surplus (Deficit)	$ 3,989	$ (45,956)	$ (19,865)	$ (14,103)	$ (396)

Maximum Deficit (2016 - 2018)	$ (19,865)
Options:	
Budget adjustments	19,865
Increase charges for licenses and permits	?
Subtotal Options	19,865
Remaining Deficit	$ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Rainy Day - 1186

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Rainy Day - 1186					
Ending Cash	$ 4,096,216	$ 4,096,216	$ 4,096,216	$ 4,096,216	$ 4,096,216
Operating Receipts	*$ -*	*$ -*	*$ -*	*$ -*	*$ -*
Operating Disbursements	8,129	-	-	-	-
Net Receipts - Surplus (Deficit)	$ (8,129)	$ -	$ -	$ -	$ -
Maximum Deficit (2016 - 2018)	$ -				

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Riverboat - 1191

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Riverboat - 1191					
Ending Cash	$ 248,815	$ 331,892	$ -	$ -	$ -
Operating Receipts	***$ 83,077***	***$ 83,077***	***$ -***	***$ -***	***$ -***
Operating Disbursements	43,162	-	-	-	-
Net Receipts - Surplus (Deficit)	$ 39,915	$ 83,077	$ -	$ -	$ -

Maximum Deficit (2016 - 2018)	$ -
Options:	
Declare fund dormant - deposit receipts in General	-

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Solid Waste - 2015 - 1194

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(---------Unaudited---------)				
Solid Waste - 2015 - 1194					
Ending Cash	$ (6,955)	$ -	$ -	$ -	$ -
Cash Reserves	-5.6%	0.0%	0.0%	0.0%	0.0%
Operating Receipts	***$ 113,701***	***$ 129,347***	***$ 257,782***	***$ 265,600***	***$ 273,700***
Operating Disbursements	125,141	122,392	257,782	265,600	273,700
Net Receipts - Surplus (Deficit)	$ (11,440)	$ 6,955	$ -	$ -	$ -

Maximum Deficit (2016 - 2018) $ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Park and Recreation - 2015 - 1219

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(----------Unaudited----------)				
Park and Recreation - 2015 - 1219					
Ending Cash	$ 105,387	$ 123,540	$ 2,651	$ 20,764	$ 35,221
Cash Reserves	28.5%	30.2%	0.5%	4.2%	7.0%
Operating Receipts	***$ 399,132***	***$ 426,832***	***$ 299,569***	***$ 508,313***	***$ 518,457***
Operating Disbursements	369,894	409,030	496,118	490,200	504,000
Net Receipts - Surplus (Deficit)	$ 29,238	$ 17,802	$ (196,549)	$ 18,113	$ 14,457

Maximum Deficit (2016 - 2018)	$ (196,549)
Options:	
Shift capital and other one-time costs to Rainy Day or Cumulative Capital Development Fund	37,133
Budget adjustments	159,416
Increase charges for services	?
Subtotal Options	196,549
Remaining Deficit	$ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Statewide 911 - 1222

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(---------Unaudited---------)				
Statewide 911 - 1222					
Ending Cash	$ 214,293	$ 313,534	$ 340,558	$ 355,258	$ 357,358
Cash Reserves	67.0%	93.8%	82.9%	84.0%	82.0%
Operating Receipts	***$ 441,865***	***$ 433,560***	***$ 437,700***	***$ 437,700***	***$ 437,700***
Operating Disbursements	319,848	334,319	410,676	423,000	435,600
Net Receipts - Surplus (Deficit)	$ 122,017	$ 99,241	$ 27,024	$ 14,700	$ 2,100

Maximum Deficit (2016 - 2018) $ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

SUMMARY OF CASH FLOWS (2014 - 2018)
Reassessment - 2015 - 1224

	ACTUAL		PROJECTED		
	2014	2015	2016	2017	2018
	(---------Unaudited---------)				
Reassessment - 2015 - 1224					
Ending Cash	$ 1,019,787	$ 1,126,883	$ 1,104,521	$ 1,082,078	$ 1,059,635
Cash Reserves	589.2%	406.1%	190.7%	178.6%	167.0%
Operating Receipts	***$ 254,618***	***$ 257,222***	***$ 294,688***	***$ 303,557***	***$ 312,757***
Operating Disbursements	173,078	154,381	317,050	326,000	335,200
Net Receipts - Surplus (Deficit)	$ 81,540	$ 102,841	$ (22,362)	$ (22,443)	$ (22,443)

Maximum Deficit (2016 - 2018)	$ (22,443)
Options:	
Budget adjustments	22,443
Remaining Deficit	$ -

(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

ACTUAL AND ESTIMATED CASH FLOWS FOR 2014 - 2018

KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
General - 1000

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited---------)				
1	Operating Receipts:					
2	Property Tax	$ 7,235,728	$ 7,136,083	$ 7,771,625	$ 7,861,082	$ 8,164,941
3	Circuit Breaker Tax Credits	(562,011)	(498,193)	(657,121)	(707,497)	(791,999)
4	Levy Excess/(Shortfall)	142,057	78,468	-	-	-
5	LOIT Supplemental Distribution	-	-	341,207	-	-
6	Auto Excise, CVET, & FIT	672,953	637,145	694,783	702,781	729,946
7	Riverboat Distribution	-	-	83,077	83,100	83,100
8	Cable TV Franchise Fees	22,065	23,547	23,500	23,500	23,500
9	Charges for Services	681,535	734,792	708,200	708,200	708,200
10	Fines and Fees	31,893	54,905	43,400	43,400	43,400
11	Court Costs	130,612	133,427	132,000	132,000	132,000
12	Earnings on Investments	26,935	77,965	44,700	27,100.00	-
13	Reimbursements - Recurring	30,660	26,740	28,700	28,700	28,700
14	Miscellaneous Receipts	30,545	27,570	29,100	29,100	29,100
15						
16	Total Operating Receipts	8,442,972	8,432,449	9,243,171	8,931,466	9,150,888
17						
18	Operating Disbursements:					
19	Personal Services	5,742,655	6,231,153	6,111,391	6,294,800	6,483,600
20	Supplies	626,014	609,339	618,300	636,900	724,913
21	Other Services and Charges	2,478,190	2,786,173	2,547,796	2,624,300	2,702,900
22	Capital Outlays	114,146	137,521	134,750	134,800	134,800
23	DLGF Budget Adjustment	-	-	(117)	-	-
24	Additional Appropriations	-	-	17,761	-	-
25	Encumbrances	-	-	16,660	-	-
26						
27	Total Operating Disbursements	8,961,005	9,764,186	9,446,541	9,690,800	10,046,213
28						
29	Net Operating Receipts	(518,033)	(1,331,737)	(203,370)	(759,334)	(895,325)
30						
31	Other Receipts:					
32	Grant Receipts	12,562	8,937	-	-	-
33	Reimbursements	157,010	81,960	-	-	-
34	Other Receipts	82,242	538,000	-	-	-
35	Temporary Loan	500,000	500,000	-	-	-
36	Transfers In - Permanent	-	-	331,892	-	-
37						
38	Total Other Receipts	751,814	1,128,897	331,892	-	-
39						
40	Other Disbursements:					
41	Other Disbursements	60,063	386,533	-	-	-
42	Repayment of Temporary Loan	506,397	500,000	-	-	-
43	Unappropriated	189,322	81,213	-	-	-
44						
45	Total Other Disbursements	755,782	967,746	-	-	-
46						
47	Increase/(Decrease) in Cash and Cash Equivalents	(522,001)	(1,170,586)	128,522	(759,334)	(895,325)
48	Beginning Cash and Cash Equivalents	2,557,939	2,035,938	865,352	993,874	234,540
49						
50	**Ending Cash and Cash Equivalents**	**$ 2,035,938**	**$ 865,352**	**$ 993,874**	**$ 234,540**	**$ (660,785)**
51						
52						
53	Operating Balance Percentage	22.72%	8.86%	10.52%	2.42%	-6.58%

(See Accountants' Report and accompanying comments)
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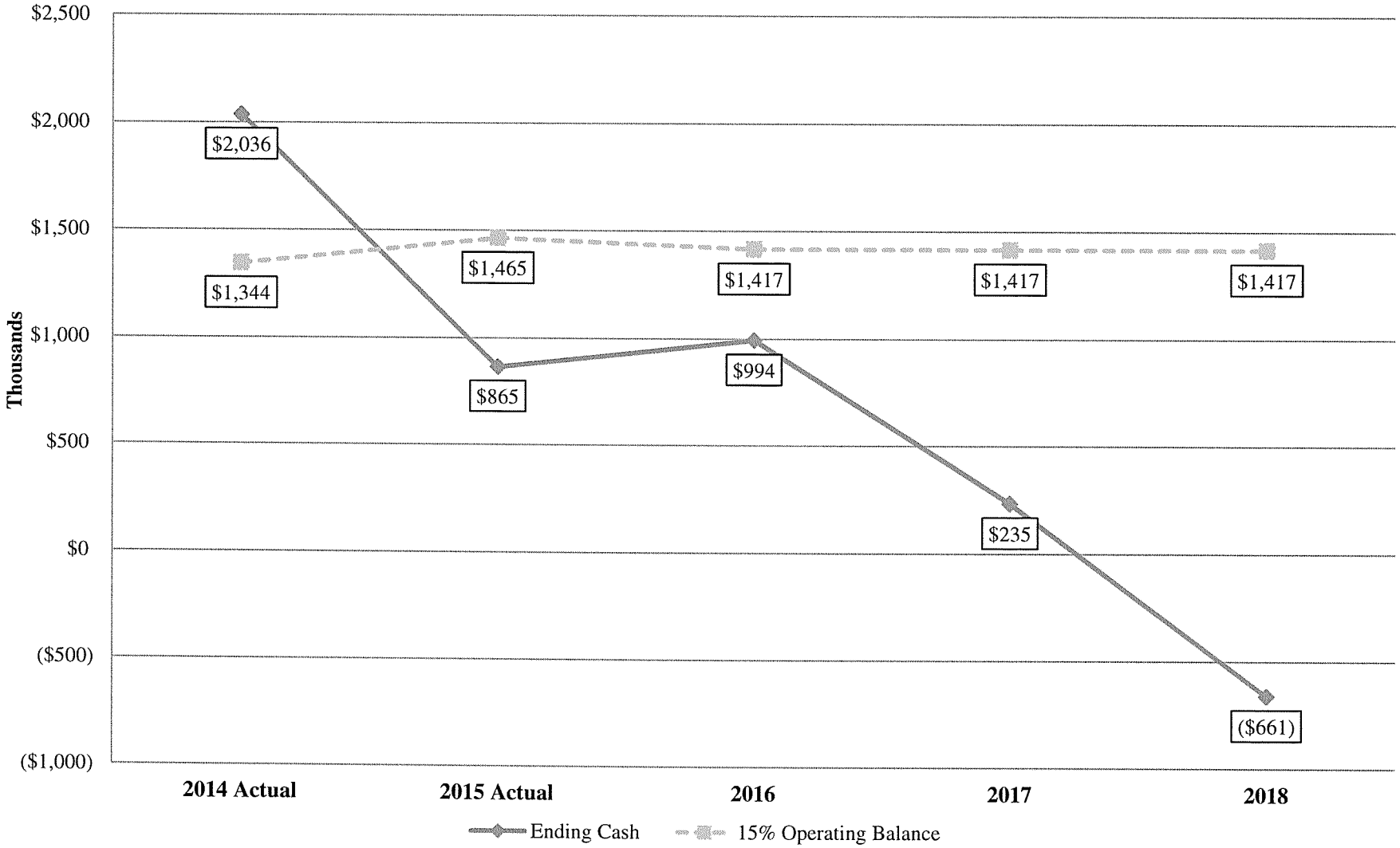
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
General



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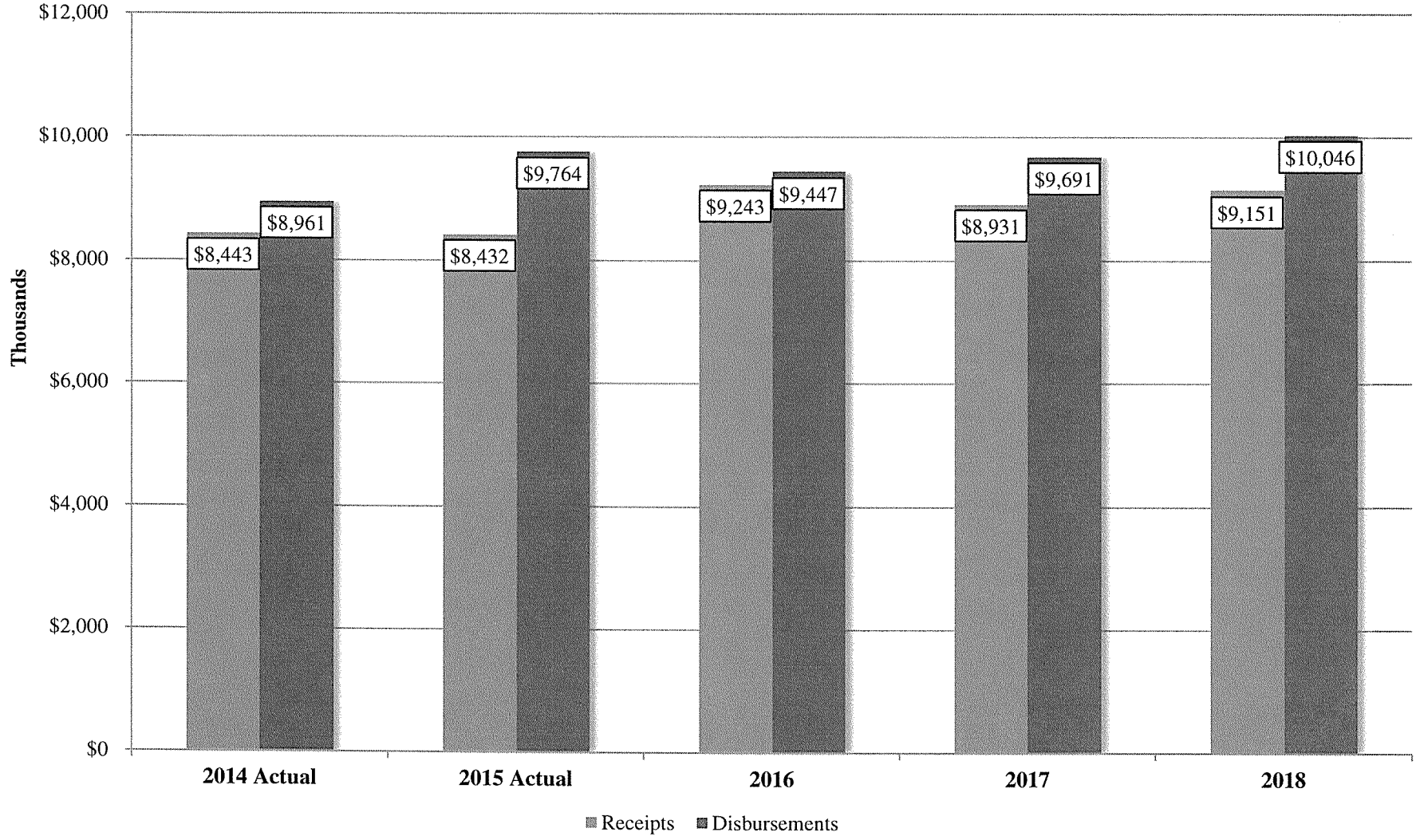
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
General



(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
CEDIT County Certified Shares - 1112

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	CEDIT	$ 1,028,643	$ 1,607,708	$ 1,611,783	$ 1,611,800	$ 1,611,800
3						
4	Operating Disbursements:					
5	Other Services and Charges	463,872	279,991	289,500	272,400	280,500
6	Lease Payments	126,500	387,500	258,000	258,000	257,000
7	Capital Outlays	527,368	537,456	532,400	532,400	532,400
8	Additional Appropriations	-	-	86,000	-	-
9						
10	Total Operating Disbursements	1,117,740	1,204,947	1,165,900	1,062,800	1,069,900
11						
12	Net Operating Receipts	(89,097)	402,761	445,883	549,000	541,900
13						
14	Other Receipts:					
15	Transfers In - Repayment of Temporary Loan	50,000	-	-	-	-
16						
17	Other Disbursements:					
18	Transfers Out - Temporary Loan	50,000	-	-	-	-
19						
20	Increase/(Decrease) in Cash and Cash Equivalents	(89,097)	402,761	445,883	549,000	541,900
21	Beginning Cash and Cash Equivalents	2,335,254	2,246,157	2,648,918	3,094,801	3,643,801
22						
23	**Ending Cash and Cash Equivalents**	**$ 2,246,157**	**$ 2,648,918**	**$ 3,094,801**	**$ 3,643,801**	**$ 4,185,701**
24						
25						
26	Operating Balance Percentage	200.96%	219.84%	265.44%	342.85%	391.22%
27						
28						

29 Notes:
30 (1) Per Auditor's Office, the County Council has not discussed the Capital Improvement Plan.
31 As an estimate, capital outlays for 2016 through 2018 are equal to average historical capital improvements.

(See Accountants' Report and accompanying comments)
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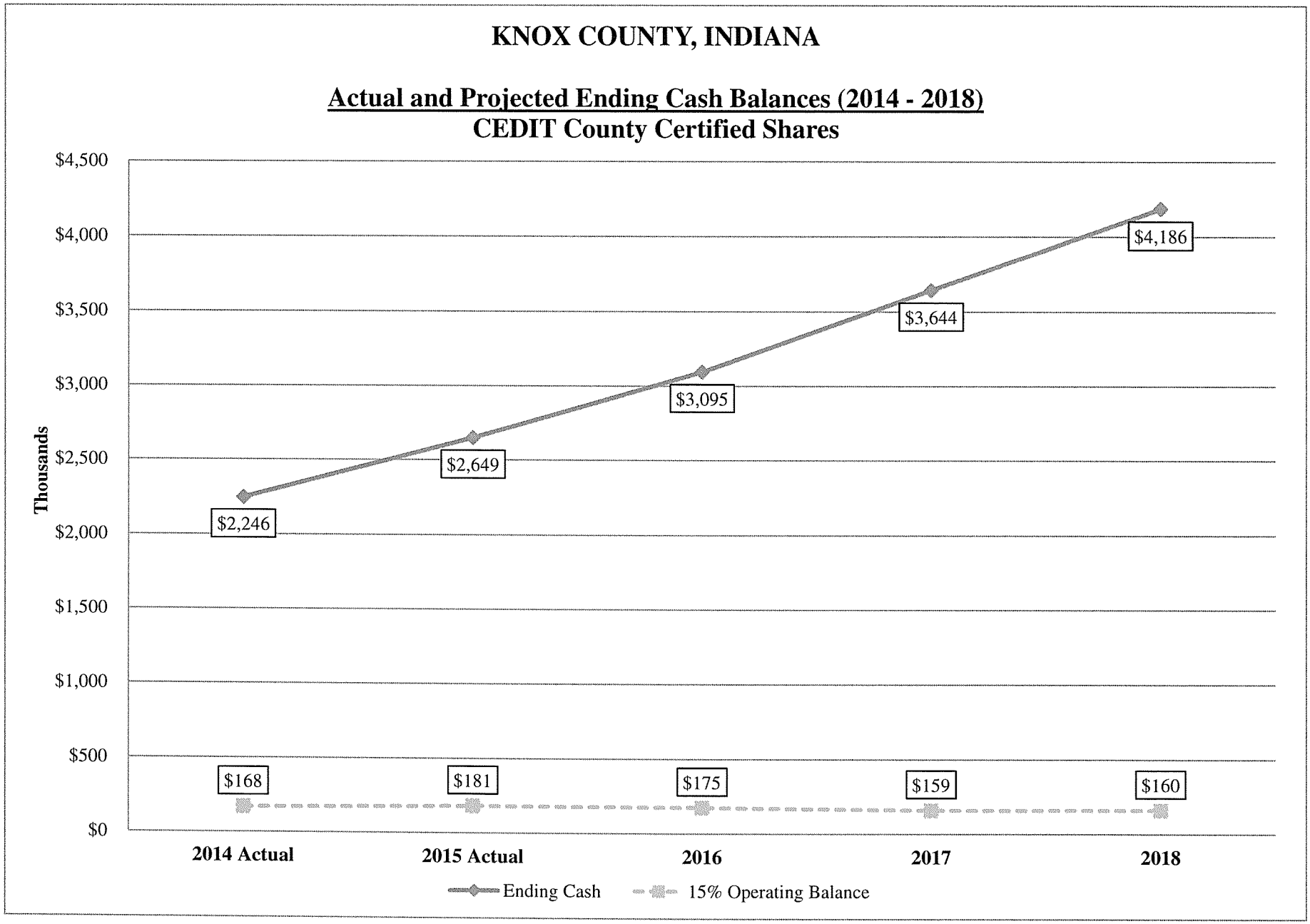

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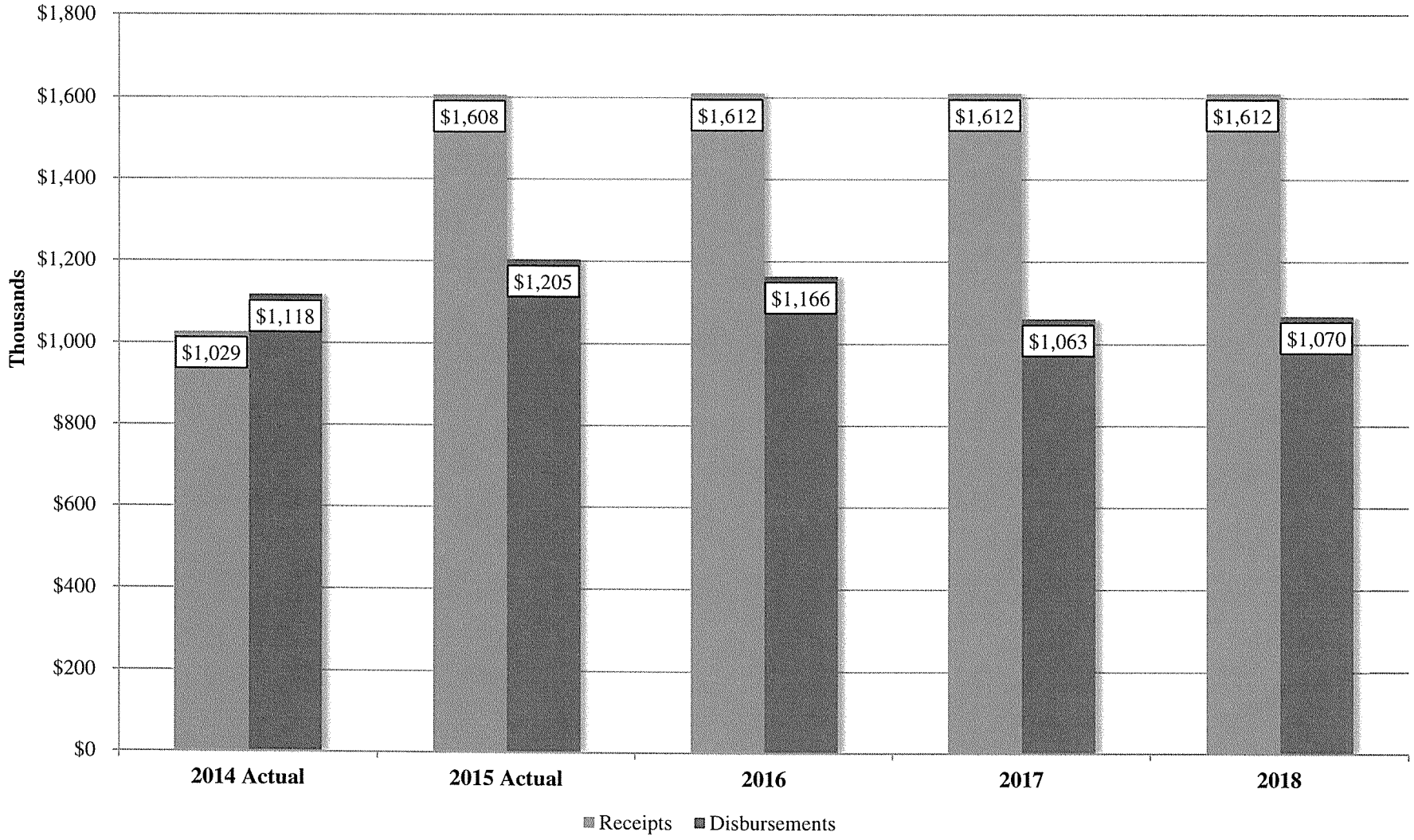
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
CEDIT County Certified Shares



(See Accountants' Report and accompanying comments)
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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
CEDIT Special Legislation - 1113

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	CEDIT	$ 1,865,412	$ -	$ -	$ -	$ -
3	Earnings on Investments	132,346	9	-	-	-
4						
5	Total Operating Receipts	1,997,758	9	-	-	-
6						
7	Operating Disbursements:					
8	Personal Services	-	-	-	74,004	76,200
9	Supplies	-	94,454	-	123,600	58,187
10	Other Services and Charges	-	24,504	-	51,680	53,200
11	Lease Payments	467,000	-	-	-	-
12	Additional Appropriations	-	-	242,023	-	-
13						
14	Total Operating Disbursements	467,000	118,958	242,023	249,284	187,587
15						
16	Net Operating Receipts	1,530,758	(118,949)	(242,023)	(249,284)	(187,587)
17						
18	Other Receipts:					
19	Sale of Investments	4,500,000	-	-	-	-
20						
21	Other Disbursements:					
22	Defeasance of 2005 Bonds	5,855,606	-	-	-	-
23						
24	Increase/(Decrease) in Cash and Cash Equivalents	175,152	(118,949)	(242,023)	(249,284)	(187,587)
25	Beginning Cash and Cash Equivalents	622,691	797,843	678,894	436,871	187,587
26						
27	**Ending Cash and Cash Equivalents**	**$ 797,843**	**$ 678,894**	**$ 436,871**	**$ 187,587**	**$ -**
28						
29	Beginning Investments	$ 4,500,000	$ -	$ -	$ -	$ -
30	Sale of Investments	(4,500,000)	-	-	-	-
31						
32	**Ending Investments**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
33						
34	**Total Cash and Investments**	**$ 797,843**	**$ 678,894**	**$ 436,871**	**$ 187,587**	**$ -**
35						
36	Operating Balance Percentage	170.84%	570.70%	180.51%	75.25%	0.00%
37						
38						
39	Notes:					
40	(1) After cash is depleted in calendar year 2018, the remaining jail operating supplies will be paid by the General Fund.					

(See Accountants' Report and accompanying comments)
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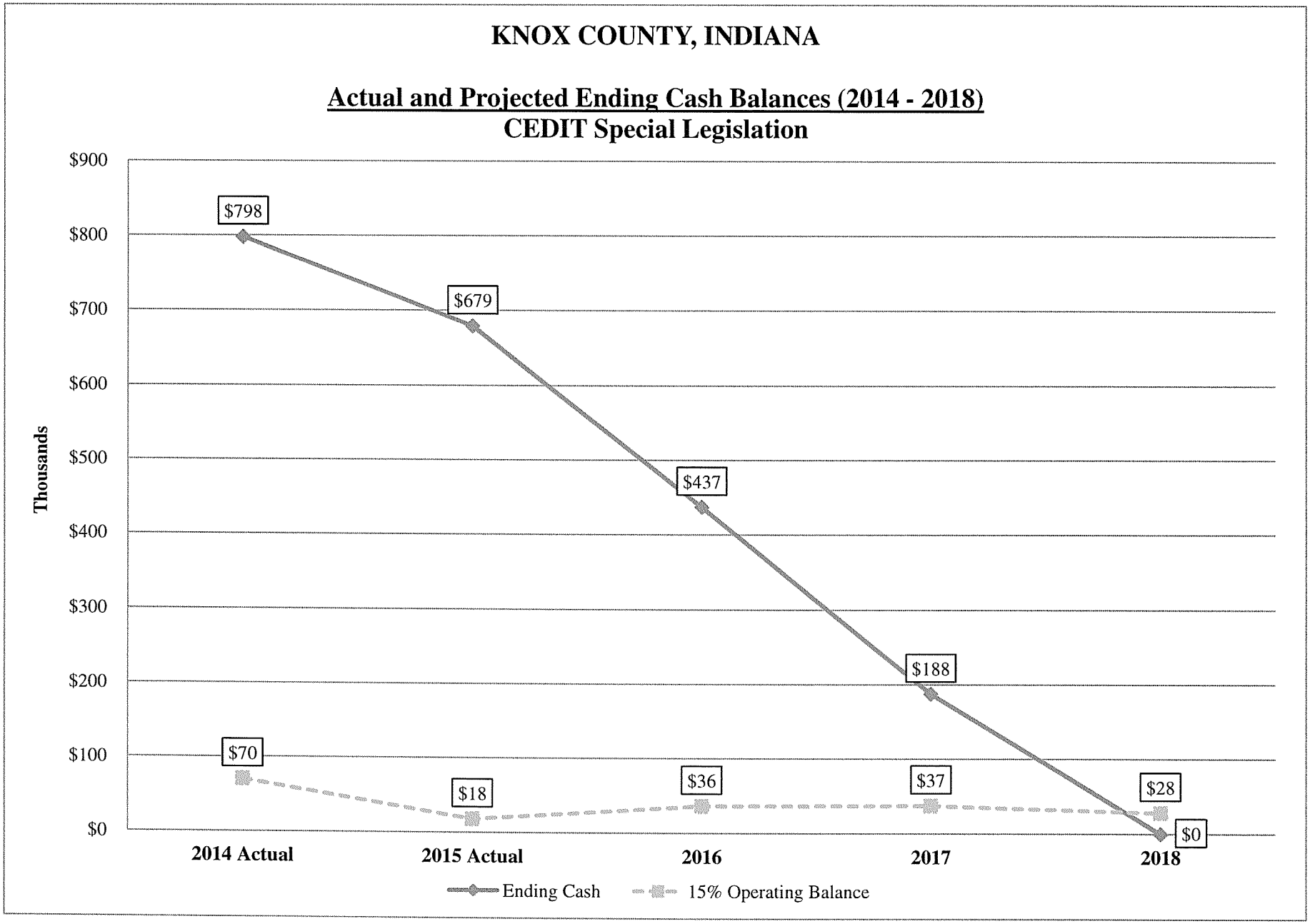

(See Accountants' Report and accompanying comments)
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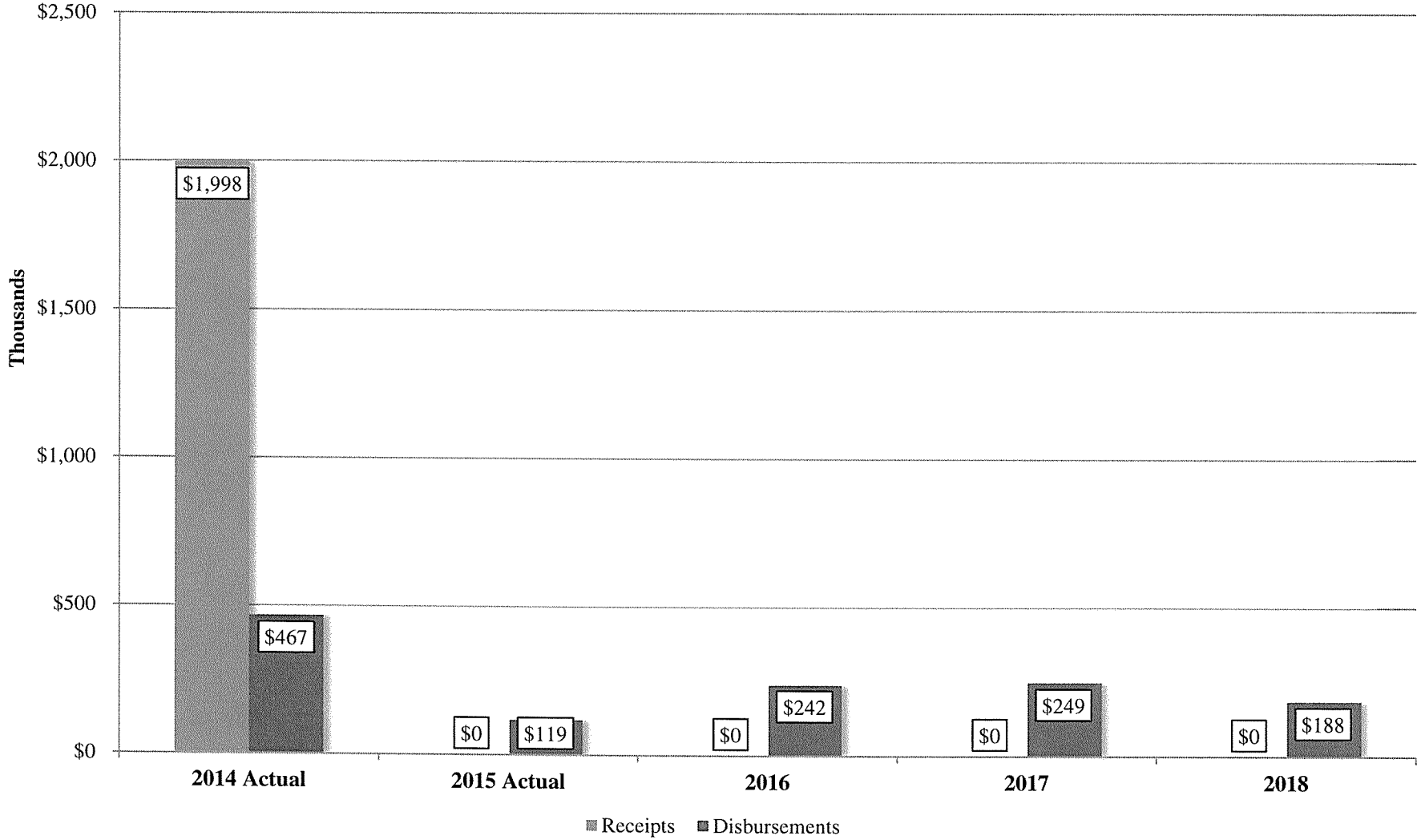
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
CEDIT Special Legislation



(See Accountants' Report and accompanying comments)
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KNOX COUNTY, INDIANA

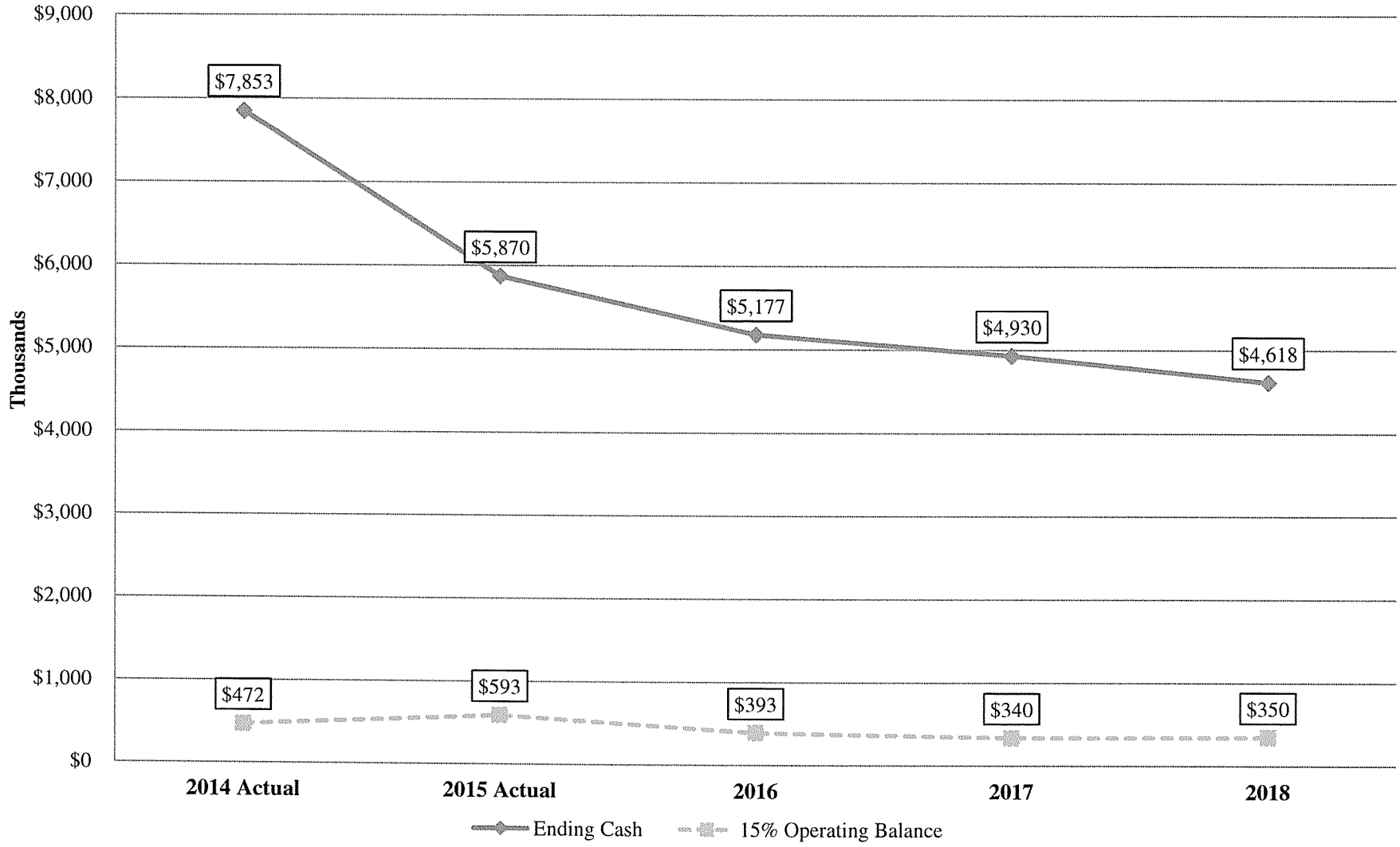
ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
COIT County Distributed Shares - 1121

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	COIT	$ 2,026,702	$ 2,020,784	$ 2,018,586	$ 2,018,600	$ 2,018,600
3	Miscellaneous Receipts	6,236	-	-	-	-
4						
5	Total Operating Receipts	2,032,938	2,020,784	2,018,586	2,018,600	2,018,600
6						
7	Operating Disbursements:					
8	Personal Services	765,144	1,050,543	1,171,999	1,207,900	1,243,400
9	Supplies	263,377	295,071	306,500	315,700	325,200
10	Other Services and Charges	1,478,390	1,441,417	699,000	720,200	741,800
11	Capital Outlays	639,515	1,167,452	21,000	21,000	21,000
12	Additional Appropriations	-	-	424,391	-	-
13						
14	Total Operating Disbursements	3,146,426	3,954,483	2,622,890	2,264,800	2,331,400
15						
16	Net Operating Receipts	(1,113,488)	(1,933,699)	(604,304)	(246,200)	(312,800)
17						
18	Other Receipts:					
19	Reimbursements	-	633	-	-	-
20	Transfers In - Repayment of Temporary Loan	710,000	600,000	50,000	-	-
21						
22	Total Other Receipts	710,000	600,633	50,000	-	-
23						
24	Other Disbursements:					
25	Transfers Out - Permanent	-	-	138,660	-	-
26	Transfers Out - Temporary Loan	710,000	650,000	-	-	-
27						
28	Total Other Disbursements	710,000	650,000	138,660	-	-
29						
30	Increase/(Decrease) in Cash and Cash Equivalents	(1,113,488)	(1,983,066)	(692,964)	(246,200)	(312,800)
31	Beginning Cash and Cash Equivalents	8,966,149	7,852,661	5,869,595	5,176,631	4,930,431
32						
33	**Ending Cash and Cash Equivalents**	**$ 7,852,661**	**$ 5,869,595**	**$ 5,176,631**	**$ 4,930,431**	**$ 4,617,631**
34						
35						
36	Operating Balance Percentage	249.57%	148.43%	197.36%	217.70%	198.06%
37						
38						

39 Notes:
40 (1) Temporary Loan to Planning and Zoning Impact Fund in 2015 was not repaid by 12/31/2015.
41 This report assumes repayment in 2016.
42 (2) Assumes the County will be approved for a total additional appropriation of $2,622,890 in 2016.

KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
COIT County Distributed Shares



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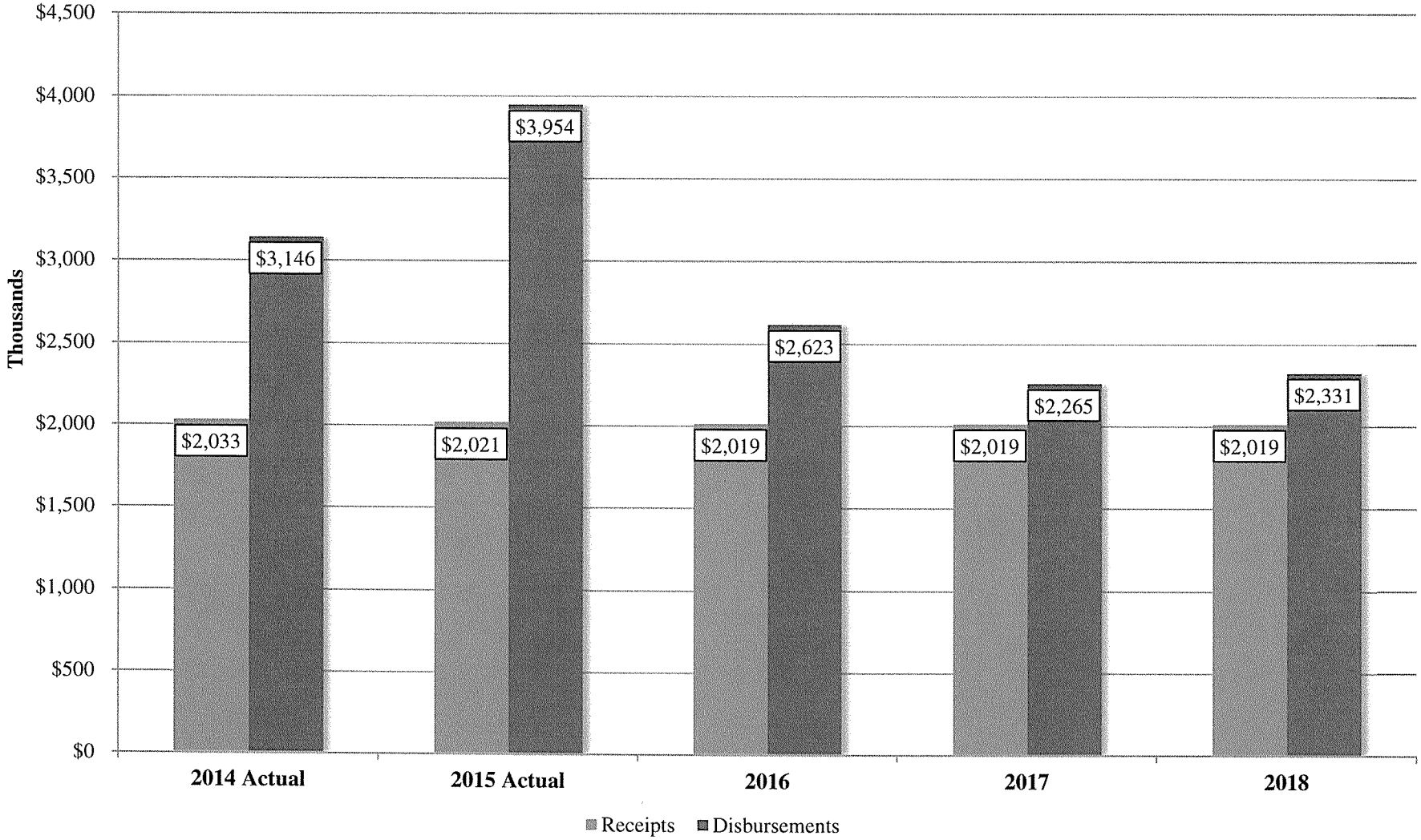
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
COIT County Distributed Shares



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Cumulative Bridge - 1135

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	Property Tax	$ 402,262	$ 439,647	$ 448,114	$ 448,114	$ 448,114
3	Circuit Breaker Tax Credits	(31,244)	(30,693)	(37,890)	(40,330)	(43,467)
4	Levy Excess/(Shortfall)	7,897	4,834	-	-	-
5	Auto Excise, CVET, & FIT	37,420	39,254	40,061	40,061	40,061
6						
7	Total Operating Receipts	416,335	453,042	450,285	447,845	444,708
8						
9	Operating Disbursements:					
10	Supplies	59,677	88,631	102,900	106,000	109,200
11	Other Services and Charges	1,939	-	5,000	5,200	5,400
12	Capital Outlays	311,009	300,304	-	-	-
13	Additional Appropriations	-	-	59,000	-	-
14						
15	Total Operating Disbursements	372,625	388,935	166,900	111,200	114,600
16						
17	Net Operating Receipts	43,710	64,107	283,385	336,645	330,108
18						
19	Other Receipts:					
20	Reimbursements	154,475	106,452	-	-	-
21						
22	Increase/(Decrease) in Cash and Cash Equivalents	198,185	170,559	283,385	336,645	330,108
23	Beginning Cash and Cash Equivalents	361,893	560,078	730,637	1,014,022	1,350,667
24						
25	**Ending Cash and Cash Equivalents**	**$ 560,078**	**$ 730,637**	**$ 1,014,022**	**$ 1,350,667**	**$ 1,680,775**
26						
27						
28	Operating Balance Percentage	150.31%	187.86%	607.56%	1214.63%	1466.64%
29						

(See Accountants' Report and accompanying comments)
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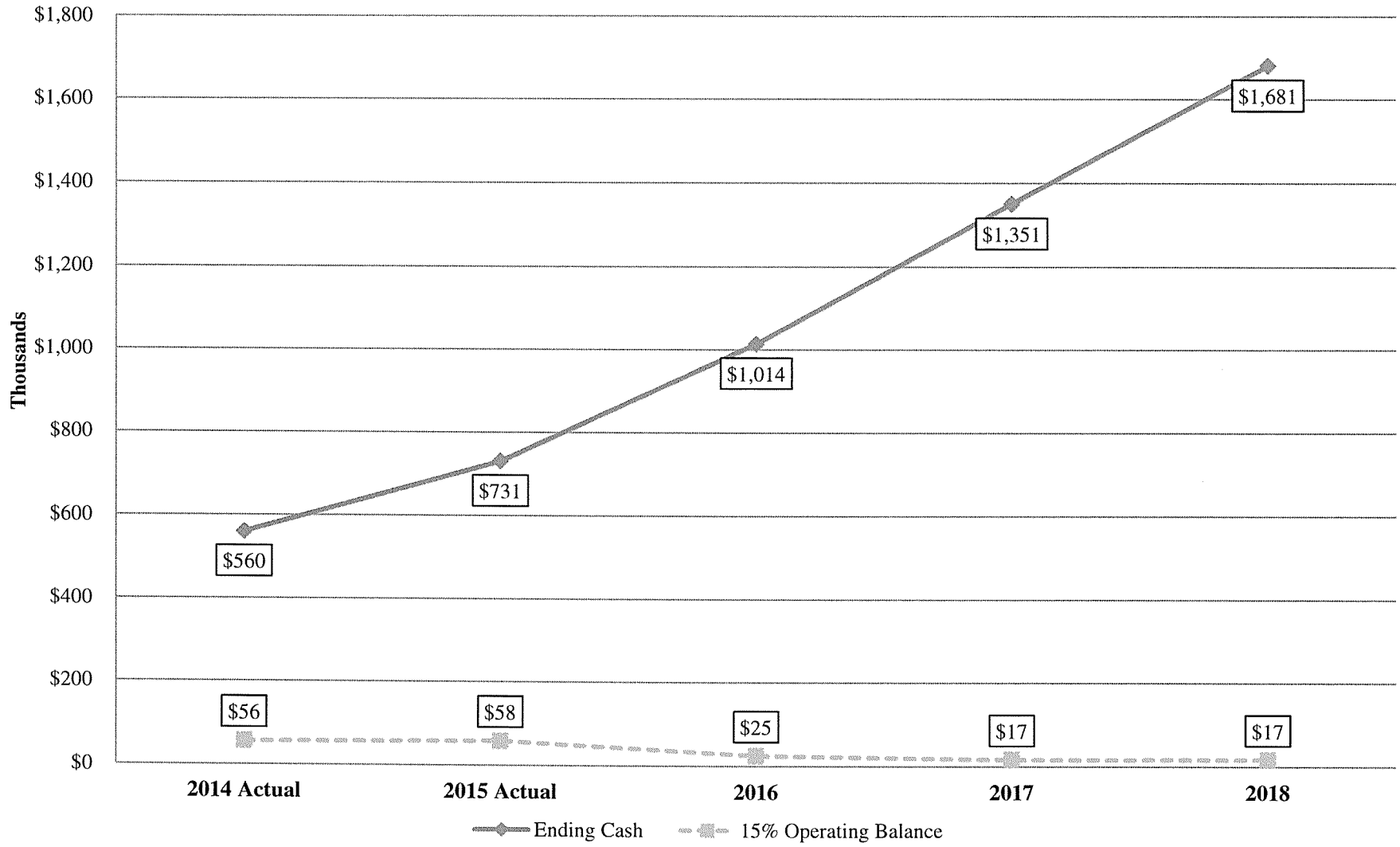
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Cumulative Bridge



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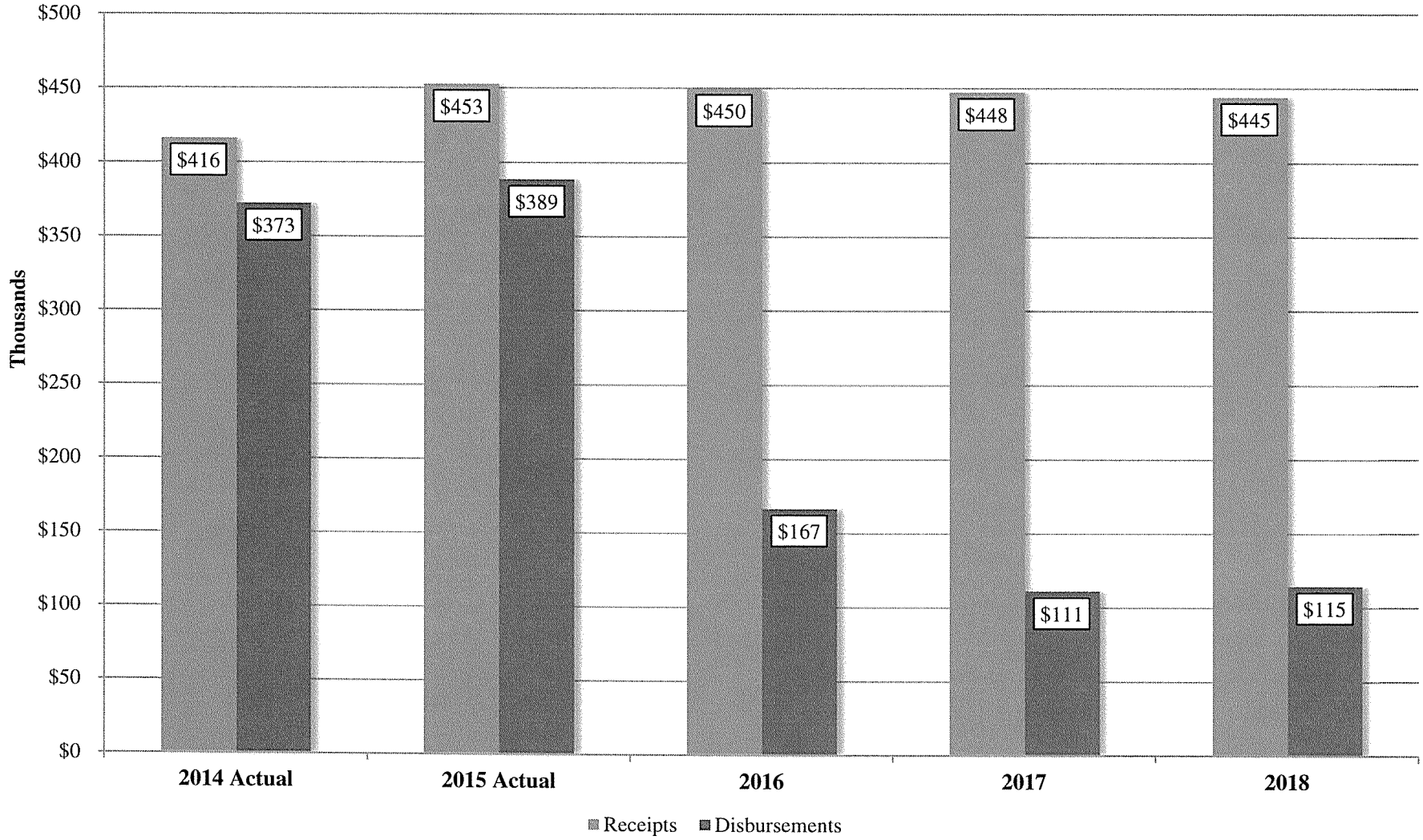
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Cumulative Bridge



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Health - 1159

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	Property Tax	$ 96,410	$ 168,955	$ 109,251	$ 113,161	$ 117,420
3	Circuit Breaker Tax Credits	(7,488)	(11,795)	(9,238)	(10,184)	(11,390)
4	Levy Excess/(Shortfall)	1,893	1,858	-	-	-
5	Auto Excise, CVET, & FIT	8,968	15,085	9,767	10,117	10,497
6	Charges for Services	169,983	254,572	212,500	212,500	212,500
7						
8	Total Operating Receipts	269,766	428,675	322,280	325,594	329,027
9						
10	Operating Disbursements:					
11	Personal Services	298,315	299,695	304,099	313,200	322,600
12	Supplies	6,326	2,328	6,000	6,200	6,400
13	Other Services and Charges	3,817	3,673	6,770	7,000	7,200
14	Additional Appropriations	-	-	10	-	-
15						
16	Total Operating Disbursements	308,458	305,696	316,879	326,400	336,200
17						
18	Net Operating Receipts	(38,692)	122,979	5,401	(806)	(7,173)
19						
20	Other Receipts:					
21	Reimbursements	71	-	-	-	-
22	Transfers In - Repayment of Temporary Loan	90,000	-	-	-	-
23						
24	Total Other Receipts	90,071	-	-	-	-
25						
26	Other Disbursements:					
27	Repayment of Temporary Loan	90,000	-	-	-	-
28						
29	Increase/(Decrease) in Cash and Cash Equivalents	(38,621)	122,979	5,401	(806)	(7,173)
30	Beginning Cash and Cash Equivalents	65,980	27,359	150,338	155,739	154,933
31						
32	**Ending Cash and Cash Equivalents**	**$ 27,359**	**$ 150,338**	**$ 155,739**	**$ 154,933**	**$ 147,760**
33						
34						
35	Operating Balance Percentage	8.87%	49.18%	49.15%	47.47%	43.95%

(See Accountants' Report and accompanying comments)
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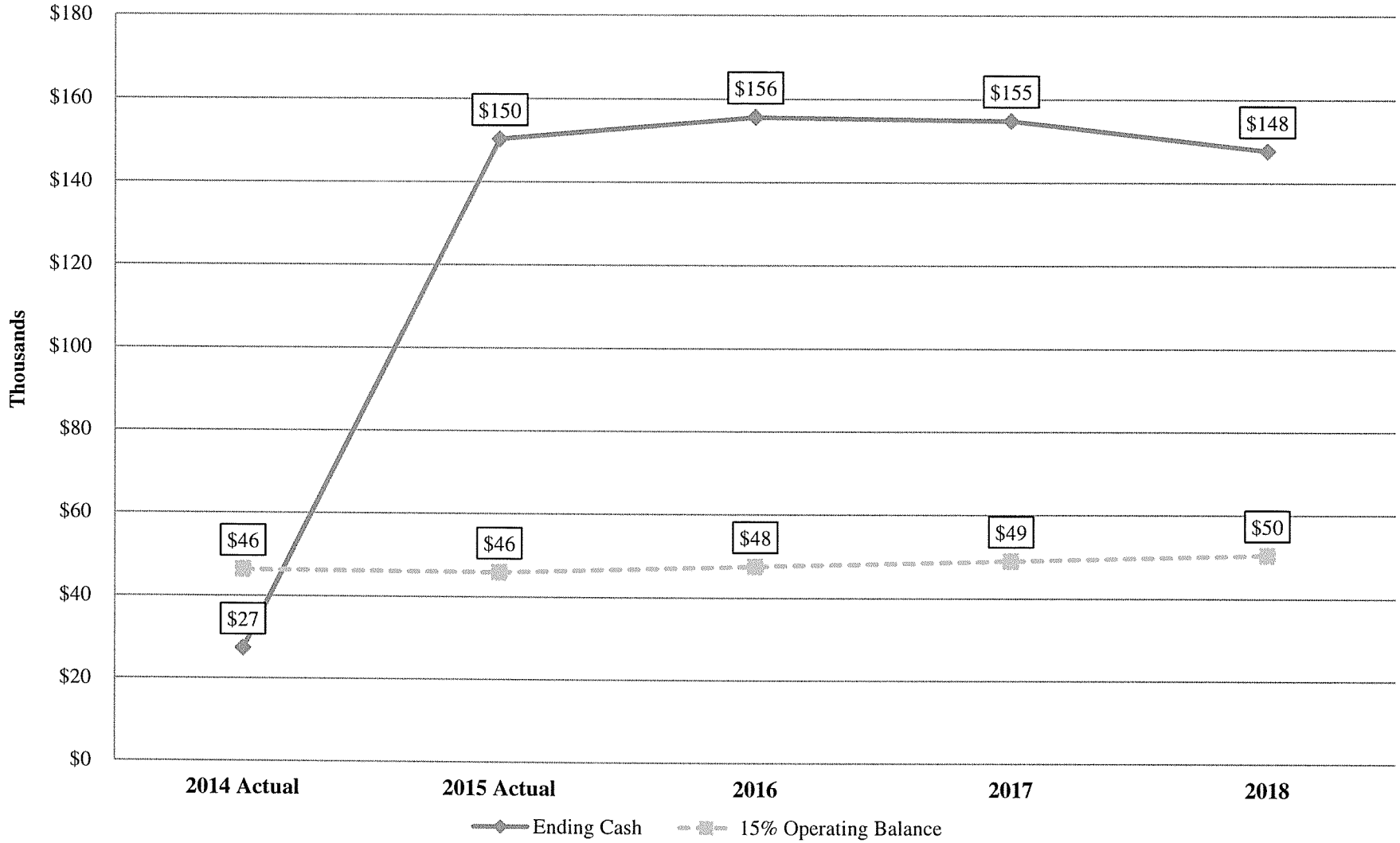
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Health



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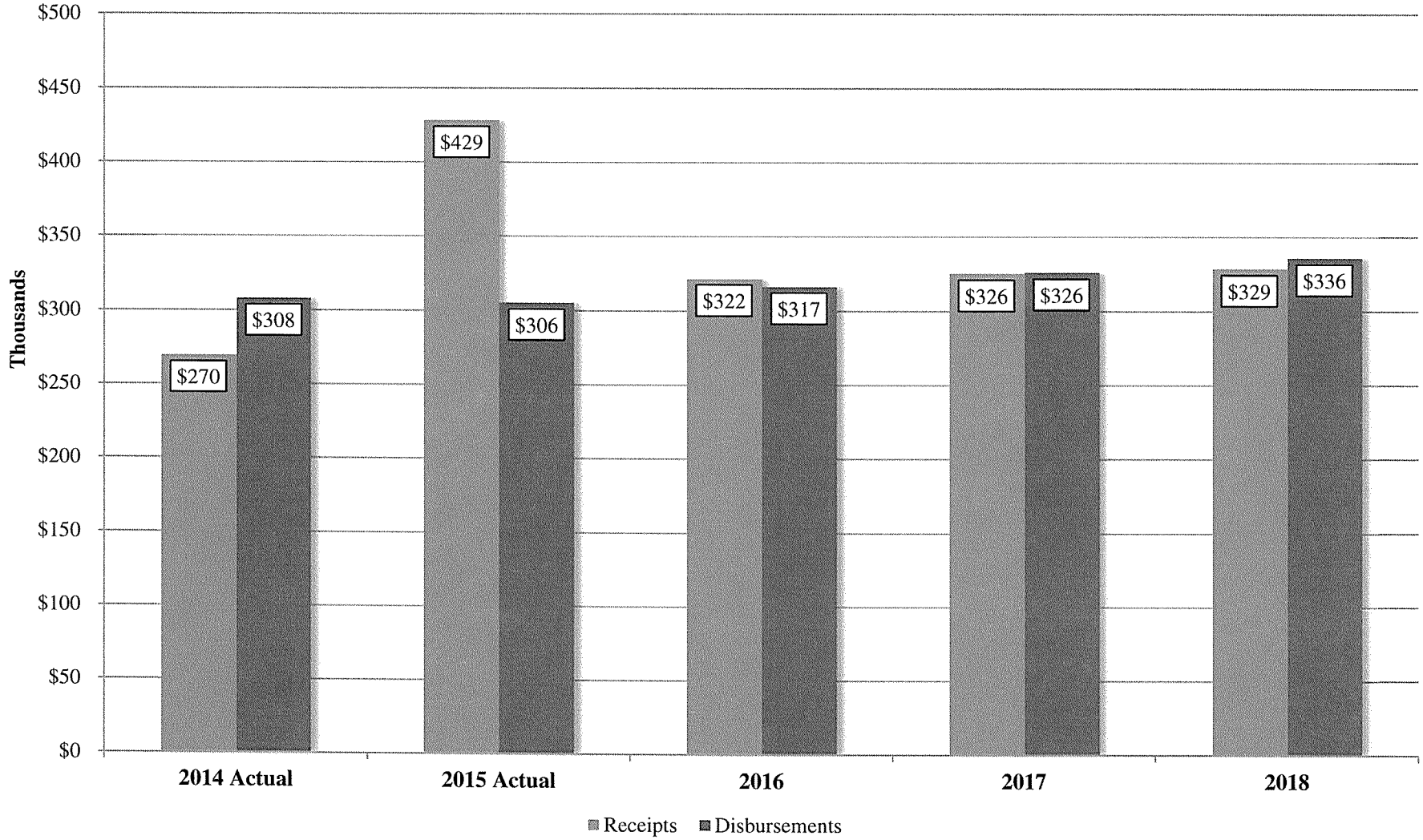
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Health



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Local Road and Street - 1169

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	LRS Distribution	$ 285,358	$ 289,597	$ 290,405	$ 290,400	$ 290,400
3	Miscellaneous Receipts	6,600	7,200	6,900	6,900	6,900
4						
5	Total Operating Receipts	291,958	296,797	297,305	297,300	297,300
6						
7	Operating Disbursements:					
8	Supplies	550,860	373,923	282,000	290,400	299,100
9	Capital Outlays	15,213	-	-	-	-
10						
11	Total Operating Disbursements	566,073	373,923	282,000	290,400	299,100
12						
13	Net Operating Receipts	(274,115)	(77,126)	15,305	6,900	(1,800)
14						
15	Other Receipts:					
16	Reimbursements	446,163	73,210	-	-	-
17	Other Receipts	8,509	-	-	-	-
18						
19	Total Other Receipts	454,672	73,210	-	-	-
20						
21	Increase/(Decrease) in Cash and Cash Equivalents	180,557	(3,916)	15,305	6,900	(1,800)
22	Beginning Cash and Cash Equivalents	92,833	273,390	269,474	284,779	291,679
23						
24	**Ending Cash and Cash Equivalents**	**$ 273,390**	**$ 269,474**	**$ 284,779**	**$ 291,679**	**$ 289,879**
25						
26						
27	Operating Balance Percentage	48.30%	72.07%	100.99%	100.44%	96.92%

(See Accountants' Report and accompanying comments)
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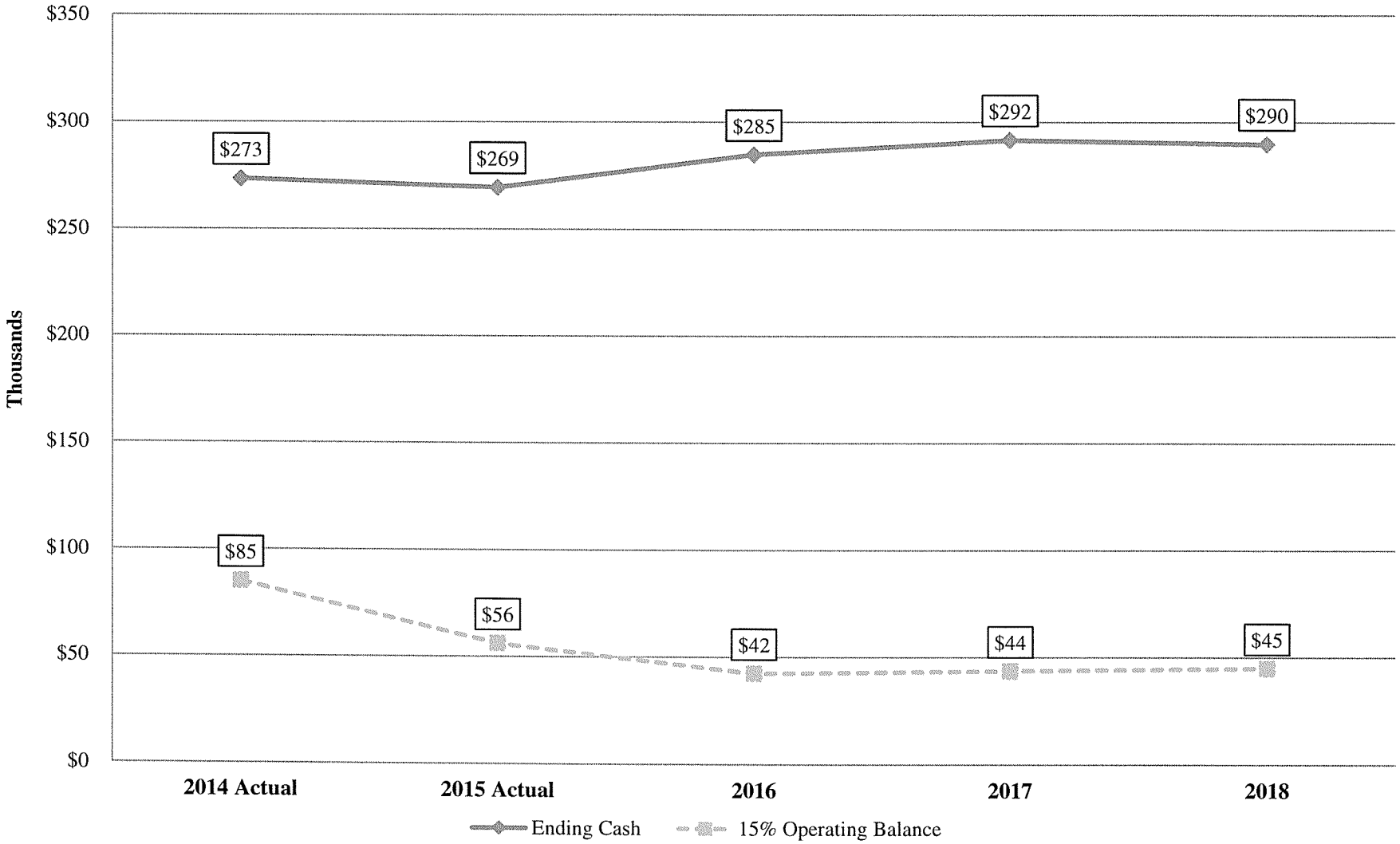
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Local Road and Street



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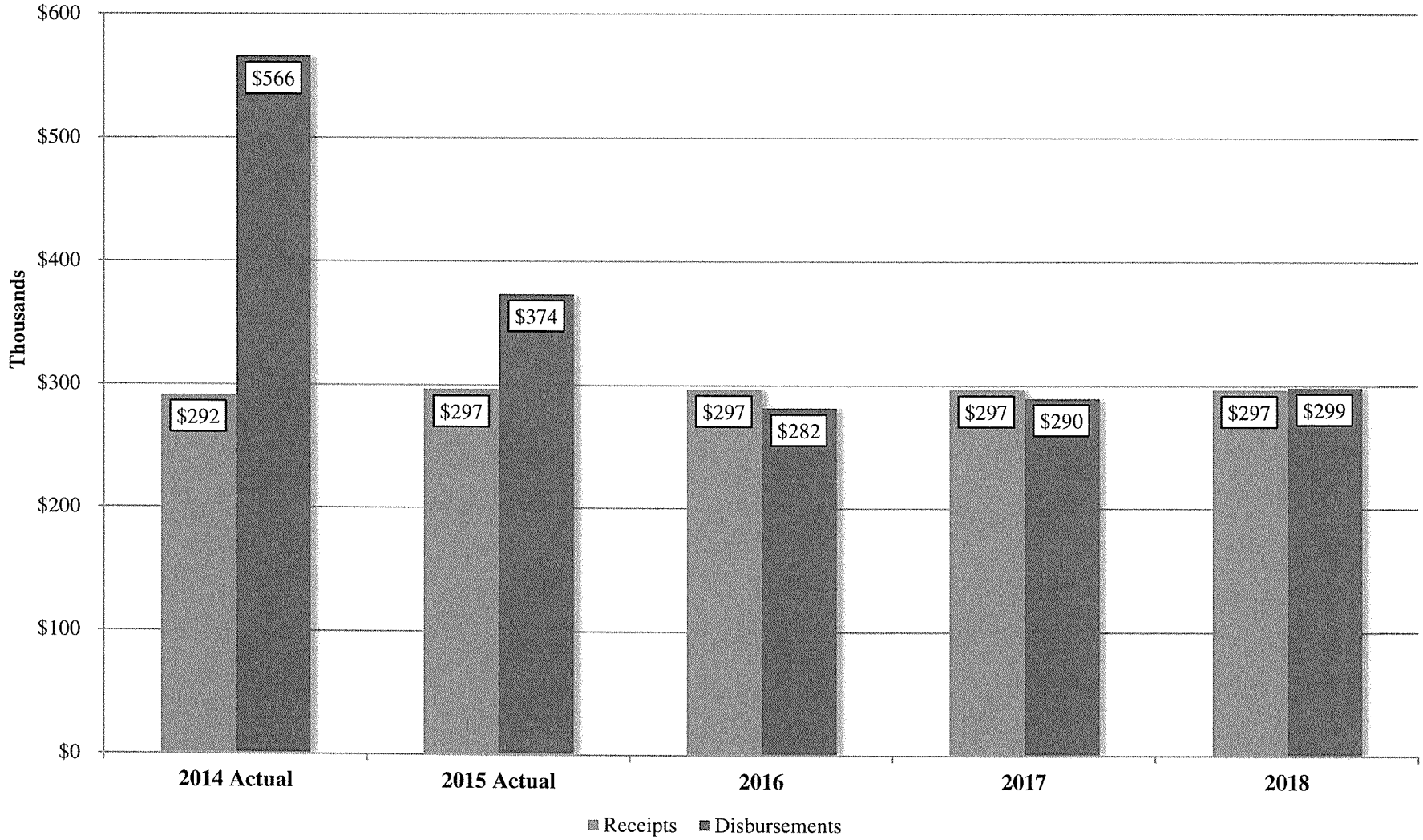
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Local Road and Street



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Motor Vehicle Highway - 1176

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	MVH Distribution	$ 3,107,346	$ 3,110,410	$ 3,094,909	$ 3,094,900	$ 3,094,900
3						
4	Operating Disbursements:					
5	Personal Services	1,277,791	1,325,261	1,409,881	1,452,200	1,495,800
6	Supplies	725,342	689,721	813,000	837,400	862,500
7	Other Services and Charges	312,036	357,155	354,585	365,200	376,200
8	Capital Outlays	727,618	833,675	46,377	46,300	46,300
9	Additional Appropriations	-	-	213,277	-	-
10						
11	Total Operating Disbursements	3,042,787	3,205,812	2,837,120	2,701,100	2,780,800
12						
13	Net Operating Receipts	64,559	(95,402)	257,789	393,800	314,100
14						
15	Other Receipts:					
16	Reimbursements	10,371	83,338	-	-	-
17	Other Receipts	1,706	205	-	-	-
18						
19	Total Other Receipts	12,077	83,543	-	-	-
20						
21	Increase/(Decrease) in Cash and Cash Equivalents	76,636	(11,859)	257,789	393,800	314,100
22	Beginning Cash and Cash Equivalents	964,429	1,041,065	1,029,206	1,286,995	1,680,795
23						
24	**Ending Cash and Cash Equivalents**	**$ 1,041,065**	**$ 1,029,206**	**$ 1,286,995**	**$ 1,680,795**	**$ 1,994,895**
25						
26						
27	Operating Balance Percentage	34.21%	32.10%	45.36%	62.23%	71.74%

(See Accountants' Report and accompanying comments)
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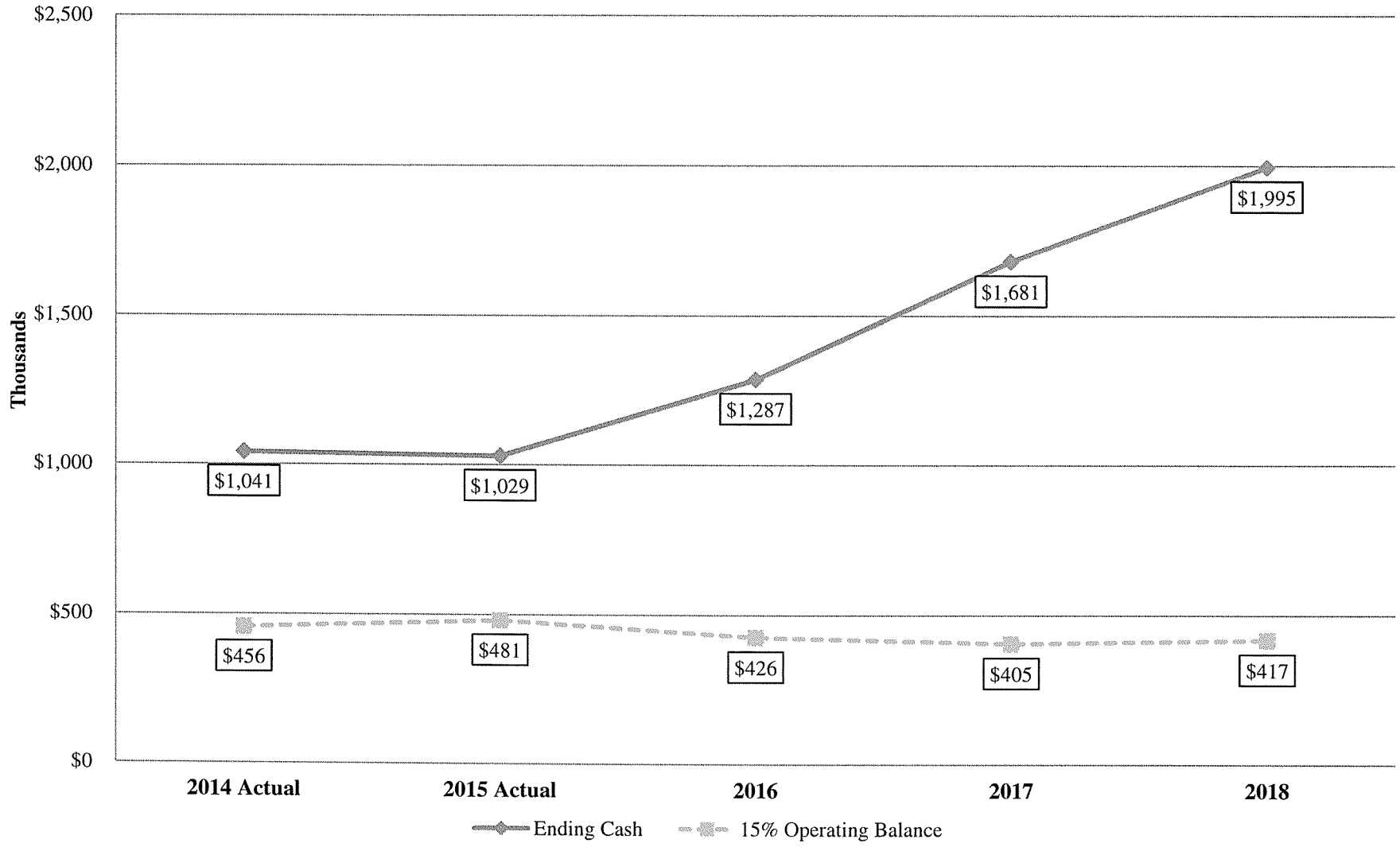
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Motor Vehicle Highway



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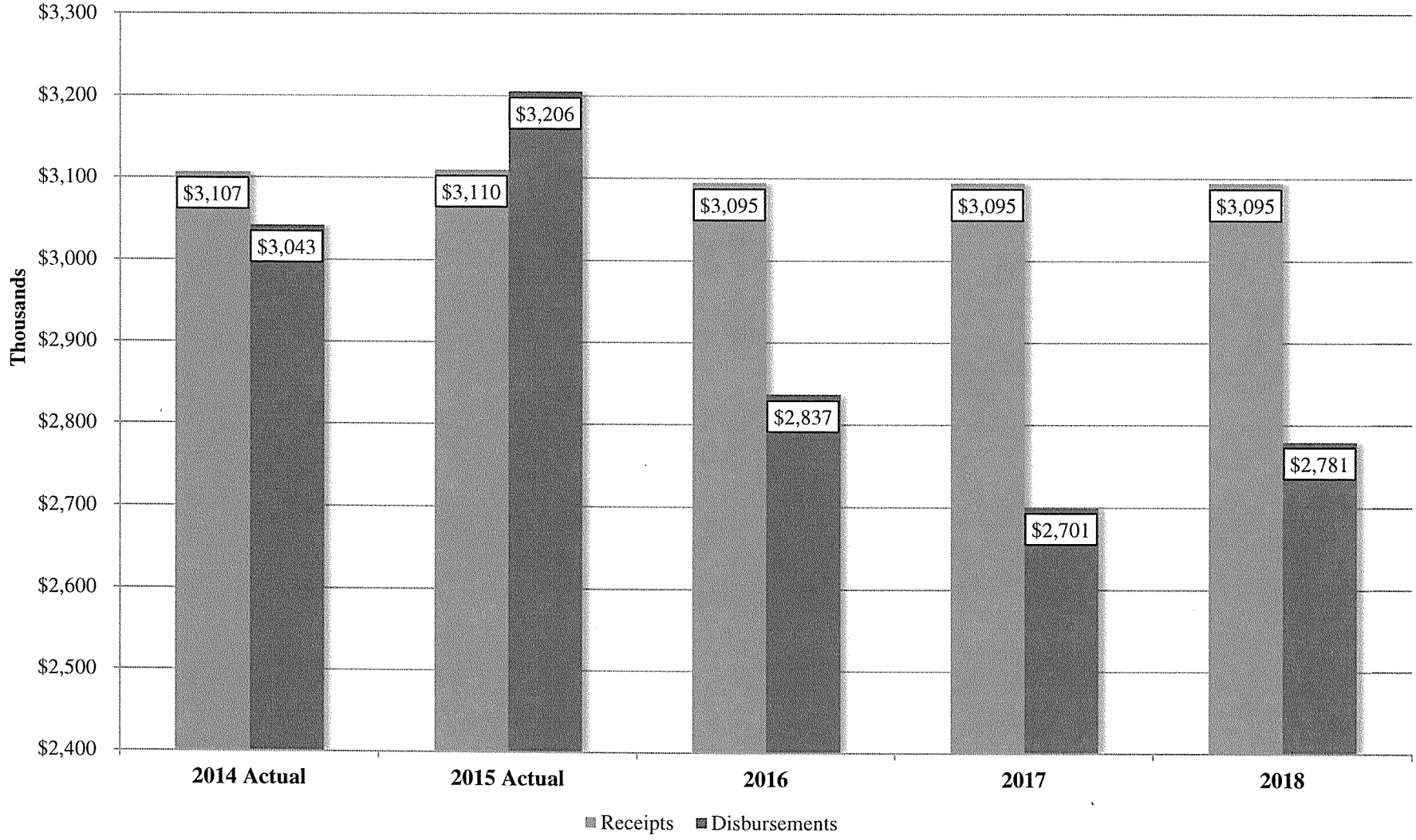
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Motor Vehicle Highway



(See Accountants' Report and accompanying comments)
(Restricted for Management's Use Only)

KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Planning and Zoning Impact - 1180

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	Property Tax	$ 93,085	$ 50,868	$ 59,255	$ 66,236	$ 82,967
3	Circuit Breaker Tax Credits	(7,230)	(3,551)	(5,010)	(5,961)	(8,048)
4	Levy Excess/(Shortfall)	1,828	560	-	-	-
5	Auto Excise, CVET, & FIT	8,659	4,542	5,297	5,922	7,417
6	Licenses and Permits	9,204	8,481	8,800	8,800	8,800
7						
8	Total Operating Receipts	105,546	60,900	68,342	74,997	91,136
9						
10	Operating Disbursements:					
11	Personal Services	93,709	99,020	80,209	82,600	85,100
12	Supplies	1,918	1,447	69	100	100
13	Other Services and Charges	5,930	6,389	4,734	4,900	5,100
14	Capital Outlays	-	-	1,500	1,500	1,232
15	Additional Appropriations	-	-	1,695	-	-
16						
17	Total Operating Disbursements	101,557	106,856	88,207	89,100	91,532
18						
19	Net Operating Receipts	3,989	(45,956)	(19,865)	(14,103)	(396)
20						
21	Other Receipts:					
22	Reimbursements	84	-	-	-	-
23	Transfers in - Permanent	-	-	63,000	-	-
24	Temporary Loan	50,000	50,000	-	-	-
25						
26	Total Other Receipts	50,084	50,000	63,000	-	-
27						
28	Other Disbursements:					
29	Repayment of Temporary Loan	50,000	-	50,000	-	-
30						
31	Increase/(Decrease) in Cash and Cash Equivalents	4,073	4,044	(6,865)	(14,103)	(396)
32	Beginning Cash and Cash Equivalents	13,247	17,320	21,364	14,499	396
33						
34	**Ending Cash and Cash Equivalents**	**$ 17,320**	**$ 21,364**	**$ 14,499**	**$ 396**	**$ -**
35						
36						
37	Operating Balance Percentage	17.05%	19.99%	16.44%	0.44%	0.00%
38						
39						

40 Notes:
41 (1) Temporary Loan from COIT County Distributed Shares Fund in 2015 was not repaid by 12/31/2015.
42 This report assumes repayment in 2016.

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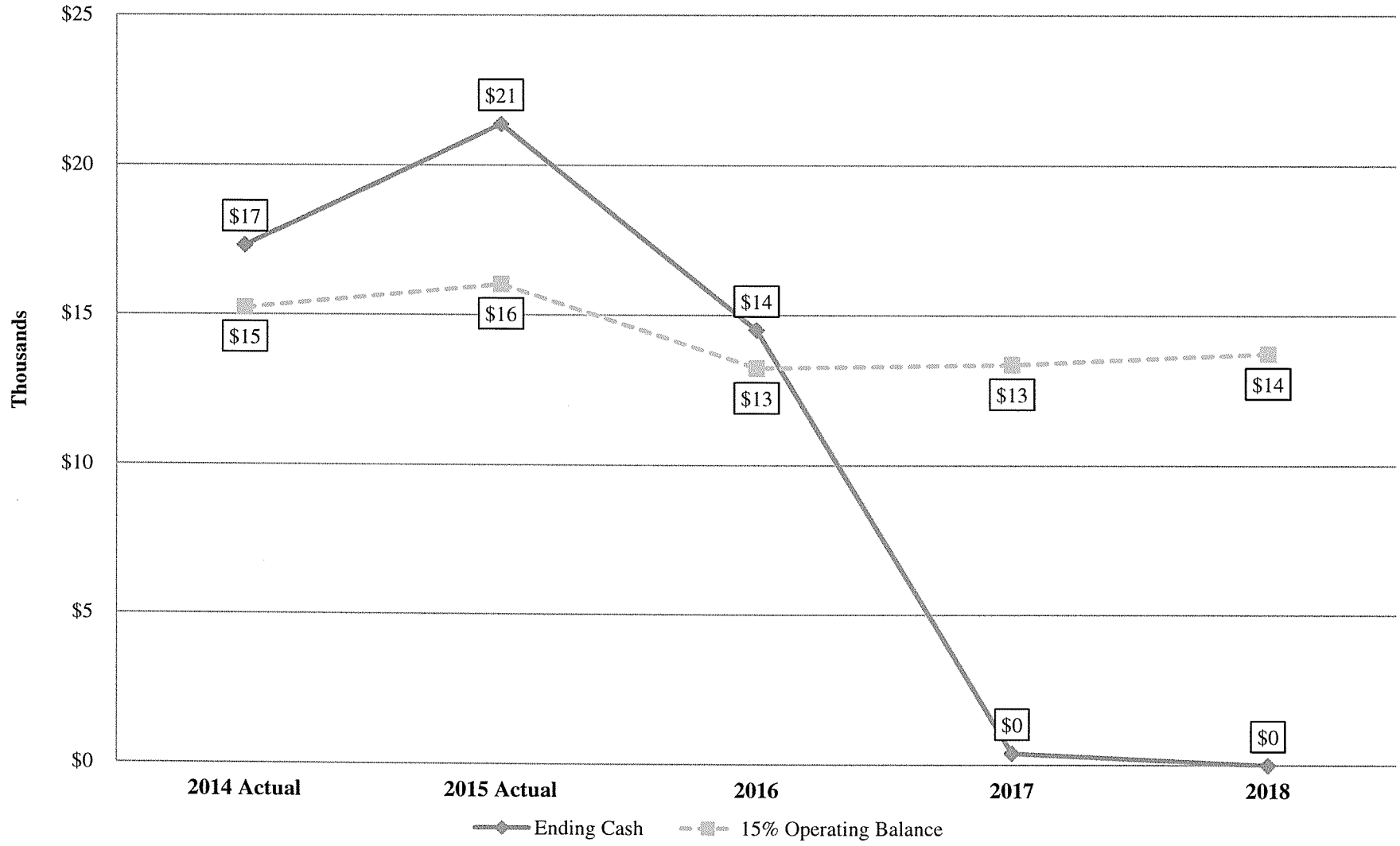
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Planning and Zoning Impact



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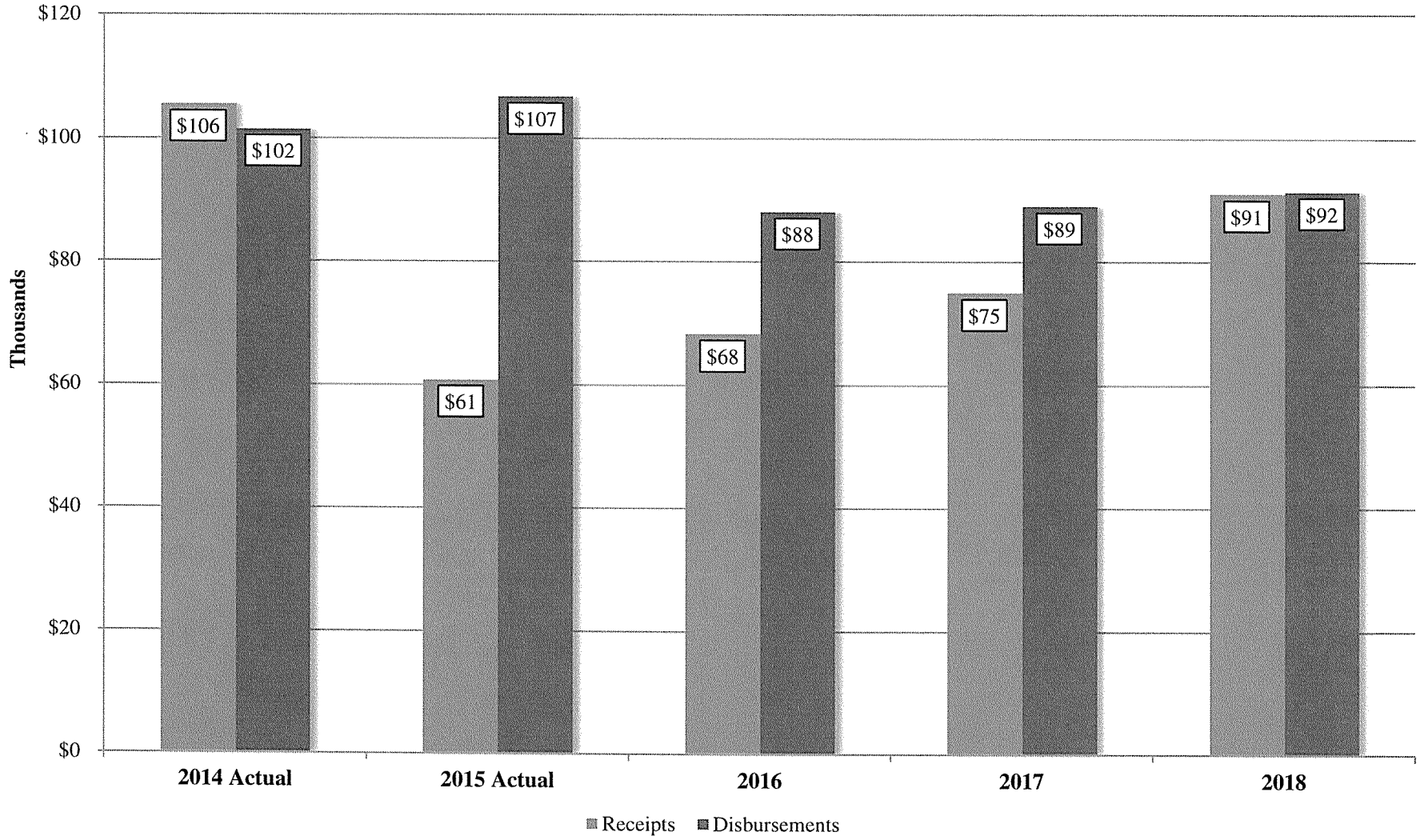
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Planning and Zoning Impact



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Rainy Day - 1186

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	LOIT Supplemental Distribution	$ -	$ -	$ -	$ -	$ -
3						
4	Operating Disbursements:					
5	Supplies	8,129	-	-	-	-
6						
7	Net Operating Receipts	(8,129)	-	-	-	-
8						
9	Increase/(Decrease) in Cash and Cash Equivalents	(8,129)	-	-	-	-
10	Beginning Cash and Cash Equivalents	4,104,345	4,096,216	4,096,216	4,096,216	4,096,216
11						
12	**Ending Cash and Cash Equivalents**	**$ 4,096,216**	**$ 4,096,216**	**$ 4,096,216**	**$ 4,096,216**	**$ 4,096,216**
13						
14						

(See Accountants' Report and accompanying comments)
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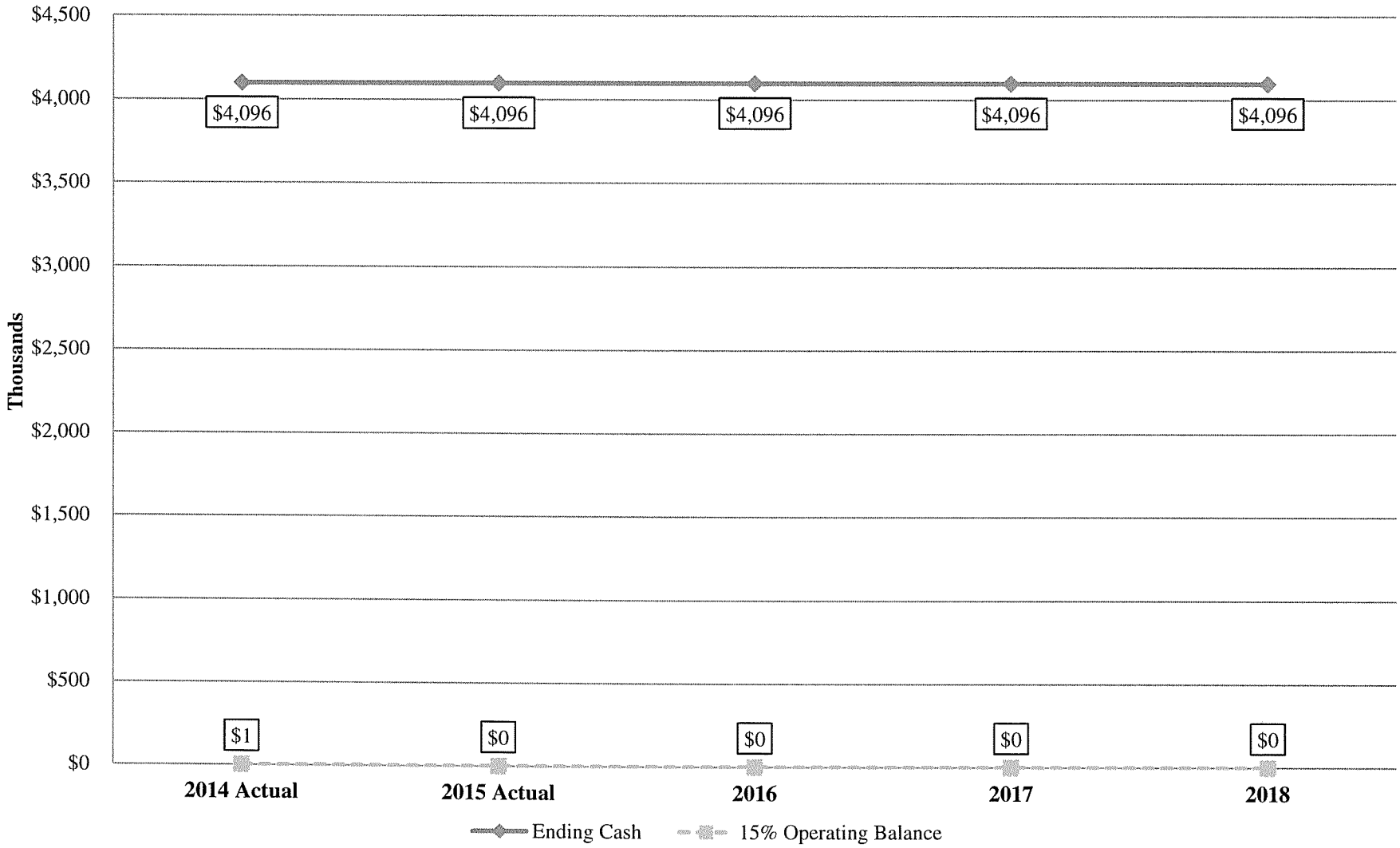
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Rainy Day



(See Accountants' Report and accompanying comments)
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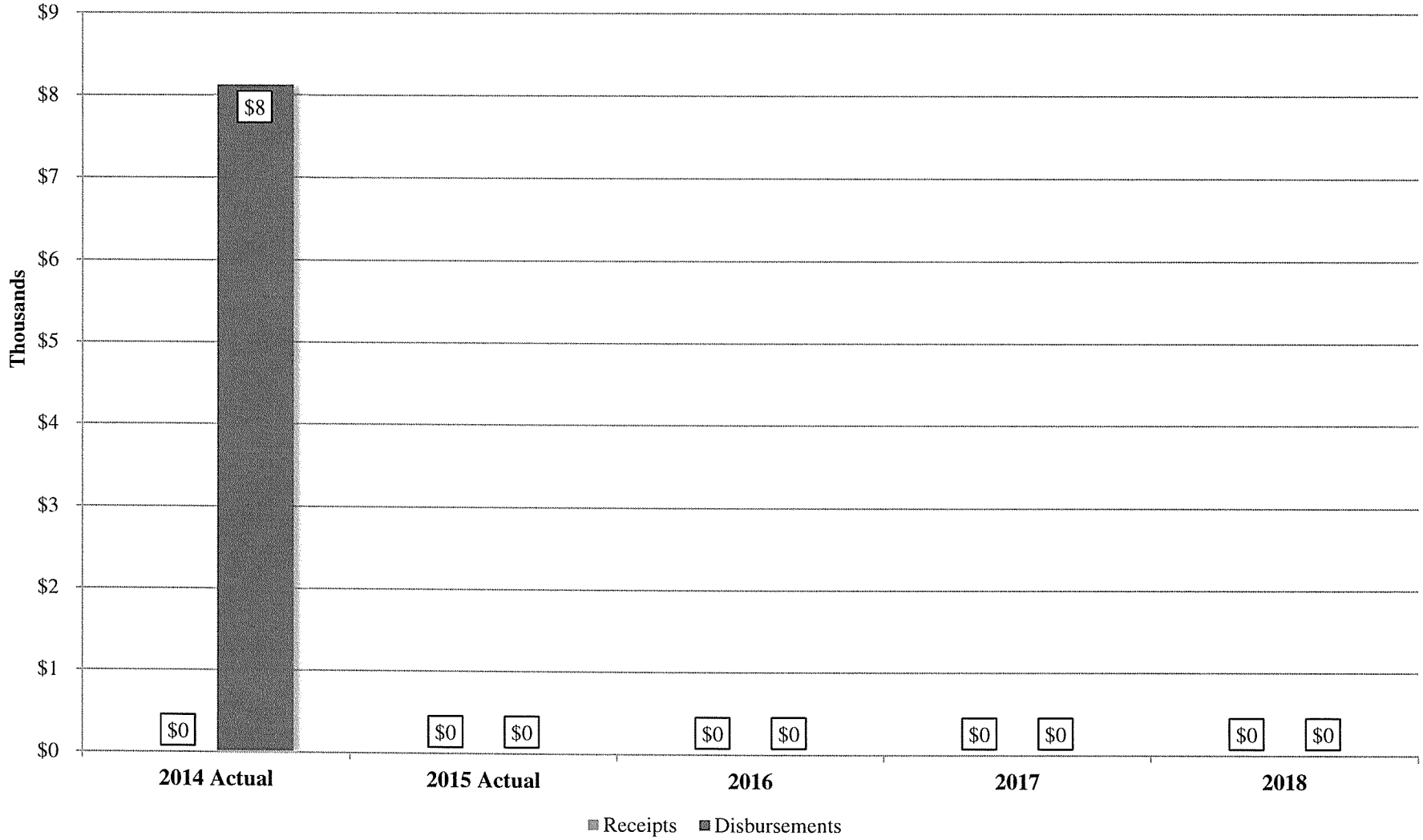
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Rainy Day



(See Accountants' Report and accompanying comments)
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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Riverboat - 1191

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	Riverboat Distribution	$ 83,077	$ 83,077	$ -	$ -	$ -
3						
4	Operating Disbursements:					
5	Supplies	4,559	-	-	-	-
6	Other Services and Charges	36,476	-	-	-	-
7	Capital Outlays	2,127	-	-	-	-
8						
9	Total Operating Disbursements	43,162	-	-	-	-
10						
11	Net Operating Receipts	39,915	83,077	-	-	-
12						
13	Other Disbursements:					
14	Transfers Out - Permanent	-	-	331,892	-	-
15						
16	Increase/(Decrease) in Cash and Cash Equivalents	39,915	83,077	(331,892)	-	-
17	Beginning Cash and Cash Equivalents	208,900	248,815	331,892	-	-
18						
19	**Ending Cash and Cash Equivalents**	**$ 248,815**	**$ 331,892**	**$ -**	**$ -**	**$ -**
20						
21						
22	Operating Balance Percentage	576.47%				

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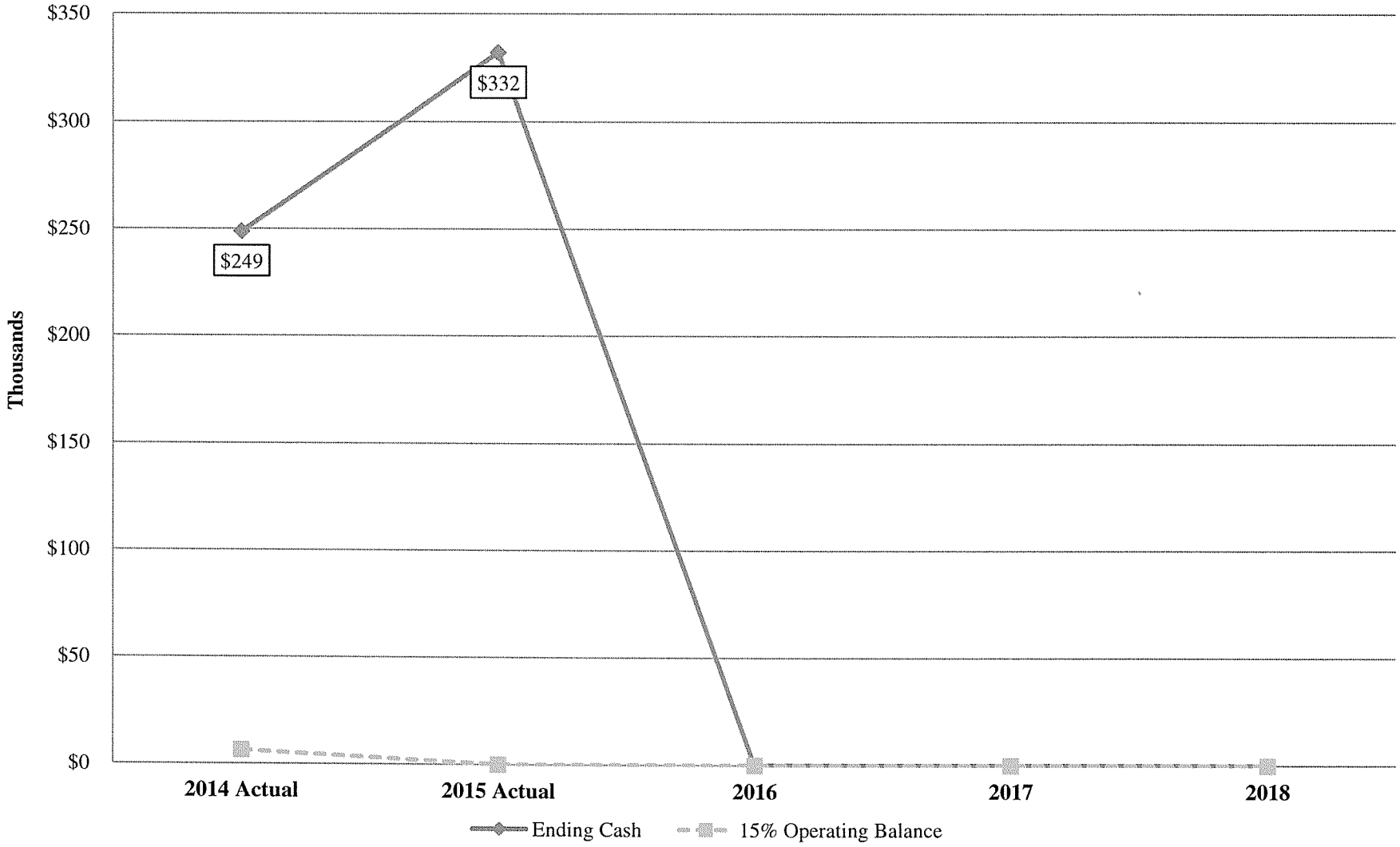
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Riverboat



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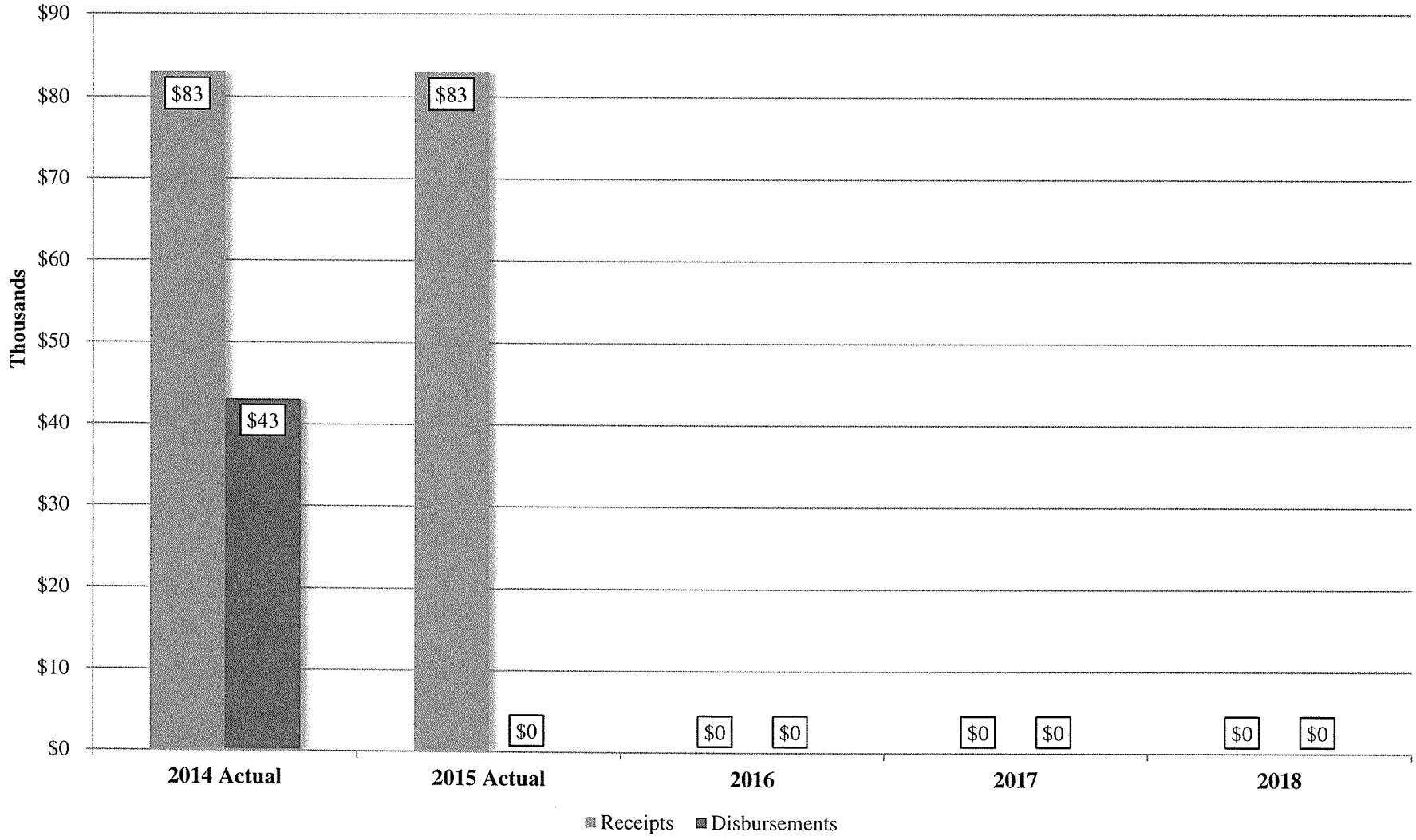
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Riverboat



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Solid Waste - 1194

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	Miscellaneous Receipts	$ 113,701	$ 129,347	$ 257,782	$ 265,600	$ 273,700
3						
4	Operating Disbursements:					
5	Personal Services	$ 125,123	$ 122,392	$ 137,382	$ 141,500	$ 145,800
6	Supplies	-	-	11,000	11,400	11,800
7	Other Services and Charges	18	-	109,400	112,700	116,100
8						
9	Total Operating Disbursements	125,141	122,392	257,782	265,600	273,700
10						
11	Net Operating Receipts	(11,440)	6,955	-	-	-
12						
13	Increase/(Decrease) in Cash and Cash Equivalents	(11,440)	6,955	-	-	-
14	Beginning Cash and Cash Equivalents	4,485	(6,955)	-	-	-
15						
16	**Ending Cash and Cash Equivalents**	**$ (6,955)**	**$ -**	**$ -**	**$ -**	**$ -**
17						
18						
19	Operating Balance Percentage	-5.56%				

(See Accountants' Report and accompanying comments)
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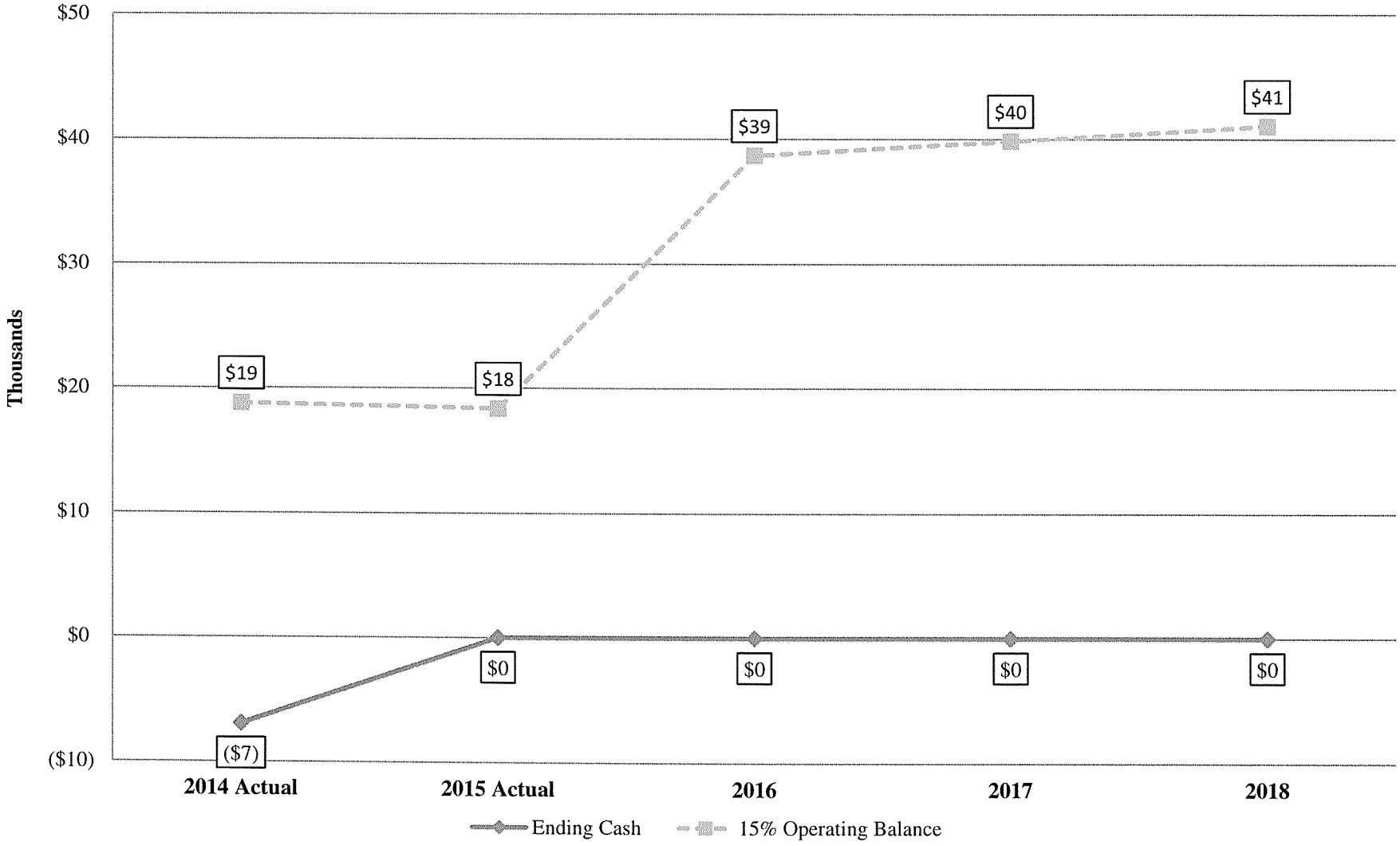
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Solid Waste



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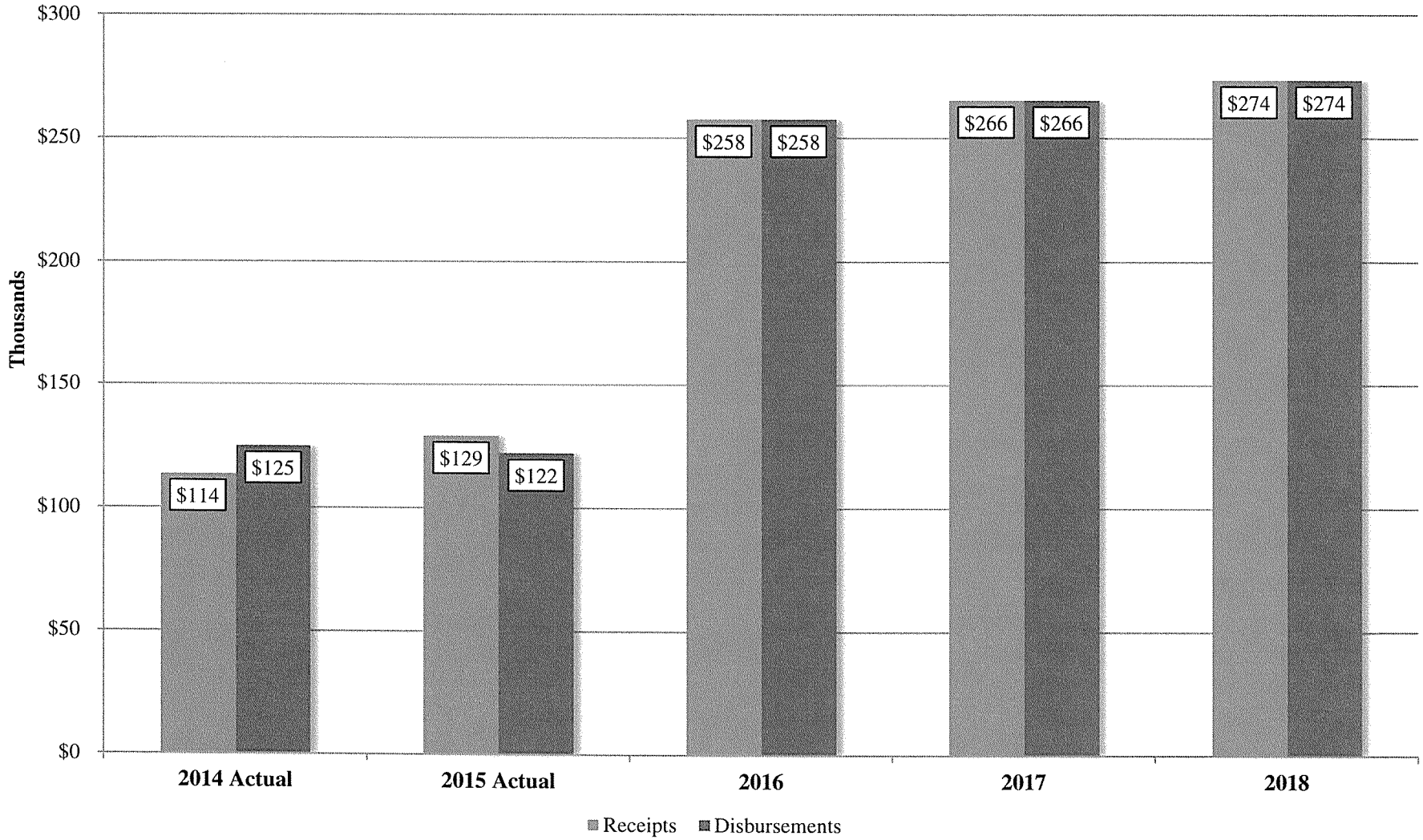
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Solid Waste



(See Accountants' Report and accompanying comments)
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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Park and Recreation - 1219

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	Property Tax	$ 385,640	$ 414,213	$ 298,125	$ 508,619	$ 522,427
3	Circuit Breaker Tax Credits	(29,953)	(28,918)	(25,208)	(45,776)	(50,675)
4	Levy Excess/(Shortfall)	7,571	4,554	-	-	-
5	Auto Excise, CVET, & FIT	35,874	36,983	26,652	45,470	46,705
6						
7	Total Operating Receipts	399,132	426,832	299,569	508,313	518,457
8						
9	Operating Disbursements:					
10	Personal Services	271,104	310,619	326,593	336,400	346,500
11	Supplies	32,545	28,948	46,000	47,400	48,800
12	Other Services and Charges	46,391	45,251	73,100	75,300	77,600
13	Capital Outlays	19,854	24,212	49,200	31,100	31,100
14	Additional Appropriations	-	-	1,225	-	-
15						
16	Total Operating Disbursements	369,894	409,030	496,118	490,200	504,000
17						
18	Net Operating Receipts	29,238	17,802	(196,549)	18,113	14,457
19						
20	Other Receipts:					
21	Reimbursements	1,595	499	-	-	-
22	Other Receipts	146	-	-	-	-
23	Temporary Loan	120,000	100,000	-	-	-
24	Transfers In - Permanent	-	-	75,660	-	-
25						
26	Total Other Receipts	121,741	100,499	75,660	-	-
27						
28	Other Disbursements:					
29	Other Disbursements	-	148	-	-	-
30	Repayment of Temporary Loan	120,000	100,000	-	-	-
31						
32	Total Other Disbursements	120,000	100,148	-	-	-
33						
34	Increase/(Decrease) in Cash and Cash Equivalents	30,979	18,153	(120,889)	18,113	14,457
35	Beginning Cash and Cash Equivalents	74,408	105,387	123,540	2,651	20,764
36						
37	**Ending Cash and Cash Equivalents**	**$ 105,387**	**$ 123,540**	**$ 2,651**	**$ 20,764**	**$ 35,221**
38						
39						
40	Operating Balance Percentage	28.49%	30.20%	0.53%	4.24%	6.99%
41						
42						

43 Notes:
44 Capital Outlays for 2017 through 2018 are based on average actual and budgeted capital outlays for 2014 through 2016.

(See Accountants' Report and accompanying comments)
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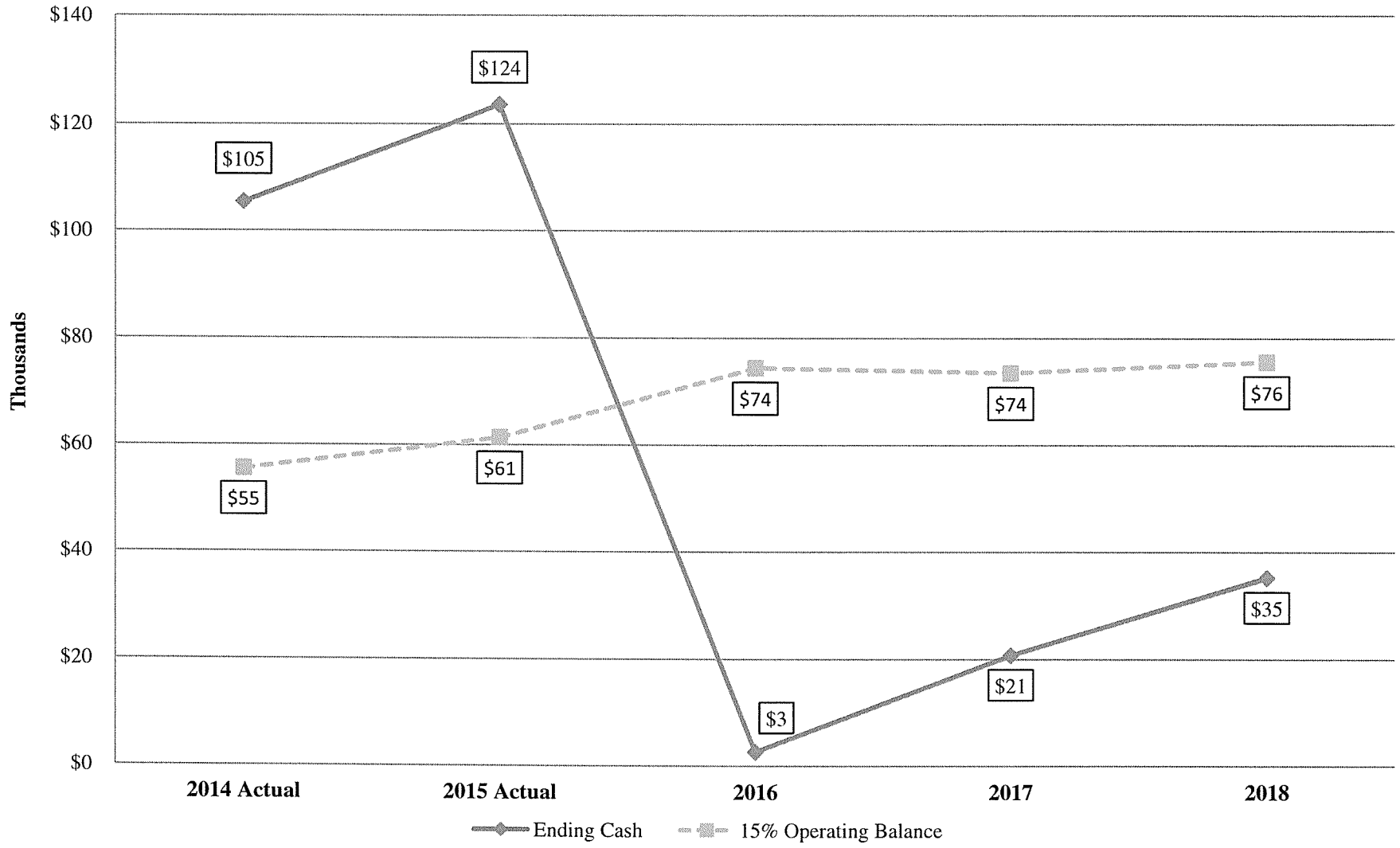
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Park and Recreation



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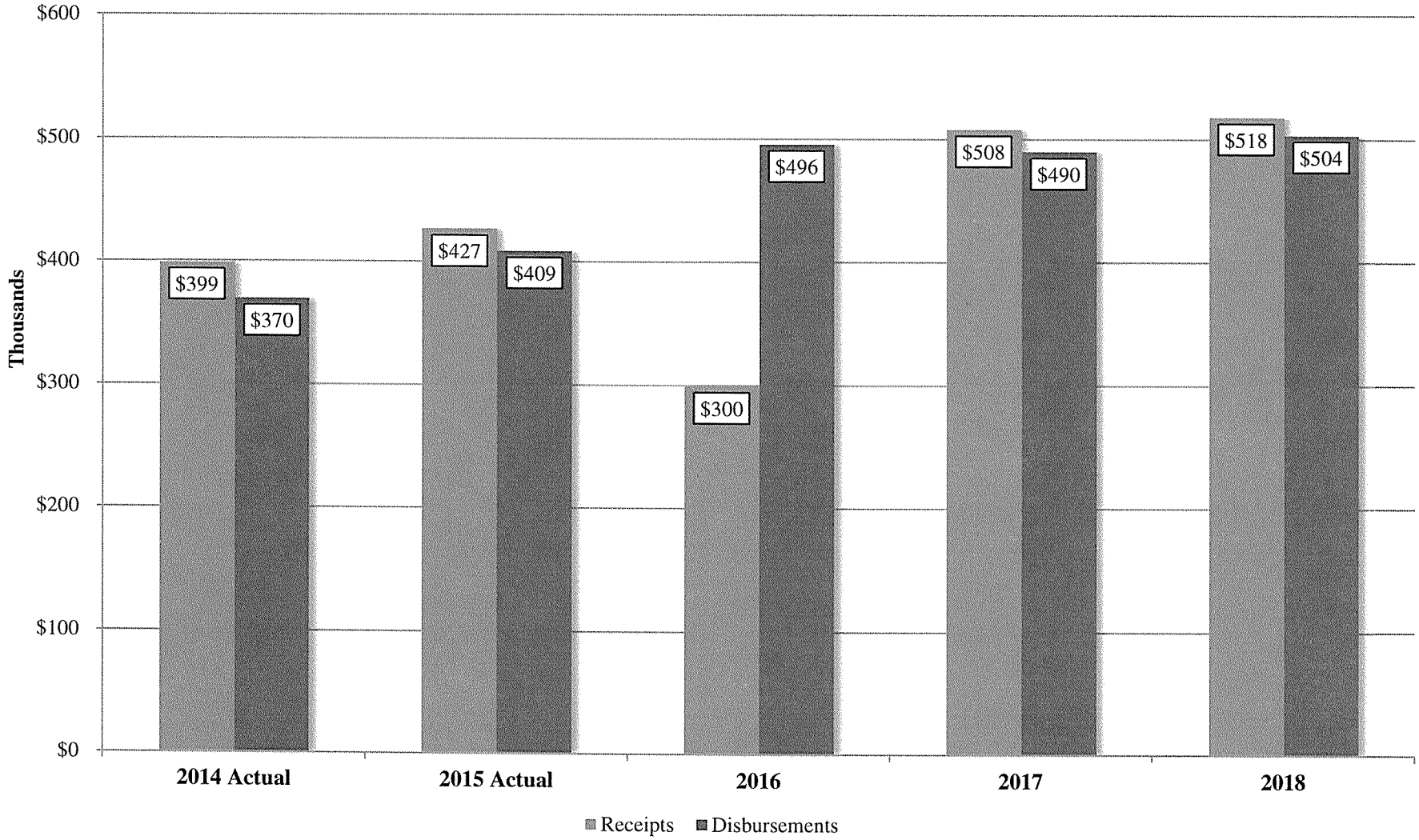
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Park and Recreation



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Statewide 911 - 1222

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	E911 Fees	$ 441,865	$ 433,560	$ 437,700	$ 437,700	$ 437,700
3						
4	Operating Disbursements:					
5	Personal Services	132,329	143,425	181,156	186,600	192,200
6	Other Services and Charges	187,519	190,894	229,520	236,400	243,400
7						
8	Total Operating Disbursements	319,848	334,319	410,676	423,000	435,600
9						
10	Net Operating Receipts	122,017	99,241	27,024	14,700	2,100
11						
12	Other Receipts:					
13	Reimbursements	57,441	-	-	-	-
14						
15	Increase/(Decrease) in Cash and Cash Equivalents	179,458	99,241	27,024	14,700	2,100
16	Beginning Cash and Cash Equivalents	34,835	214,293	313,534	340,558	355,258
17						
18	**Ending Cash and Cash Equivalents**	**$ 214,293**	**$ 313,534**	**$ 340,558**	**$ 355,258**	**$ 357,358**
19						
20						
21	Operating Balance Percentage	67.00%	93.78%	82.93%	83.99%	82.04%

(See Accountants' Report and accompanying comments)
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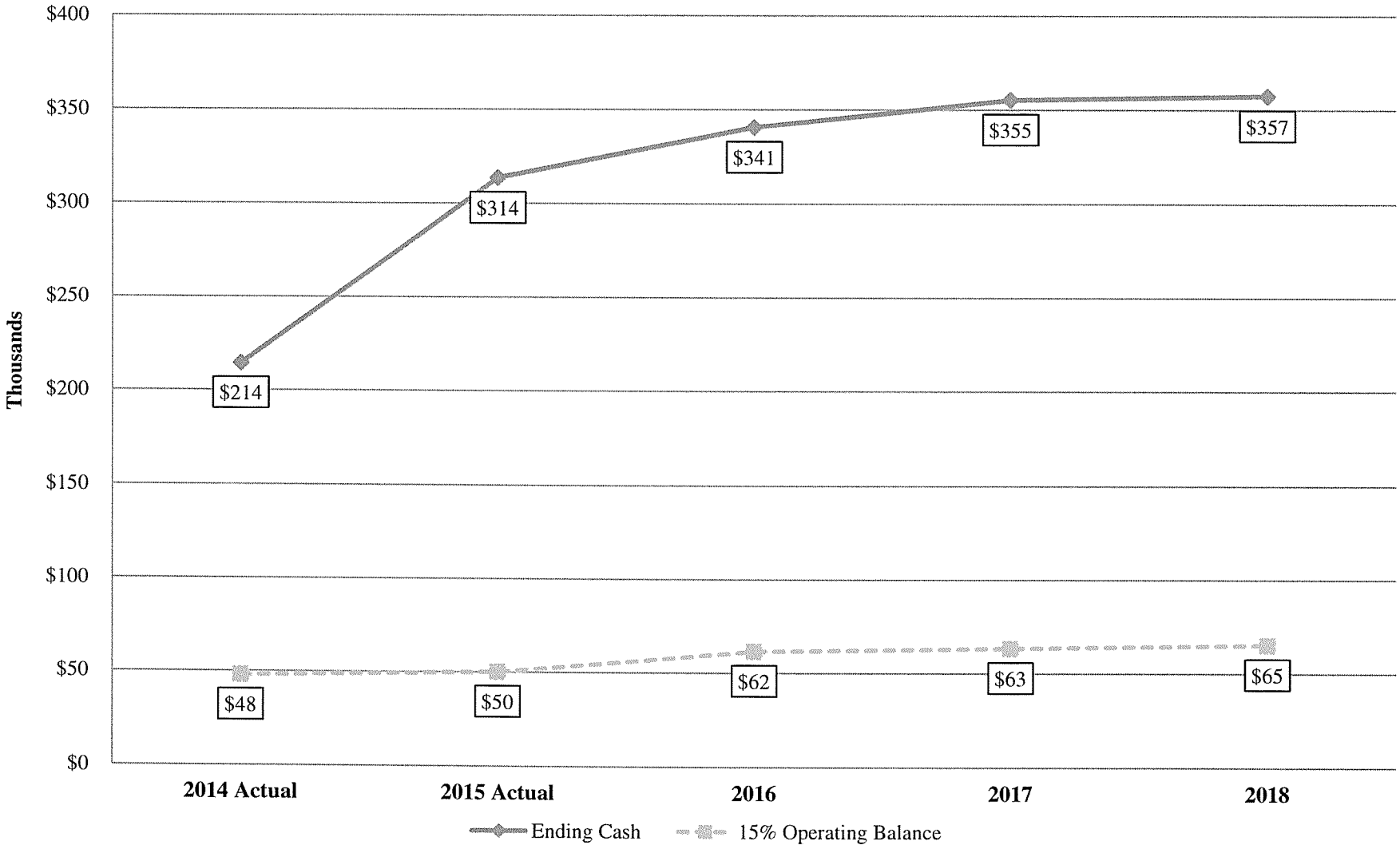
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Statewide 911



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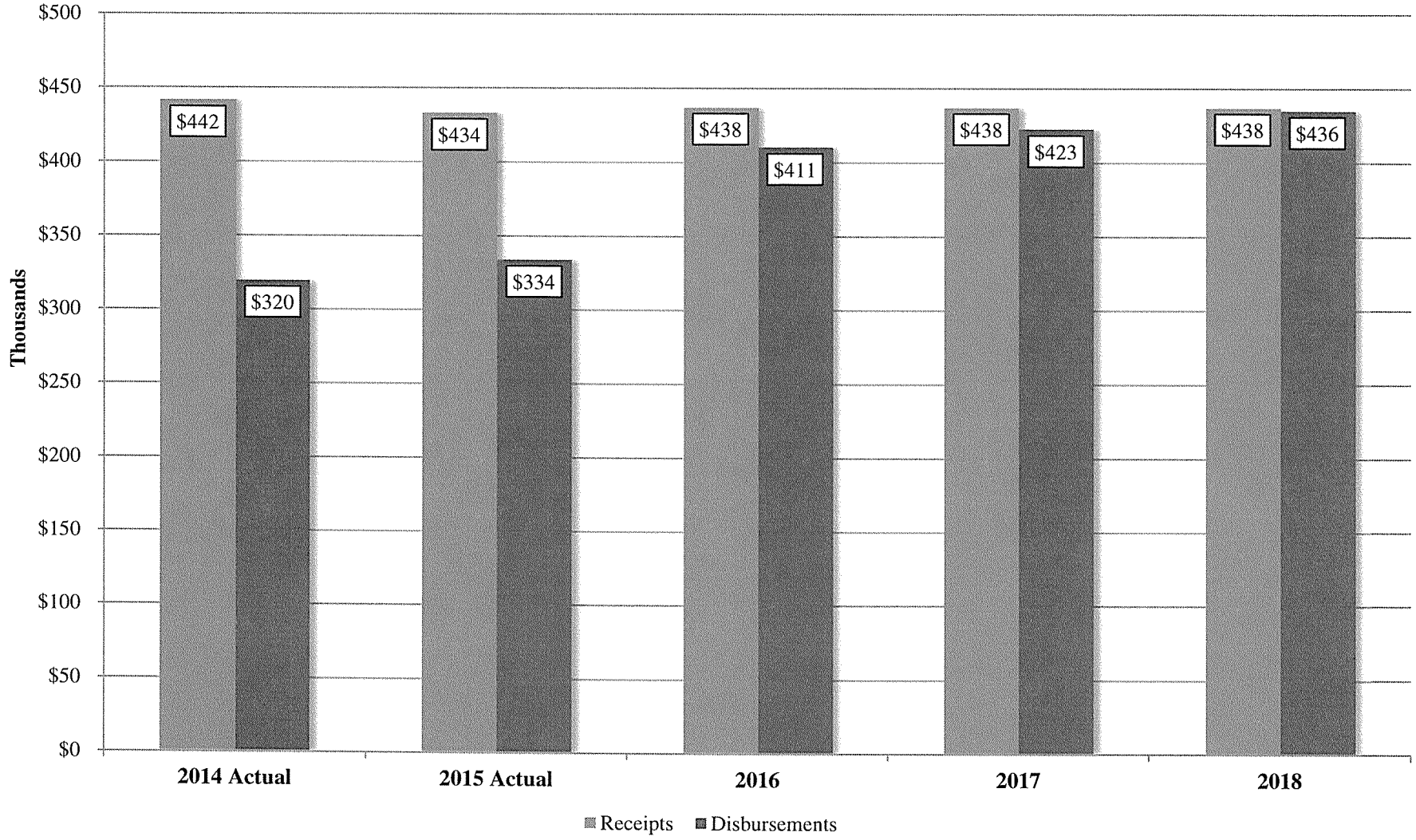
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Statewide 911



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KNOX COUNTY, INDIANA

ACTUAL AND PROJECTED CASH FLOWS FOR 2014 - 2018
Reassessment 2015 - 1224

Index		ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
		(----------Unaudited----------)				
1	Operating Receipts:					
2	Property Tax	$ 246,011	$ 248,891	$ 292,570	$ 303,040	$ 314,446
3	Circuit Breaker Tax Credits	(19,108)	(17,376)	(24,738)	(27,274)	(30,501)
4	Levy Excess/(Shortfall)	4,830	2,737	-	-	-
5	Auto Excise, CVET, & FIT	22,885	22,222	26,156	27,091	28,112
6	Earnings on Investments	-	748	700	700	700
7						
8	Total Operating Receipts	254,618	257,222	294,688	303,557	312,757
9						
10	Operating Disbursements:					
11	Personal Services	6,033	4,764	22,300	23,000	23,700
12	Supplies	-	-	2,000	2,100	2,200
13	Other Services and Charges	162,945	136,967	270,750	278,900	287,300
14	Capital Outlays	4,100	12,650	22,000	22,000	22,000
15						
16	Total Operating Disbursements	173,078	154,381	317,050	326,000	335,200
17						
18	Net Operating Receipts	81,540	102,841	(22,362)	(22,443)	(22,443)
19						
20	Other Receipts:					
21	Other Receipts	-	4,255	-	-	-
22	Transfers In	306,373	-	-	-	-
23						
24	Total Other Receipts	306,373	4,255	-	-	-
25						
26	Other Disbursements:					
27	Purchase of Investments	-	500,000	-	-	-
28						
29	Total Other Disbursements	-	500,000	-	-	-
30						
31	Increase/(Decrease) in Cash and Cash Equivalents	387,913	(392,904)	(22,362)	(22,443)	(22,443)
32	Beginning Cash and Cash Equivalents	631,874	1,019,787	626,883	604,521	582,078
33						
34	**Ending Cash and Cash Equivalents**	**1,019,787**	**626,883**	**604,521**	**582,078**	**559,635**
35						
36	Beginning Investments	-	-	500,000	500,000	500,000
37	Purchase of Investments	-	500,000	-	-	-
38						
39	**Ending Investments**	**-**	**500,000**	**500,000**	**500,000**	**500,000**
40						
41	**Total Cash and Investments**	**$ 1,019,787**	**$ 1,126,883**	**$ 1,104,521**	**$ 1,082,078**	**$ 1,059,635**
42						
36	Operating Balance Percentage	589.21%	406.06%	190.67%	178.55%	166.96%

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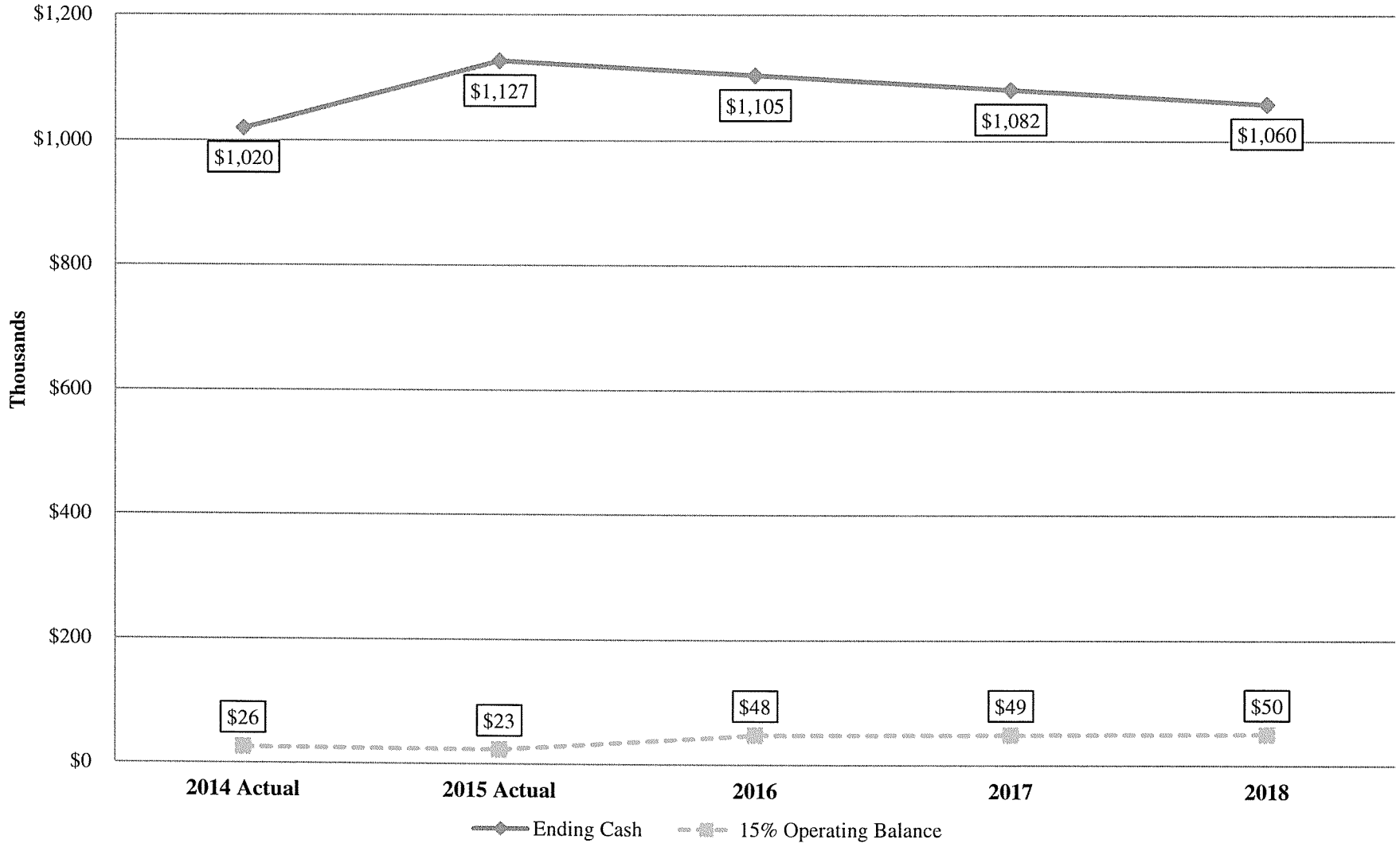
KNOX COUNTY, INDIANA

Actual and Projected Ending Cash Balances (2014 - 2018)
Reassessment - 2015



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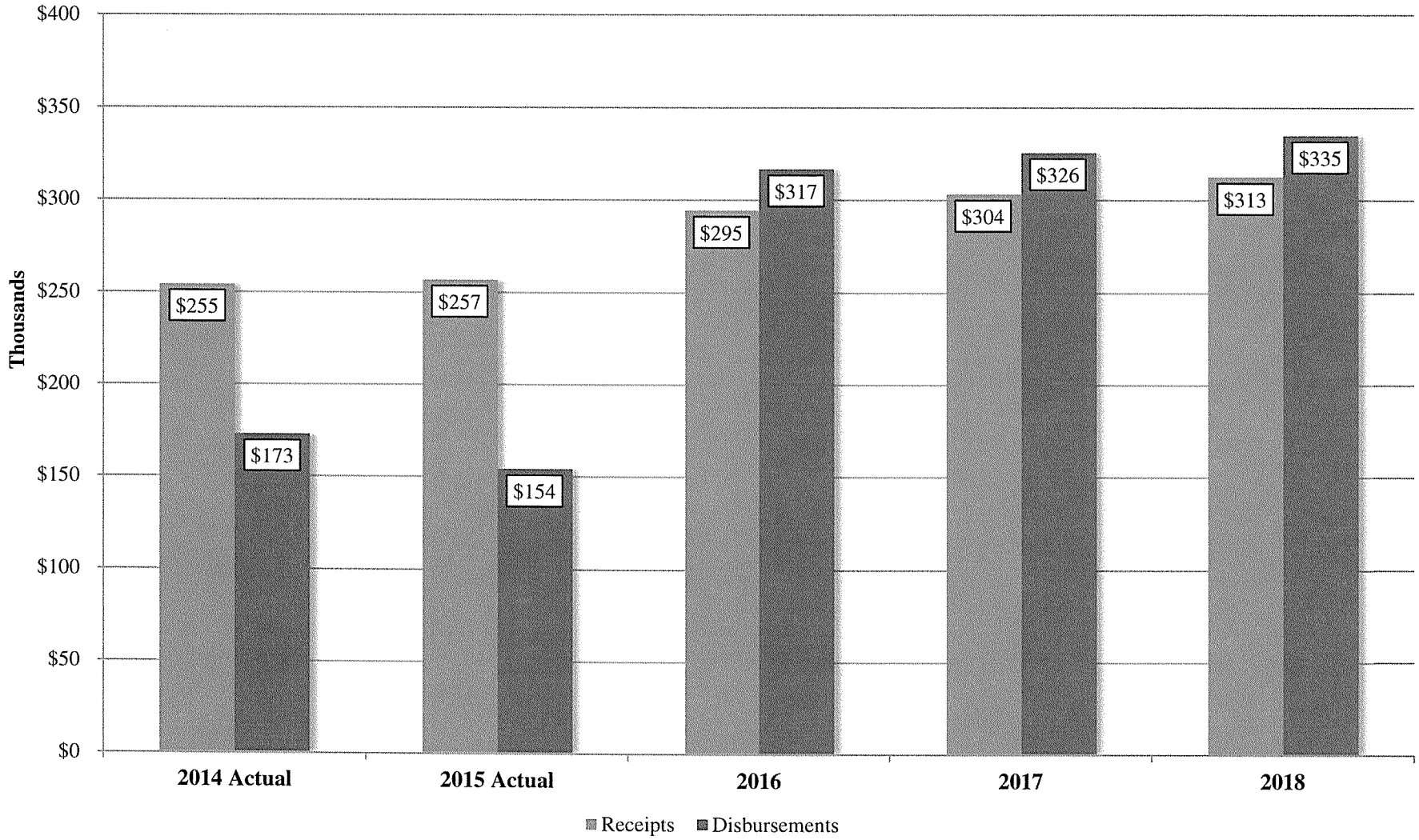
KNOX COUNTY, INDIANA

Comparison of Actual and Projected Operating Receipts and Disbursements (2014 - 2018)
Reassessment - 2015



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KNOX COUNTY, INDIANA

SUPPORTING SCHEDULES

KNOX COUNTY, INDIANA

SCHEDULE OF ACTUAL AND PROJECTED ENDING CASH BALANCES (2014-2018)

FUND	ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROJECTED 2017	PROJECTED 2018
	(--------Unaudited--------)				
General	$ 2,035,938	$ 865,352	$ 993,874	$ 234,540	$ (660,785)
CEDIT County Certified Shares	2,246,157	2,648,918	3,094,801	3,643,801	4,185,701
CEDIT - Special Legislation	797,843	678,894	436,871	187,587	-
Cumulative Bridge	560,078	730,637	1,014,022	1,350,667	1,680,775
COIT County Distributed Shares	7,852,661	5,869,595	5,176,631	4,930,431	4,617,631
Planning and Zoning Impact	17,320	21,364	14,499	396	-
Health	27,359	150,338	155,739	154,933	147,760
Local Road and Street	273,390	269,474	284,779	291,679	289,879
Motor Vehicle Highway	1,041,065	1,029,206	1,286,995	1,680,795	1,994,895
Rainy Day	4,096,216	4,096,216	4,096,216	4,096,216	4,096,216
Riverboat	248,815	331,892	-	-	-
Solid Waste	(6,955)	-	-	-	-
Park and Recreation	105,387	123,540	2,651	20,764	35,221
Statewide 911	214,293	313,534	340,558	355,258	357,358
Reassessment - 2015	1,019,787	626,883	604,521	582,078	559,635
Totals	$ 20,529,354	$ 17,755,843	$ 17,502,157	$ 17,529,145	$ 17,304,286

(See Accountants' Report and accompanying comments)
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KNOX COUNTY, INDIANA

SCHEDULE OF AMORTIZATION OF $1,470,000 PRINCIPAL AMOUNT OF OUTSTANDING ECONOMIC DEVELOPMENT INCOME TAX LEASE RENTAL REFUNDING BONDS, SERIES 2011

Bonds dated August 24, 2011.

Payment Date	Principal Balance (--$1,000's--)	Interest Rate(s) (%)	Debt Service Principal (--$1,000's--)	Debt Service Interest (----------In Dollars----------)	Debt Service Total (----------In Dollars----------)	Budget Year Total (----------In Dollars----------)
02/01/15	$1,470	2.00	$110	$18,646.25	$128,646.25	$128,646.25
08/01/15	1,360	2.00	110	17,546.25	127,546.25	
02/01/16	1,250	2.00	110	16,446.25	126,446.25	253,992.50
08/01/16	1,140	2.00	110	15,346.25	125,346.25	
02/01/17	1,030	2.25	115	14,246.25	129,246.25	254,592.50
08/01/17	915	2.40	115	12,952.50	127,952.50	
02/01/18	800	2.60	115	11,572.50	126,572.50	254,525.00
08/01/18	685	2.70	115	10,077.50	125,077.50	
02/01/19	570	2.80	120	8,525.00	128,525.00	253,602.50
08/01/19	450	2.90	115	6,845.00	121,845.00	
02/01/20	335	3.00	120	5,177.50	125,177.50	247,022.50
08/01/20	215	3.10	125	3,377.50	128,377.50	
02/01/21	90	3.20	90	1,440.00	91,440.00	219,817.50
Totals			$1,470	$142,198.75	$1,612,198.75	$1,612,198.75

Note: Debt service payments are made from Lease Payments paid out of the CEDIT County Certified Shares Fund.

KNOX COUNTY, INDIANA

SCHEDULE OF ANNUAL LEASE RENTAL PAYMENTS

Lease Payment Date	Semiannual Lease Rental	Semiannual Lease Rental
01/15/15	$130,500	$130,500
07/15/15	129,500	
01/15/16	127,500	257,000
07/15/16	127,500	
01/15/17	130,500	258,000
07/15/17	129,500	
01/15/18	128,500	258,000
07/15/18	127,500	
01/15/19	129,500	257,000
07/15/19	123,500	
01/15/20	127,500	251,000
07/15/20	130,500	
01/15/21	92,500	223,000
Totals	$1,634,500	$1,634,500

(See Accountants' Report and accompanying comments)
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KNOX COUNTY, INDIANA

ESTIMATED WHEEL TAX AND SURTAX
County Excise SurTax Vehicles - as provided by LTAP

			Net Surtax (after reduction for Branch Fees)		
Passenger Vehicles	21,210				
Trucks <11,000 lbs	10,524	$0.15 Branch Fee	$7.50 Surtax (Min)	$25.00 Surtax (Mid)	$50.00 Surtax (Max)
Motorcycles	1,283				
Total	33,017	$ 4,952.55	$ 242,674.95	$ 820,472.45	$ 1,645,897.45

	Net Wheel Tax (after reduction for Branch Fees)		
$0.15 Branch Fee	$5.00 Wheel Tax (Min)	$40.00 Wheel Tax (Mid)	$80.00 Wheel Tax (Max)
$1,481.40	$47,898.60	$393,558.60	$788,598.60

			Net Wheel Tax (after reduction for Branch Fees)		
		$0.15	$5.00	$40.00	$80.00
County Wheel Tax Vehicles	Vehicle Counts	Branch Fee per Vehicle	Wheel Tax (Min)	Wheel Tax (Mid)	Wheel Tax (Max)
BUS	7	$ 1.05	$ 33.95	$ 278.95	$ 558.95
BUS - CHURCH - Exempt	34	-	-	-	-
CITY BUS - Exempt	0	-	-	-	-
FARM SEMI TRACTOR	465	69.75	2,255.25	18,530.25	37,130.25
FARM SEMI TRAILER	583	87.45	2,827.55	23,232.55	46,552.55
FARM TRAILER	237	35.55	1,149.45	9,444.45	18,924.45
FARM TRUCK	985	147.75	4,777.25	39,252.25	78,652.25
RECOVERY VEHICLE	14	2.10	67.90	557.90	1,117.90
RECREATIONAL VEHICLE	581	87.15	2,817.85	23,152.85	46,392.85
SCHOOL BUS - Exempt	56	-	-	-	-
SEMI TRACTOR	39	5.85	189.15	1,554.15	3,114.15
SEMI TRAILER	1401	210.15	6,794.85	55,829.85	111,869.85
SPECIAL MACHINE	29	4.35	140.65	1,155.65	2,315.65
TRAILER <= 9,000 lbs	4712	706.80	22,853.20	187,773.20	376,253.20
TRAILER > 9,000 lbs	384	57.60	1,862.40	15,302.40	30,662.40
TRUCK > 11,000 lbs	439	65.85	2,129.15	17,494.15	35,054.15
TRUCK CAMPER	0	-	-	-	-
Totals	9,966	$1,481.40	$47,898.60	$393,558.60	$788,598.60

City/Town	2010 Census	Road Mileage	Alloc % (1)	Alloc from Min Rates	Alloc from Mid Rates	Alloc from Max Rates
Bicknell	2,915	28.76	3.72%	$ 10,808.89	$ 45,160.10	$ 90,559.53
Bruceville	478	3.86	0.54%	1,581.88	6,609.17	13,253.37
Decker	249	2.84	0.35%	1,008.62	4,214.08	8,450.50
Edwardsport	303	4.57	0.51%	1,475.36	6,164.11	12,360.89
Monroe City	545	5.44	0.70%	2,034.88	8,501.82	17,048.70
Oaktown	608	6.05	0.78%	2,265.91	9,467.07	18,984.32
Sandborn	415	4.8	0.58%	1,695.88	7,085.46	14,208.47
Vincennes	18423	110.68	18.06%	52,489.55	219,304.00	439,770.24
Wheatland	480	7	0.79%	2,283.86	9,542.09	19,134.75
City Subtotal	24,416	174.00	26.03%	75,644.83	316,047.90	633,770.77
County Subtotal	14,024	870.30	73.97%	**214,928.72**	**897,983.11**	**1,800,725.23**
County Total	38,440	1,044.30	100.00%	$ 290,573.55	$ 1,214,031.01	$ 2,434,496.00

(1) County Wheel Tax and Surtax Allocation - for counties with a population of 50,000 or less, 20% is distributed on the basis of population and 80% is distributed on the basis of the ratio of the municipal street mileage to the county road mileage

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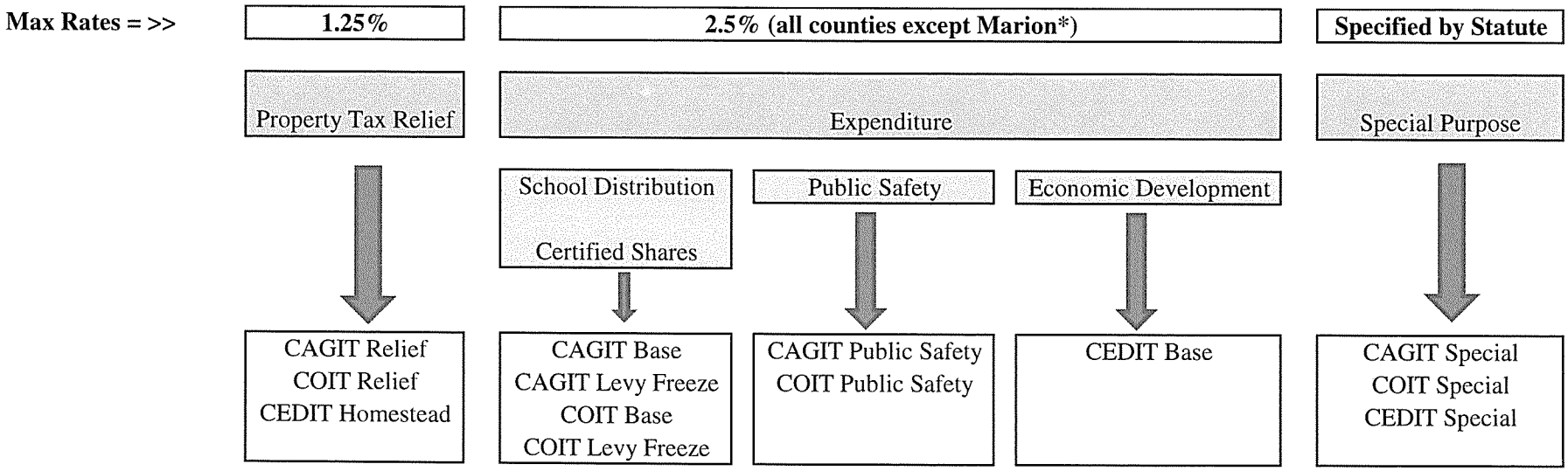
KNOX COUNTY, INDIANA

LOCAL INCOME TAXES



** Marion County's maximum rate is 2.75%.*

Knox County	**0.00%**	**0.60%**	**0.00%**	**0.40%**	**0.00%**

Total Current Rates (Knox County):

Property Tax Relief	0.00%
Expenditure	1.000%
Special Purpose	0.00%

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KNOX COUNTY, INDIANA

LOCAL INCOME TAX COUNCIL

	2010 Census Population	% of Total	Number of Votes
County Income Tax Council Members:			
Knox County	14,024	36.5%	37
Vincennes	18423	47.9%	48
Bicknell	2,915	7.6%	8
Oaktown	608	1.6%	2
Monroe City	545	1.4%	1
Wheatland	480	1.2%	1
Bruceville	478	1.2%	1
Sandborn	415	1.1%	1
Edwardsport	303	0.8%	1
Decker	249	0.6%	-
Totals	38,440	100.0%	100

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KNOX COUNTY, INDIANA

ESTIMATED LOCAL INCOME TAX CERTIFIED SHARES (FORMERLY COIT)

Tax Base	$721,120,167
State Budget Agency COIT Distribution (.60%)	$4,326,721
Estimated COIT Distribution (1.5%)	$10,816,803

Unit	Unit Name	Attributed Allocation Amount (Certified Shares)	% Allocation	2016 Certified Shares	Estimated Certified Shares (1.5%)
0000	**KNOX COUNTY**	$ 12,889,928	46.7%	$ 2,018,586	**$ 5,046,472**
0001	BUSSERON TOWNSHIP	57,648	0.2%	9,028	22,569
0002	DECKER TOWNSHIP	49,625	0.2%	7,771	19,428
0003	HARRISON TOWNSHIP	82,699	0.3%	12,951	32,377
0004	JOHNSON TOWNSHIP	42,104	0.2%	6,594	16,484
0005	PALMYRA TOWNSHIP	91,774	0.3%	14,372	35,930
0006	STEEN TOWNSHIP	76,570	0.3%	11,991	29,978
0007	VIGO TOWNSHIP	94,114	0.3%	14,738	36,846
0008	VINCENNES TOWNSHIP	314,610	1.1%	49,269	123,171
0009	WASHINGTON TOWNSHIP	150,706	0.5%	23,601	59,002
0010	WIDNER TOWNSHIP	99,511	0.4%	15,584	38,959
0300	VINCENNES CIVIL CITY	9,431,558	34.1%	1,477,001	3,692,501
0448	BICKNELL CIVIL CITY	1,027,261	3.7%	160,871	402,178
0708	BRUCEVILLE CIVIL TOWN	84,542	0.3%	13,239	33,099
0709	DECKER CIVIL TOWN	18,711	0.1%	2,930	7,325
0710	EDWARDSPORT CIVIL TOWN	31,076	0.1%	4,867	12,166
0711	MONROE CITY CIVIL TOWN	25,561	0.1%	4,003	10,007
0712	OAKTOWN CIVIL TOWN	49,457	0.2%	7,745	19,363
0713	SANDBORN CIVIL TOWN	58,949	0.2%	9,232	23,079
0714	WHEATLAND CIVIL TOWN	52,860	0.2%	8,278	20,695
4315	NORTH KNOX SCHOOL CORPORATION	-	0.0%	-	-
4325	SOUTH KNOX SCHOOL CORPORATION	-	0.0%	-	-
4335	VINCENNES COMMUNITY SCHOOL CORPORATION	-	0.0%	-	-
0114	BICKNELL PUBLIC LIBRARY	129,042	0.5%	20,208	50,521
0116	KNOX COUNTY PUBLIC LIBRARY	1,352,796	4.9%	211,851	529,626
0936	VINCENNES TOWNSHIP FIRE	1,067,616	3.9%	167,191	417,977
0952	SOUTH VIGO TOWNSHIP FIRE	99,574	0.4%	15,593	38,984
0953	VIGO CENTRAL COMMUNITY FIRE	59,430	0.2%	9,307	23,267
0954	JOHNSON TOWNSHIP COMMUNITY FIRE	191,055	0.7%	29,920	74,799
1056	KNOX COUNTY SOLID WASTE MANAGEMENT DIST	-	0.0%	-	-
0013	BREVOORT LEVEE CONSERVANCY DISTRICT	-	0.0%	-	-
	TOTALS	$ 27,628,777	100.0%	$ 4,326,721	$ 10,816,803

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KNOX COUNTY, INDIANA

ESTIMATED LOCAL INCOME TAX - ECONONIC DEVELOPMENT (FORMERLY CEDIT)

Tax Base (not population based)	$756,836,500
State Budget Agency EDIT Distribution (.40%)	$3,027,346
Estimated EDIT Distribution (1.5%)	$11,352,548

Unit	Unit Name	Attributed Allocation Amount (Certified Shares)	% Allocation	2016 Certified Shares	Estimated Certified Shares (1.5%)
0000	**KNOX COUNTY**	$10,869,148	53.2%	$1,611,783	**$6,044,192**
0300	VINCENNES CIVIL CITY	8,401,429	41.2%	1,245,847	4,671,925
0448	BICKNELL CIVIL CITY	871,722	4.3%	129,268	484,753
0708	BRUCEVILLE CIVIL TOWN	72,441	0.4%	10,742	40,283
0709	DECKER CIVIL TOWN	15,846	0.1%	2,350	8,812
0710	EDWARDSPORT CIVIL TOWN	26,191	0.1%	3,884	14,564
0711	MONROE CITY CIVIL TOWN	21,638	0.1%	3,209	12,033
0712	OAKTOWN CIVIL TOWN	41,891	0.2%	6,212	23,295
0713	SANDBORN CIVIL TOWN	49,988	0.2%	7,413	27,798
0714	WHEATLAND CIVIL TOWN	44,764	0.2%	6,638	24,893
	TOTALS	$20,415,058	100.0%	$3,027,346	$11,352,548

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