

**REVENUE COLLECTIONS
APRIL, 2009, AND 9 MONTHS YEAR-TO-DATE**

April Collections:

	Budgeted Accrual Estimate	Actual	Difference
General Fund	\$1,174,764,000	\$1,010,510,000	(\$164,254,000)
Highway Fund	67,720,000	56,389,000	(11,331,000)
Sinking Fund	26,339,000	25,810,000	(529,000)
City & County Fund	135,800,000	122,278,000	(13,522,000)
Earmarked Fund	892,000	892,000	0
Total	\$1,405,515,000	\$1,215,879,000	(\$189,636,000)

Year-To-Date Collections:

	Budgeted Accrual Estimate	Actual	Difference
General Fund	\$7,036,035,000	\$6,228,154,000	(\$807,881,000)
Highway Fund	533,959,000	502,660,000	(31,299,000)
Sinking Fund	236,283,000	232,656,000	(3,627,000)
City & County Fund	653,344,000	608,510,000	(44,834,000)
Earmarked Fund	8,026,000	8,026,000	0
Total	\$8,467,647,000	\$7,580,006,000	(\$887,641,000)

Table 1
Tennessee Department of Revenue
Comparative Statement of Collected Revenues

Class of Tax	April		Change	Percent
	2008	2009		
Franchise & Excise	\$378,522,000	\$331,227,000	(\$47,295,000)	-12.49%
Income	240,523,000	180,447,000	(60,076,000)	-24.98%
Inheritance & Estate	17,639,000	13,437,000	(4,202,000)	-23.82%
Gasoline	49,382,000	51,929,000	2,547,000	5.16%
Petroleum Special	5,298,000	5,230,000	(68,000)	-1.28%
Tobacco	23,862,000	18,603,000	(5,259,000)	-22.04%
Beer	1,540,000	1,362,000	(178,000)	-11.56%
Motor Vehicle Registration	26,856,000	25,541,000	(1,315,000)	-4.90%
Motor Vehicle Title	979,000	782,000	(197,000)	-20.12%
Mixed Drink	4,576,000	4,448,000	(128,000)	-2.80%
Business	1,194,000	1,958,000	764,000	63.99%
Privilege	20,997,000	17,470,000	(3,527,000)	-16.80%
Gross Receipts	63,000	92,000	29,000	46.03%
TVA - In Lieu of Tax Payments	22,012,000	24,014,000	2,002,000	9.10%
Alcoholic Beverage	3,567,000	3,807,000	240,000	6.73%
Sales and Use	576,927,000	519,558,000	(57,369,000)	-9.94%
Motor Vehicle Fuel	17,750,000	15,828,000	(1,922,000)	-10.83%
Severance	154,000	118,000	(36,000)	-23.38%
Coin-operated Amusement	0	0	0	NA
Unauthorized Substance	99,000	28,000	(71,000)	-71.72%
Total	\$1,391,940,000	\$1,215,879,000	(\$176,061,000)	-12.65%

Table 2
Tennessee Department of Revenue
Comparative Statement of Collected Revenues

Class of Tax	August - April			Percent
	2007-2008	2008-2009	Change	
Franchise & Excise	\$1,272,371,000	\$1,024,089,000	(\$248,282,000)	-19.51%
Income	277,410,000	212,861,000	(64,549,000)	-23.27%
Inheritance & Estate	83,278,000	66,233,000	(17,045,000)	-20.47%
Gasoline	460,486,000	442,653,000	(17,833,000)	-3.87%
Petroleum Special	48,795,000	45,628,000	(3,167,000)	-6.49%
Tobacco	205,311,000	218,660,000	13,349,000	6.50%
Beer	13,840,000	13,197,000	(643,000)	-4.65%
Motor Vehicle Registration	186,464,000	179,102,000	(7,362,000)	-3.95%
Motor Vehicle Title	7,935,000	7,491,000	(444,000)	-5.60%
Mixed Drink	40,671,000	40,083,000	(588,000)	-1.45%
Business	14,947,000	17,947,000	3,000,000	20.07%
Privilege	192,480,000	145,718,000	(46,762,000)	-24.29%
Gross Receipts	14,056,000	18,962,000	4,906,000	34.90%
TVA - In Lieu of Tax Payments	204,297,000	211,055,000	6,758,000	3.31%
Alcoholic Beverage	32,114,000	33,168,000	1,054,000	3.28%
Sales and Use	5,129,344,000	4,784,192,000	(345,152,000)	-6.73%
Motor Vehicle Fuel	135,221,000	116,164,000	(19,057,000)	-14.09%
Severance	1,683,000	1,718,000	35,000	2.08%
Coin-operated Amusement	66,000	118,000	52,000	78.79%
Unauthorized Substance	1,506,000	967,000	(539,000)	-35.79%
Total	\$8,322,275,000	\$7,580,006,000	(\$742,269,000)	-8.92%

Table 3
August - April Revenue Overcollections/(Undercollections)
Budgeted Estimate

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
Sales Tax	\$ (449,200,000)	\$ (17,700,000)	\$ (466,900,000)
Income Tax	(24,000,000)	(12,200,000)	(36,200,000)
Inheritance Tax	(10,800,000)	0	(10,800,000)
Privilege Tax	(39,000,000)	0	(39,000,000)
Business Tax	1,700,000	0	1,700,000
TVA	(1,000,000)	(700,000)	(1,700,000)
Gross Receipts	1,200,000	0	1,200,000
Gasoline & Motor Fuel Taxes	(1,900,000)	(35,100,000)	(37,000,000)
Motor Vehicle Registration	(2,800,000)	(10,700,000)	(13,500,000)
Other Taxes	<u>(24,100,000)</u>	<u>(3,300,000)</u>	<u>(27,400,000)</u>
Tobacco	(20,400,000)	0	(20,400,000)
Beer	(500,000)	(300,000)	(800,000)
Motor Vehicle Title	(900,000)	(200,000)	(1,100,000)
Mixed Drink	(2,500,000)	(2,800,000)	(5,300,000)
Alcoholic Beverage	300,000	100,000	400,000
Severance	100,000	300,000	400,000
Coin Operated Amusement	0	0	0
Unauthorized Substance	(200,000)	(400,000)	(600,000)
Sub-Total	<u>\$ (549,900,000)</u>	<u>\$ (79,700,000)</u>	<u>\$ (629,600,000)</u>
F & E Taxes	<u>(258,000,000)</u>	<u>0</u>	<u>(258,000,000)</u>
Total	<u><u>\$ (807,900,000)</u></u>	<u><u>\$ (79,700,000)</u></u>	<u><u>\$ (887,600,000)</u></u>