

Lewis

Revenue Detail for Highway Certification Worksheet for FY 2012-2016

I. Calculate Average

Line Description		2011-2012	2012-2013	2013-2014	2014-2015	2015-2016*	Total
40110	Current Property Tax	63,069	63,440	62,656	63,202		
40120	Trustee's Collections - Prior Year	3,169	3,016	1,967	1,304		
40130	Circuit/Clerk & Master Collections - Prior Years	1,389	2,062	1,877	908		
40140	Interest and Penalty	533	534	497	373		
40161	Payments in Lieu of Taxes - T.V.A.	240	238	276	211		
40162	Payments in Lieu of Taxes - Local Utilities	5,959	6,111	6,251	6,596		
40163	Payments in Lieu of Taxes - Other	47					
40270	Business Tax	2,113	2,258	2,052	1,622		
40320	Bank Excise Tax	378	471	544	325		
Total Local Revenue		\$76,897	\$78,130	\$76,120	\$74,541		
Average= Total of 5 Years total revenue divided by 5.		Five Year Average					

*estimate if audit figures are unavailable

II. FY 2016-2017 Appropriation

Property/In-lieu Taxes (40100)	
Business Tax (40270)	
Mineral Severance (40280)	
Local Option Sales Tax (40210)	
Wheel Tax (40240)	
Taxes/Revenue	
Total Local Revenue	**

****Should be greater than the 5 year average****

Source: FY 2011-2012 through FY 2015-2016 figures from Comprehensive Annual Financial Reports, Division of Local Government Audit, Comptroller, State of Tennessee, except Davidson, Hamilton, Knox, McMinn, Shelby, and Washington.