

Highway Certification Worksheet Loudon County

I. Calculate Average

	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015*	Total
Property/In-lieu Taxes	561,599	535,922	547,818	551,931		
Interest and Penalty	2,852	2,986	1,975	2,180		
Business Tax						
Mineral Severance	54,174	46,504	38,265	40,826		
Local Option Sales Tax						
Wheel Tax						
Other Local Taxes/Revenue	200		151	470		
Total Local Revenue	615,973	582,426	586,234	593,227		
Average = Total of 5 years total local revenue divided by 5						Five-year average

*estimate if audit figures are unavailable

II. FY 2015-2016 Appropriation

Property/In-lieu Taxes	
Business Tax	
Mineral Severance	
Local Option Sales Tax	
Wheel Tax	
Other Local Taxes/Revenue	
Total Local Revenue	

Source: FY 2010-2011 through FY 2013-2014 figures from Comprehensive Annual Financial Reports, Division of Local Government Audit, Comptroller, State of Tennessee, except Davidson, Hamilton, Knox, McMinn, Shelby, and Washington.

Loudon County

Revenue Detail for Highway Certification Worksheet for FY 2011-2014

		2010-2011	2011-2012	2012-2013	2013-2014
40110	Current Property Tax	\$ 534,997	\$ 505,150	\$ 509,380	\$ 532,938
40115	Discount on Property Taxes	\$ -	\$ -	\$ -	\$ -
40120	Trustee's Collections - Prior Year	\$ 13,208	\$ 14,281	\$ 8,168	\$ 10,641
40125	Trustee's Collections - Bankruptcy	\$ 394	\$ 1,607	\$ 631	\$ 160
	Circuit Clerk/Clerk & Master Collections - Prior Years	\$ 10,148	\$ 11,898	\$ 27,664	\$ 6,012
40130		\$ 10,148	\$ 11,898	\$ 27,664	\$ 6,012
40140	Interest and Penalty	\$ 2,852	\$ 2,986	\$ 1,975	\$ 2,180
40150	Pickup Taxes	\$ -	\$ -	\$ -	\$ -
40161	Payments in Lieu of Taxes - T.V.A.	\$ -	\$ -	\$ -	\$ -
40162	Payments in Lieu of Taxes - Local Utilities	\$ -	\$ -	\$ -	\$ -
40163	Payments in Lieu of Taxes - Other	\$ -	\$ -	\$ -	\$ -
40100	Total County Property Taxes	\$ 561,599	\$ 535,922	\$ 547,818	\$ 551,931
		2010-2011	2011-2012	2012-2013	2013-2014
40270	Business Tax	\$ -	\$ -	\$ -	\$ -
40280	Mineral Severance	\$ 54,174	\$ 46,504	\$ 38,265	\$ 40,826
40210	Local Option Sales Tax	\$ -	\$ -	\$ -	\$ -
40240	Wheel Tax	\$ -	\$ -	\$ -	\$ -
		2010-2011	2011-2012	2012-2013	2013-2014
40285	Adequate Facilities Tax	\$ -	\$ -	\$ -	\$ -
40290	Other County Local Option Tax	\$ -	\$ -	\$ -	\$ -
40320	Bank Excise Tax	\$ 200	\$ -	\$ 151	\$ 470
40330	Wholesale Beer Tax	\$ -	\$ -	\$ -	\$ -
40340	Coal Severance Tax	\$ -	\$ -	\$ -	\$ -
40350	Interstate Telecommunications Tax	\$ -	\$ -	\$ -	\$ -
40390	Other Statutory Local Taxes	\$ -	\$ -	\$ -	\$ -
40610	City/SSD Current Property Tax	\$ -	\$ -	\$ -	\$ -
40650	City/SSD Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -
41110	Marriage Licenses	\$ -	\$ -	\$ -	\$ -
41120	Animal Registration	\$ -	\$ -	\$ -	\$ -
41130	Animal Vaccination	\$ -	\$ -	\$ -	\$ -
41140	Cable TV Franchise	\$ -	\$ -	\$ -	\$ -
41510	Beer Permits	\$ -	\$ -	\$ -	\$ -
41520	Building Permits	\$ -	\$ -	\$ -	\$ -
41590	Other Permits	\$ -	\$ -	\$ -	\$ -
42110	Circuit Court - Fines	\$ -	\$ -	\$ -	\$ -
42120	Circuit Court - Officers Costs	\$ -	\$ -	\$ -	\$ -
42310	General Sessions Court - Fines	\$ -	\$ -	\$ -	\$ -
42320	General Sessions Court - Officers Costs	\$ -	\$ -	\$ -	\$ -
43110	Tipping Fees	\$ -	\$ -	\$ -	\$ -
43190	Other General Service Charges	\$ -	\$ -	\$ -	\$ -
43350	Copy Fees	\$ -	\$ -	\$ -	\$ -
43380	Vending Machine Collections	\$ -	\$ -	\$ -	\$ -
43990	Other Charges for Services	\$ -	\$ -	\$ -	\$ -
44110	Investment Income	\$ -	\$ -	\$ -	\$ -
44570	Contributions & Gifts	\$ -	\$ -	\$ -	\$ -
44990	Other Local Revenues	\$ -	\$ -	\$ -	\$ -
	Total Other Local Revenue	\$ 200	\$ -	\$ 151	\$ 470
	Grand Total - Highway Certification Worksheet	\$ 615,973	\$ 582,426	\$ 586,234	\$ 593,227