

Macon

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	439,713	376,995	384,673	398,602		
40115	Discount on Property Taxes	-3,650	-3,342				
40120	Trustee's Collections - Prior Year	16,176	16,637	14,262	12,427		
40125	Trustee's Collections - Bankruptcy	34	84	31	28		
40130	Circuit/Clerk & Master Collections - Prior Years	8,627	6,000	9,376	9,437		
40140	Interest and Penalty	2,007	2,365	1,749	2,023		
40285	Adequate Facilities/Development Tax				36		
40320	Bank Excise Tax	5,247	7,914	6,924	4,820		
44990	Other Local Revenues	20					
Total Local Revenue		\$468,174	\$406,653	\$417,015	\$427,373		
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.