

Moore

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	27,842	30,920	32,739	33,598		
40120	Trustee's Collections - Prior Year	714	767	602	435		
40130	Circuit/Clerk & Master Collections - Prior Years	132	225	173	199		
40140	Interest and Penalty	122	125	103	103		
40270	Business Tax		24,632	12,000	11,000		
40280	Mineral Severance Tax	869	331	763	813		
Total Local Revenue		\$29,679	\$57,000	\$46,380	\$46,148		
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, Devision of Local Government Audit, Comptroller, State of Tennessee, except Davidson, Hamilton, Knox, McMinn, Shelby, and Washington.