

# Overton

## 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	149,830	211,272	198,035	288,285		
40120	Trustee's Collections - Prior Year	8,996	7,472	9,009	10,049		
40125	Trustee's Collections - Bankruptcy	10					
40130	Circuit/Clerk & Master Collections - Prior Years	1,695	2,992	2,448	3,096		
40140	Interest and Penalty	1,624	3,140	2,836	2,844		
40162	Payments in Lieu of Taxes - Local Utilities			15,509	22,847		
40163	Payments in Lieu of Taxes - Other	206	224	217	296		
40280	Mineral Severance Tax	97,944	92,465	62,917	117,203		
40320	Bank Excise Tax	1,919	2,973	2,621	4,091		
Total Local Revenue		\$262,224	\$320,538	\$293,592	\$448,711		
Average= Total of 5 Years total revenue divided by 5.		<b>Five Year Average</b>					

\*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.