

Rhea

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	167,312	170,381	174,318	292,539		
40120	Trustee's Collections - Prior Year	5,890	6,754	5,571	6,473		
40125	Trustee's Collections - Bankruptcy	2	20	71	23		
40130	Circuit/Clerk & Master Collections - Prior Years	1,839	7,383	7,179	7,292		
40140	Interest and Penalty	1,007	1,462	1,266	1,439		
40161	Payments in Lieu of Taxes - T.V.A.	109	109		151		
40162	Payments in Lieu of Taxes - Local Utilities	1,900	2,158	2,557	3,911		
40163	Payments in Lieu of Taxes - Other	278	270	99			
40280	Mineral Severance Tax	54,052	76,203	54,875	60,937		
40290	Other County Local Option Taxes						
40320	Bank Excise Tax	1,108	1,021	1,335	1,587		
Total Local Revenue		\$233,497	\$265,761	\$247,271	\$374,352		
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.