

# Rutherford

## 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	814,525	819,928	769,995	785,808		
40120	Trustee's Collections - Prior Year	10,708	16,052	9,950	10,984		
40130	Circuit/Clerk & Master Collections - Prior Years	9,671	15,473	12,148	8,975		
40140	Interest and Penalty	2,426	4,126	3,048	2,465		
40150	Pick-up Taxes	1,370	846	1,247	883		
40161	Payments in Lieu of Taxes - T.V.A.	86	86	75	76		
40210	Local Option Sales Tax	290,461	431,373	485,659	674,193		
40240	Wheel Tax	2,929,817	2,999,616	3,090,218	3,224,310		
40270	Business Tax	20,076	24,085	20,833	23,723		
40280	Mineral Severance Tax	256,569	248,614	327,556	345,797		
44110	Investment Income	20,092	16,350	11,539	13,850		
Total Local Revenue		\$4,355,801	\$4,576,549	\$4,732,268	\$5,091,064		
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.