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## Hot Topic: State-Shared Taxes and Appropriations (2011-2012)

Dick Phebus

*Municipal Technical Advisory Service*

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**April 29, 2011**

**STATE-SHARED TAXES AND APPROPRIATIONS**  
 by **Dick Phebus, Finance and Accounting Consultant**

The U.S. Census Bureau recently released the decennial population figures as of April 1, 2010, for the United States, state and local governments. The Tennessee Department of Revenue will use these population figures to determine the distribution of state-shared taxes beginning July 1, 2011. According to U.S. Census Bureau figures, Tennessee's population for municipalities grew at a rate of about 10 percent from 2000 to 2010. The critical factor for cities in relation to distribution of state-shared tax revenues will be the growth from the certified population at June 30, 2010, to the certified population at June 30, 2011.

The Department of Economic and Community Development (ECD) certifies these figures to the Department of Revenue in June of each year for use in the subsequent year's per capita distribution of certain state-shared revenues. At the time of this publication, the population figures have not been certified by ECD. Additionally, certain individual city population counts have been estimated due to variances in determining municipal boundaries in those cities located within a metropolitan form of government. The affected cities include Nashville, Lynchburg and Hartsville. Therefore, caution should be used in interpreting the following financial analysis.

The chart below gives a breakdown of what cities may expect to receive during FY 2012. For those cities that are in the process of adopting a budget or have already approved one, financial personnel should review this information to determine if adjustments to the budget document are necessary. Again, these are estimates based on available census information. Per capita amounts will change slightly based on population figures certified by ECD in June 2011.

	<b>Per Capita Amount</b>
<b>General Fund</b>	
State Sales Tax	\$ 64.65
State Beer Tax	\$ .51
Special Petroleum Products Tax (City Streets and Transportation Revenue)	\$ 2.05
Gross Receipts Tax (TVA in lieu of taxes)	\$ 11.07
Total General Fund Revenue	\$ 78.28
<b>State Street Aid Funds</b>	
Gasoline and Motor Fuel Taxes	\$ 26.65
<b>Total Per Capita</b> (General and State Street Aid Funds)	<b>\$104.93</b>

MTAS will revise this data as appropriate when final census figures are determined. Estimates of other situs-based taxes will be provided at a later date.

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The Municipal Technical Advisory Service (MTAS) is a statewide agency of the University of Tennessee Institute for Public Service. MTAS operates in cooperation with the Tennessee Municipal League to provide technical assistance services to officials of Tennessee's incorporated municipalities. Assistance is offered in areas such as accounting, administration, finance, public works, ordinance codification, and water and wastewater management.

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