

Revenue Allocation Reflecting Priorities

Goal: To provide credible data in an understandable format that will assist department heads, managers, and county leaders in making better decisions.

Objective: Collect and review data which represents the allocation of local controlled revenue; thereby, showing the public the county's priority of service. The data shall be graphed for each of the major funds.

Assumptions:

1. Only major local revenue should be considered
2. Analysis shall be on budgeted revenue since the budget is the plan
3. General Purpose School Fund 141 and Transportation Fund 144 shall be combined since the state funding of BEP combines the state revenue calculation.
4. Revenue specifically reviewed are as follows:
 1. County Property Taxes (function level)
 2. Sales Taxes
 3. Wholesale Beer Tax
 4. Hotel Motel Tax
 5. TVA (in lieu of tax)
 6. DOE (in lieu of tax)

Analysis: Prepare a spreadsheet with the above data and graph in a pie chart. Prepare analysis for presentation in monthly newsletter and annual budgets. Write a paragraph or two explaining the data.

Discussion:

59.52% of local discretionary funds are put towards education

10.52% of local discretionary funds are put towards debt

	FY 2010-2011						FY 2010-2011
	Local Property	Local Sales	Wholesale Beer	Hotel Motel	DOE PILOT	TVA PILOT	Totals
101 - General Fund	7,917,600	50,000				623,500	8,591,100
111 - Urban Services	291,420	291,500					582,920
116 & 123- Solid Waste and Recycli	626,600	350,000				415,000	1,391,600
118 - Ambulance Service	208,800	-					208,800
119 - Ind'l/Econ Dvlp't	208,250	-	200,000	101,000			509,250
131 - Highway Department	1,293,200	-					1,293,200
141 - GP School	12,100,000	7,200,000				990,400	20,290,400
151 - General Debt Service	1,164,000				845,000		2,009,000
152 & 156 - Educational Debt	1,917,500						1,917,500
171 - General Capital Projects	388,000					129,600	517,600

