PUAD 835: Revenue Portfolio Exercise

Assignment: Provide a preliminary analysis of a jurisdiction’s current revenue structure. Your findings should be summarized in a brief memo (no more than two pages). Choose any jurisdiction you would like (e.g. city, county, school district, state, university, or non-profit) for this assignment. The purpose of this assignment is to familiarize you with a jurisdiction’s revenue structure prior to doing a revenue forecast. The assignment is due September 19, by the start of class; it turned in using the digital dropbox in Blackboard.

The memo should address the following questions:

1. How diverse is the jurisdiction’s revenue structure? Are there noticeable trends?
2. What was behind any major changes in revenue collections for the major sources? Select two or three notable changes and indicate what was driving the increase or decrease. (e.g. Were there rate or base changes?)
3. How volatile are the major sources of income? Do they respond to changes in the economy?
4. Does the jurisdiction have a policy on revenue diversity?

In addition to the memo, you should provide the following supplementary information:

1. Ten years of historical data for at least three major revenue sources and the jurisdiction’s total revenue. For cities the three sources should include the property tax and sales tax.
2. The percent change in those revenue sources, from year to year for this 10 year period.
3. A pie chart showing the current make-up of total revenue all tax and non-tax revenue sources.

Grading: You will be graded based on the following items:

1. Clarity and content of the memo
   - Are each of the questions addressed?
   - Is the memo free from spelling and grammatical errors?
   - How well organized is the memo? Does read easily (flow)?
2. Provision of provision of the supplementary materials
   - Are all requested materials provided?
   - Are the charts and graphs clearly labeled?
   - Are the titles meaningful and representative of content?
   - Are appropriate font sizes used in the graphs/charts?