



## FUNDING THE **NEXT GENERATION**

### 8 KEY DECISIONS TO MAKE IN CRAFTING A REVENUE MEASURE Balancing community need, political realities

Decision 1 - What do you want to fund?

Decision 2 - How much money do you need/want?

Decision 3 - What level of government do you want to target?

Decision 4 - New Resources vs. Reallocation of Resources/Set-aside

If new revenue (usually tax):

Decision 5 - General vs. Special Tax

Decision 6 – Type of Tax/Revenue

- Sales
- Property
- Business
- Utility
- Business
- Other – cannabis, soda, property transfer, wealth, alcohol, hotel

NOTE – Legality of various types of revenue will depend on state.

Decision 7 - Tax Rate

Ballot-related decisions

Decision 8 - Voter Initiative vs. Board of Supervisors/City Council