### State Shared Revenues

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Excise Tax</td>
<td>$68,362</td>
</tr>
<tr>
<td>TVA Payments</td>
<td>$</td>
</tr>
<tr>
<td>Mixed Drink, Alcoholic Beverage and Beer Taxes</td>
<td>$</td>
</tr>
<tr>
<td><strong>Total Bank Excise, Hall Income, TVA Payments and Alcohol Related Revenues</strong></td>
<td>$</td>
</tr>
<tr>
<td>Gasoline, Motor Fuel, and Special Petroleum Taxes</td>
<td>$1,282,075</td>
</tr>
<tr>
<td><strong>Total All State Shared Taxes</strong></td>
<td>$</td>
</tr>
</tbody>
</table>

*Source: Tennessee Dept. of Revenue*

### Expenditures for Major State Constitutional/Statutory County Services

#### from General Fund:

<table>
<thead>
<tr>
<th>Service</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety</td>
<td>$1,191,210</td>
</tr>
<tr>
<td>Ambulance Service</td>
<td>$ -</td>
</tr>
<tr>
<td>Election Commission</td>
<td>$77,738</td>
</tr>
<tr>
<td>Administration of Justice</td>
<td>$268,199</td>
</tr>
<tr>
<td><strong>Total of General Fund Expenditures for Major State Constitutional/Statutory Services</strong></td>
<td>$1,537,147</td>
</tr>
</tbody>
</table>

#### from Other Funds:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid Waste Fund</td>
<td>$442,530</td>
</tr>
<tr>
<td>General Purpose School Fund</td>
<td>$10,372,356</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>$299,160</td>
</tr>
<tr>
<td><strong>Total of Other Fund Expenditures for Major State Constitutional/Statutory Services</strong></td>
<td>$11,114,046</td>
</tr>
<tr>
<td>Highways/Public Works Fund</td>
<td>$1,579,457</td>
</tr>
<tr>
<td><strong>Total Expenditures for Major Constitutional/Statutory County Services</strong></td>
<td>$14,230,650</td>
</tr>
</tbody>
</table>

*Expenditures do not include other mandated services such as public health and administrative offices*

*Source: FY 1998 County Audits*
### County Fund Type (where counties allocate state shared revenues)

<table>
<thead>
<tr>
<th>Fund Type</th>
<th>Bank Excise Tax</th>
<th>Hall Income Tax</th>
<th>TVA Payments</th>
<th>Alcohol Taxes (Mixed Drink, Alcoholic Beverage, and Beer)</th>
<th>Total State Shared Revenues Received and Allocation by Fund Type in Johnson County</th>
<th>Percent of Total State Shared Revenues to Each Fund in Johnson County</th>
<th>Percent of Total State Shared Revenues to Each Fund in All Counties Statewide</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 20,034</td>
<td>$ 39,114</td>
<td>$ 209,582</td>
<td>$ 33,248</td>
<td>$ 301,977</td>
<td>86%</td>
<td>58%</td>
</tr>
<tr>
<td>Solid Waste</td>
<td>$ 2,065</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 2,065</td>
<td>1%</td>
<td>2%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$ 4,544</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 4,544</td>
<td>1%</td>
<td>7%</td>
</tr>
<tr>
<td>General Purpose School Fund</td>
<td>$ 38,415</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 38,415</td>
<td>11%</td>
<td>30%</td>
</tr>
<tr>
<td>Highway/Public Works</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>0%</td>
<td>2%</td>
</tr>
<tr>
<td>Other</td>
<td>$ 3,305</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 3,305</td>
<td>1%</td>
<td>1%</td>
</tr>
<tr>
<td>Totals</td>
<td>$ 68,362</td>
<td>$ 39,114</td>
<td>$ 209,582</td>
<td>$ 33,248</td>
<td>$ 350,305</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

### Selected Mandated Services Expenditures

#### From General Fund:

<table>
<thead>
<tr>
<th>Service</th>
<th>Expenditure Amount in Johnson County</th>
<th>Percent Each Service is of General Fund Expenditures in Johnson County</th>
<th>Percent Each Service is of Total Expenditures in All Counties Statewide</th>
<th>Expenditure Amount in All Counties Statewide</th>
<th>Percent Each Service is of General Fund Expenditures in All Counties Statewide</th>
<th>Percent Each Service is of Total Expenditures in All Counties Statewide</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Safety</td>
<td>$ 1,191,210</td>
<td>36%</td>
<td>7%</td>
<td>$ 495,610,213</td>
<td>34%</td>
<td>7%</td>
</tr>
<tr>
<td>Ambulance Service</td>
<td>-</td>
<td>0.0%</td>
<td>0.0%</td>
<td>$ 56,690,125</td>
<td>4%</td>
<td>0.8%</td>
</tr>
<tr>
<td>Election Commission</td>
<td>77,738</td>
<td>2.4%</td>
<td>0.5%</td>
<td>$ 15,153,509</td>
<td>1%</td>
<td>0.2%</td>
</tr>
<tr>
<td>Administration of Justice</td>
<td>268,199</td>
<td>8%</td>
<td>2%</td>
<td>$ 139,608,897</td>
<td>10%</td>
<td>2%</td>
</tr>
<tr>
<td>Total of Items Above</td>
<td>1,537,147</td>
<td>47%</td>
<td>10%</td>
<td>$ 707,062,844</td>
<td>48%</td>
<td>10%</td>
</tr>
<tr>
<td>Total General Fund Expenditures</td>
<td>$ 3,278,759</td>
<td>100%</td>
<td>21%</td>
<td>$ 1,468,081,482</td>
<td>100%</td>
<td>21%</td>
</tr>
</tbody>
</table>

#### From Other Funds:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Expenditure Amount in Johnson County</th>
<th>Percent Each Service is of Total Expenditures in All Counties Statewide</th>
<th>Percent Each Service is of Total Expenditures in All Counties Statewide</th>
</tr>
</thead>
<tbody>
<tr>
<td>Solid Waste Fund</td>
<td>$ 442,530</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>General Purpose School Fund</td>
<td>10,372,356</td>
<td>65%</td>
<td>43%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>299,160</td>
<td>n/a</td>
<td>n/a</td>
</tr>
<tr>
<td>Highways/Public Works Fund</td>
<td>1,579,457</td>
<td>10%</td>
<td>4%</td>
</tr>
<tr>
<td>Total of Special Funds above</td>
<td>$ 12,693,503</td>
<td>79%</td>
<td>56%</td>
</tr>
<tr>
<td>Total of All Items Above</td>
<td>$ 14,230,650</td>
<td>n/a</td>
<td>66%</td>
</tr>
<tr>
<td>Total County Expenditures</td>
<td>$ 15,972,262</td>
<td>n/a</td>
<td>100%</td>
</tr>
</tbody>
</table>

### State Shared Revenue Contributions to Mandated Services

<table>
<thead>
<tr>
<th>Allocation of State Shared Revenues in Johnson County</th>
<th>General Fund</th>
<th>Solid Waste Fund</th>
<th>General Purpose School Fund</th>
<th>Debt Service Fund</th>
<th>Highways/ Public Works Fund</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 301,977</td>
<td>$ 2,065</td>
<td>$ 38,415</td>
<td>$ 4,544</td>
<td>$ -</td>
<td>$ 3,305</td>
<td></td>
<td>$ 350,305</td>
</tr>
<tr>
<td>Percent State Shared Revenues Contribute in Johnson County</td>
<td>9.21%</td>
<td>0.47%</td>
<td>0.37%</td>
<td>1.52%</td>
<td>0.00%</td>
<td>0.19%</td>
<td>2.2%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allocation of State Shared Revenues in All Counties Statewide</th>
<th>General Fund</th>
<th>Solid Waste Fund</th>
<th>General Purpose School Fund</th>
<th>Debt Service Fund</th>
<th>Highways/ Public Works Fund</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 44,276,980</td>
<td>$ 1,145,094</td>
<td>$ 22,901,886</td>
<td>$ 5,572,792</td>
<td>$ 1,526,792</td>
<td>$ 916,075</td>
<td></td>
<td>$ 76,339,620</td>
</tr>
<tr>
<td>Percent State Shared Revenues Contribute in All Counties Statewide</td>
<td>3.02%</td>
<td>1.32%</td>
<td>0.76%</td>
<td>1.08%</td>
<td>0.49%</td>
<td>0.04%</td>
<td>1.08%</td>
</tr>
</tbody>
</table>
Johnson County

Detail of State Shared Revenues to Counties

Johnson County Total Bank Excise Tax, Hall Income Tax, TVA Payments, Alcohol Taxes, and Gasoline, Motor Fuel, and Special Petroleum Taxes

<table>
<thead>
<tr>
<th>Amount Distributed by Dept. of Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 1998</td>
</tr>
<tr>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Bank Excise Tax</td>
</tr>
<tr>
<td>Hall Income Tax</td>
</tr>
<tr>
<td>TVA Payments</td>
</tr>
<tr>
<td>Alcohol Taxes (Mixed Drink, Alcoholic Beverage, and Beer)</td>
</tr>
<tr>
<td>Gasoline, Motor Fuel, and Special Petroleum</td>
</tr>
<tr>
<td>Total State Shared Taxes (Note: Counties do not receive state shared sales taxes.)</td>
</tr>
<tr>
<td>Amount of Revenue Generated by One Penny of Property Tax</td>
</tr>
<tr>
<td>Property Tax Rate Increase Required to Offset All State Shared Taxes in Pennies</td>
</tr>
<tr>
<td>Total State Shared Taxes EXCLUDING Gasoline, Motor Fuel, and Special Petroleum</td>
</tr>
<tr>
<td>Property Tax Rate Increase Required to Offset State Shared Taxes EXCLUDING Gasoline, Motor Fuel, and Special Petroleum in Pennies</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Solid Waste</th>
<th>Debt Service</th>
<th>General Purpose School Fund</th>
<th>Highway/ Public Works</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>$301,977</td>
<td>$2,065</td>
<td>$4,544</td>
<td>$38,415</td>
<td>-</td>
<td>$3,305</td>
</tr>
<tr>
<td>86%</td>
<td>1%</td>
<td>1%</td>
<td>11%</td>
<td>0%</td>
<td>1%</td>
</tr>
<tr>
<td>58%</td>
<td>1.5%</td>
<td>7.3%</td>
<td>30%</td>
<td>2%</td>
<td>1%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Bank Excise Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 1998</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>Johnson County</td>
</tr>
<tr>
<td>Statewide Total (counties)</td>
</tr>
<tr>
<td>Percent of Statewide Total</td>
</tr>
<tr>
<td>Amount of Revenue Generated by One Penny of Property Tax</td>
</tr>
<tr>
<td>Property Tax Rate Increase Required to Offset Bank Excise Tax in Pennies</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allocation of Bank Excise Tax by Johnson County in FY 1998</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>$20,034</td>
</tr>
<tr>
<td>29%</td>
</tr>
<tr>
<td>66%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Hall Income Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 1998</td>
</tr>
<tr>
<td>-----------------</td>
</tr>
<tr>
<td>Johnson County</td>
</tr>
<tr>
<td>Statewide Total (counties)</td>
</tr>
<tr>
<td>Percent of Statewide Total</td>
</tr>
<tr>
<td>Amount of Revenue Generated by One Penny of Property Tax</td>
</tr>
<tr>
<td>Property Tax Rate Increase Required to Offset Hall Income Tax in Pennies</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Allocation of Hall Income Tax by Johnson County in FY 1998</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
</tr>
<tr>
<td>--------------</td>
</tr>
<tr>
<td>$39,114</td>
</tr>
<tr>
<td>100%</td>
</tr>
<tr>
<td>87%</td>
</tr>
</tbody>
</table>
### TVA Payments

**Amount Distributed by Dept. of Revenue**

<table>
<thead>
<tr>
<th></th>
<th>FY 1998</th>
<th>FY 1999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Johnson County</td>
<td>$209,582</td>
<td>$234,272</td>
</tr>
<tr>
<td>Statewide Total (counties)</td>
<td>$42,294,726</td>
<td>$47,060,631</td>
</tr>
<tr>
<td>Percent of Statewide Total</td>
<td>0.5%</td>
<td>0.5%</td>
</tr>
<tr>
<td>Amount of Revenue Generated by One Penny of Property Tax</td>
<td>$12,185</td>
<td>$12,185</td>
</tr>
<tr>
<td>Property Tax Rate Increase Required to Offset TVA Payments in Pennies</td>
<td>17.2</td>
<td>19.2</td>
</tr>
</tbody>
</table>

**Allocation of TVA Payments by Johnson County in FY 1998**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Solid Waste</th>
<th>Debt Service</th>
<th>General Purpose</th>
<th>School Fund</th>
<th>Highway/ Public Works</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount</td>
<td>$209,582</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Percent of Total TVA Payments</td>
<td>100%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Statewide Percentages</td>
<td>47%</td>
<td>2%</td>
<td>10%</td>
<td>40%</td>
<td>1%</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

---

### Alcohol Taxes (Mixed Drink, Alcoholic Beverage, Beer)

**Amount Distributed by Dept. of Revenue**

<table>
<thead>
<tr>
<th></th>
<th>FY 1998</th>
<th>FY 1999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Johnson County</td>
<td>$33,248</td>
<td>$34,034</td>
</tr>
<tr>
<td>Statewide Total (counties)</td>
<td>$10,915,476</td>
<td>$11,151,162</td>
</tr>
<tr>
<td>Percent of Statewide Total</td>
<td>0.3%</td>
<td>0.3%</td>
</tr>
<tr>
<td>Amount of Revenue Generated by One Penny of Property Tax</td>
<td>$12,185</td>
<td>$12,185</td>
</tr>
<tr>
<td>Property Tax Rate Increase Required to Offset Alcohol Taxes in Pennies</td>
<td>2.7</td>
<td>2.8</td>
</tr>
</tbody>
</table>

**Allocation of Alcohol Taxes by Johnson County in FY 1998**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Solid Waste</th>
<th>Debt Service</th>
<th>General Purpose</th>
<th>School Fund</th>
<th>Highway/ Public Works</th>
<th>Other</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount</td>
<td>$33,248</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Percent of Total Alcohol Taxes</td>
<td>100%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
<tr>
<td>Statewide Percentages</td>
<td>73%</td>
<td>1%</td>
<td>26%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
</tr>
</tbody>
</table>

---

### Gasoline, Motor Fuel, Special Petroleum Tax

**Amount Distributed by Dept. of Revenue**

<table>
<thead>
<tr>
<th></th>
<th>FY 1998</th>
<th>FY 1999</th>
</tr>
</thead>
<tbody>
<tr>
<td>Johnson County</td>
<td>$1,282,075</td>
<td>$1,335,008</td>
</tr>
<tr>
<td>Statewide Total (counties)</td>
<td>$167,906,867</td>
<td>$174,755,565</td>
</tr>
<tr>
<td>Percent of Statewide Total</td>
<td>0.8%</td>
<td>0.8%</td>
</tr>
<tr>
<td>Amount of Revenue Generated by One Penny of Property Tax</td>
<td>$12,185</td>
<td>$12,185</td>
</tr>
<tr>
<td>Property Tax Rate Increase Required to Offset Gasoline, Motor Fuel, and Special Petroleum Taxes in Pennies</td>
<td>105.22</td>
<td>109.6</td>
</tr>
</tbody>
</table>

**Allocation of Gasoline, Motor Fuel, Special Petroleum Tax by Johnson County in FY 1998**

<table>
<thead>
<tr>
<th></th>
<th>General Fund</th>
<th>Solid Waste</th>
<th>General Purpose</th>
<th>School Fund</th>
<th>Highway/ Public Works</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$1,282,075</td>
</tr>
<tr>
<td>Percent of Total Gasoline, Motor Fuel, and Special Petroleum Taxes</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Statewide Percentages</td>
<td>0%</td>
<td>0%</td>
<td>0%</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>