Judge/Executive’s 2019/2020 Budget Proposal

April 23, 2019
Purpose

To Present a Summary of the Judge/Executive’s Proposed 2019/2020 Budget
## Budget Approval Timeline

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Our Vision

TO BE THE COMMONWEALTH’S PREMIER COUNTY
OUR MISSION

To maximize all available resources to provide well-planned, adequately resourced, professionally executed public programs, infrastructure, and services to County Citizens.
Judge/Executive Proposes a

✓ Structurally Balanced
✓ Lean Operational Budget
✓ With no use of Reserve Funds to Balance
2019/2020 Budget Overview

$35M Operational Budget

4.3% more than current Operational Budget

Maintains existing programs and services at existing levels
Revenue
FY 2019/2020
2019/2020 Revenue

Hardin County is the **lowest county-wide taxed county in the Commonwealth**

- NO Occupational Tax
- NO Insurance Premium Tax
- NO Library Tax
- NO Fire District Tax
- NO Hotel Tax
- NO Restaurant or Local Sales Tax
Revenue 2019/2020

- Real Property Tax: 19.8%
- Motor Vehicle Tax: 1.5%
- Personal Property Tax: 2.4%

Total: 23.7%
Revenue 2019/2020

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
<td>R/E Prop Tax</td>
<td>$6,915,000</td>
</tr>
<tr>
<td>Personal Prop Tax</td>
<td>$530,000</td>
</tr>
<tr>
<td>Motor Vehicle Tax</td>
<td>$850,000</td>
</tr>
<tr>
<td>E-911 Funding</td>
<td>$2,380,000</td>
</tr>
<tr>
<td>Solid Waste Rev</td>
<td>$5,622,200</td>
</tr>
<tr>
<td>Jail Revenue</td>
<td>$6,432,300</td>
</tr>
<tr>
<td>Road Funding</td>
<td>$2,986,319</td>
</tr>
<tr>
<td>State/Fed Grant</td>
<td>$46,000</td>
</tr>
<tr>
<td>Sheriff/Clerk Fees</td>
<td>$1,124,875</td>
</tr>
<tr>
<td>EMS Revenue</td>
<td>$5,100,000</td>
</tr>
<tr>
<td>Other State/Local Funds</td>
<td>$2,991,300</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$34,977,994</td>
</tr>
</tbody>
</table>
Operational Budget

FY 2019/2020
Operational Budget Proposal

General Fund Revenue $19,937,175

General Fund Appropriations $17,537,175

*Includes ABC Fund*
# Operational Budget Proposal

<table>
<thead>
<tr>
<th>Road &amp; LGEA Revenue</th>
<th>Road &amp; LGEA Appropriations</th>
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Operational Budget Proposal

Jail
Revenue
$6,432,300

Jail
Appropriations
$8,832,300
Operational Budget Proposal

Solid Waste Revenue $5,622,200

Solid Waste Appropriations $5,622,200
Operational Budget Proposal

Total Revenue $34,977,994
Total Appropriations $34,977,994
Total Operational Budget = $34,977,944

Not Including: $7M for BRAC Funded Projects:
Department Budgets

FY 2019/2020
Emergency Medical Services
Emergency Management
E-911
Coroner’s Office
Animal Care and Control
Engineering
Road Department
Detention Center
Solid Waste Disposal and Landfill
Emergency Medical Services = $5,710,230

Personnel
$4,357,255

Operations
$1,352,975
Emergency Management Budget = $209,550

Personnel
$154,750

Operations
$54,800
E-911 Dispatch Budget = $2,380,000

Operations: $1,193,730
Personnel: $1,186,270
Coroner Budget = $293,875

Personnel
$262,950

Operations
$ 30,925
Animal Care & Control Budget =$820,000

Personnel
$569,725

Operations
$250,275
Engineering Budget = $335,525

- Personnel: $300,675
- Operations: $34,850

Graph showing budget allocations from 2007/06 to 2019/20.
Road and LGEA Budget = $2,986,319

Operations $1,802,044

Personnel $1,184,275
Detention Center Budget = $8,832,300

- Personnel $4,832,625
- Operations $3,999,675
Solid Waste Budget = $5,622,200

- Personnel $205,900
- Operations $5,416,300
Personnel
FY 2019/2020
Salaries

- 2012/13: $8,135,662
- 2013/14: $8,306,337
- 2014/15: $8,466,100
- 2015/16: $8,808,878
- 2016/17: $9,106,513
- 2017/18: $9,134,781
- 2018/19: $9,465,475
- 2019/20: $9,575,545
Personnel Benefits = $5,436,055

- **Workers' Compensation**: $363,575 (6.7%)
- **Health Insurance**: $1,221,325 (22.5%)
- **Social Security**: $726,875 (13.4%)
- **Non-Hazardous Retirement**: $933,900 (17.2%)
- **Unemployment**: $16,000 (0.3%)
- **Hazardous Retirement**: $2,174,380 (40.0%)
### Personnel Costs

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<tr>
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<tr>
<td>Payroll</td>
<td>$9,134,781</td>
<td>$9,465,475</td>
<td>$9,575,545</td>
</tr>
<tr>
<td>Social Security</td>
<td>$698,829</td>
<td>$717,300</td>
<td>$726,875</td>
</tr>
<tr>
<td>Retirement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Hazardous</td>
<td>$754,861</td>
<td>$943,529</td>
<td>$933,900</td>
</tr>
<tr>
<td>Hazardous</td>
<td>$1,726,000</td>
<td>$1,818,771</td>
<td>$2,174,380</td>
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<td>Health Insurance</td>
<td>$1,091,080</td>
<td>$1,102,200</td>
<td>$1,221,325</td>
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<td>Unemployment</td>
<td>$5,000</td>
<td>$3,500</td>
<td>$16,000</td>
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<tr>
<td>Workers Compensation</td>
<td>$273,225</td>
<td>$305,410</td>
<td>$363,575</td>
</tr>
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<td><strong>Total</strong></td>
<td><strong>$13,683,776</strong></td>
<td><strong>$14,356,185</strong></td>
<td><strong>$15,011,600</strong></td>
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*Includes “Step-In-Grade Plus 1% COLA Increase”*
Benefits: 36.2%
Salaries: 63.8%
Operational Costs: 57.1%
Personnel Costs: 42.9%
Personnel Costs: $15,011,600
$34,977,994
Budget Summary

FY 2019/2020
Summary

- $35M 2019/2020 Operational Budget
  Not including BRAC funded projects
- 4.3% more than 2018/2019 Budget
- Adding $7M of BRAC related projects brings the total Budget to $42M
- Maintains existing programs/services
- Still the lowest county-wide taxed county in the Commonwealth
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