Purpose

To Present a Summary of the Judge/Executive’s Proposed 2020/2021 Budget
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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.
NEWS

Judge/Executive Proposes a
✓ Structurally Balanced
✓ Lean Operational Budget
2020/2021 Budget Overview

- $37M Operational Budget
- 5.7% more than current Operational Budget
- Maintains existing programs and services at existing levels
- Balanced with existing tax rates and fee amounts
Revenue
FY 2020/2021
2020/2021 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 2020/2021

- Real Property Tax: 19.0%
- Motor Vehicle Tax: 1.5%
- Personal Property Tax: 2.3%

Total: 22.8%
Revenue 2020/2021

- R/E Prop Tax: $7,100,000
- Personal Prop Tax: $550,000
- Motor Vehicle Tax: $850,000
- E-911 Funding: $2,520,000
- Solid Waste Rev: $6,649,500
- Jail Revenue: $6,435,640
- Road Funding: $3,920,710
- State/Fed Grant: $44,000
- Sheriff/Clerk Fees: $1,192,529
- EMS Revenue: $5,025,000
- Other State/Local: $2,687,832
- Reserves: $456,718

TOTAL: $37,431,929

22.8%
Operational Budget

FY 2020/2021

Not Including BRAC Funded Projects
Operational Budget Proposal

General Fund Revenue $17,735,979

General Fund Appropriations $15,655,568

*Includes ABC Fund*
Operational Budget Proposal

Road & LGEA Revenue
$3,920,710*

Road & LGEA Appropriations
$3,920,710

*Includes $286,718 of Reserves to Balance
Operational Budget Proposal

Jail Revenue: $6,435,640
Jail Appropriations: $8,986,121
Operational Budget Proposal

Solid Waste Revenue  
$6,649,500

Solid Waste Appropriations  
$5,701,630
Operational Budget Proposal

911 Revenue $2,690,100*

911 Appropriations $2,690,100

*Includes $170,000 of Reserves to Balance
Operational Budget Proposal

Total Revenue
$36,956,929*

Total Appropriations
$36,956,929

*Minus $475,000 to General Fund Reserves
Department Budgets
FY 2020/2021
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 = $5,781,366

- Personnel: $4,423,947
- Operations: $1,357,419
Emergency Management Budget = $211,760

Personnel: $160,510
Operations: $51,250
E-911 Dispatch Budget = $2,690,100

Operations: $1,330,451

Personnel: $1,359,649
Coroner Budget = $297,209

Personnel
$266,284

Operations
$30,925
Animal Care & Control Budget =$874,491

Personnel
$622,240

Operations
$252,251
Engineering Budget = $369,296

- Personnel: $322,275
- Operations: $47,021
Road and LGEA Budget = $3,920,710

Operations
$2,681,013

Personnel
$1,239,697
Detention Center Budget = $8,986,121

- Personnel: $5,026,822
- Operations: $3,959,299
Solid Waste Budget = $5,701,630

Operations
$5,565,781

Personnel
$135,759
Personnel Benefits = $5,839,752

- Social Security: $740,115 (12.7%)
- Health Insurance: $1,508,551 (25.8%)
- Workers' Compensation: $368,390 (6.3%)
- Unemployment: $15,000 (0.3%)
- Non-Hazardous Retirement: $1,063,715 (18.2%)
- Hazardous Retirement: $2,143,981 (36.7%)
## Personnel Costs

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>Payroll</td>
<td>$ 9,465,475</td>
<td>$ 9,575,545</td>
<td>$ 9,750,165</td>
</tr>
<tr>
<td>Social Security</td>
<td>$ 717,300</td>
<td>$ 726,875</td>
<td>$ 740,115</td>
</tr>
<tr>
<td>Retirement</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Hazardous</td>
<td>$ 943,529</td>
<td>$ 933,900</td>
<td>$ 1,063,715</td>
</tr>
<tr>
<td>Hazardous</td>
<td>$ 1,818,771</td>
<td>$ 2,174,380</td>
<td>$ 2,143,981</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>$ 1,102,200</td>
<td>$ 1,221,325</td>
<td>$ 1,508,551</td>
</tr>
<tr>
<td>Unemployment</td>
<td>$ 3,500</td>
<td>$ 16,000</td>
<td>$ 15,000</td>
</tr>
<tr>
<td>Workers Compensation</td>
<td>$ 305,410</td>
<td>$ 363,575</td>
<td>$ 368,390</td>
</tr>
<tr>
<td>Total</td>
<td>$ 14,356,185</td>
<td>$ 15,011,600</td>
<td>$ 15,589,917</td>
</tr>
</tbody>
</table>

*Includes “Step-In-Grade Plus 2% COLA Increase”*
Benefits 37.5%
Salaries 62.5%
Operational Costs 58.1%
Personnel Costs 41.9%
$37,198,944
$15,589,917
County Debt
FY 2020/2021
## County Indebtedness June 30, 2020

<table>
<thead>
<tr>
<th>Description</th>
<th>Principal Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Detention Center Bonds (2021)</td>
<td>$ 490,000</td>
</tr>
<tr>
<td>E-911 Equipment Lease (2023/2024)</td>
<td>$ 2,059,023</td>
</tr>
<tr>
<td>EMS Equipment Lease (2024)</td>
<td>$ 239,043</td>
</tr>
<tr>
<td>Landfill Lease (2026)</td>
<td>$ 4,021,732</td>
</tr>
<tr>
<td>Government Building Bonds (2038)</td>
<td>$ 9,985,000</td>
</tr>
<tr>
<td><strong>TOTAL:</strong></td>
<td><strong>$ 16,794,798</strong></td>
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*Approximately 10.7% of Debt Capacity*
### Projected County Indebtedness
**June 30, 2021**

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<tr>
<th>Description</th>
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<tr>
<td>Detention Center Bonds (2021)</td>
<td>$250,000</td>
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<tr>
<td>E-911 Equipment Lease (2023/2024)</td>
<td>$1,575,890</td>
</tr>
<tr>
<td>EMS Equipment Lease (2024)</td>
<td>$191,234</td>
</tr>
<tr>
<td>Landfill Lease (2026)</td>
<td>$3,496,712</td>
</tr>
<tr>
<td>Government Building Bonds (2038)</td>
<td>$9,585,000</td>
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<td><strong>TOTAL:</strong></td>
<td><strong>$15,098,836</strong></td>
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*Approximately 9.7% of Debt Capacity*
Available Debt Capacity
(Based on 2019 Property Valuations)

Total Valuation of Property $ 7,042,020,886
Motor Vehicles $ 765,408,534
Watercraft $ 15,109,437

$ 7,822,538,857

Hardin County Debt Capacity $ 156,450,777
(2% of total valuation)

Current Debt of $ 16.8M = 10.7% of Debt Capacity
## Annual Debt Service FY 2019/2020

<table>
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<tr>
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<tr>
<td>Detention Center Bonds (2021)</td>
<td>$253,425</td>
</tr>
<tr>
<td>E-911 Equipment Lease (2023/2024)</td>
<td>$575,154</td>
</tr>
<tr>
<td>EMS Equipment Lease (2024)</td>
<td>$47,809</td>
</tr>
<tr>
<td>Landfill Lease (2026)</td>
<td>$637,649</td>
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<tr>
<td>New Government Building (2039)</td>
<td>$733,163</td>
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<td><strong>TOTAL</strong></td>
<td><strong>$2,247,200</strong></td>
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### Projected Annual Debt Service
#### FY 2020/2021

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<td>Detention Center Bonds (2021)</td>
<td>$248,325</td>
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<tr>
<td>E-911 Equipment Lease (2023/2024)</td>
<td>$557,968</td>
</tr>
<tr>
<td>EMS Equipment Lease (2024)</td>
<td>$47,809</td>
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<tr>
<td>Landfill Lease (2026)</td>
<td>$637,422</td>
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<td>New Government Building (2039)</td>
<td>$734,863</td>
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<td><strong>TOTAL:</strong></td>
<td><strong>$2,226,387</strong></td>
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Items of Interest

FY 2020/2021
Items of Interest

- $1,766,601 in State Road Aid
- $490,488 Supplemental Road and Bridge Funds
- $1,320,000 for Asphalt/Concrete Roads
Items of Interest

- $1,462,529 of funding to Supplement the County Sheriff
- $136,500 of funding to supplement the County Clerk’s Office
- $195,490 for Election Expenses
Items of Interest

$347,751 to help fund County Attorney

$297,209 to fund the County Coroner

$283,800 in county funding to Volunteer Fire Departments
Items of Interest

$1,064,233 for Public Library

$19,000 for Hardin County School’s Education & Community TV

$874,491 for County Animal Care & Control
Items of Interest

$255,100 to support PVA

$50,000 for Circuit and District “Drug Court”

$50,000 to support “Rocket Docket”
$270,000 for Planning & Development

$369,296 to support Engineering Services

$11,000 to continue Emergency Notification System
Items of Interest

- $50,000 for “Dead Stock” Removal/Disposal
- $251,512 for Recycling Program
- $95,000 for Litter Abatement Program
Items of Interest

- $1,275,000 for Jail Medical Contract
- $755,000 for Jail Food/Meals Contract
- $450,978 debt service for E-911 external communications upgrade
Revenue Challenge

**Solid Waste**  
Budget based on 200,000 tons of waste

**EMS**  
Collections of $5,000,000

**State Inmates**  
State payments of $4,350,000

**Board Designated Funds**  
$500,000 to supplement inmate medical

**Jail Revenue**  
$2,550,481 subsidy from General Fund
Budget Summary
FY 2020/2021
Summary

- **$37M 2020/2021 Operational Budget**
  Not including BRAC funded projects

- 5.7% more than 2019/2020 Budget

- Adding $4.1M of BRAC related projects brings the total Budget to $41.1M

- Maintains existing programs/services

- Still the lowest county-wide taxed county in the Commonwealth
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