

# Judge/Executive's 2020/2021 Budget Proposal



April 28, 2020

Today



Yesterday



The Past



# **Purpose**

**To Present a Summary  
of the Judge/Executive's  
Proposed 2020/2021 Budget**

# Budget Approval Timeline

**April 28**

**Issue of Proposed FY 2020/21 Budget**

**May 5**

**Resources & Community Support Committee meeting to discuss proposed budget**

**May 12**

**Public Hearings LGEA and & CRA**

**Fiscal Court potentially amends proposed budget**

**“First Reading” of budget ordinance**

**June 9**

**“Second Reading” of budget ordinance**

**June 10**

**Submit to KY Department of Local Government**

# Agenda

**Budget Overview**

**Revenue by Source**

**Proposed Operational Budget**

**Personnel Costs**

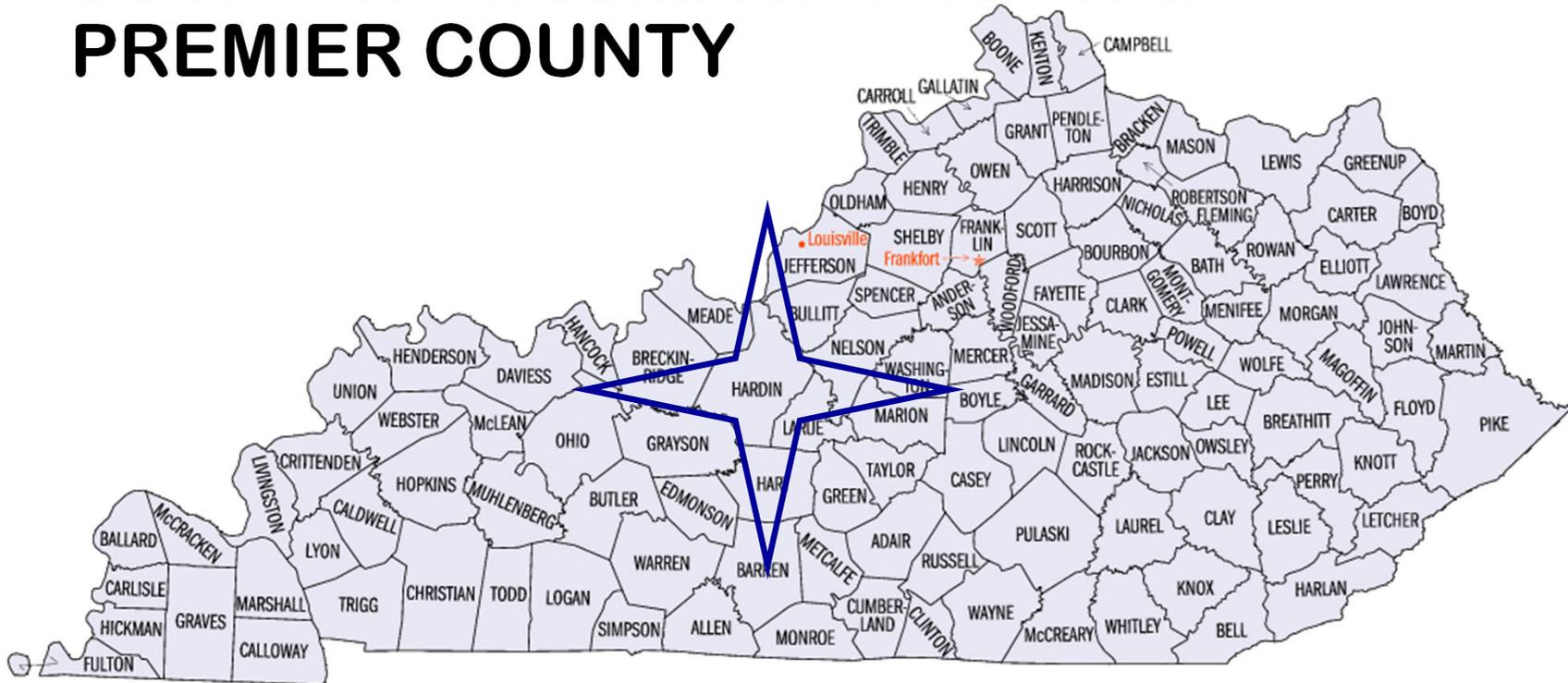
**County Debt**

**Items of Interest**

**Summary**

# 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

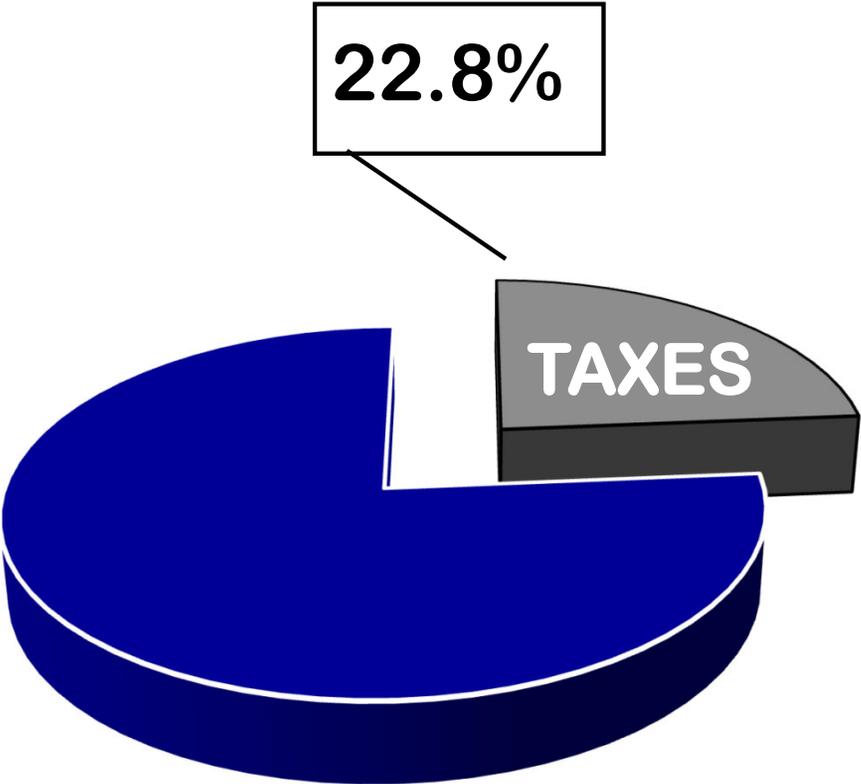
## FY 2020/2021

# 2020/2021 Revenue

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

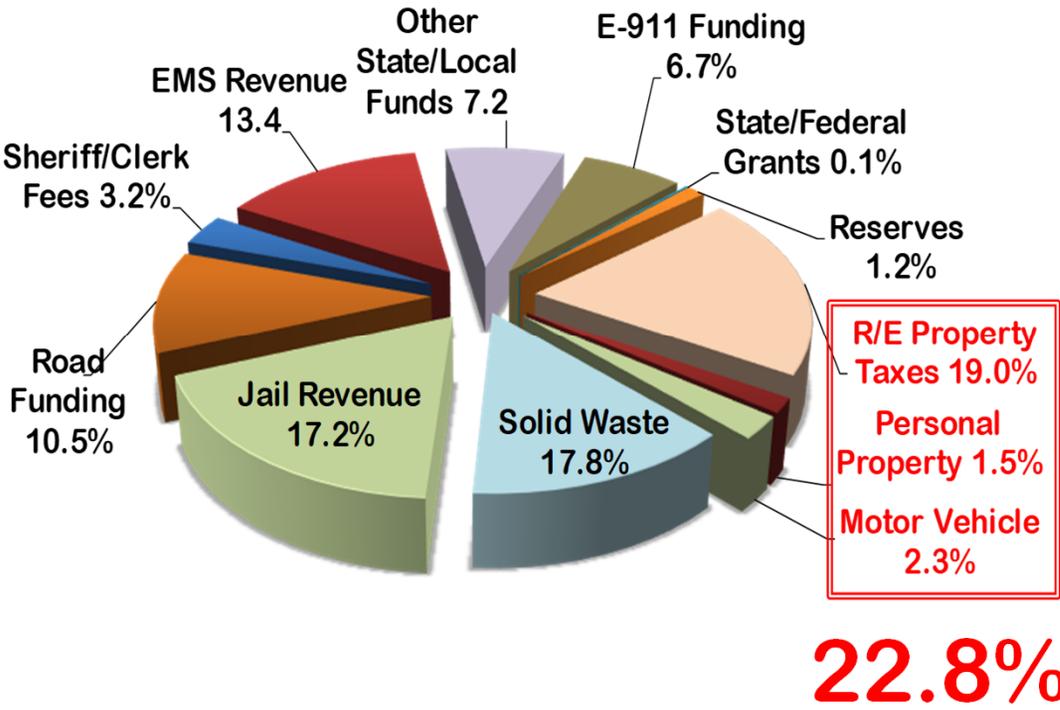
- NO** Occupational Tax
- NO** Insurance Premium Tax
- NO** Library Tax
- NO** Fire District Tax
- NO** Hotel Tax
- NO** Restaurant or Local Sales Tax

# Revenue 2020/2021



- Real Property Tax 19.0%
  - Motor Vehicle Tax 1.5%
  - Personal Property Tax 2.3%
- 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	\$	<u>456,718</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>37,431,929</u></b>



# Operational Budget

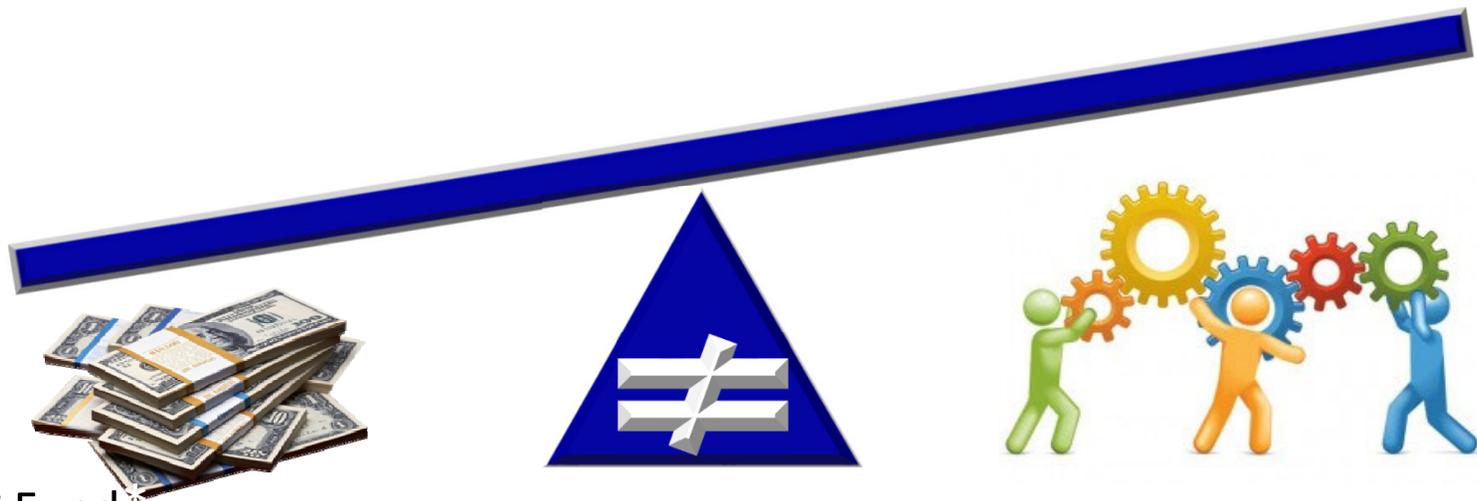
## FY 2020/2021

**Not Including BRAC Funded Projects**

# Operational Budget Proposal

**General Fund  
Revenue  
\$ 17,735,979**

**General Fund  
Appropriations  
\$15,655,568**

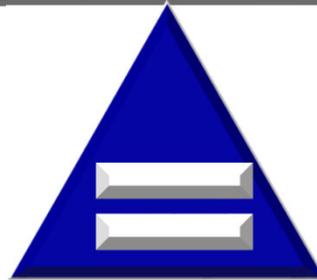


\*Includes ABC Fund

# Operational Budget Proposal

Road & LGEA  
Revenue  
\$3,920,710\*

Road & LGEA  
Appropriations  
\$3,920,710

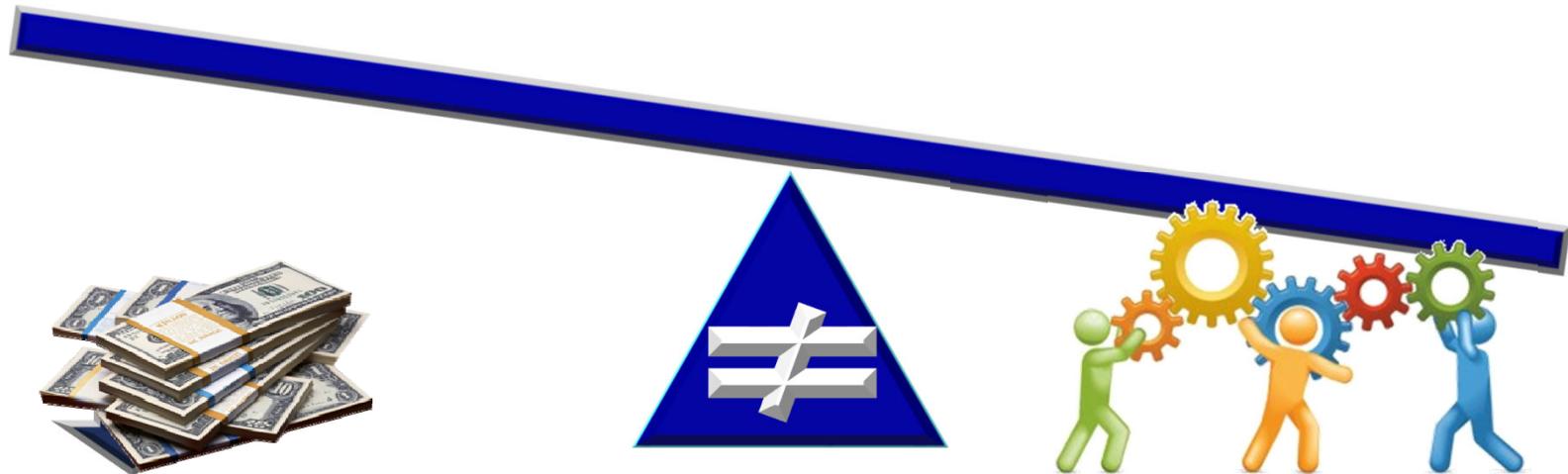


**\*Includes \$286,718 of Reserves to Balance**

# Operational Budget Proposal

**Jail  
Revenue  
\$6,435,640**

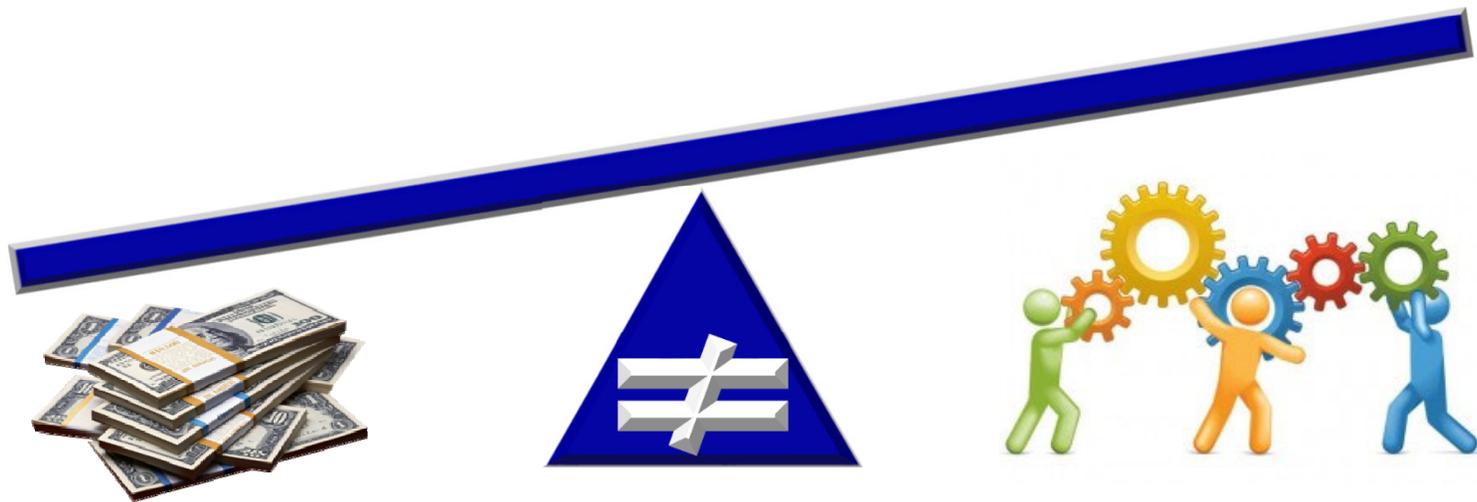
**Jail  
Appropriations  
\$8,986,121**



# Operational Budget Proposal

**Solid Waste  
Revenue  
\$ 6,649,500**

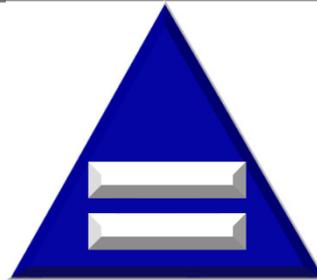
**Solid Waste  
Appropriations  
\$5,701,630**



# Operational Budget Proposal

911  
Revenue  
\$2,690,100\*

911  
Appropriations  
\$2,690,100

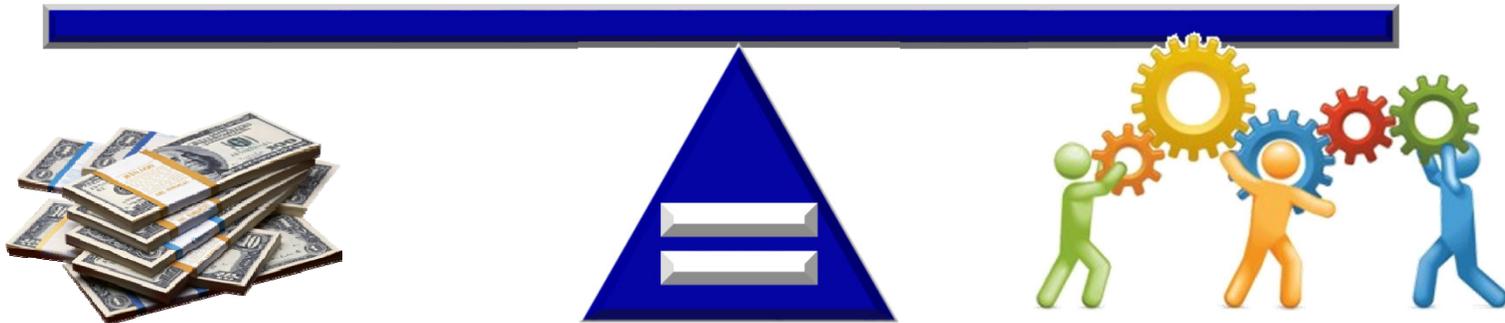


**\*Includes \$170,000 of Reserves to Balance**

# 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**

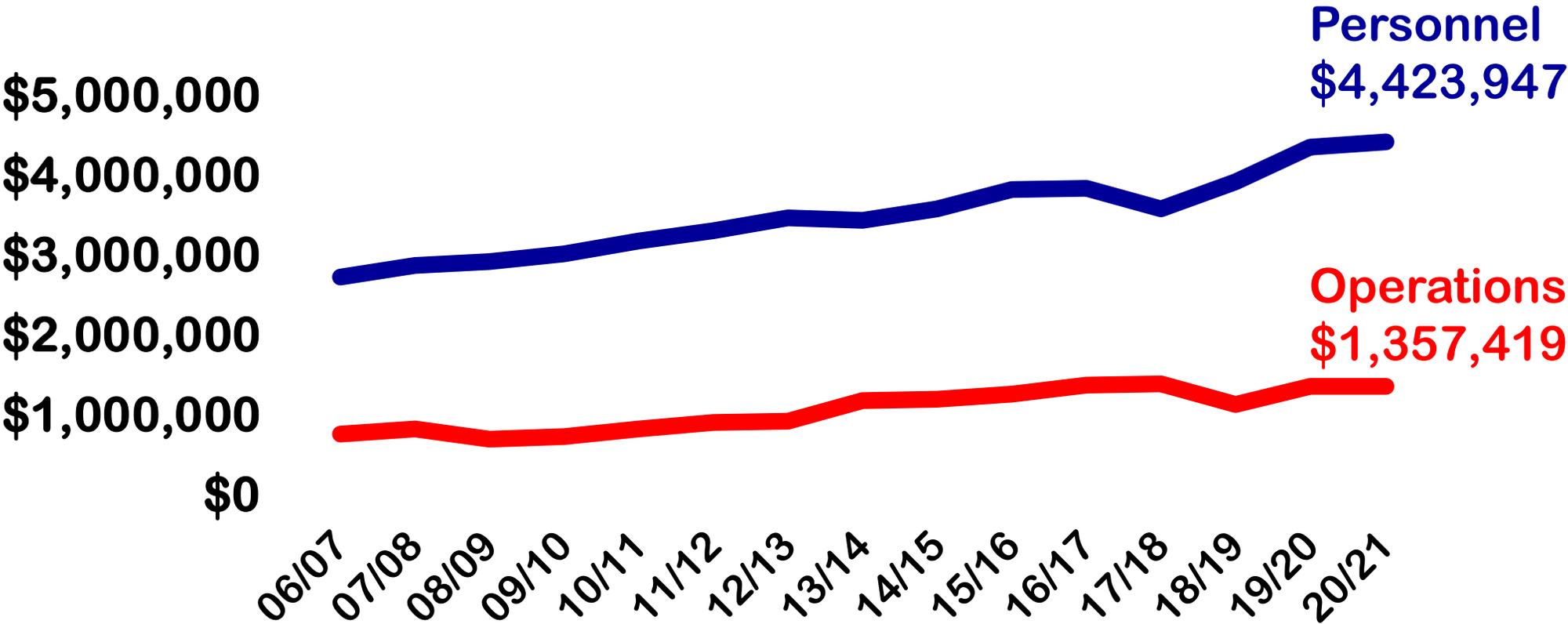
**Engineering**

**Road Department**

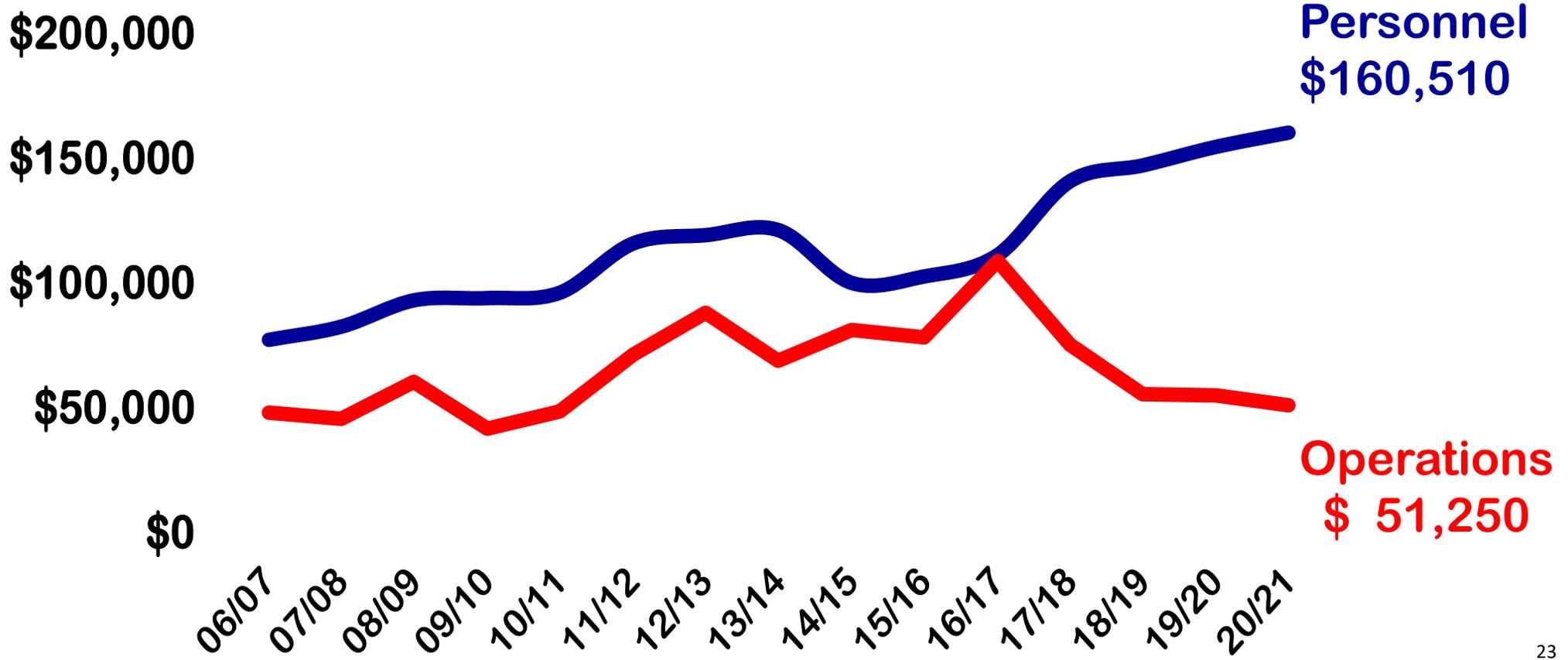
**Detention Center**

**Solid Waste Disposal and Landfill**

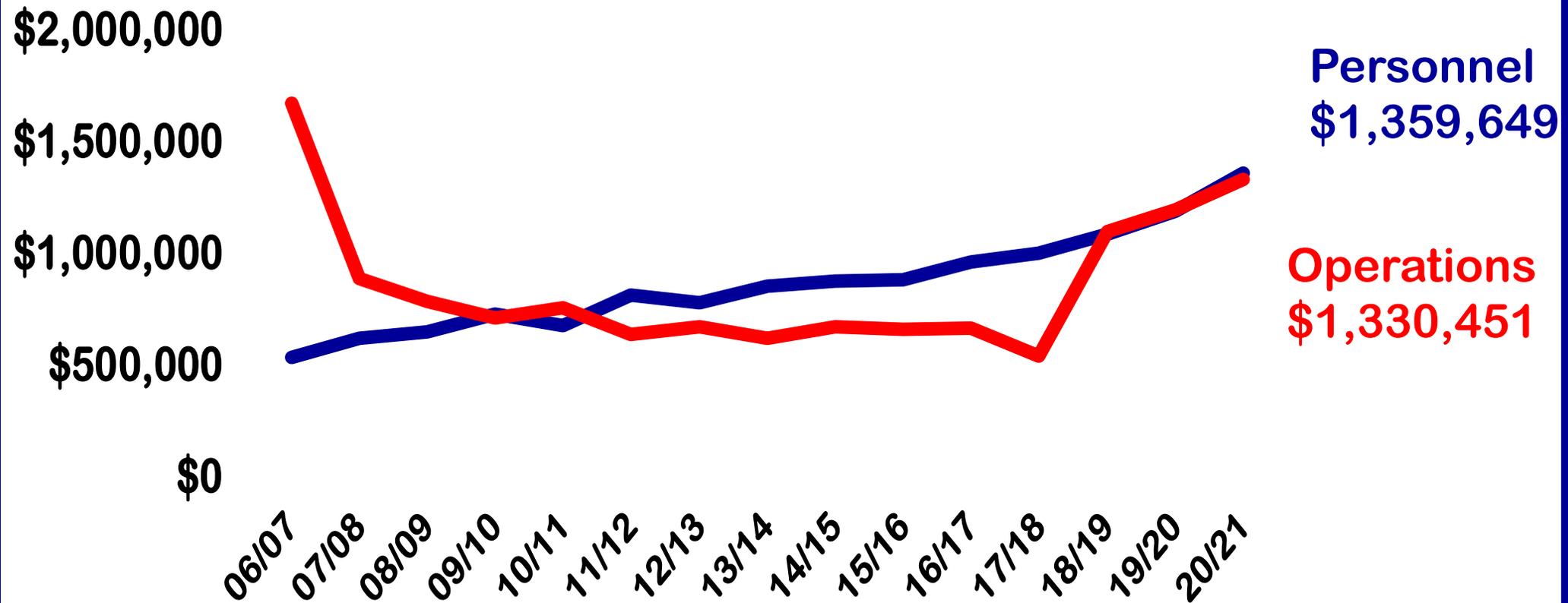
# Emergency Medical Services = \$5,781,366



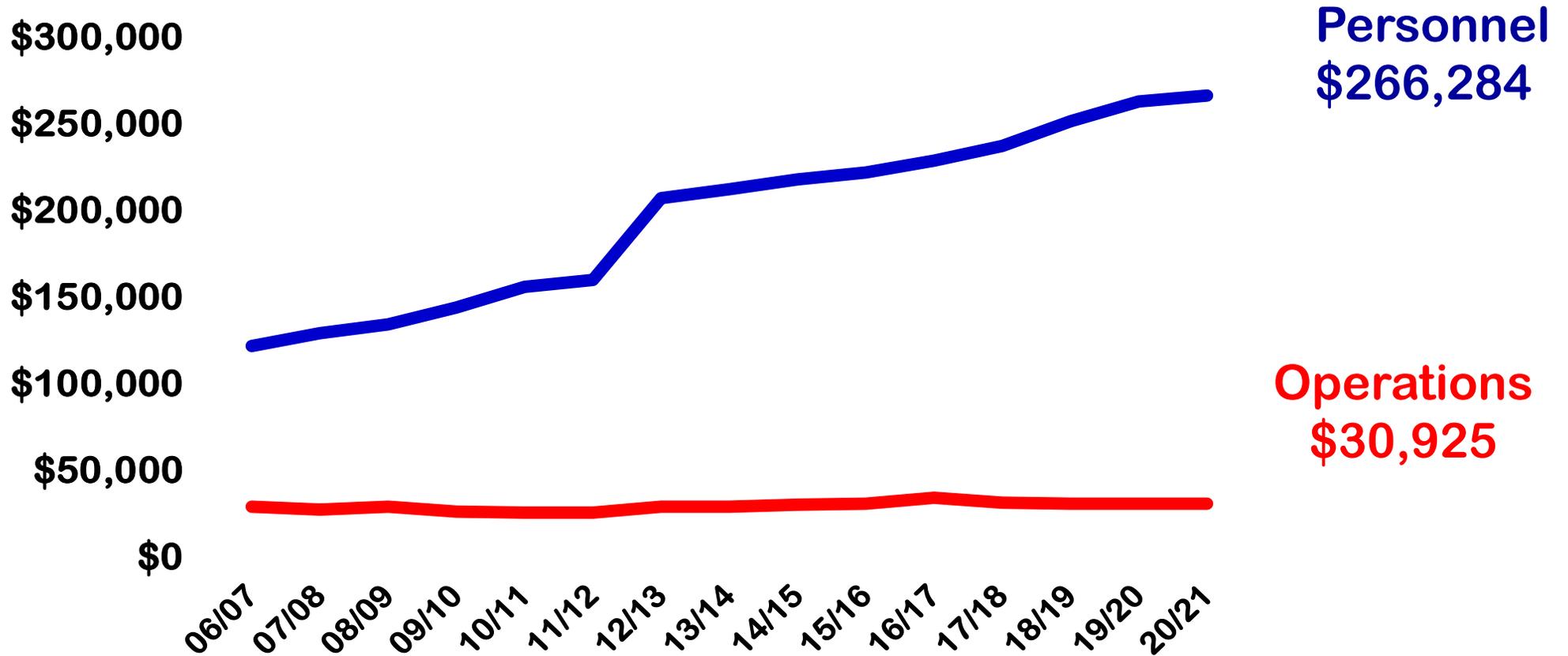
# Emergency Management Budget = \$211,760



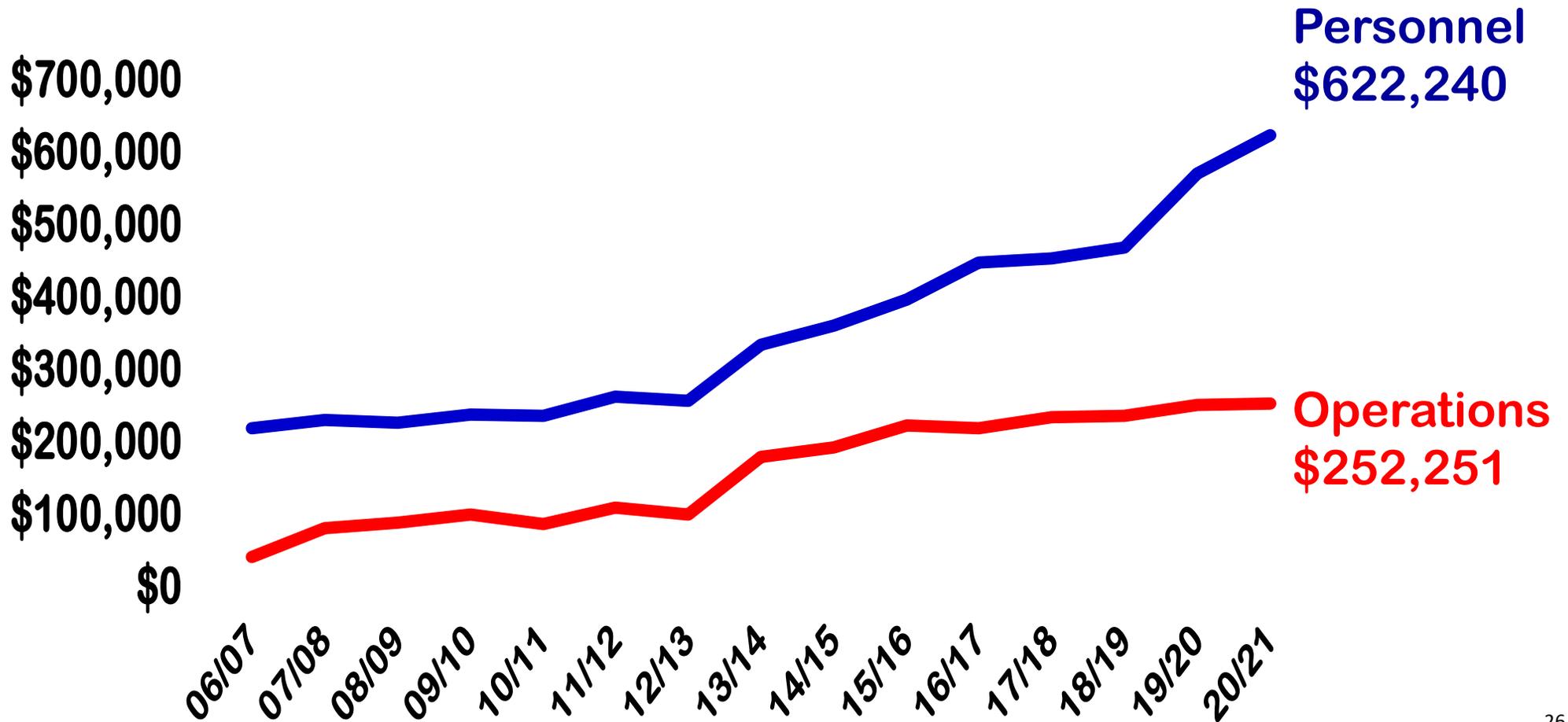
# E-911 Dispatch Budget = \$2,690,100



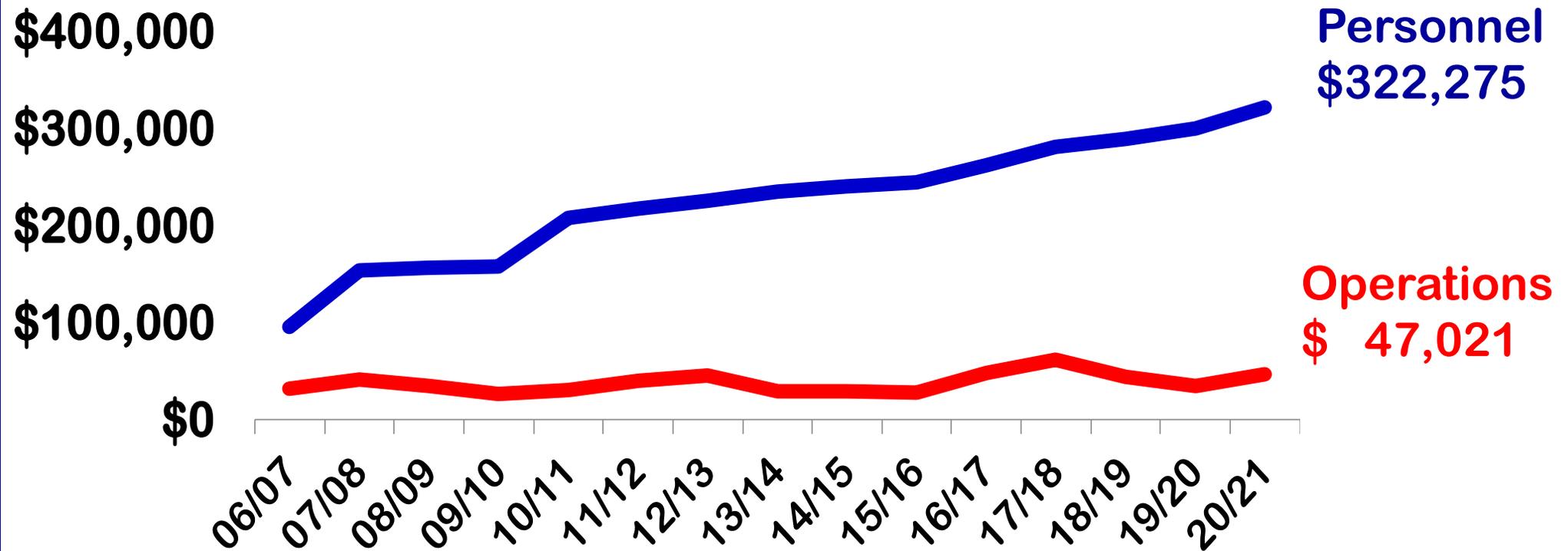
# Coroner Budget = \$297,209



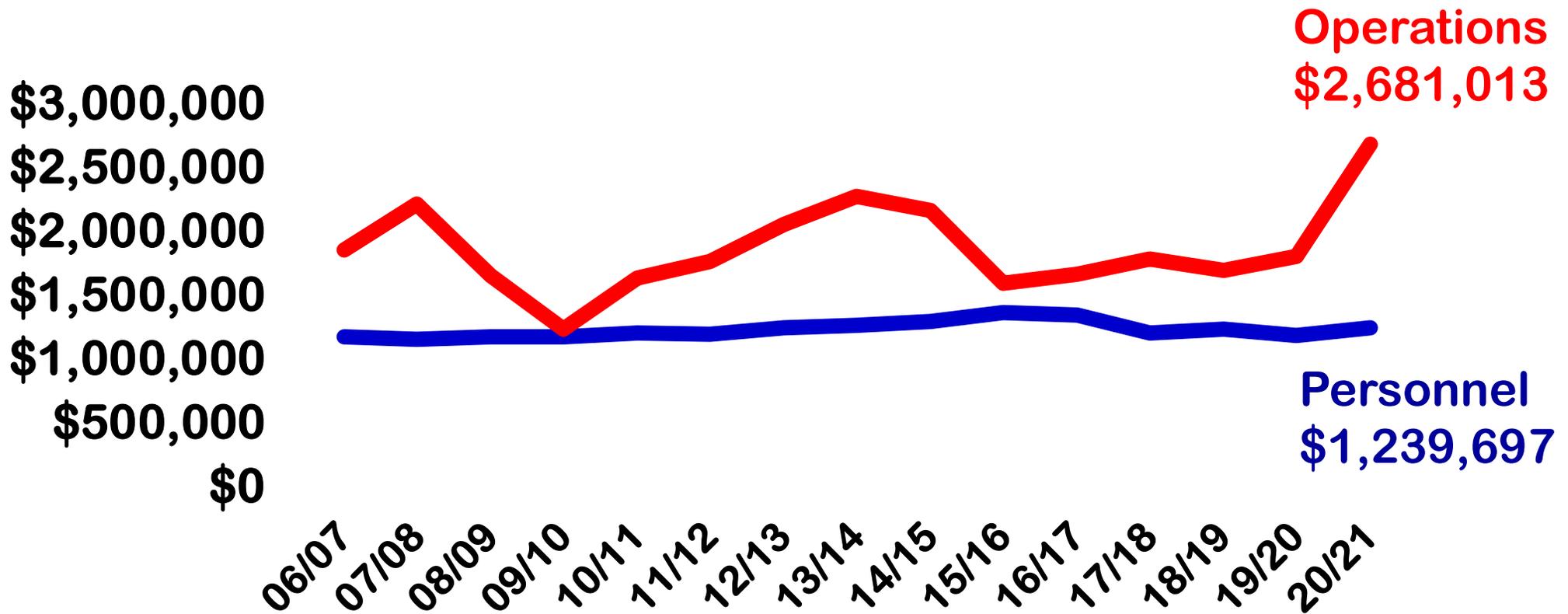
# Animal Care & Control Budget = \$874,491



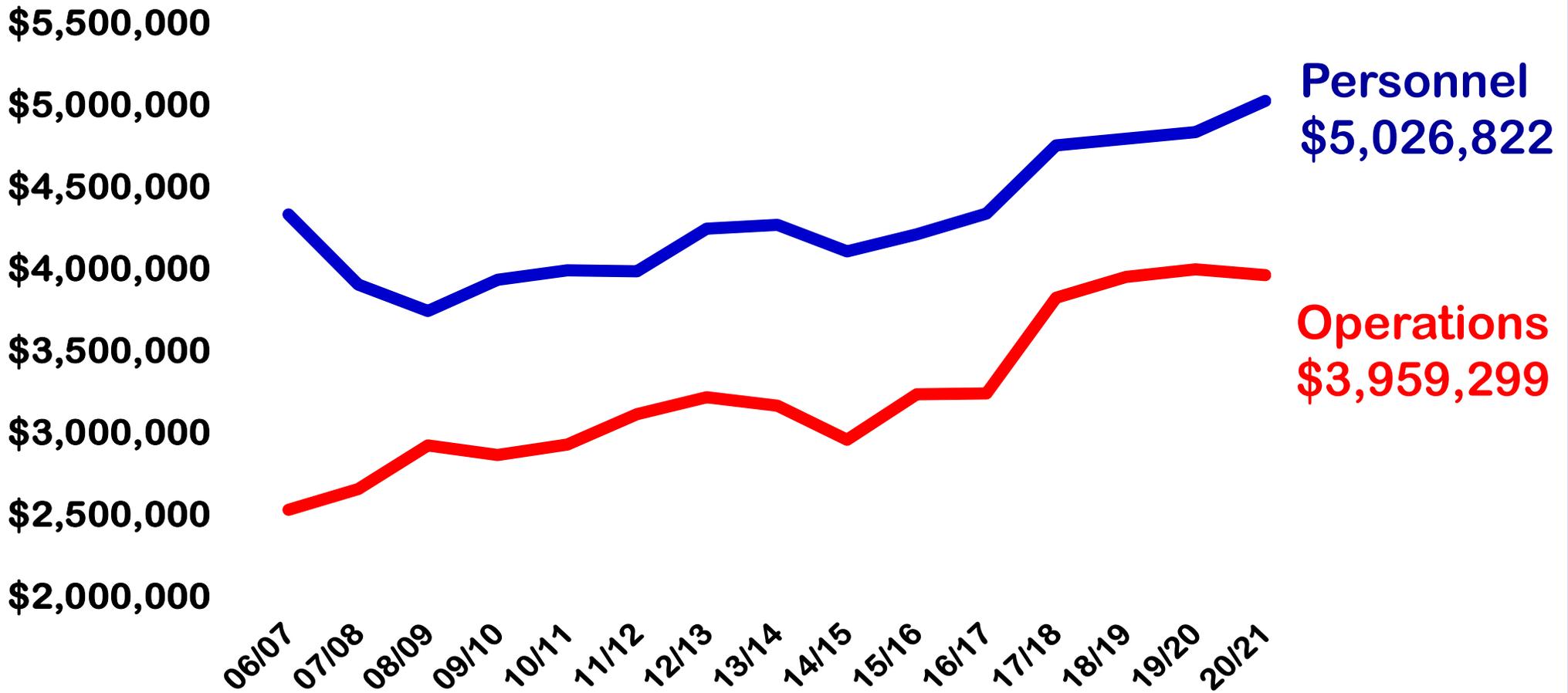
# Engineering Budget = \$369,296



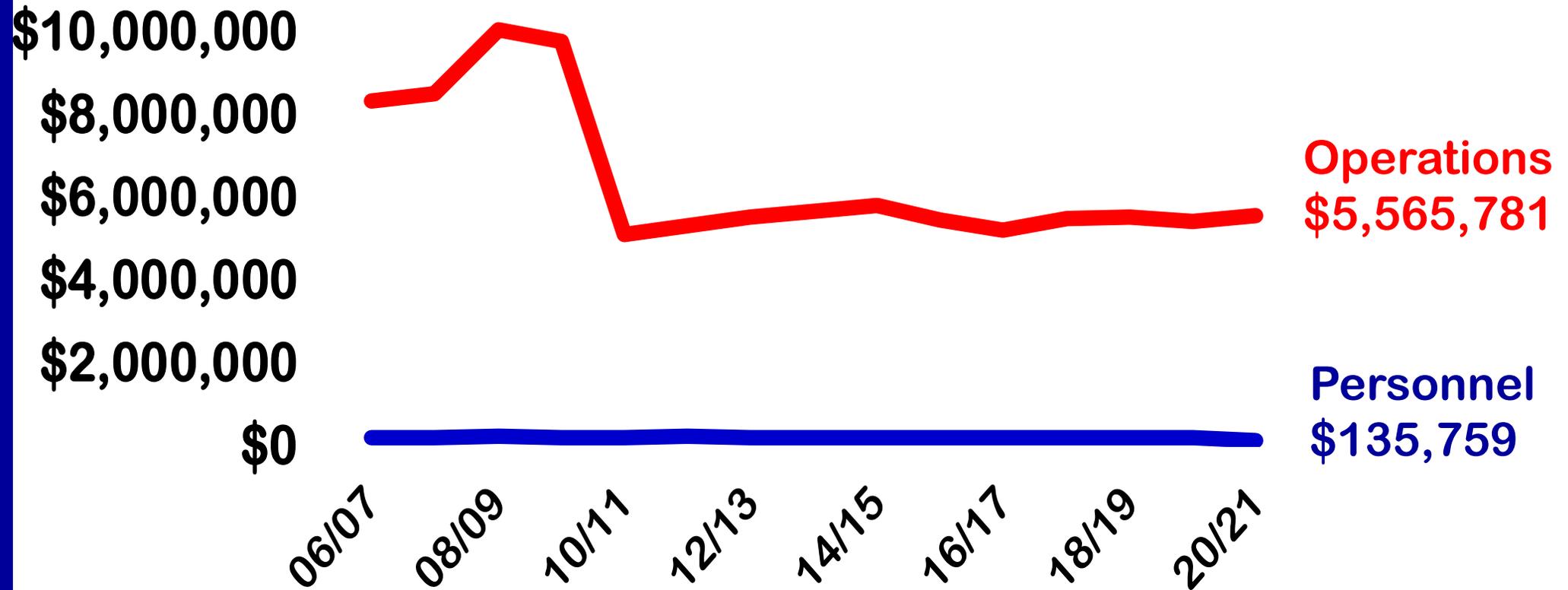
# Road and LGEA Budget= \$3,920,710



# Detention Center Budget = \$8,986,121



# Solid Waste Budget = \$5,701,630

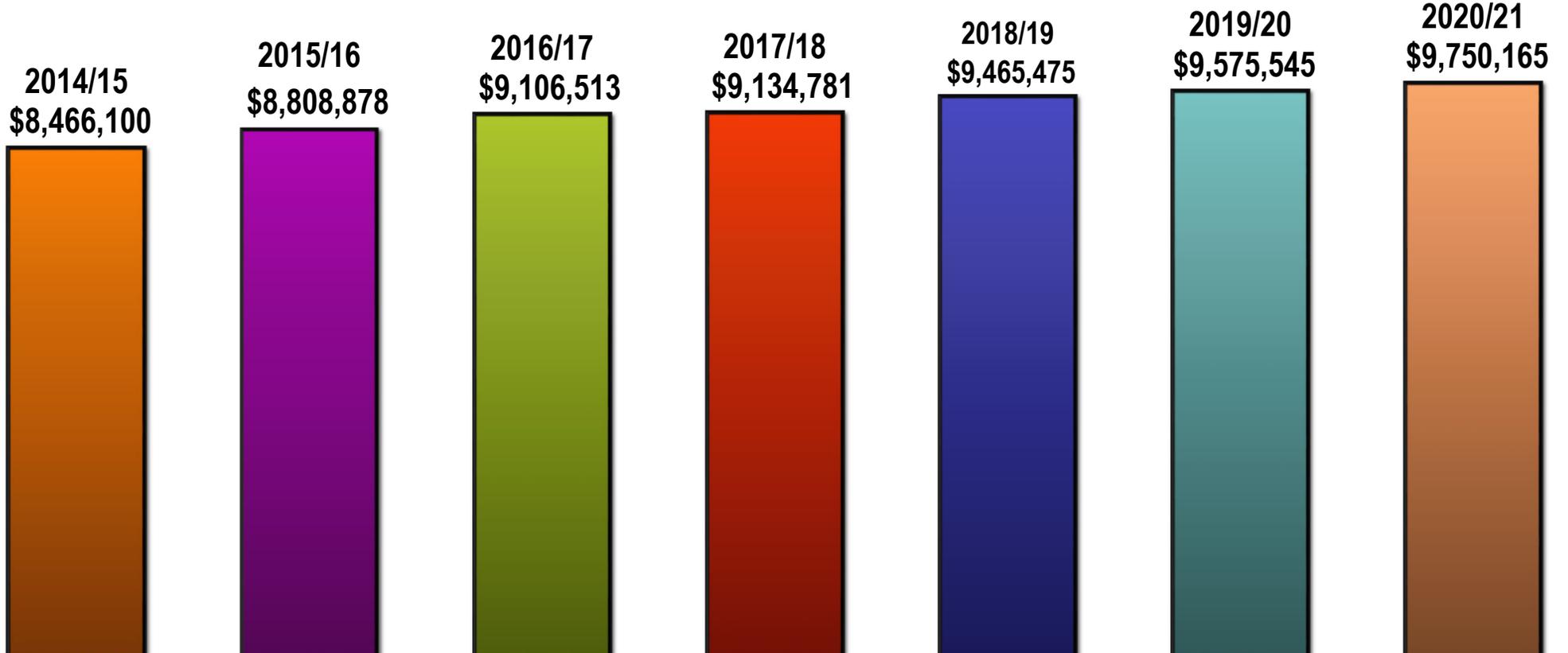




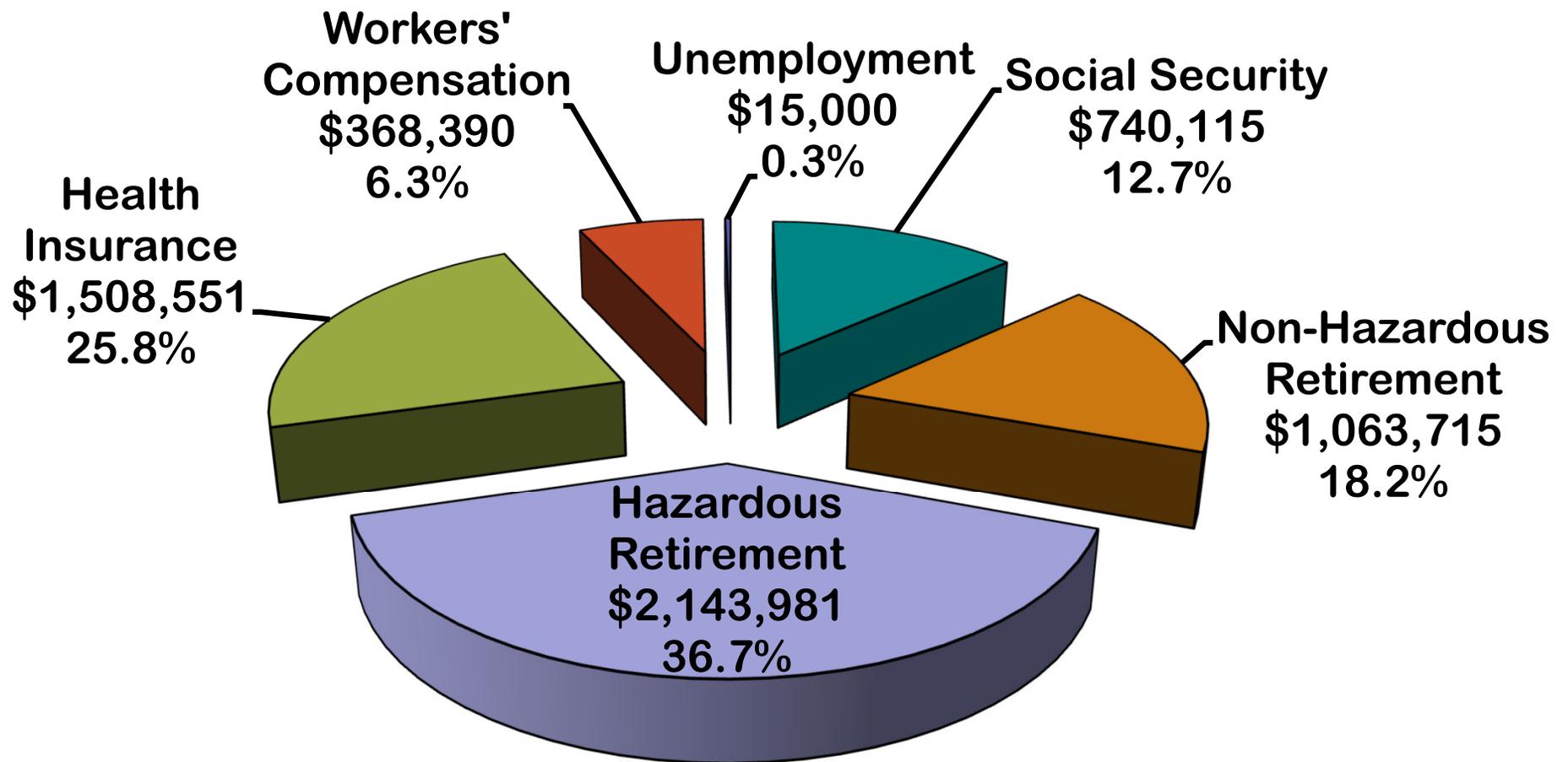
# Personnel

**FY 2020/2021**

# Salaries



# Personnel Benefits = \$5,839,752



# Personnel Costs

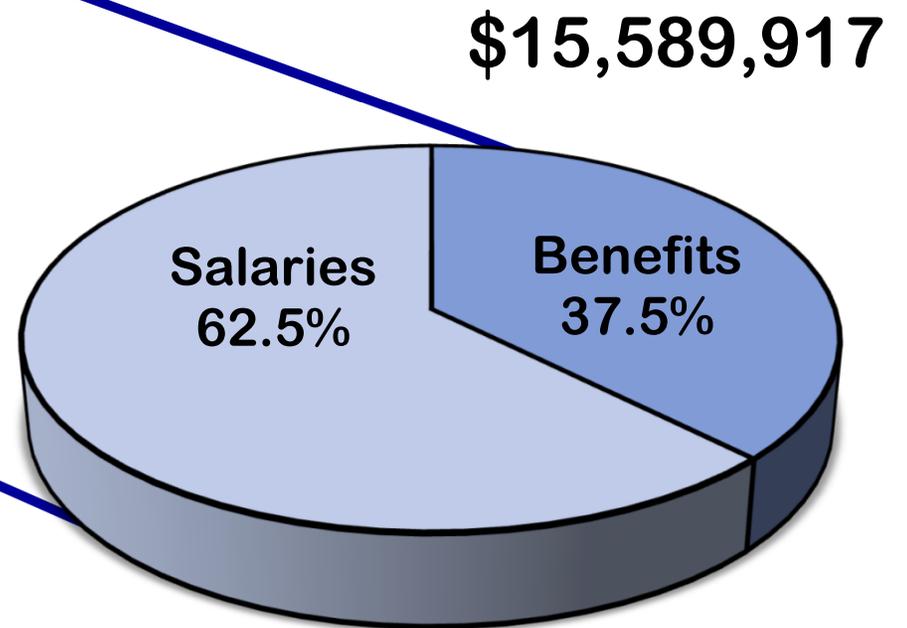
	<u>2018/2019</u>	<u>2019/2020</u>	<u>2020/2021</u>
<b>Payroll</b>	\$ 9,465,475	\$ 9,575,545	\$ 9,750,165
<b>Social Security Retirement</b>	\$ 717,300	\$ 726,875	\$ 740,115
<b>Non-Hazardous</b>	\$ 943,529	\$ 933,900	\$ 1,063,715
<b>Hazardous</b>	\$ 1,818,771	\$ 2,174,380	\$ 2,143,981
<b>Health Insurance</b>	\$ 1,102,200	\$ 1,221,325	\$ 1,508,551
<b>Unemployment</b>	\$ 3,500	\$ 16,000	\$ 15,000
<b>Workers Compensation</b>	\$ 305,410	\$ 363,575	\$ 368,390
<b>Total</b>	<u>\$ 14,356,185</u>	<u>\$ 15,011,600</u>	<u>\$ 15,589,917</u>

**\*Includes "Step-In-Grade Plus 2% COLA Increase"**

# Personnel Costs



**\$37,198,944**



**\$15,589,917**



# County Debt

FY 2020/2021

# County Indebtedness June 30, 2020

<u>Description</u>	<u>Principal Due</u>
Detention Center Bonds (2021)	\$ 490,000
E-911 Equipment Lease (2023/2024)	\$ 2,059,023
EMS Equipment Lease (2024)	\$ 239,043
Landfill Lease (2026)	\$ 4,021,732
Government Building Bonds (2038)	\$ <u>9,985,000</u>
<b>TOTAL:</b>	<b>\$ 16,794,798</b>

*Approximately 10.7% of Debt Capacity*

# Projected County Indebtedness June 30, 2021

<u>Description</u>	<u>Principal Due</u>
Detention Center Bonds (2021)	\$ 250,000
E-911 Equipment Lease (2023/2024)	\$ 1,575,890
EMS Equipment Lease (2024)	\$ 191,234
Landfill Lease (2026)	\$ 3,496,712
Government Building Bonds (2038)	\$ 9,585,000
<b>TOTAL:</b>	<b>\$ <u>15,098,836</u></b>

*Approximately 9.7% of Debt Capacity*

# Available Debt Capacity

*(Based on 2019 Property Valuations)*

<b>Total Valuation of Property</b>	<b>\$ 7,042,020,886</b>
<b>Motor Vehicles</b>	<b>\$ 765,408,534</b>
<b>Watercraft</b>	<b>\$ <u>15,109,437</u></b>
	<b>\$ <u><u>7,822,538,857</u></u></b>
<b>Hardin County Debt Capacity (2% of total valuation)</b>	<b>\$ 156,450,777</b>

*Current Debt of \$ 16.8M = 10.7% of Debt Capacity*

# Annual Debt Service FY 2019/2020

<b>Detention Center Bonds (2021)</b>	<b>\$</b>	<b>253,425</b>
<b>E-911 Equipment Lease (2023/2024)</b>	<b>\$</b>	<b>575,154</b>
<b>EMS Equipment Lease (2024)</b>	<b>\$</b>	<b>47,809</b>
<b>Landfill Lease (2026)</b>	<b>\$</b>	<b>637,649</b>
<b>New Government Building (2039)</b>	<b>\$</b>	<b><u>733,163</u></b>
<b>TOTAL:</b>	<b>\$</b>	<b><u><u>2,247,200</u></u></b>

# Projected Annual Debt Service FY 2020/2021

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



# 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”**

# Items of Interest

**\$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**

# Budget Approval Timeline

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**Issue of Proposed FY 2020/21 Budget**

**May 5**

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