FY 2020/2021
Budget Summary







August 2021

Our Purpose

To provide our community a year-end review of the Fiscal Year 2020/2021 Budget

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

Bottom Line

Revenues
Exceeded Expenditures

Three Key Observations

1. **Jail:**
   - Required $1,726,997 from General Fund
   - This is $430,463 better than previous year

2. **Solid Waste:**
   - $974,587 more Revenue than Expenditures
   - This is $420,500 better than previous year

Deficits Experienced in Three Areas

3. EMS (Ambulance Service):

- Required $1,017,426 from General Fund
- This is $152,769 worse than previous year

Operating Revenue

Fund		Budgeted		Received Thru 30 Jun	% Received
General + ABC	$	20,883,439	$	29,754,908	**98.5%**
Road + LGEA	$	4,209,682	$	4,229,646	**100.5%**
Jail	$	6,435,640	$	6,073,634	**94.4%**
Solid Waste	$	6,649,500	$	6,216,280	**93.5%**
State Grants	$	4,120,000	$	388,404	**9.4%**
Federal Grants	$	15,910,094	$	5,133,949	**32.3%**
Permanent (Trusts)	$	62,000	$	34,212	**55.2%**
E-911	$	2,520,100	$	2,505,356	**99.4%**
SUBTOTAL:	**$**	**60,790,455**	**$**	**54,336,389**	**89.4%**
Reserves	$	821,013	$	796,013	**97.0%**
TOTAL:	**$**	**61,611,468**	**$**	**55,132,402**	**89.5%**

Operating Expenditures

		Budgeted		Expended Thru 30 Jun	% Expended
General + ABC	$	22,676,465	$	17,128,550	**75.5%**
Road + LGEA	$	6,408,082	$	5,040,740	**78.7%**
Jail	$	8,989,330	$	7,800,631	**86.8%**
Solid Waste	$	5,701,630	$	5,241,693	**91.9%**
Federal Grants	$	11,025,861	$	249,715	**2.3%**
State Grants	$	4,120,000	$	388,404	**9.4%**
E-911	$	2,690,100	$	2,577,728	**95.8%**
TOTAL	**$**	**61,611,468**	**$**	**38,427,461**	**62.4%**

Department	Budget	Expended	% Expended
Judge/Executive Office	$ 417,548	$ 399,814	95.8%
Magistrates	$ 403,040	$ 396,090	98.3%
Treasurer	$ 357,732	$ 353,439	98.8%
Coroner	$ 316,169	$ 300,801	95.1%
Emergency Mgmt	$ 255,435	$ 237,370	92.9%
EMS	$ 6,321,420	$ 5,637,548	89.2%
E-911 (Incl CMRS)*	$ 2,690,100	$ 2,577,728	95.8%
Engineering	$ 384,536	$ 343,143	89.2%
Animal Control	$ 910,561	$ 796,794	87.5%
Road and LGEA	$ 6,408,082	$ 5,040,741	78.7%
Jail	$ 8,989,330	$ 7,800,631	86.8%
Solid Waste	$ 5,701,630	$ 5,241,693	91.9%
Building & Grounds	$ 380,094	$ 344,460	90.6%
Code Enforcement	$ 72,503	$ 68,478	94.4%
Information Tech	$ 263,173	$ 244,484	92.9%

*Includes $170,000 from Communications Capital Reserve

County Indebtedness (as of 30 June 2021)

Description		Principal Due
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**
County Government Building (2038)	$	**9,585,000**
TOTAL	$	**15,098,836**

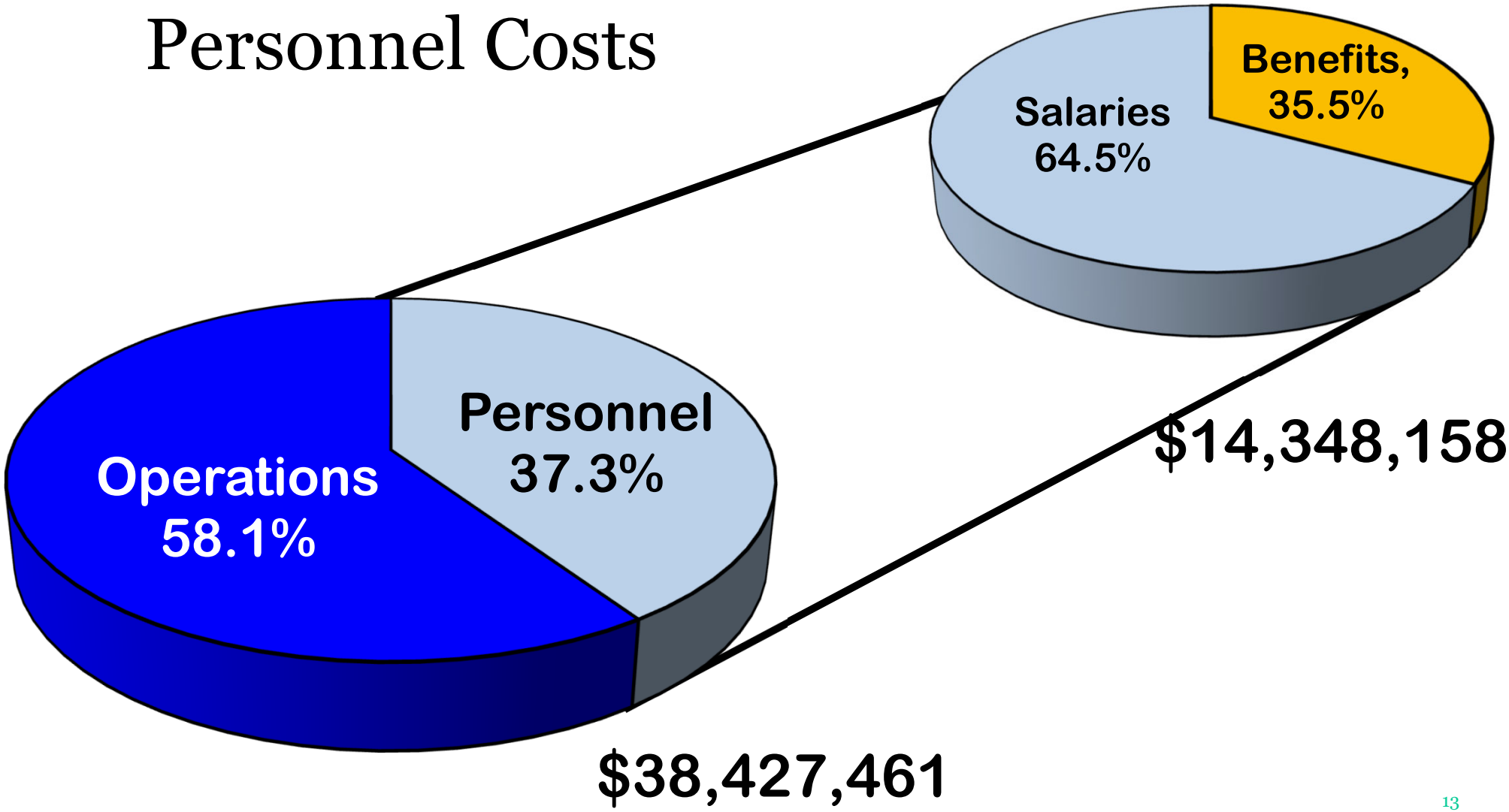
Approximately 9.4% of Debt Capacity

Available Statutory Debt Capacity
(Based on 2020 Property Valuations)

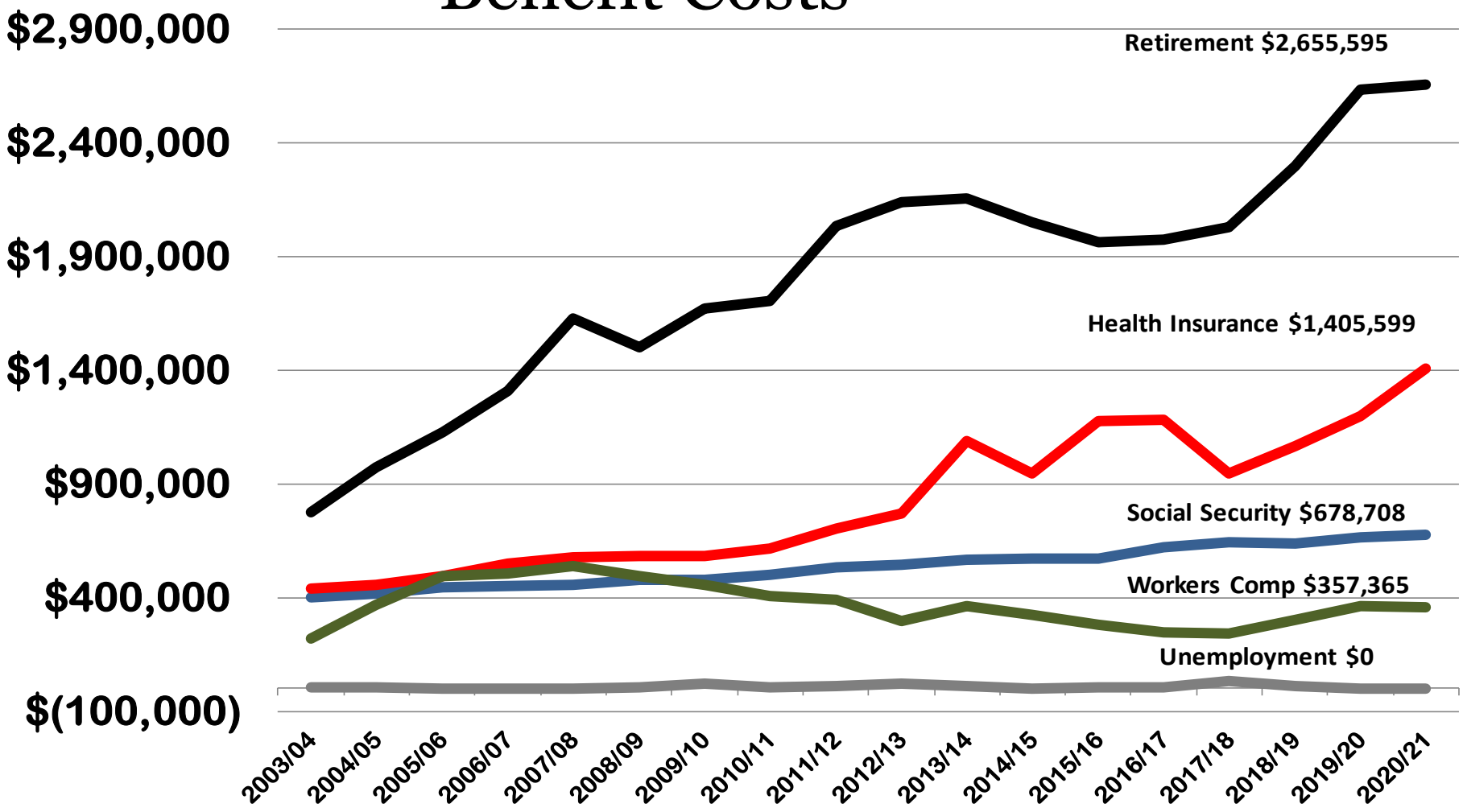
Total Valuation of Property	$	7,254,779,720
Motor Vehicles	$	758,260,717
Watercraft	$	16,489,972
TOTAL VALUATION:	$	**8,029,530,409**
Hardin County Debt Capacity (2% of total valuation)	$	160,590,608

Current Debt of $15.1M = 9.4% of Debt Capacity (June 30, 2021)

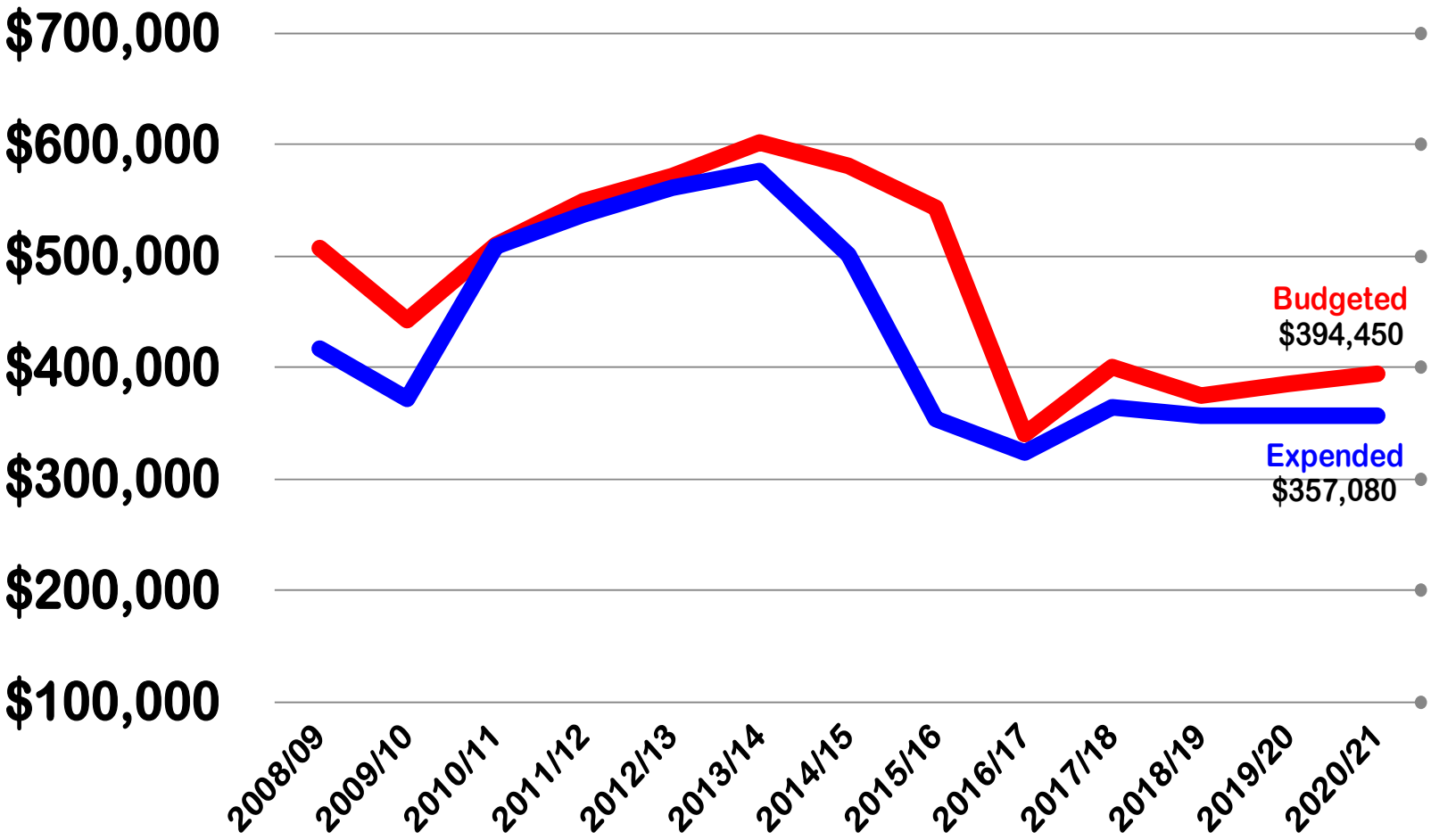
Personnel Costs



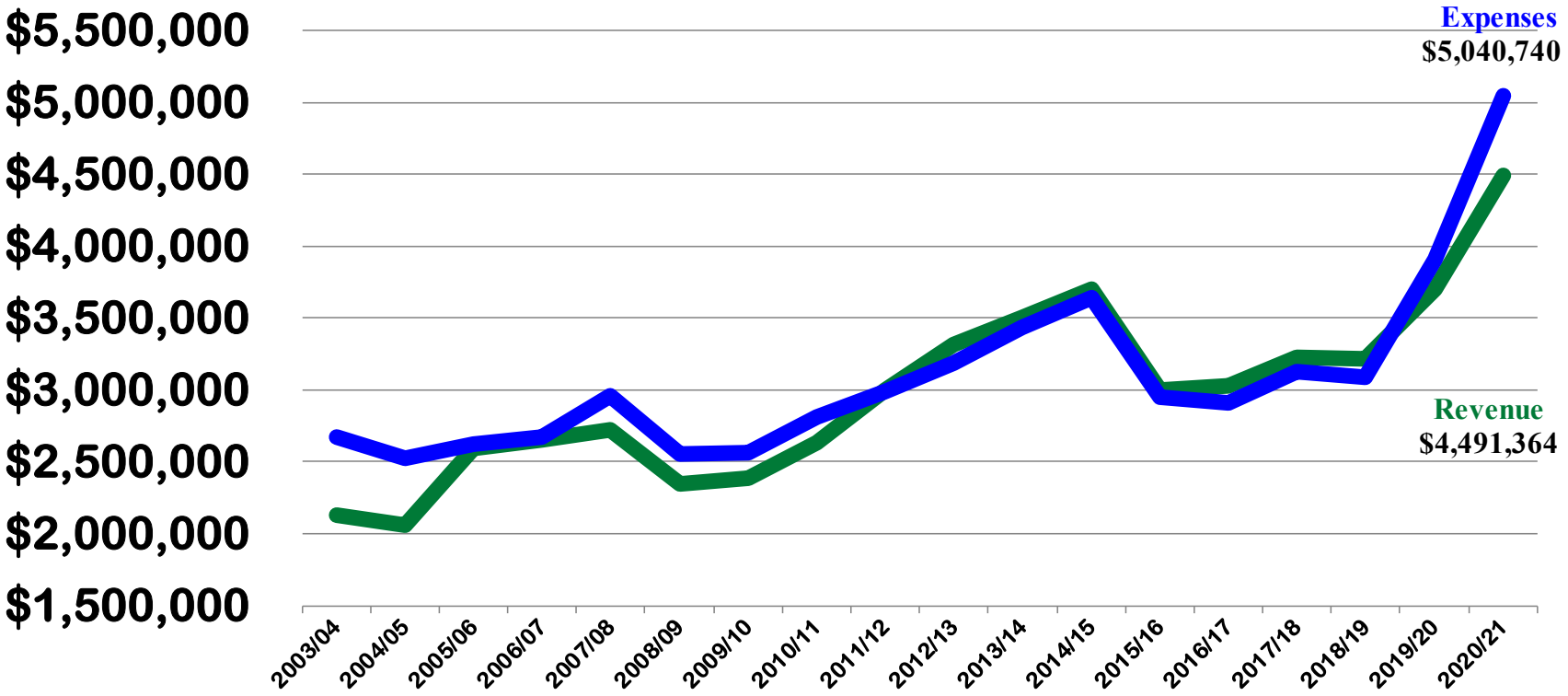
Benefit Costs



Fuel Expense Annual Comparison

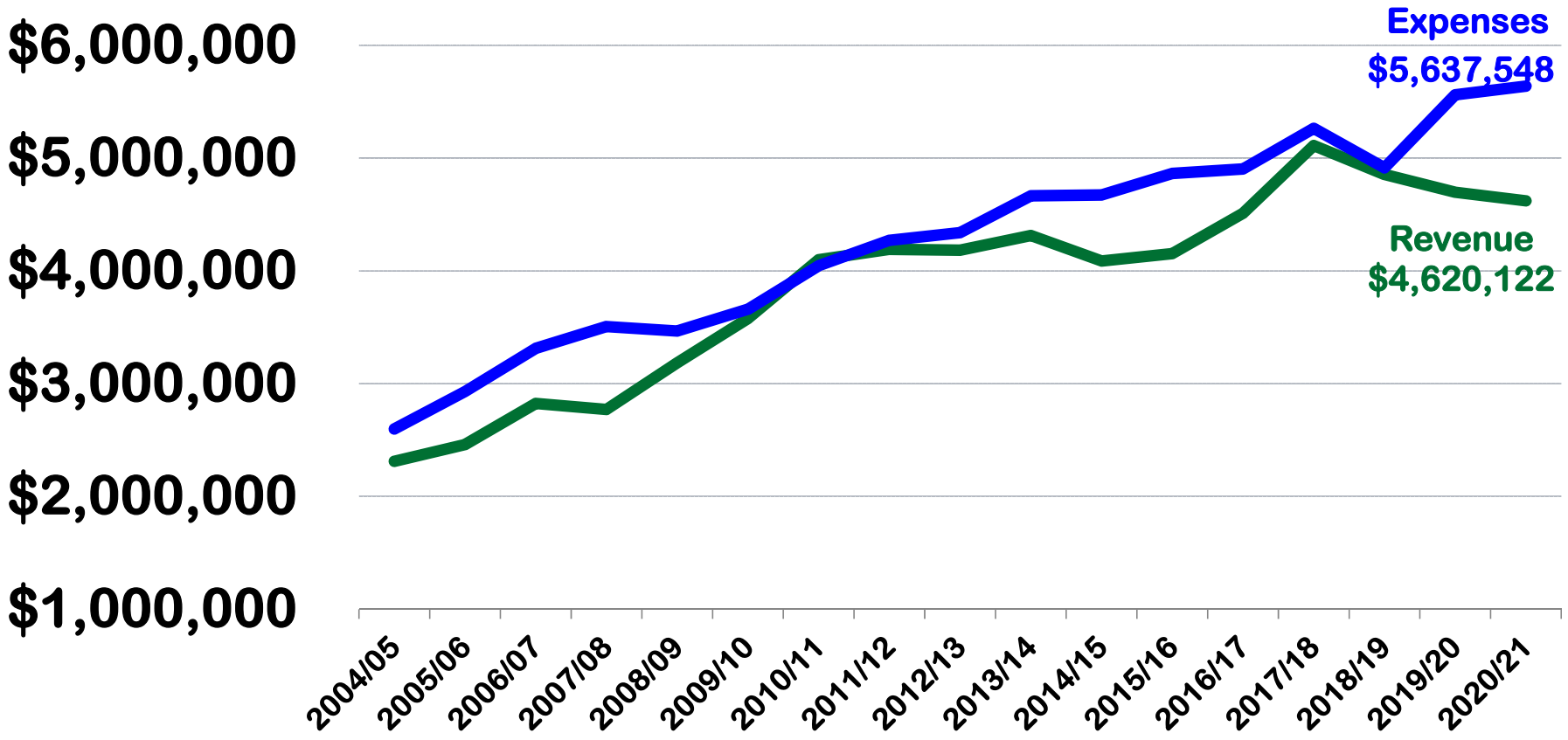


Road Department Annual Comparison (Including LGEA)

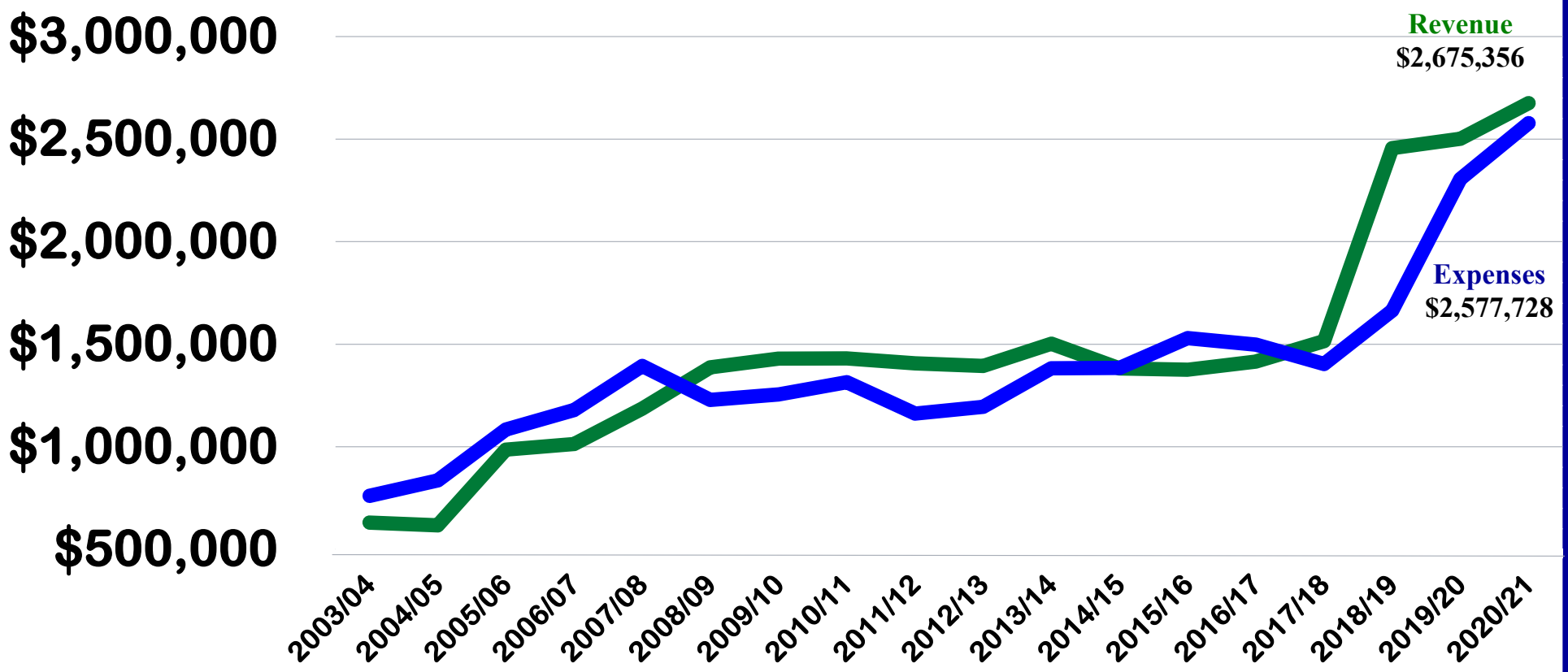


Not Including
***$1,895,142 of Revenue Transferred into Road Fund**

EMS Annual Comparison

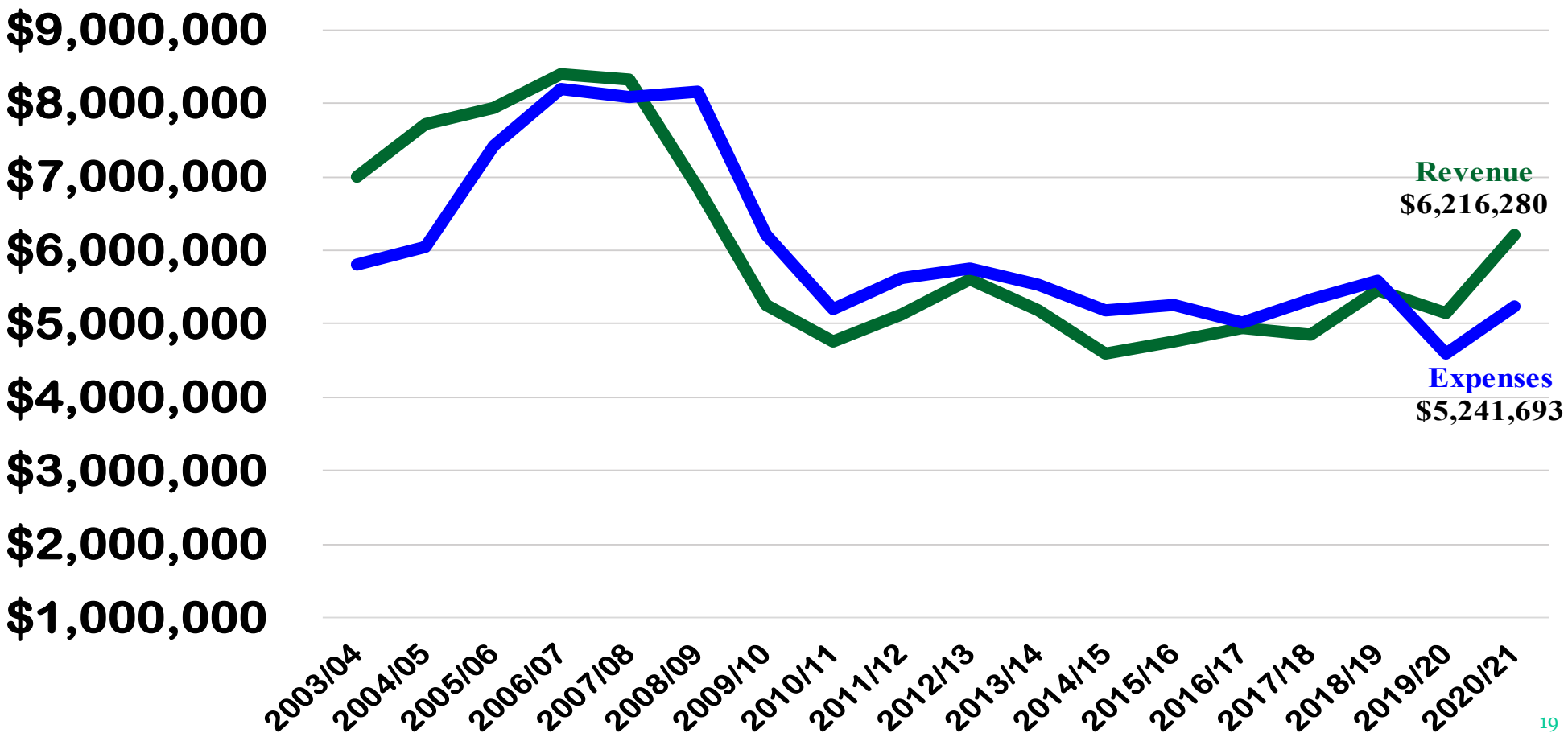


E-911 Annual Comparison

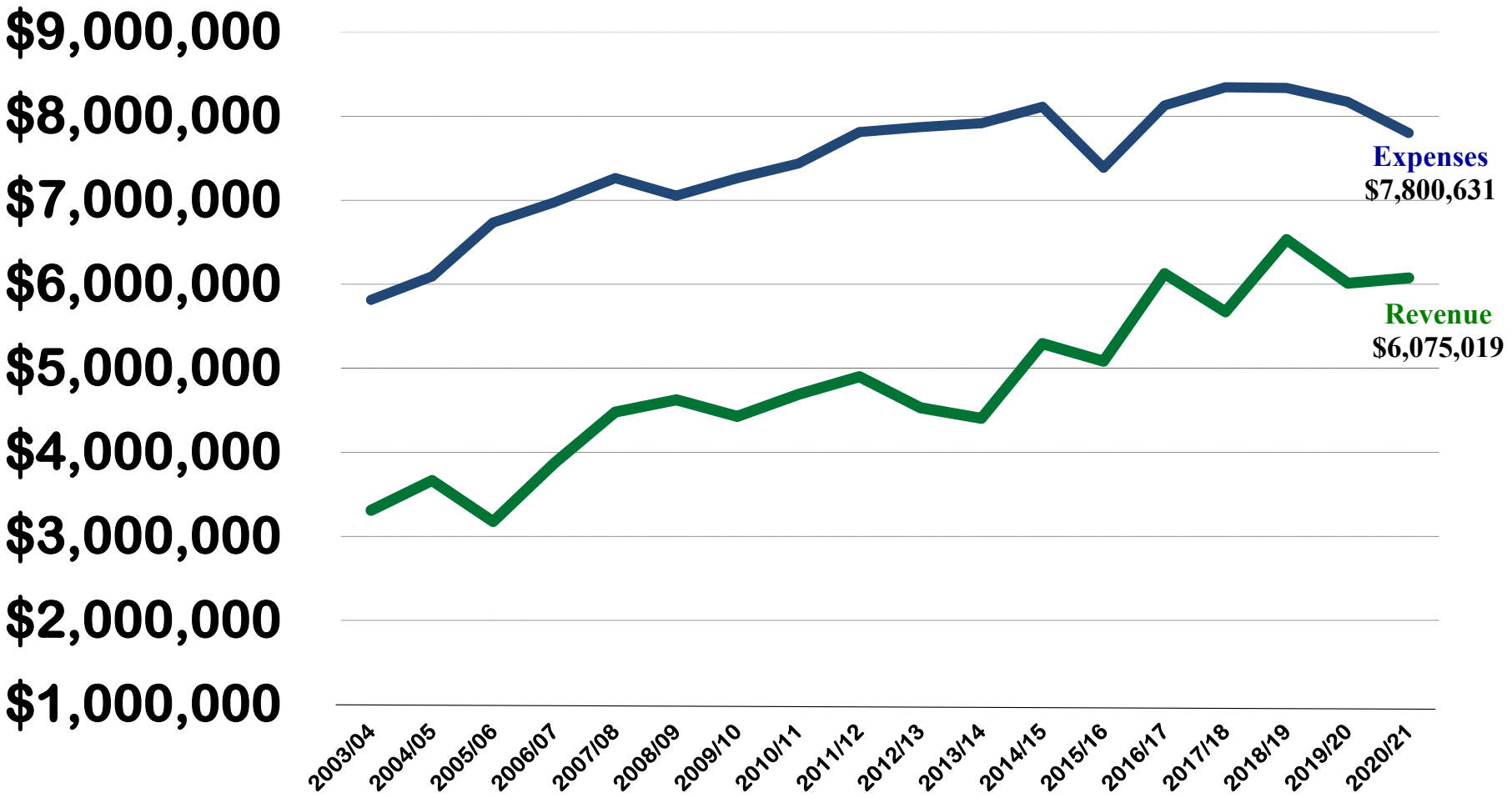


*Includes $170,000 from Communications Capital Reserve

Impact of Solid Waste Operations on General Funds



Impact of Jail's Operations on General Funds



Summary

- Total Personnel Expenditures were $14,348,158 or 7.2% less than Budget
- Employee Health Insurance costs were $1,405,599 or 9.3% less than Budget
- Workers' Compensation Costs were $357,365 or 3.4% less than Budget

Summary

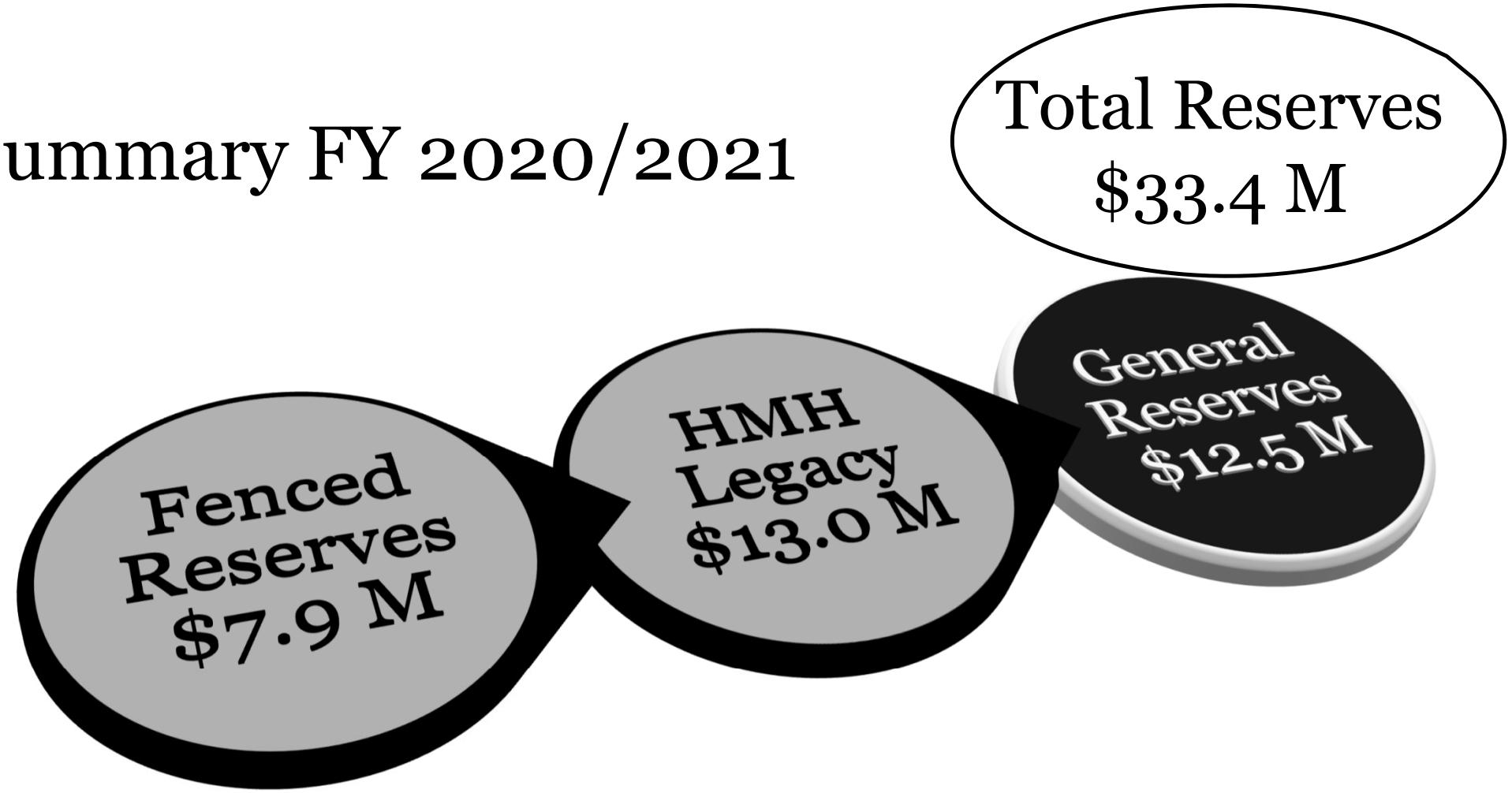
- Jail expenses exceeded income by $1,726,997, or $430,463 better than last year
- Solid Waste income exceeded expenses by $974,587, or $420,500 better than last year
- EMS expenses exceeded income by $1,017,426 or $152,769 worse than last year

Summary

- Revenues were $55.1M
- Expenditures were $38.4M
- Revenues were 16.7M more than Expenditures

(Including $11M HMH Proceeds and $5M of CARES Funding)

Summary FY 2020/2021





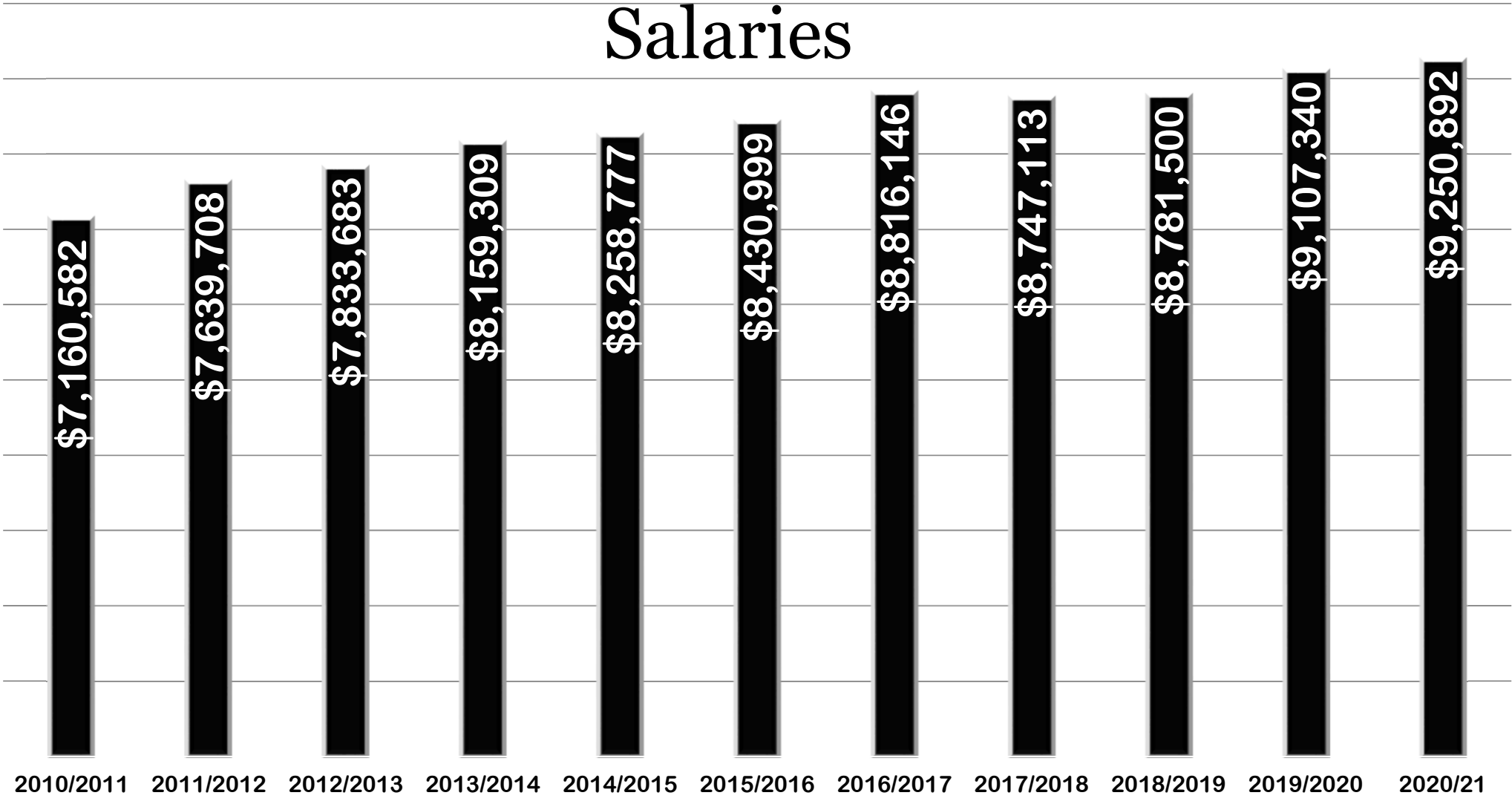
Balance Sheet

Fund		Revenue		Expenditures		Net +(-)
General	$	29,754,908	$	17,128,550	$	**12,626,358**
Road+LGEA	$	4,229,646	$	5,040,740	$	**(811,094)**
Jail	$	6,073,634	$	7,800,631	$	**(1,726,997)**
Solid Waste	$	6,216,280	$	5,241,693	$	**974,587**
State Grants	$	388,404	$	388,504	$	**0**
Federal Grants	$	5,133,949	$	249,715	$	**4,884,234**
Permanent (Trusts)	$	34,212	$	0	$	**34,212**
E-911	$	$2,505,356	$	$2,577,728	$	**(72,327)**
SUBTOTAL	**$**	**54,336,389**	**$**	**38,427,461**	**$**	**15,908,928**
Reserves	$	796,013	$	0	$	**796,013**
TOTAL	**$**	**55,132,402**	**$**	**38,427,461**	**$**	**16,704,941**

RESERVES
as of June 30, 2021

	End of Year Balance As of 30 June 2021	FENCED Committed Fenced FY 21/22	FENCED Uncommitted Fenced FY 21/22	Balance Unfenced FY 21/22
General	$ 24,721,852.48	$ 1,177,126.46	$ 12,965,080.39	$ 10,579,645.63
Road	$ 1,526,358.99	$ 1,171,829.52	$ 0.00	$ 354,529.47
Jail	$ 282,608.04	$ 69,546.41	$ 0.00	$ 213,061.63
LGEA	$ 49,973.39	$ 46,548.00	$ 3,425.39	$ 0.00
Solid Waste	$ 4,608,708.78	$ 27,275.18	$ 3,203,102.27	$ 1,378,331.33
Trusts	$ 1,210,481.10	$ 0.00	$ 2,514.88	$ 0.00
ABC	$ 2,514.88	$ 0.00	$ 2,514.88	$ 0.00
911	$ 974,823.02	$ 4,652.85	$ 970,170.17	$ 0.00
TOTAL:	$ 33,377,320.68	$ $2,496,978.42	$ $18,354,774.20	$ 12,525,568.06
		$20,851,752.63		

Salaries


$7,160,582
$7,639,708
$7,833,683
$8,159,309
$8,258,777
$8,430,999
$8,816,146
$8,747,113
$8,781,500
$9,107,340
$9,250,892
2010/2011
2011/2012
2012/2013
2013/2014
2014/2015
2015/2016
2016/2017
2017/2018
2018/2019
2019/2020
2020/21

Personnel Expenditures
Annual Comparison

Fund	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Pay Increase	**1.00%**	**1.00%**	**0.00%**	**0.00%**	**2.00%**	**2.00%**
Payroll	$ 8,430,999	$ 8,816,146	$ 8,747,113	$ 8,781,500	$ 9,107,340	$ 9,250,892
Social Security	$ 572,821	$ 622,715	$ 640,632	$ 636,912	$ 665,600	$ 678,708
Retirement	$ 1,965,094	$ 1,972,101	$ 2,031,276	$ 2,295,657	$ 2,632,890	$ 2,655,595
Health Insurance	$ 1,174,950	$ 1,183,882	$ 944,583	$ 1,066,005	$ 1,196,951	$ 1,405,599
Unemployment	$ 4,692	$ 5,290	$ 30,544	$ 12,365	$ 955	0
Workers' Comp.	$ 282,877	$ 247,147	$ 240,298	$ 304,582	$ 361,217	$ 357,365
TOTAL:	**$ 12,431,433**	**$ 12,847,281**	**$ 12,634,446**	**$ 13,097,021**	**$ 13,964,955**	**$ 14,348,158**

Personnel Expenditures FY 2020/2021

		Budget		Expended	% Expended
Payroll	$	9,715,168	$	9,250,892	**95.2%**
Social Security	$	735,316	$	678,708	**92.3%**
Retirement	$	3,084,285	$	2,655,595	**86.1%**
Health Insurance	$	1,549,433	$	1,405,599	**90.7%**
Unemployment	$	1,000	$	0	**0.0%**
Workers' Comp	$	369,897	$	357,365	**96.6%**
TOTAL:	$	**$ 15,455,099**	**$**	**14,348,159**	**92.8%**

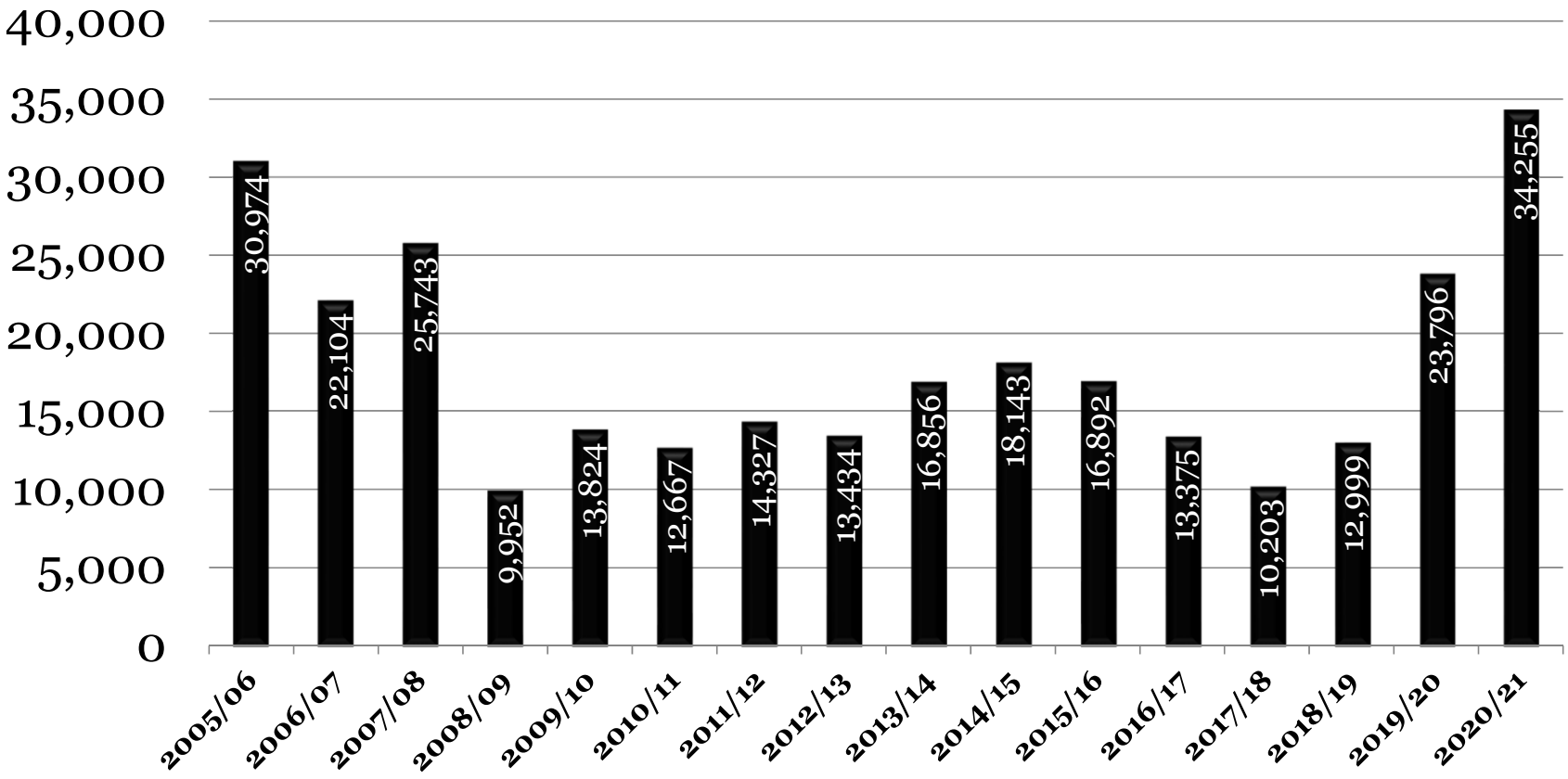
Fuel Expense

	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Budgeted	$ 543,300	$ 340,288	$ 400,900	**$ 374,828**	**$ 384,928**	**$ 365,319**
Expended	$ 353,757	$ 323,780	$ 363,887	**$ 356,928**	**$ 357,080**	**$ 333,494**
Net	$ 189,543	$ 16,508	$ 37,130	**$ 17,900**	**$ 27,848**	**$ 31,825**
% +/- Budget	**-34.9%**	**-4.8%**	**-9.2%**	**-4.8%**	**-7.20%**	**-8.70%**

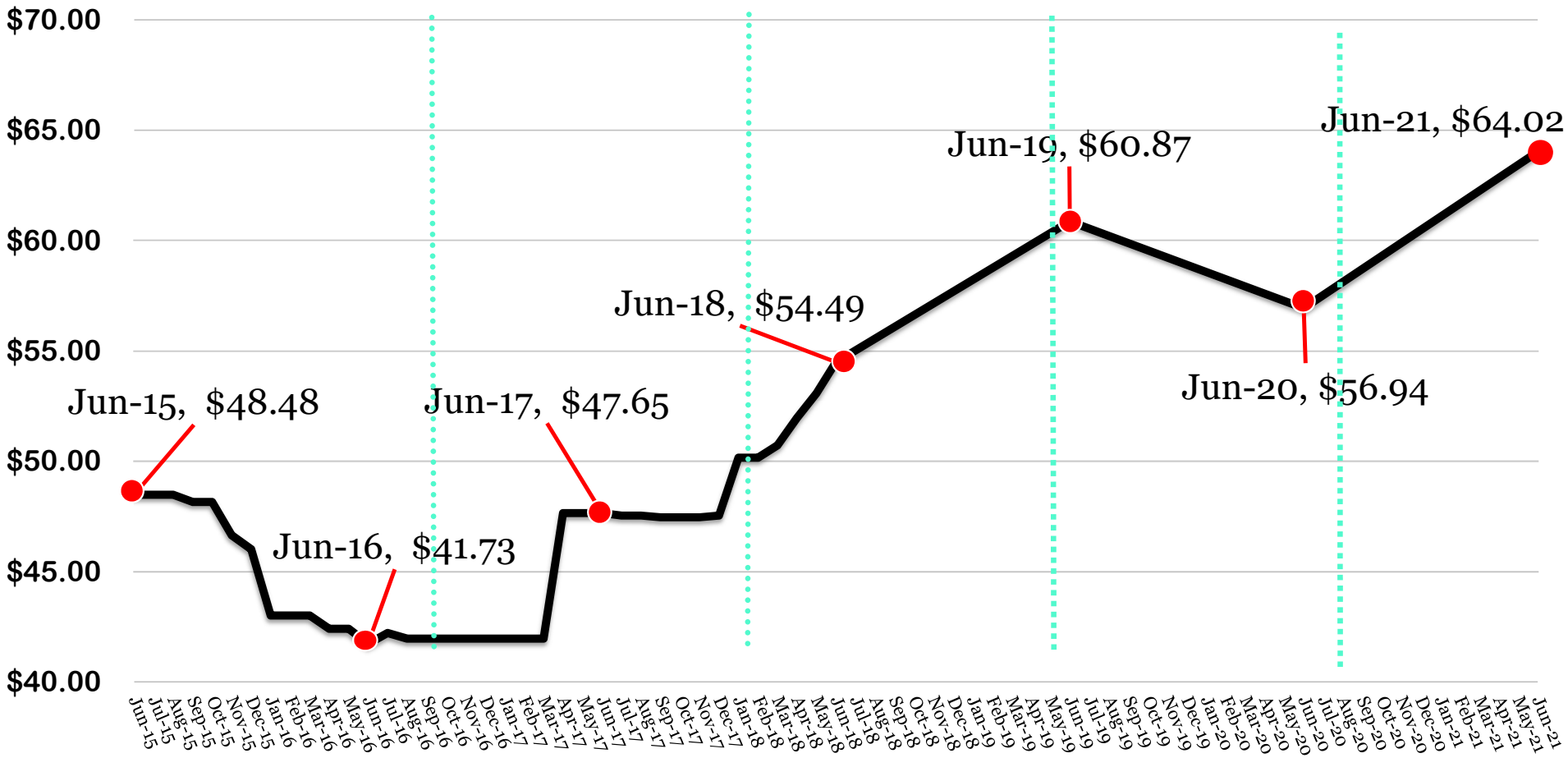
Road Department Annual Comparison (Including LGEA)

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Revenue	$ 3,030,742	$ 3,225,643	$ 3,215,381	$ 3,699,106	$ 4,229,646
Expenses	$ 2,914,451	$ 3,125,785	$ 3,086,879	$ 3,906,854	$ 5,040,740
Net:	$ 116,291	$ 99,858	$ 128,502	$ (207,748)	$ (811,094)
Included Above:					
State Supplement*	$ 438,046	$ 722,857	$ 580,081	$ 1,109,798	$ 1,611,925
Asphalt expense	$ 781,109	$ 747,652	$ 962,291	$ 1,593,639	$ 2,288,257
Tons of asphalt	13,375	10,203	12,999	23,796	34,255

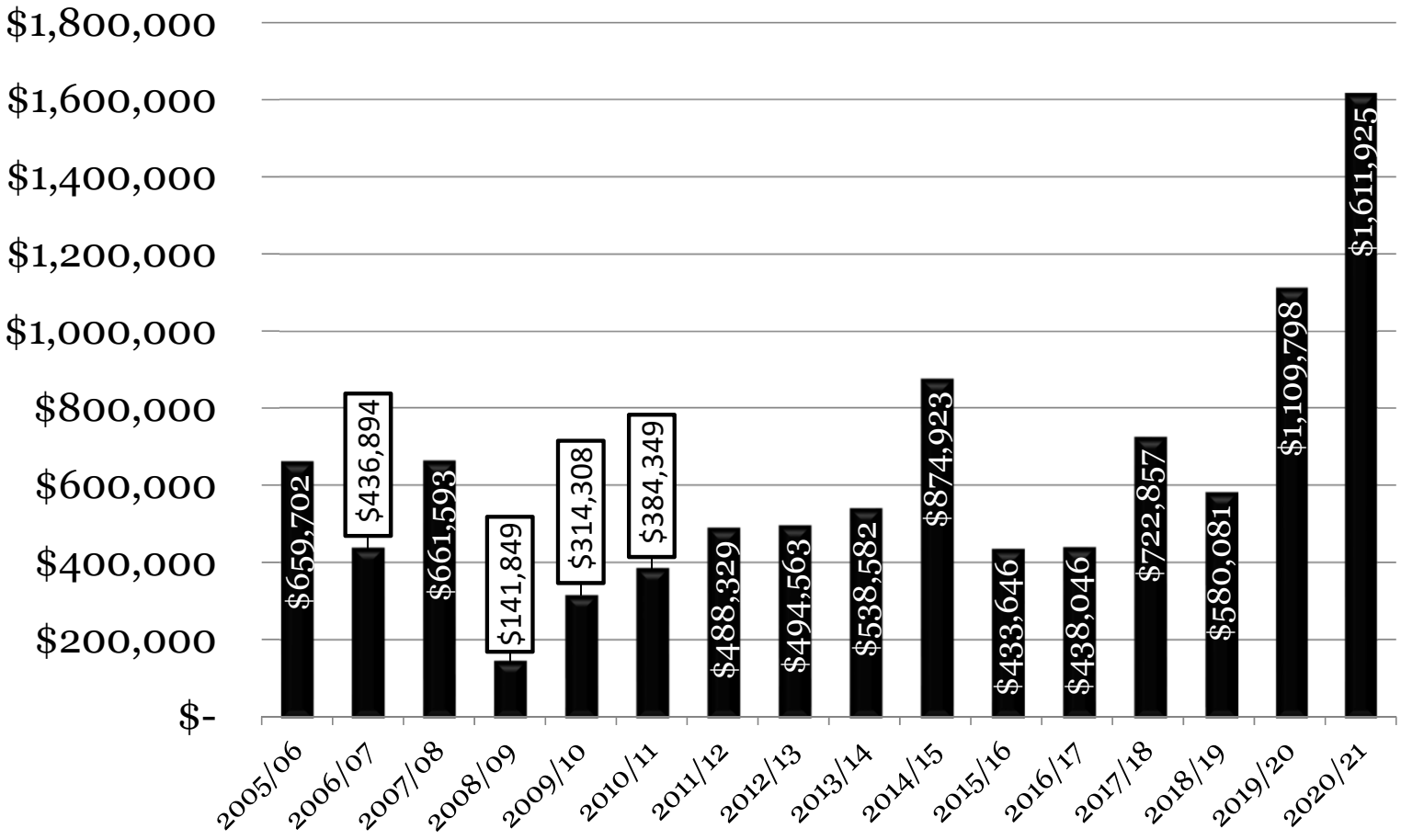
Asphalt Tons



Asphalt Costs (Material Only)



Road Department State Supplement



Road Department State Funding

Fiscal Year	CRA/MRA	Other KY Programs	LGEA	Total
2003/2004	$ 1,248,551	$ 394,000	$ 159,000	$ 1,801,551
2004/2005	$ 1,218,908	$ 211,825	$ 84,080	$ 1,514,813
2005/2006	$ 1,294,112	$ 443,905	$ 150,000	$ 1,888,017
2006/2007	$ 1,316,000	$ 553,840	$ 165,000	$ 2,034,840
2007/2008	$ 1,321,445	$ 661,592	$ 187,000	$ 2,170,037
2008/2009	$ 1,563,204	$ 210,000	$ 208,200	$ 1,981,404
2009/2010	$ 1,544,768	$ 323,728	$ 208,200	$ 2,076,696
2010/2011	$ 1,630,567	$ 384,349	$ 197,410	$ 2,212,326
2011/2012	$ 1,847,002	$ 488,329	$ 219,683	$ 2,555,014
2012/2013	$ 2,172,314	$ 494,563	$ 208,415	$ 2,875,292
2013/2014	$ 2,296,268	$ 538,582	$ 276,877	$ 3,111,727
2014/2015	$ 2,152,360	$ 874,923	$ 220,867	$ 3,248,150
2015/2016	$ 1,964,217	$ 433,656	$ 281,095	$ 2,678,968
2016/2017	$ 1,945,453	$ 438,046	$ 228,374	$ 2,611,873
2017/2018	$ 1,957,566	$ 722,857	$ 183,358	$ 2,863,781
2018/2019	$ 1,980,259	$ 580,081	$ 189,348	$ 2,749,688
2019/2020	$ 1,983,832	$ 1,109,798	$ 205,724	$ 3,299,354
2020/2021	$ 1,849,256	$ 1,611,925	$ 172,473	$ 3,633,654
2021/2022*	$ 1,956,341	$ 607,972	$ 176,408	$ 2,740,721

Budgeted

EMS Annual Comparison

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Revenue	$ 4,509,725	$ 4,692,426	$ 4,854,978	$ 4,696,499	$ 4,620,122
Expenses	$ 4,903,897	$ 5,263,243	$ 4,912,882	$ 5,561,156	$ 5,637,548
Subtotal:	**$ (394,172)**	**$ (570,817)**	**$ (57,904)**	**$ (864,657)**	**$ (1,017,426)**

E-911/CMRS Annual Comparison

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021*
Revenue	$ 1,415,680	$ 1,515,175	$ 2,455,867	$ 2,502,050	$ 2,505,356
Expenses	$ 1,498,205	$ 1,403,649	$ 1,664,391	$ 2,305,847	$ 2,577,728
Net:	**$ (82,525)**	**$ 111,526**	**$ 791,476**	**$ 196,203**	**$ (72,327)**

*Not Including $170,000 of 911 Communications Capital Reserves

Detention Center Annual Comparison

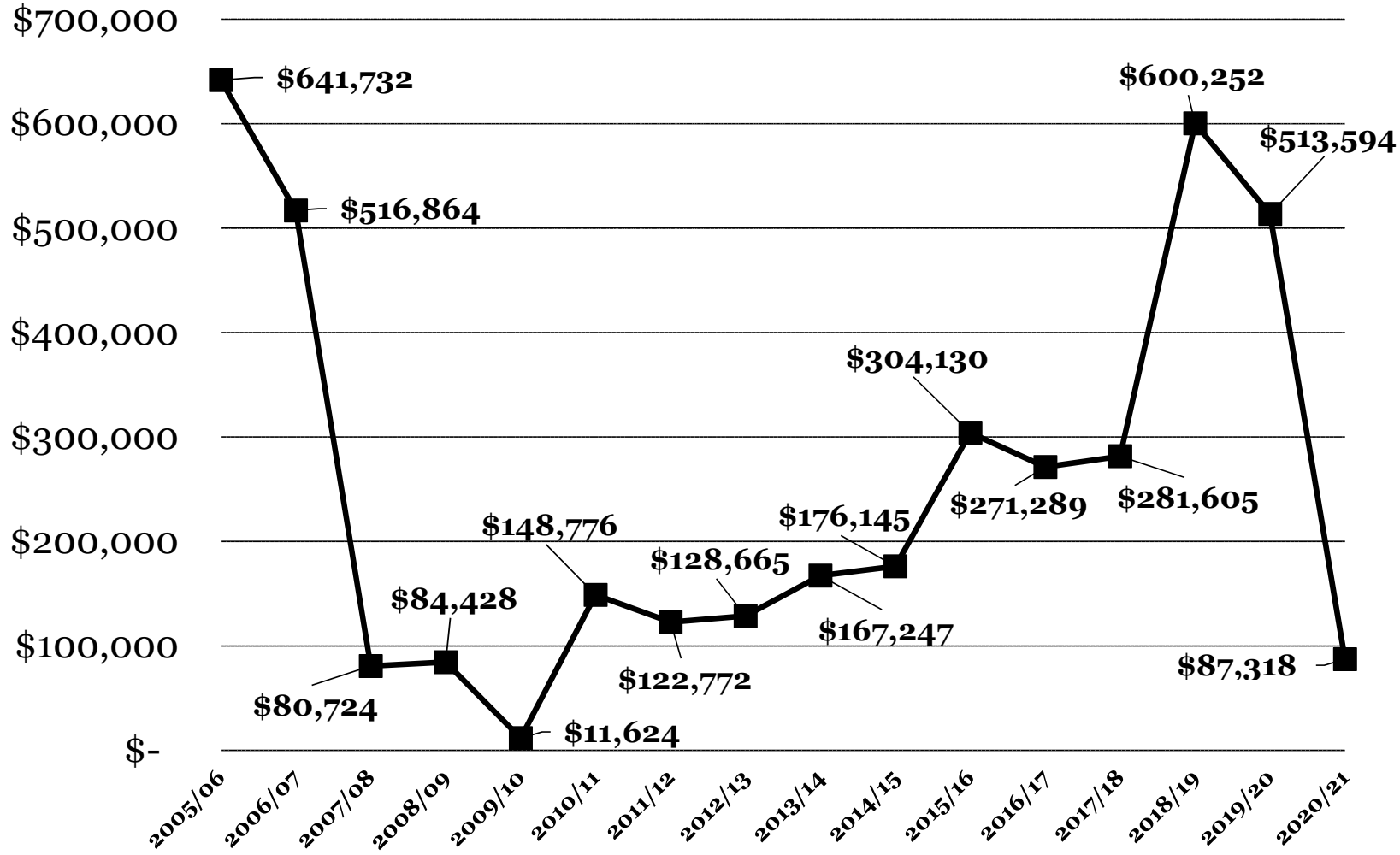
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
% In-County Inmates	**45.8%**	**47.0%**	**50.0%**	**49.0%**	**45.6%**
Expenditures	$ 8,127,028	$ 8,344,454	$ 8,335,264	$ 8,170,014	$ 7,800,631
Total Revenue	$ 6,125,836	$ 5,672,280	$ 6,531,968	$ 6,012,554	$ 6,073,634
= Revenue Shortfall	**$ 2,001,192**	**$ 2,672,174**	**$ 1,803,296**	**$ 2,157,460**	**$ 1,726,997**
= County's Actual Cost	**$ 2,001,192**	**$ 2,672,174**	**$ 1,803,296**	**$ 2,157,460**	**$ 1,726,997**
+ HMH "Write Offs"	$ 271,289	$ 281,605	$ 600,252	$ 513,594	$ 87,318
= County's Total Cost	**$ 2,272,481**	**$ 2,953,779**	**$ 2,403,548**	**$ 2,671,054**	**$ 1,814,315**

**Debt Service (loan payments) has decreased
by approximately $550,000 compared to FY 2014/2015

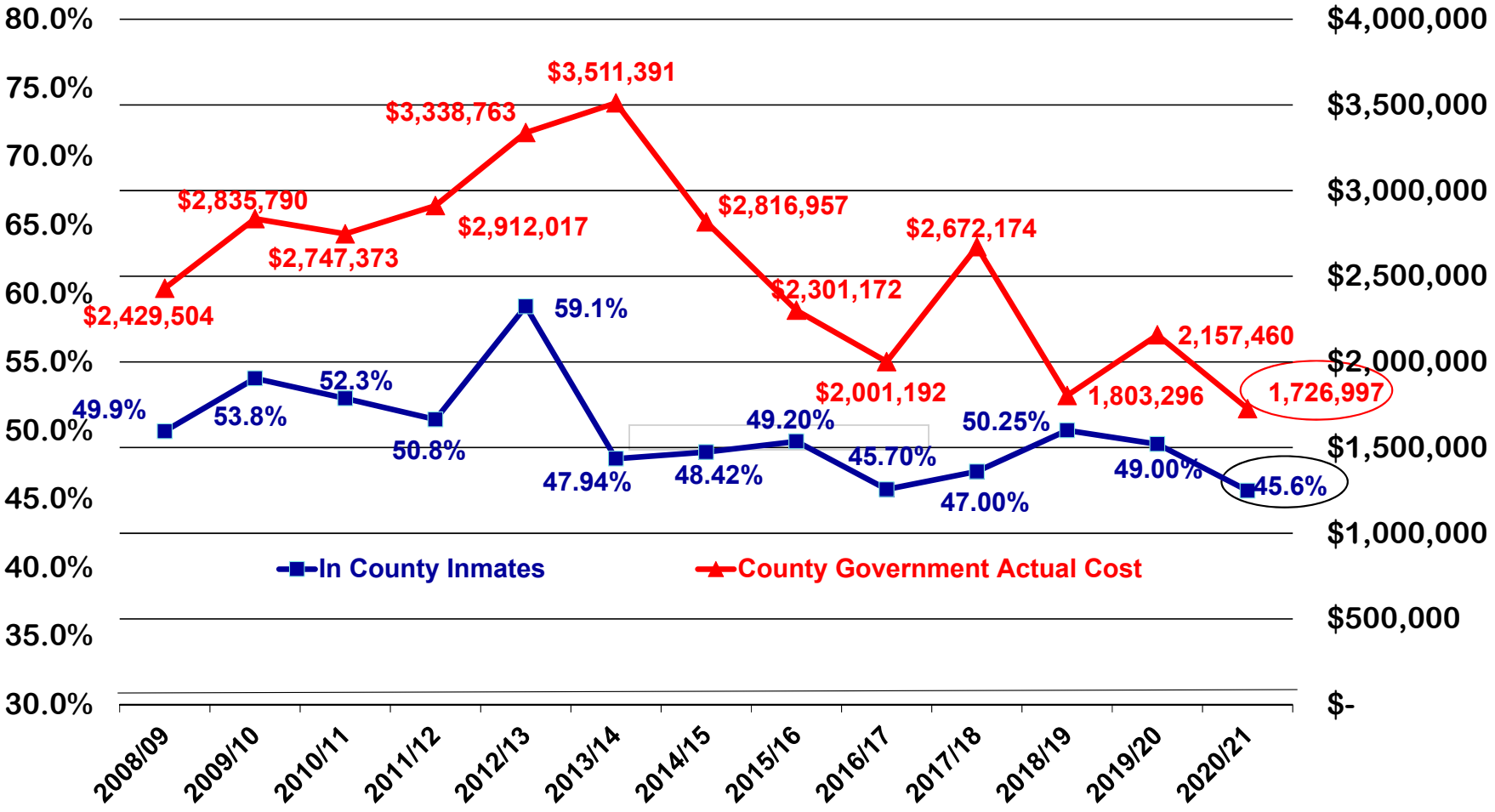
Detention Center Direct Medical Costs

Fund Account	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
External Medical	$ 0	$ 0	$ 0	$ 0	$ 0
Medical Services	**$ 1,308,631**	**$ 1,394,626**	**$ 1,422,443**	**$ 1,320,673**	**$ 1,132,640**
Medical Staff	$ 0	$ 0	$ 0	$ 0	$ 0
Contract Doctor	$ 0	$ 0	$ 0	$ 0	$ 0
Malpractice Ins.	$ 0	$ 0	$ 0	$ 0	$ 0
TOTAL	**$ 1,308,631**	**$ 1,394,626**	**$ 1,422,443**	**$ 1,320,673**	**$ 1,132,640**

HMH's Annual Jail Medical Cost Write-Offs



Detention Center Cost vs. Inmates



County Jail Funding

Fiscal Year	Expenditures	**County Funding****
2002/2003	$ 5,916,122*	**$ 3,234,875***
2003/2004	$ 5,814,708*	**$ 2,730,147***
2004/2005	$ 6,092,530	**$ 2,443,750**
2005/2006	$ 6,734,127	**$ 3,004,751**
2006/2007	$ 6,974,590	**$ 3,104,802**
2007/2008	$ 7,263,871	**$ 2,784,829**
2008/2009	$ 7,054,498	**$ 2,429,504**
2009/2010	$ 7,262,031	**$ 2,835,790**
2010/2011	$ 7,436,196	**$ 2,747,373**
2011/2012	$ 7,812,280	**$ 2,912,017**
2012/2013	$ 7,869,751	**$ 3,338,763**
2013/2014	$ 7,916,307	**$ 3,511,391**
2014/2015	$ 8,111,740	**$ 2,816,957**
2015/2016	$ 7,385,676	**$ 2,301,172**
2016/2017	$ 8,127,028	**$ 2,001,192**
2017/2018	$ 8,344,454	**$ 2,672,174**
2018/2019	$ 8,335,264	**$ 1,803,296**
2019/2020	$ 8,170,014	**$ 2,157,460**
2020/2021	$ 7,800,631	**$ 1,726,997**
2021/2022***	$ 8,910,906	**$ 2,561,866**

* Not including major construction

** Does not include HMH "Primary Care

*** Budgeted

County Jail Funding (Not Including Debt Service)

Fiscal Year	Expenditures	County Funding**
2002/2003	$ 5,073,479*	**$ 2,392,232***
2003/2004	$ 4,968,386*	**$ 1,883,825***
2004/2005	$ 5,287,639	**$ 1,638,859**
2005/2006	$ 5,891,308	**$ 2,161,932**
2006/2007	$ 6,129,399	**$ 2,259,611**
2007/2008	$ 6,416,795	**$ 1,937,753**
2008/2009	$ 6,207,924	**$ 1,582,930**
2009/2010	$ 6,421,739	**$ 1,995,498**
2010/2011	$6,593,974	**$ 1,905,151**
2011/2012	$7,001,277	**$ 2,101,014**
2012/2013	$7,063,801	**$ 2,532,813**
2013/2014	$7,112,932	**$ 2,708,016**
2014/2015	$7,310,990	**$ 2,016,207**
2015/2016	$7,230,001	**$ 1,989,822**
2016/2017	$7,874,853	**$ 1,749,017**
2017/2018	$8,096,779	**$ 2,424,519**
2018/2019	$8,087,139	**$ 1,555,171**
2019/2020	$7,916,589	**$ 1,904,035**
2020/2021	$7,552,306	**$ 2,053,831**
2021/2022***	$8,658,093	**$ 2,309,053**

* Not including major construction

** Does not include HMH “Primary Care"

*** Budgeted

Revenue Final Budget 2020/2021

	Original Budget	Amendments In (Out)	Final Budget
General + ABC	$ 17,685,979	$ 3,197,460	$ **20,883,439**
Road + LGEA	$ 3,621,992	$ 587,690	$ **4,209,682**
Jail	$ 6,435,640	$ 0	$ **6,435,640**
Solid Waste	$ 6,649,500	$ 0	$ **6,649,500**
State Grants	$ 4,120,000	$ 0	$ **4,120,000**
Federal Grants	$ 0	$ 15,910,094	$ **15,910,094**
Permanent (Trusts)	$ 62,000	$ 0	$ **62,000**
E-911	$ 2,520,100	$ 0	$ **2,520,100**
SUBTOTAL:	$ **41,095,211**	$ **19,695,244**	$ **60,790,455**
Reserves	$ 456,718	$ 364,295	$ **821,013**
TOTAL:	$ **41,551,929**	$ **20,059,539**	$ **61,611,468**

Revenue Year End 2019/20 vs. 2020/21

Fund		**2019/2020**		**2020/2021**
General	$	17,398,509	$	29,754,908
Road & LGEA	$	3,699,106	$	4,229,656
Jail	$	6,012,554	$	6,073,634
Solid Waste	$	5,147,837	$	6,216,280
State Grants	$	0	$	388,404
Federal Grants	$	181,837	$	5,133,949
Permanent (Trusts)	$	0	$	34,212
E-911	$	**2,502,050**	$	**2,505,356**
SUBTOTAL:	**$**	**34,941,893**	**$**	**54,336,389**
Reserves	$	103,358	$	796,013
TOTAL:	**$**	**35,045,251**	**$**	**55,132,402**

Expenditures Final Budget 2020/2021

Fund	Original Budget	Changes In (Out)	Final Budget
General + ABC	$ 16,133,368	$ 6,543,097	$ **22,676,465**
Road + LGEA	$ 3,920,710	$ 2,487,372	$ **6,408,082**
Jail	$ 8,986,121	$ 3,209	$ **8,989,330**
Solid Waste	$ 5,701,630	$ 0	$ **5,701,630**
State Grants	$ 4,120,000	$ 0	$ **4,120,000**
Federal Grants	$ 0	$ 11,025,861	$ **11,025,861**
E-911	$ 2,690,100	$ 0	$ **2,690,100**
TOTAL:	$ **41,551,929**	$ **20,059,539**	$ **61,611,468**

Expenditures Year End 2019/20 vs 2020/21

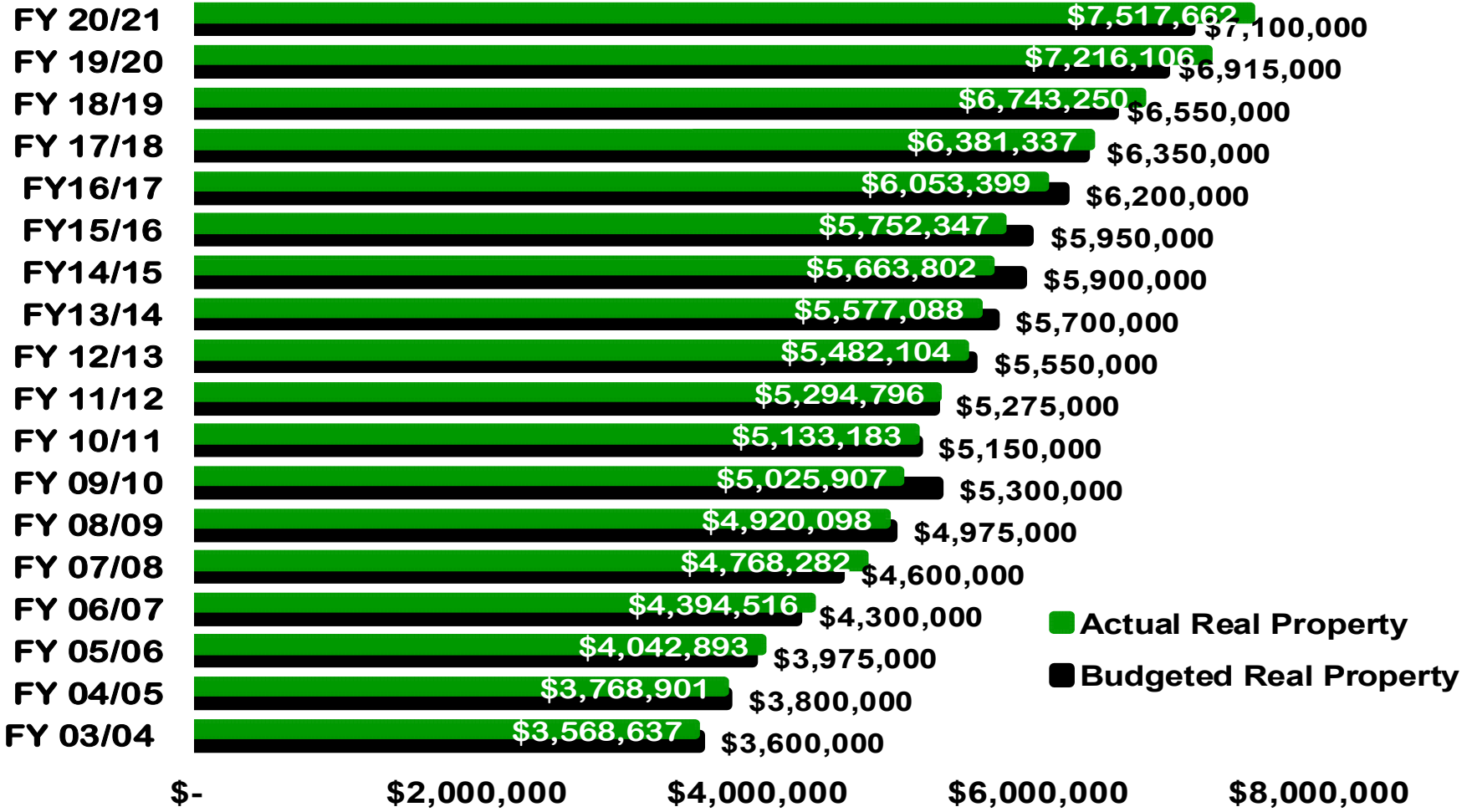
Fund	2019/2020	2020/2021
General	$ 14,409,706	$ 17,128,550
Road & LGEA	$ 3,906,854	$ 5,040,740
Jail	$ 8,170,014	$ 7,800,631
Solid Waste	$ 4,593,750	$ 5,241,693
Federal Grants	$ 8,831	$ 249,715
E-911	$ 2,305,847	$ 2,577,728
TOTAL:	**$ 33,395,002**	$ 38,039,057

Not Including BRAC State Funded Projects and County Capital Projects

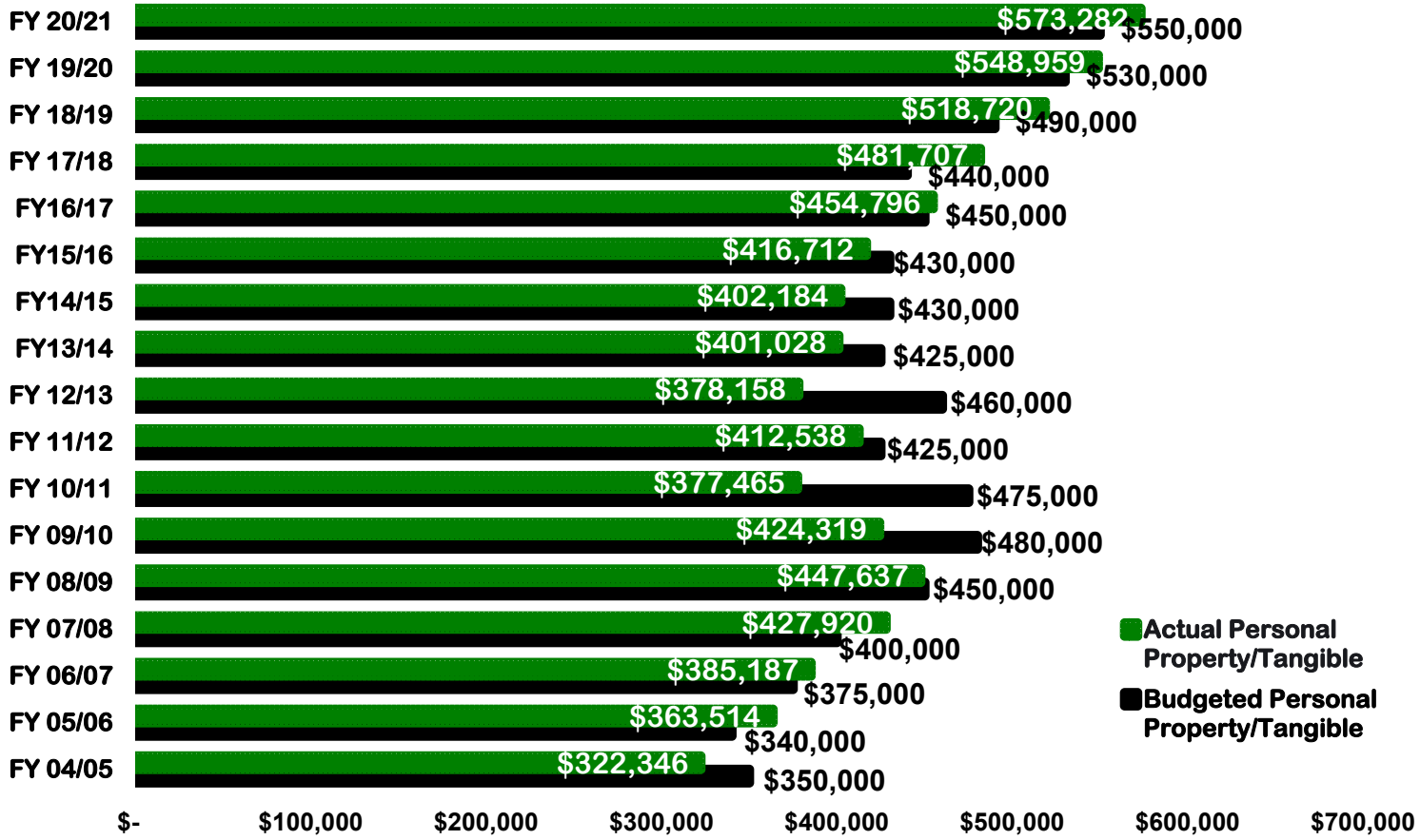
Department Expenses 2019/2020 vs. 2020/2021

Department	Expended FY 2019/20	Expended FY 2020/21
Judge/Exec Office	$ 395,506	$ 399,814
Magistrates	$ 377,462	$ 396,090
Treasurer	$ 324,646	$ 353,439
Coroner	$ 322,530	$ 300,801
Emergency Mgmt	$ 205,023	$ 237,370
EMS	$ 5,561,156	$ 5,637,548
911 (Incl CMRS)	$ 2,390,206	$ 2,577,728
Engineering	$ 335,744	$ 343,143
Animal Control	$ 742,942	$ 796,794
Road+LGEA	$ 4,690,800	$ 5,040,741
Jail	$ 8,170,014	$ 7,800,631
Solid Waste	$ 5,559,063	$ 5,241,693
Buildings & Grounds	$ 359,249	$ 344,460
Code Enforcement	$ 66,921	$ 68,478
Information Technology	$ 196,944	$ 244,484

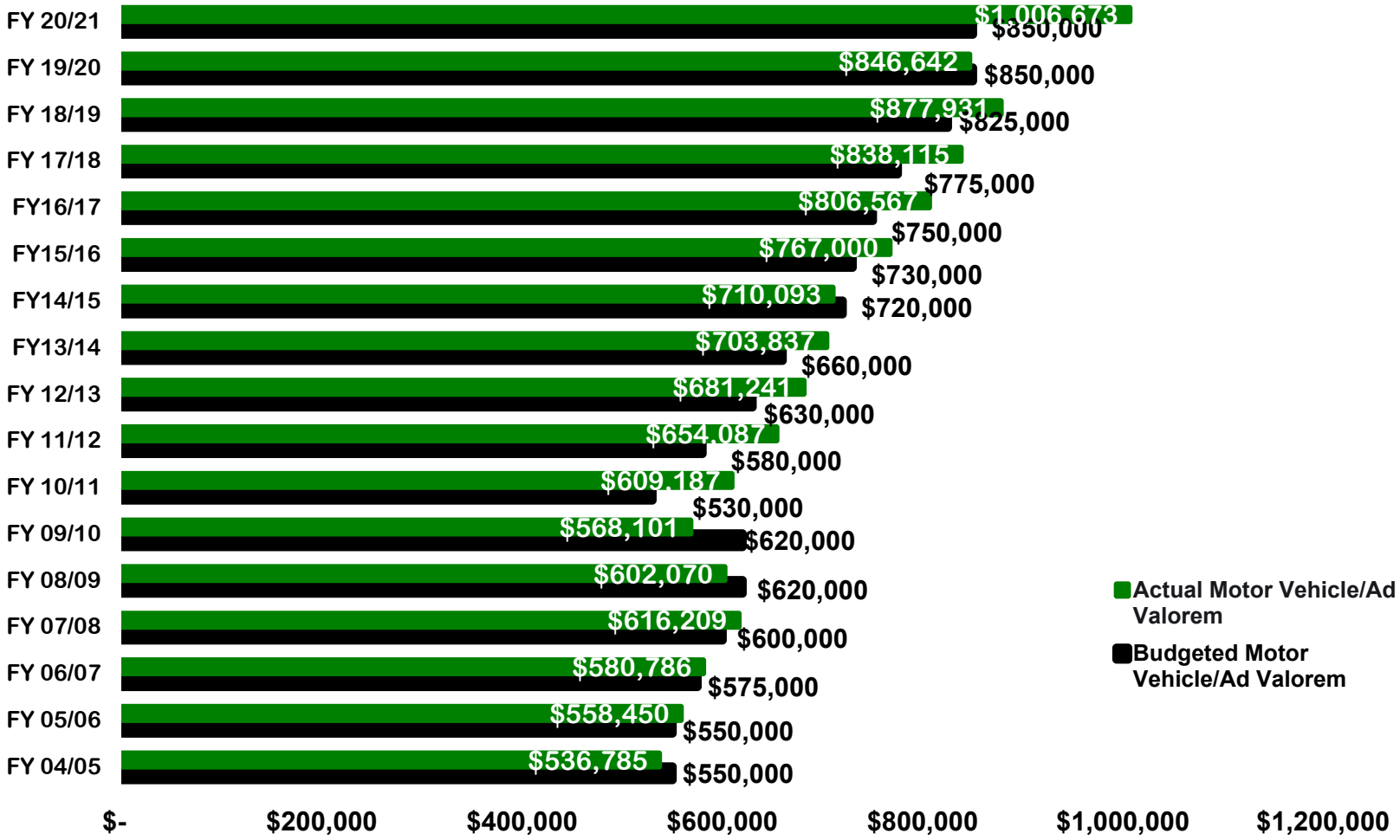
Real Property Tax



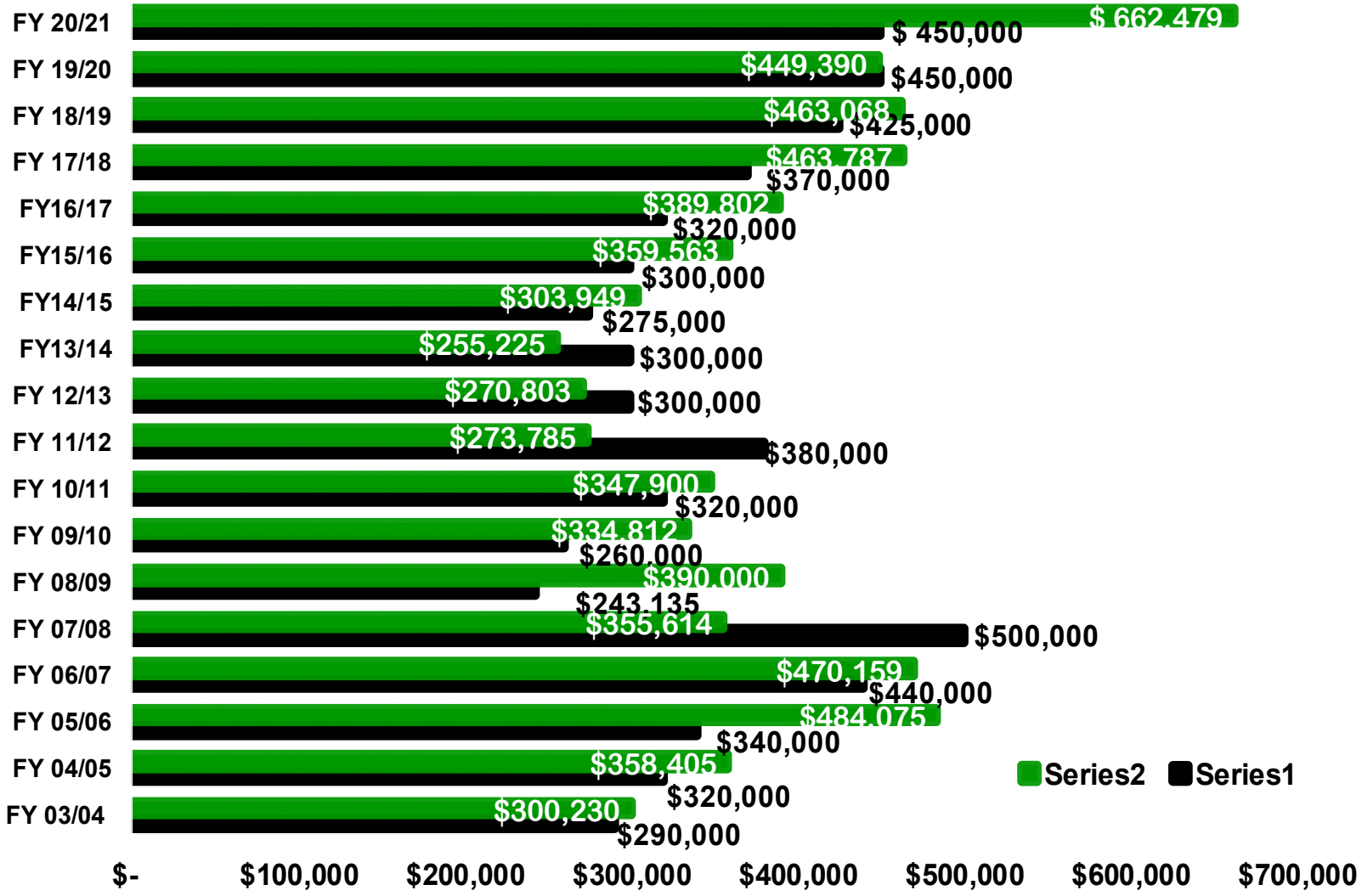
Personal Property/Tangible Tax



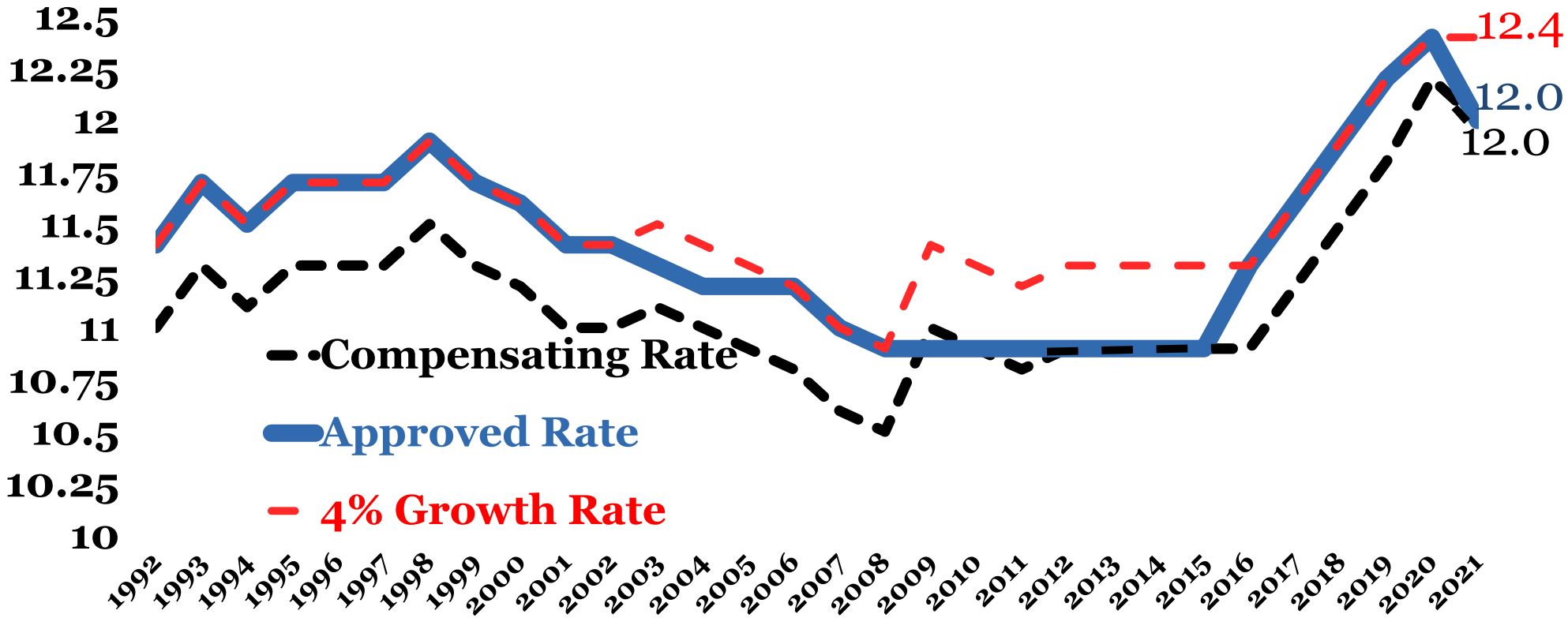
Motor Vehicle/Ad Valorem Tax



Deed Tax


FY 20/21
$ 662,479
$ 450,000
FY 19/20
$449,390
$450,000
FY 18/19
$463,068
$425,000
FY 17/18
$463,787
$370,000
FY16/17
$389,802
$320,000
FY15/16
$359,563
$300,000
FY14/15
$303,949
$275,000
FY13/14
$255,225
$300,000
FY 12/13
$270,803
$300,000
FY 11/12
$273,785
$380,000
FY 10/11
$347,900
$320,000
FY 09/10
$334,812
$260,000
FY 08/09
$390,000
$243,135
FY 07/08
$355,614
$500,000
FY 06/07
$470,159
$440,000
FY 05/06
$484,075
$340,000
FY 04/05
$358,405
$320,000
FY 03/04
$300,230
$290,000
Series2
Series1
$-
$100,000
$200,000
$300,000
$400,000
$500,000
$600,000
$700,000

Hardin County Real Property Tax



2020/21 Annual Debt Service

EMS Lease (2024)	$	47,809
Landfill Lease & Bonds (2026)	$	637,422
E-911 Lease (2024)	$	557,968
Detention Center Bonds (2022)	$	248,325
Government Building (2039)	$	734,863
TOTAL:	**$**	**2,226,387**

Support to Fire Departments

Funding Category	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022*
Operations	$ 215,962	$ 223,300	$ 229,218	$ 220,192	$ 241,812	$ 241,700
Special Projects	$ 46,453	$ 55,029	$ 59,887	$ 53,306	$ 52,751	$ 60,000
Court Direct Funding	**$ 262,415**	**$ 278,329**	**$ 289,105**	**$ 273,498**	**$ 294,563**	**$ 301,700**
+ Subscription Fees	$ 609,292	$ 602,420	$ 594,175	$ 604,304	$ 623,213	$ 623,000
= TOTAL FUNDING	**$ 871,707**	**$ 880,749**	**$ 883,280**	**$ 877,802**	**$ 917,776**	**$ 924,700**

Sheriff's Office Fiscal Court Financial Support

