

FY 2019 Adopted Centralized Rev & Exp Budget \$4,787,868

Service & Budgetary Highlights

- Ad valorem taxes increased 2.2 percent due to projected natural growth in the local tax base
- Local option sales taxes increased by 5.8 percent
- Other taxes and licenses increased by 6.7 percent
- Unrestricted intergovernmental revenue increased by \$2.97 million based on expected increase in State Medicaid Hold Harmless benefit to Counties
- General Governmental fund balance appropriated is recommended to be \$1,074,167
- General Governmental fund service areas unallocated expenditure amounts include: Merit funds, \$1.97 million; Vehicle capital, \$239,946

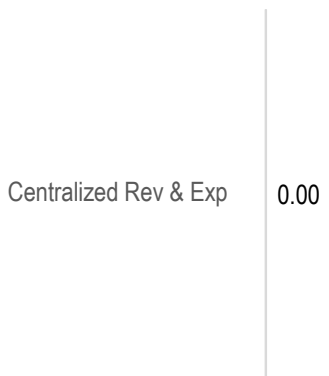
Expansions

Pay-go capital funding from the General Government Fund (Interfund transfer of \$2,430,605) includes:

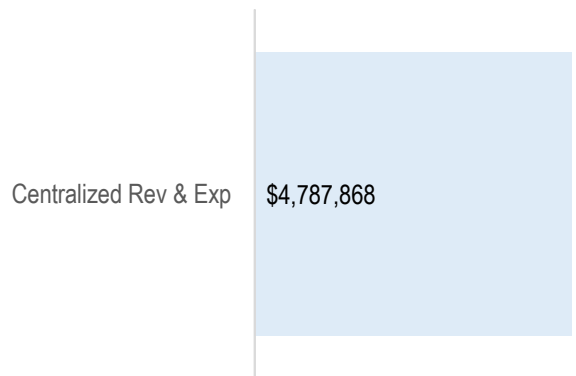
- Radio Towers South West Union, \$2,643,000
- 911 Center Renovation and Expansion, \$1,030,000
- Historic Courthouse Renovations, \$840,000
- Radio Purchase, \$466,660
- Radio Microwave Replacement, \$268,000
- SPCC ITS Capital, \$175,000
- Community Services Replacement/Renewal, \$150,000
- Library Radio Frequency Identification (books/materials tags), \$150,000
- County Facilities Repair, \$125,000
- Jail Replacement and Renewal, \$125,000
- SPCC-Deferred Capital Maintenance, \$107,945
- Board of Elections Storage (Space Study), \$100,000
- Union Village Roof Repair, \$23,636
- Storage Garage-Special Response Vehicle, \$26,076
- Monroe Library Chiller Replacement, \$38,898
- Energy Savings Projects, \$117,108
- Human Services Campus unused funds to be transferred for other capital projects, (\$3,544,282)

Related Capital Outlay

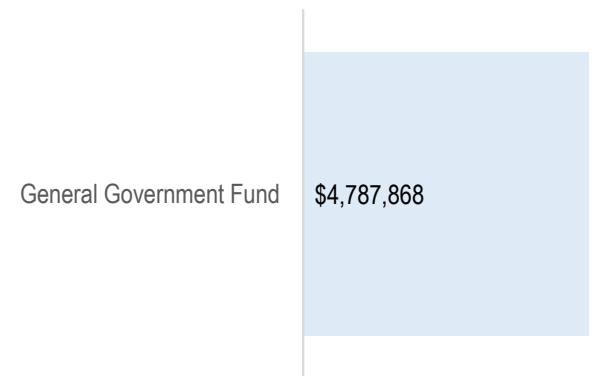
FTE by Division



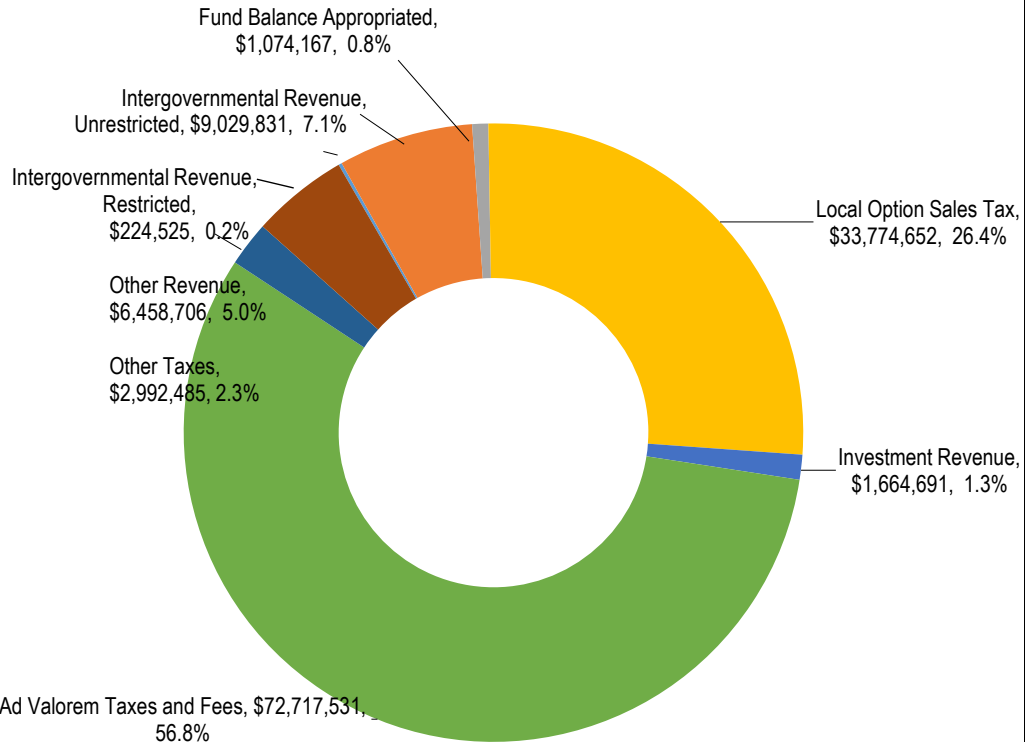
Budgeted Expenditures by Division



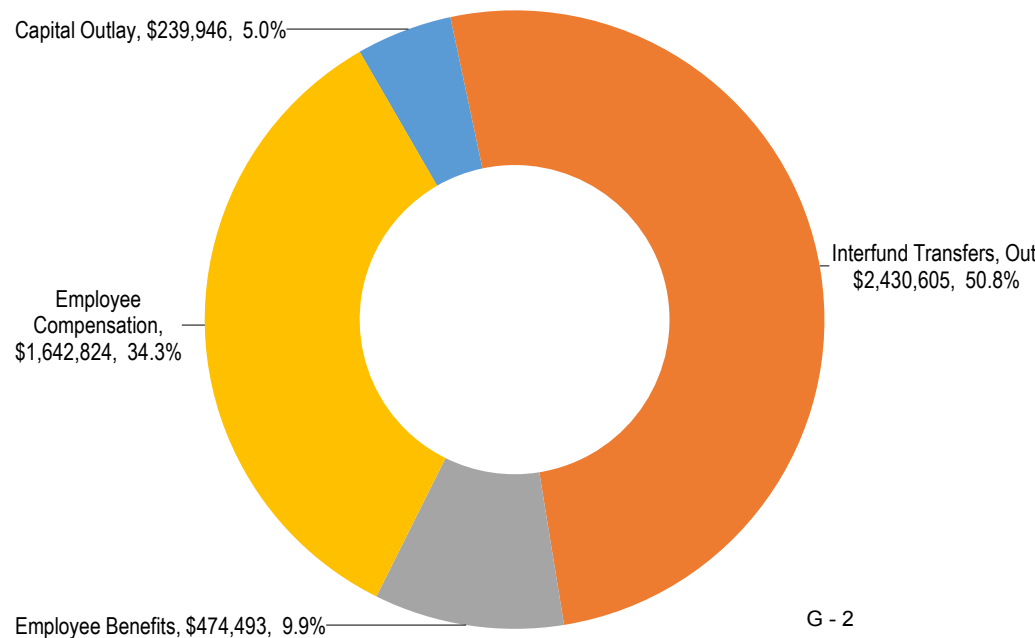
Expenditures by Fund



Revenues by Category



Expenditures by Category



Service Area Mission

This service area contains centralized revenue and expenditures for the General Governmental Fund and the Debt Budgetary Fund.

Service Area Services Provided

- Centralized revenue contains unallocated ad valorem taxes, local option sales taxes, intergovernmental revenue, investment income, other revenue (primarily hospital lease income), and fund balance appropriated. Centralized expenditures contain General Governmental unallocated merit funds, vehicle capital, and general pay-go capital project funding.

Service Area FY 2019 Discussion

See analysis section below.

Service Area Analysis

Ad valorem tax revenue decreased 2.2 percent, from \$74.4 million to \$72.7 million, as a result of the 5.0 cent reduction in the tax rate (26.84 cents to 21.84 cents). Local option sales taxes increased by 5.8 percent, going from \$31.9 million to \$33.8 million. Other taxes and licenses increased by 6.7 percent, from \$2.8 million to \$2.99 million. Unrestricted intergovernmental revenue increased by \$2.97 million based on expected increase in State Medicaid Hold Harmless benefit to the County.

General Governmental Fund’s fund balance is \$1,074,167. General Governmental Fund’s service area unallocated amounts include: Long-Term Post-Employment Benefits (OPEB) Liability \$1.97 million, Performance Pay Pool \$1.6 million, Vehicle capital \$239,946 and Transfer to General Capital Project fund \$2.4 million.

Service Area by Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
Revenue by Category								
Ad Valorem Taxes and Fees	(164,458,526)	(77,417,470)	(70,442,706)	(69,598,982)	(74,408,210)	(66,186,391)	1,690,679	(2.3)%
Ad Valorem Taxes and Fees	0	40,657	63	0	0	0	0	0.0%
Local Option Sales Tax	(22,683,790)	(24,717,715)	(27,785,678)	(29,837,623)	(31,912,656)	(33,774,652)	(1,861,996)	5.8%
Other Taxes	(2,410,251)	(2,433,978)	(2,622,316)	(2,822,173)	(2,804,415)	(2,992,485)	(188,070)	6.7%
Intergovernmental Revenue, Unrestricted	(5,524,022)	(5,354,919)	(6,424,277)	(7,577,719)	(6,057,100)	(9,029,831)	(2,972,731)	49.1%
Intergovernmental Revenue, Restricted	(205,626)	(197,448)	(224,989)	(224,525)	(217,710)	(224,525)	(6,815)	3.1%
Non-Enterprise Charges for Services	0	0	0	0	(828)	0	828	(100.0)%
Investment Revenue	(391,542)	(140,529)	(696,134)	(410,770)	(810,287)	(1,664,691)	(854,404)	105.4%

Service Area by Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
Other Revenue	(6,336,900)	(6,400,514)	(6,471,597)	(6,413,746)	(6,411,000)	(6,458,706)	(47,706)	0.7%
Interfund Transfers	(1,576)	0	0	0	0	0	0	0.0%
Fund Balance Appropriated	0	0	0	0	(9,266,273)	(7,605,307)	8,192,106	(88.4)%
Total Revenue	(202,012,233)	(116,621,916)	(114,667,633)	(116,885,537)	(131,888,479)	(127,936,588)	3,951,891	(3.0)%
Expenditures by Division								
Centralized Rev & Exp Division	930	12,593,503	1,885,000	5,765,555	9,586,947	4,787,868	(4,799,079)	(50.1)%
Total Centralized Rev & Exp	930	12,593,503	1,885,000	5,765,555	9,586,947	4,787,868	(4,799,079)	(50.1)%
Total Centralized Rev & Exp	(202,011,303)	(104,028,413)	(112,782,633)	(111,119,981)	(122,301,532)	(123,148,720)	(847,188)	0.7%
Full-time Equivalent by Status								
Full-Time	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Service Area by Program Division Summary								
Service Area by Program Division Summary	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Revised	FY 2019 Adopted	FY 2018 - 2019 \$ Change	FY 2018 - 2019 % Change
Centralized Rev & Exp								
Cash Other Rev & Exp Misc.	930	12,593,503	1,885,000	5,765,555	9,586,947	4,787,868	(4,799,079)	(50.1)%
Total Expenditure	930	12,593,503	1,885,000	5,765,555	9,586,947	4,787,868	(4,799,079)	(50.1)%