

# FY 2018 Adopted Centralized Revenue and Expenditures Budget \$8,927,500

## Service and Budgetary Highlights:

- Ad valorem taxes increased by 10.44 percent primarily due to implementing the 3.09 cent tax rate for the debt service reserve for the 2016 voter approved general obligation bonds referendum
- Local option sales taxes increased by 11.12 percent
- Other taxes and licenses increased by 13.40 percent
- Unrestricted intergovernmental revenue increased by 7.78 percent
- General Governmental Fund's fund balance appropriated is to be \$4,468,028
- General Governmental Fund's service areas unallocated expenditure amounts include:
  - Merit funds, \$1.7 million
  - Vehicle capital, \$210,048
  - Reserved amounts for Board of Elections contingent items \$956,868
- Compensation and classification funding, \$500,000

## Pay-go capital funding from the General Governmental Fund (Interfund transfer) includes:

- Fire 1x Transfer, \$995,505
- SPCC ITS Capital, \$475,000
- SPCC Capital Maintenance, \$171,500
- SPCC Safety & Security Capital, \$155,000
- School Radio Bi-Directional, \$450,000
- Radio Purchase, \$466,667
- Library Redesign, \$253,332
- HCH Renovations, \$575,000
- CCP Lake Enhancements, \$125,000
- JHP Development, \$75,000
- UCSO Renovations, \$50,000
- Court Facilities camera upgrades, \$175,000
- Community Services maintenance and renewal, \$125,000
- Facilities maintenance and renewal, \$125,000
- Parks and Recreation Paving, \$83,600
- Library RFID, \$100,000
- Voting Machines, \$807,630

### Budgeted Expenditures By Division

Centralized Revenue & Expenditures

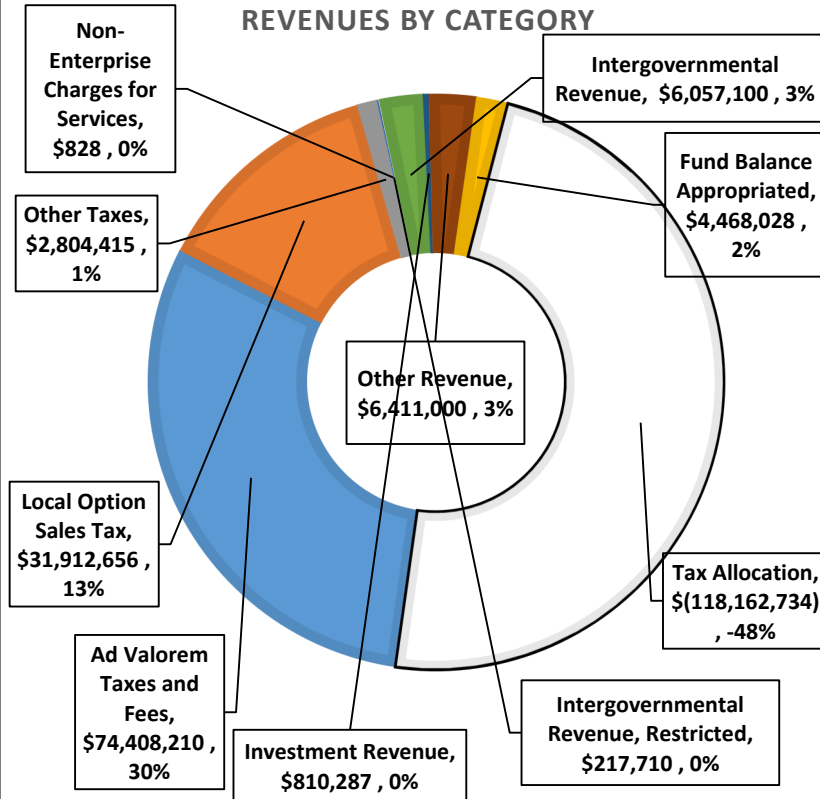
\$8,927,500

### Expenditures by Fund

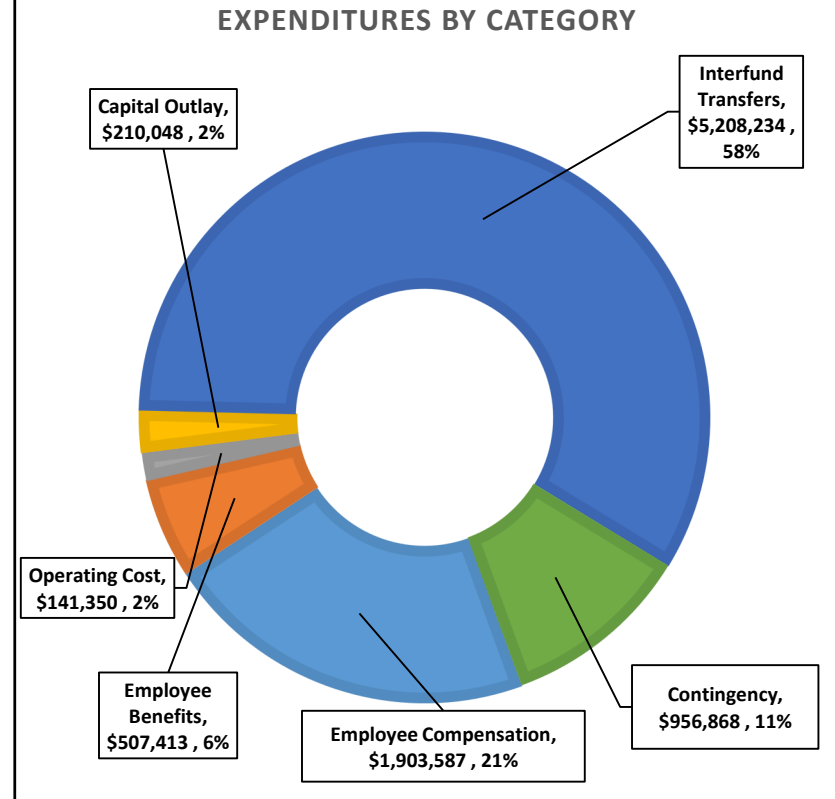
General Governmental Fund

\$8,927,500

### REVENUES BY CATEGORY



### EXPENDITURES BY CATEGORY



# Centralized Revenue & Expenditures

# Service Area Detail

### 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 contain 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 Fund's service areas unallocated merit funds, vehicle capital, and Board of Elections reserve, as well as, the general pay-go capital project funding and the compensation and classification funding.

### Service Area FY 2018 Discussion

See analysis section below.

### Service Area Analysis

Ad valorem taxes increased by 10.44 percent primarily due to implementing the 3.09 cent tax rate for the debt service reserve for the 2016 voter approved general obligation bonds referendum in the amount of 7,620,852. The remainder is due to growth in the tax base for the General Governmental Fund. Local option sales taxes increased by 11.12 percent, going from \$28.7 million to \$31.9 million. Other taxes and licenses increased by 13.4 percent, going from \$2.5 million to \$2.8 million. Unrestricted intergovernmental revenue increased by 7.8 percent, going from \$5.6 million to \$6.1 million. Fund balance appropriated is \$4,468,028.

General Governmental Fund's service areas unallocated expenditure amounts include merit funds, \$1.7 million; vehicle capital, \$210,048; and amounts reserved for Board of Elections contingent items, \$956,868. Also included is general pay-go capital project funding, \$5.2 million and the compensation and classification funding, \$500,000.

### Service Area Summary

Revenue by Category		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
4100	Ad Valorem Taxes and Fees	-157,160,051	-164,458,527	-77,376,813	-70,442,642	-67,375,367	-74,408,210	-7,032,843	10.44%
4150	Local Option Sales Tax	-26,834,776	-22,683,790	-24,717,716	-27,785,678	-28,718,135	-31,912,656	-3,194,521	11.12%
4160	Other Taxes	-2,093,213	-2,410,251	-2,433,979	-2,622,316	-2,473,000	-2,804,415	-331,415	13.40%
4200	Intergovernmental Revenue, Unrestricted	-5,186,666	-5,524,022	-5,354,919	-6,424,278	-5,619,806	-6,057,100	-437,294	7.78%
4250	Intergovernmental Revenue, Restricted	-187,711	-205,626	-197,448	-224,989	-214,000	-217,710	-3,710	1.73%
4300	Intergovernmental Revenue, Federal Grants	0	0	0	0	-61,232	0	61,232	-100.00%
4400	Intergovernmental Revenue, State Grants	0	0	0	0	-2,627	0	2,627	-100.00%
4500	Non-Enterprise Charges for Services	0	0	0	0	0	-828	-828	0.00%
4810	Investment Revenue	-116,819	-391,543	-140,529	-696,134	-822,138	-810,287	11,851	-1.44%
4820	Other Revenue	-6,408,003	-6,336,900	-6,400,514	-6,471,597	-6,361,005	-6,411,000	-49,995	0.79%
4895	Interfund Transfers	0	-1,576	0	0	0	0	0	0.00%
4991	Fund Balance Appropriated	0	0	0	0	-3,896,011	-4,468,028	-572,017	14.68%
Total Revenue		-197,987,239	-202,012,235	-116,621,918	-114,667,634	-115,543,321	-127,090,234	-11,546,913	9.99%

# Centralized Revenue & Expenditures

# Service Area Detail

Revenue by Category		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
Total Centralized Revenue & Expenditures		-197,987,239	-202,012,235	-116,621,918	-114,667,634	-115,543,321	-127,090,234	-11,546,913	9.99%
Expenditure by Division		Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Revised FY 2017	Adopted FY 2018	\$ Change FY 2017 - 18	% Change FY 2017 - 18
401	Centralized Revenues & Expenditures	0	930	12,593,503	1,885,000	4,489,609	8,927,500	4,437,891	98.85%
Total Expenditures		0	930	12,593,503	1,885,000	4,489,609	8,927,500	4,437,891	98.85%
Total Centralized Revenue & Expenditures		-197,987,239	-202,011,305	-104,028,415	-112,782,634	-111,053,712	-118,162,734	-7,109,022	6.40%