Recurring Expenditures and Revenues

Presented by

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What are Recurring Expenditures?

• Operating costs – “Cost of doing business”
  • Training, Supplies/Equipment, Contracted Services, Maintenance and Repair/Utilities

• Staff Salaries and Benefits

• Program Support
  • Direct Assistance
  • Grants from the County

• Transfers for Commitments (Transportation, Early Childhood, Affordable Housing, Conservation Easements, Reparations)

• Education

• Debt

These expenditures average around 94% of General Fund expenses.
Service Demand
Operating FY19 – FY24
Education expenditures have increased 28% over the last two years.
County Workforce FY2019

1,472 Regular Employees
County Workforce FY2024

- Culture/Recreation: 116 (+51)
- Econ/Physical Dev: 62 (+19)
- Human Services: 588 (+25)
- Public Safety: 732 (+169)
- General Gov’t: 288 (+50)

Total: 1,786 Regular Employees
Recurring Expenditures

$279.1M in FY24
Recurring Revenues

Major Sources of Revenue:

• Ad Valorem Property Tax
• Local Option Sales Tax
• Intergovernmental Revenue
• Sales and Service

These four sources average 94% of general fund revenue since FY19

Remaining revenue comes from Interfund Transfers, Other Taxes and Licenses, Permits and Fees, Investment Earnings, and Other Revenue
Ad Val Property Tax

- Since FY2019, Ad Val makes up 62-65% of General Fund revenue
Local Option Sales Tax

- Since FY2019, Sales Tax makes up 10-12% of General Fund revenue
Intergovernmental Revenue

- Since FY2019, Intergovernmental makes up 12-14% of General Fund revenue

One-time COVID-related revenue not displayed
Sales and Service

• Since FY2019, Sales and Service makes up 5-6% of General Fund revenue
Takeaways
Takeaways

$279.1M

Recurring Expenditures
Takeaways

- Recurring Expenditures: $279.1M
- Education: $121.9M
Takeaways

- In FY24, these commitments total $420.9M

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Recurring Expenditures</td>
<td>$279.1M</td>
</tr>
<tr>
<td>Debt</td>
<td>$19.9M</td>
</tr>
<tr>
<td>Education</td>
<td>$121.9M</td>
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</tbody>
</table>
Takeaways

- In FY24, these commitments total $420.9M
- Our four major revenues are budgeted at $379.8M

$279.1M

Recuring Expenditures

$121.9M

Education

$19.9M

Debt

[Chart showing budgeted revenues]
Takeaways

- Recurring expenditures grow at a larger rate than revenues
- Demand continues to increase for services across the County

In FY24, used for:
- Capital Projects Paygo
- Vehicles
- Other one-time expenses
Discussion