

LOCAL GOVERNMENT EXPENDITURES AND REVENUES

PRESENTED TO

LOCAL GOVERNMENT FUND AD HOC COMMITTEE

November 27, 2017

Revised

By

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Local Government Finance Report

- Counties, Cities, and School Districts.
- Examines expenditures by functional group.
- Expenditure data is as reported by the local government entity, following specific guidelines.
- Examines revenues by source.
- Revenue data is a combination of data reported by the local government entity and data from the Department of Revenue.

EXPENDITURES

Expenditure Functional Groups - Definitions

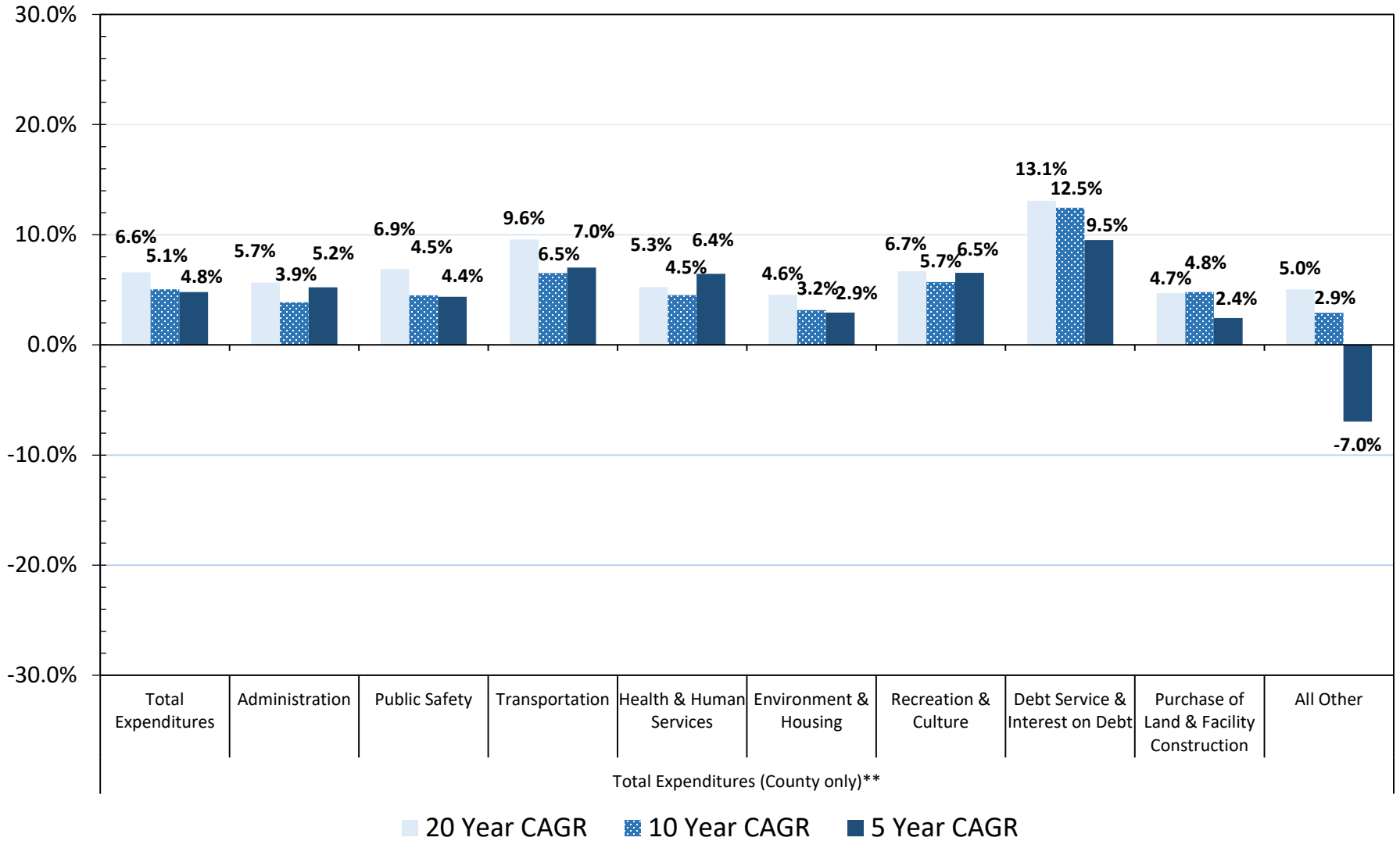
- Administration – County council, city administrator, routine building maintenance, economic development, zoning, etc.
- Public Safety – Law enforcement, fire protects, parking, etc.
- Transportation – Highways, streets, airports, etc.
- Health and Human Services – EMS, health departments, etc.
- Environment and Housing – Building inspection, stormwater, etc.
- Recreation – Libraries, parks, tourism, etc.
- Debt Service – General Fund, public transit, etc.
- Land and Facility Construction – Land, new construction and major renovation
- Other – Refunds, technical schools, and all items not in a category above.

COUNTY EXPENDITURES

COUNTY EXPENDITURES

Average Annual Compound Growth Rate

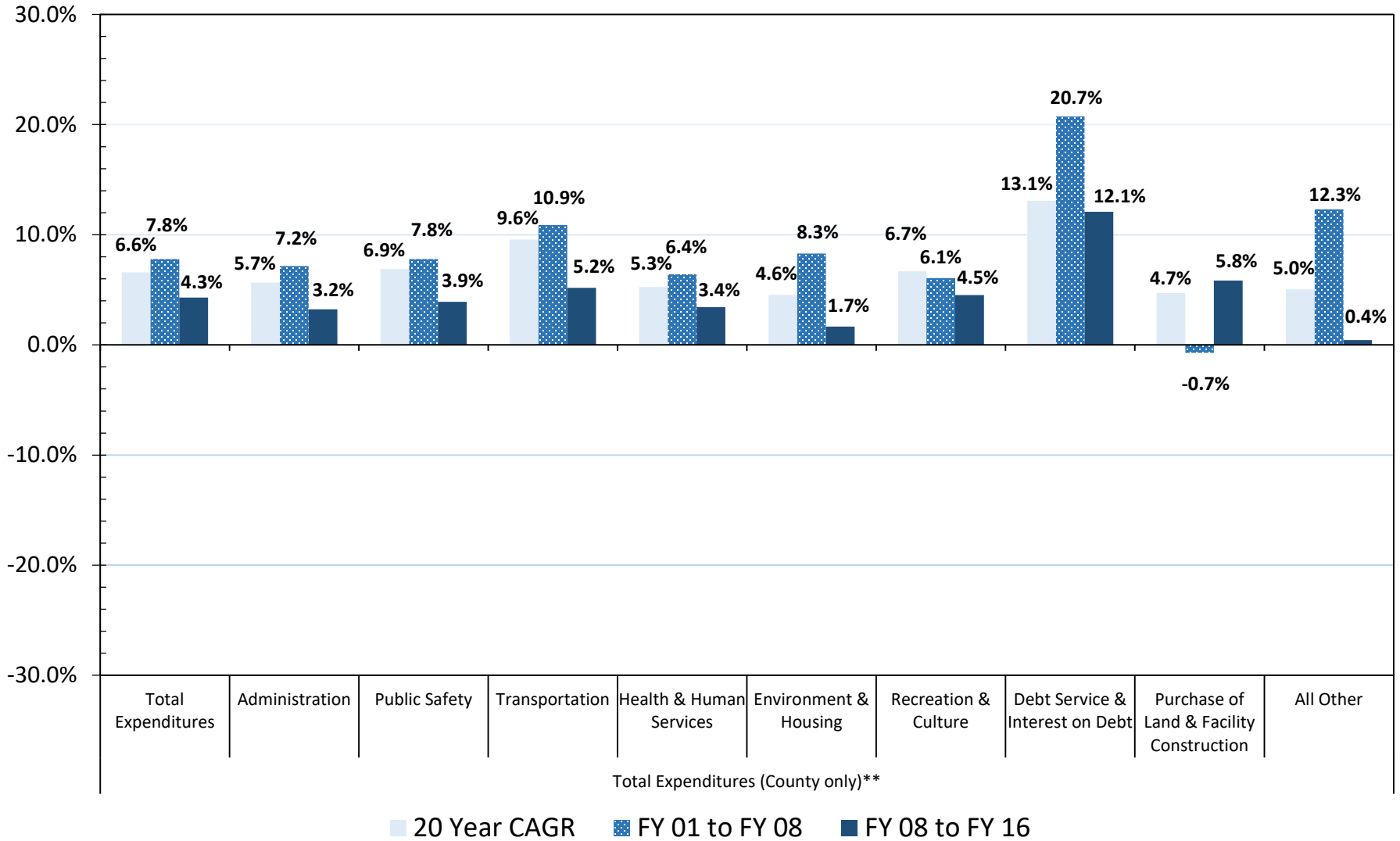
20 Year, 10 Year, and 5 Year



COUNTY EXPENDITURES

Average Annual Compound Growth Rate

20 Year, FY 01 to FY 08 (Pre-Act 388), and FY 08 to FY 16 (Post-Act388)



Trends in Local Government Expenditures

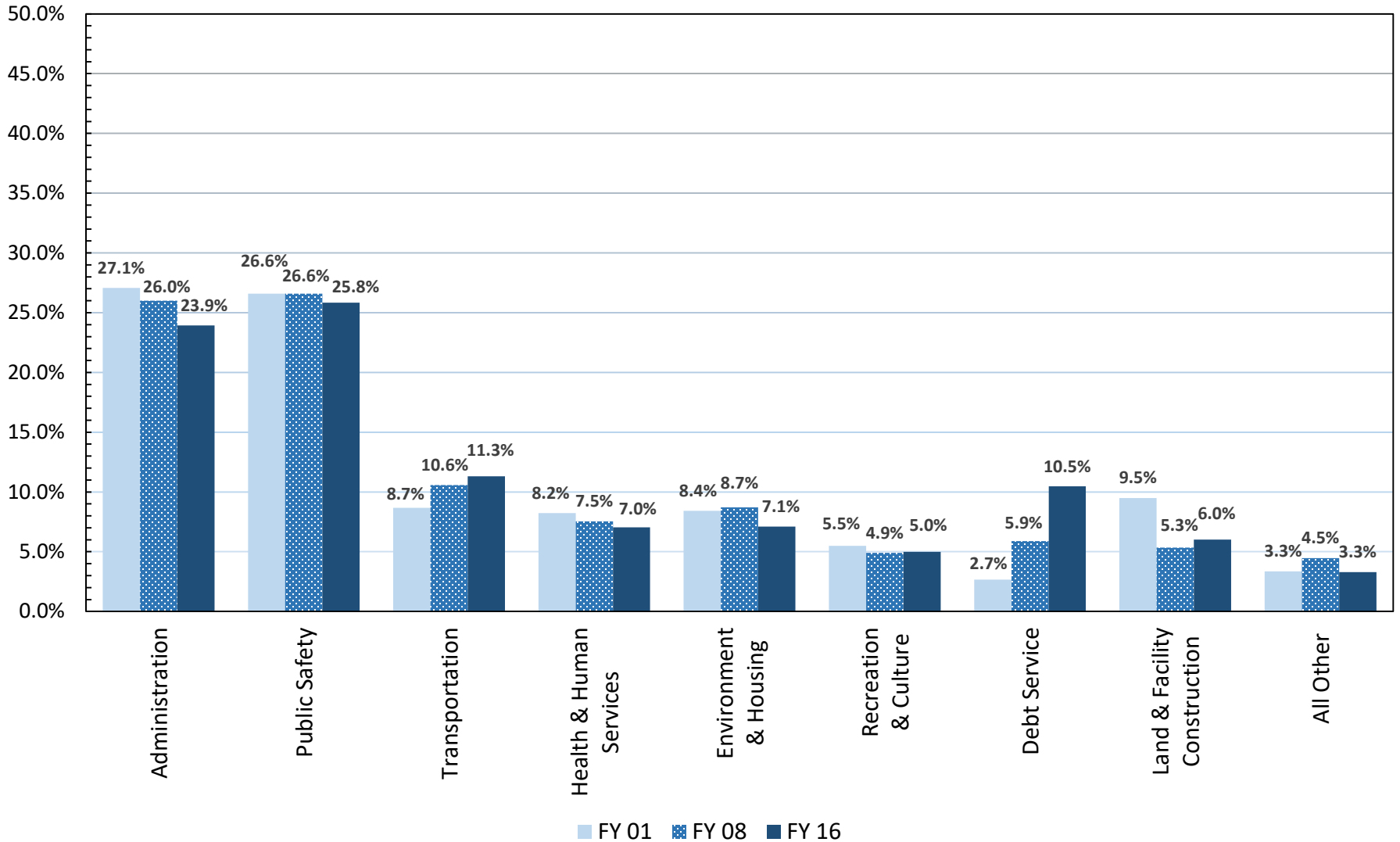
Percentage of Total County Spending

	2001-2008	2008-2016	2001-2016
Administration	↓	↓	↓
Public Safety	↔	↔	↔
Transportation	↑	↔	↑
Health and Human Services	↔	↔	↓
Environment & Housing	↔	↓	↓
Recreation and Culture	↔	↔	↔
Debt Service	↑	↑	↑
Land and Facility Construction	↓	↔	↓
All Other	↑	↓	↔

COUNTY GOVERNMENT SPENDING

Percentage of Total County Spending

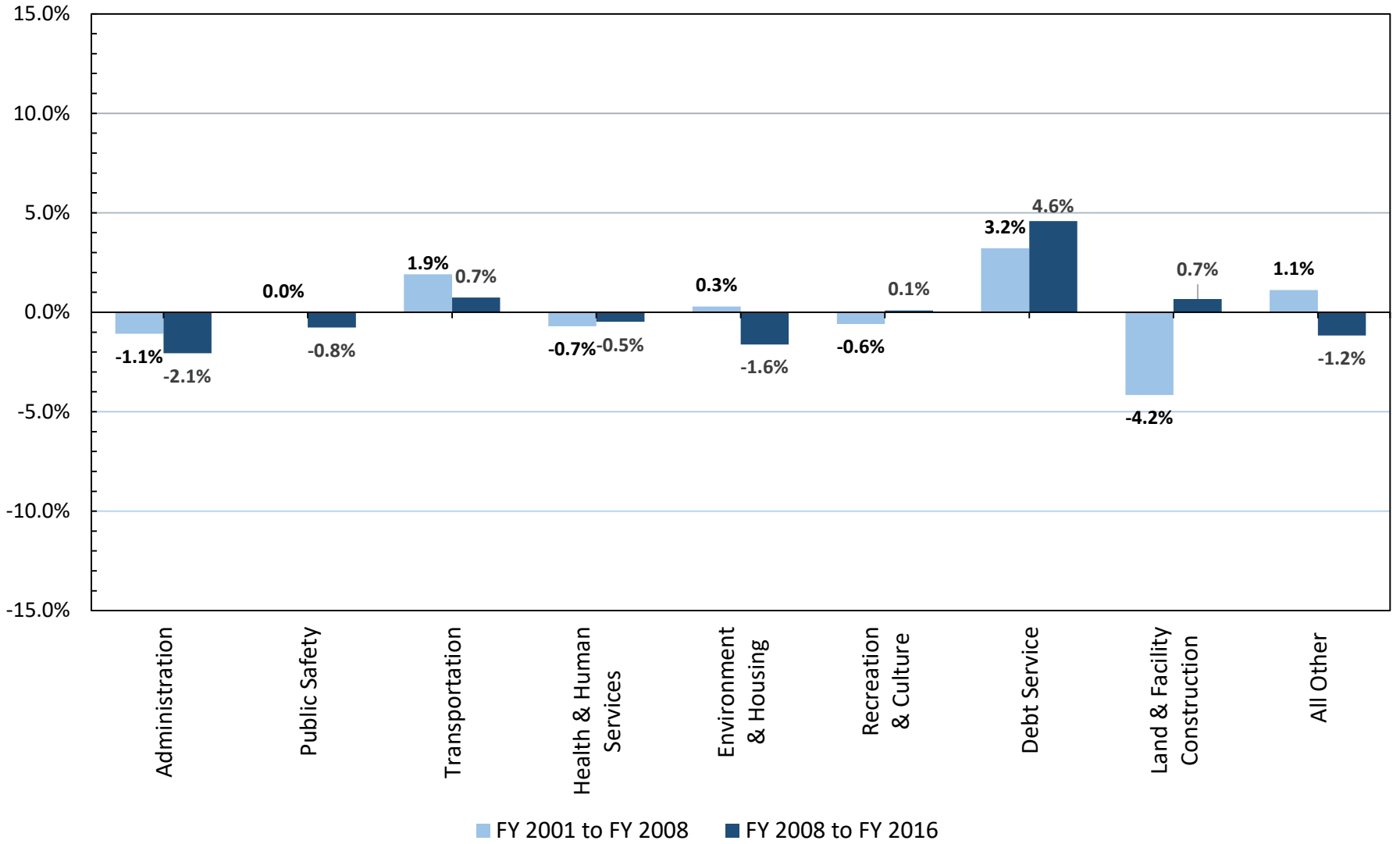
FY 2000-01, FY 2007-08, and FY 2015-16



COUNTY GOVERNMENT SPENDING

Change in Percentage of Total County Spending

FY 2000-01 to FY 2007-08 & FY 2007-08 to FY 2015-16



MUNICIPAL EXPENDITURES

Municipal Data Limitations

	FY 2001	FY 2008	FY 2016
Total Number of Cities Reported	210	264	236
Total Number of Cities Missing	60	6	34
Percentage of Cities Reporting	77.8%	97.8%	87.4%

Trends in Local Government Expenditures

Percentage of Total Municipal Spending

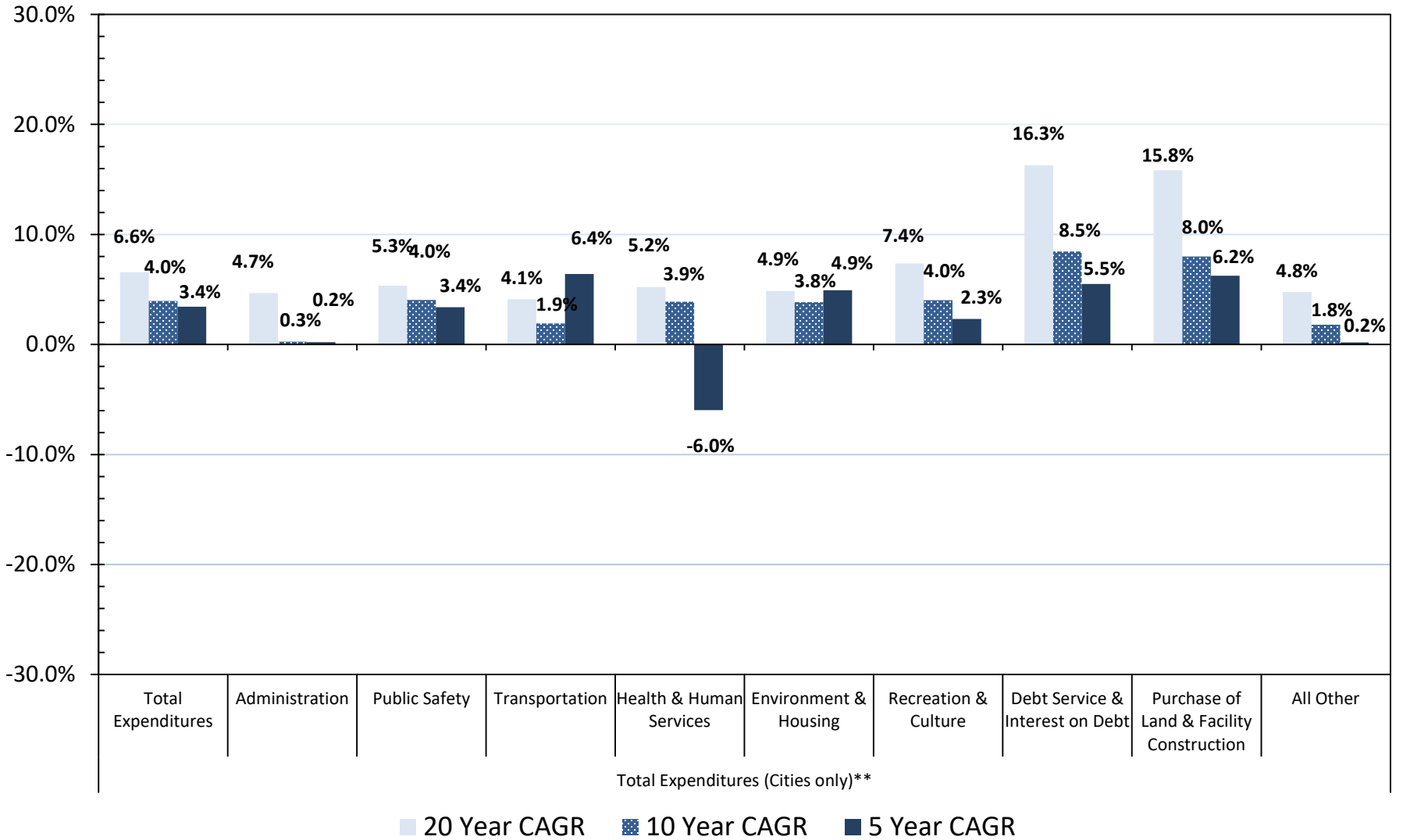
	2001-2008	2008-2016	2001-2016
Administration	↑	↓	↓
Public Safety	↓	↑	↓
Transportation	↓	↔	↓
Health and Human Services	↔	↔	↔
Environment & Housing	↓	↔	↓
Recreation and Culture	↔	↔	↔
Debt Service	↑	↑	↑
Land and Facility Construction	↑	↑	↑
All Other	↔	↓	↔

* The municipal data set has limitations. The number of municipalities reporting is not consistent from year to year.

MUNICIPAL EXPENDITURES

Average Annual Compound Growth Rate

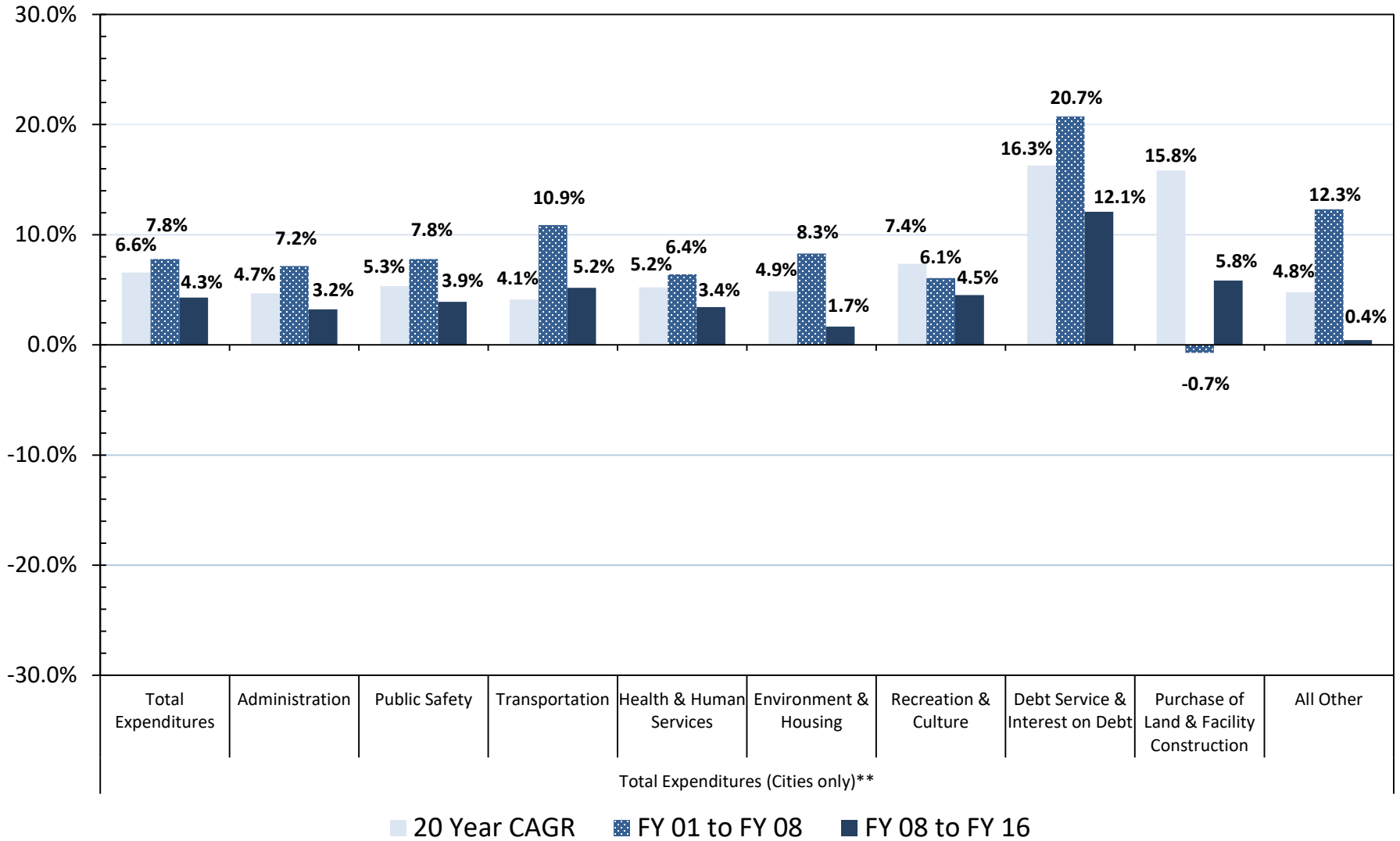
20 Year, 10 Year, and 5 Year



MUNICIPAL EXPENDITURES

Average Annual Compound Growth Rate

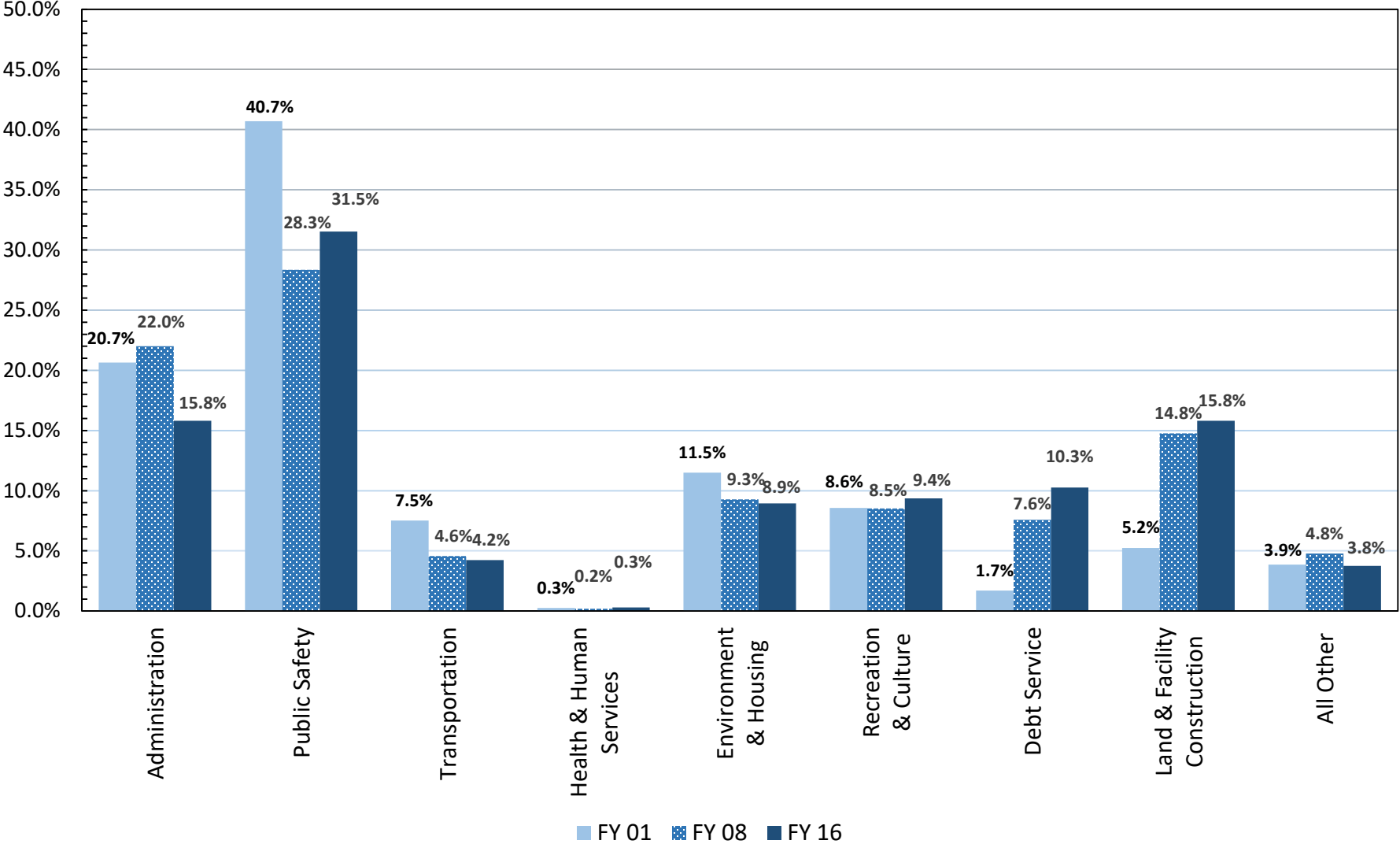
20 Year, FY 01 to FY 08 (Pre-Act 388), and FY 08 to FY 16 (Post-Act388)



MUNICIPAL GOVERNMENT SPENDING

Percentage of Total Municipal Spending

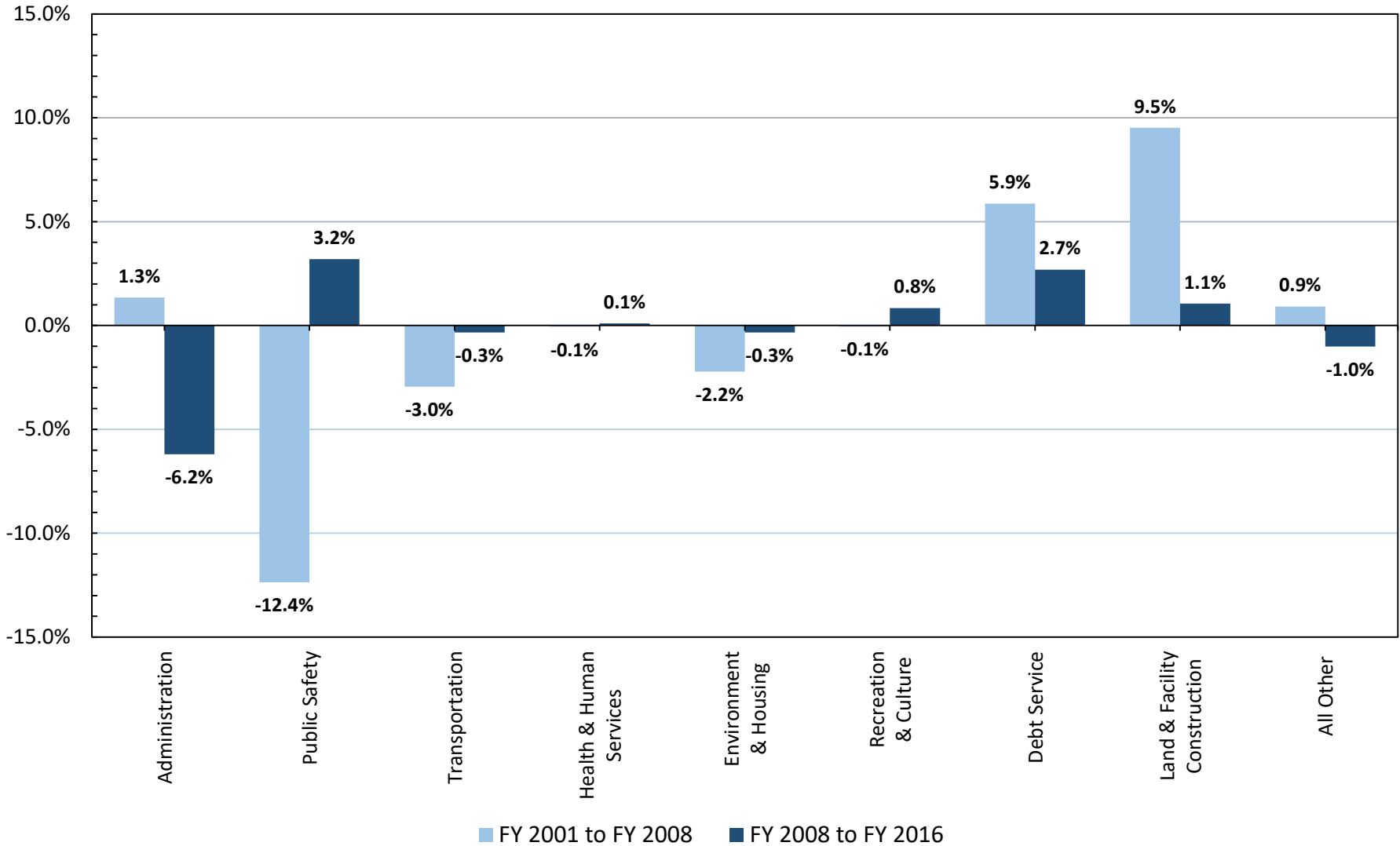
FY 2000-01, FY 2007-08, and FY 2015-16



MUNICIPAL GOVERNMENT SPENDING

Change in Percentage of Total Municipal Spending

FY 2000-01 to FY 2007-08 & FY 2007-08 to FY 2015-16



REVENUES

Revenue Functional Groups - Definitions

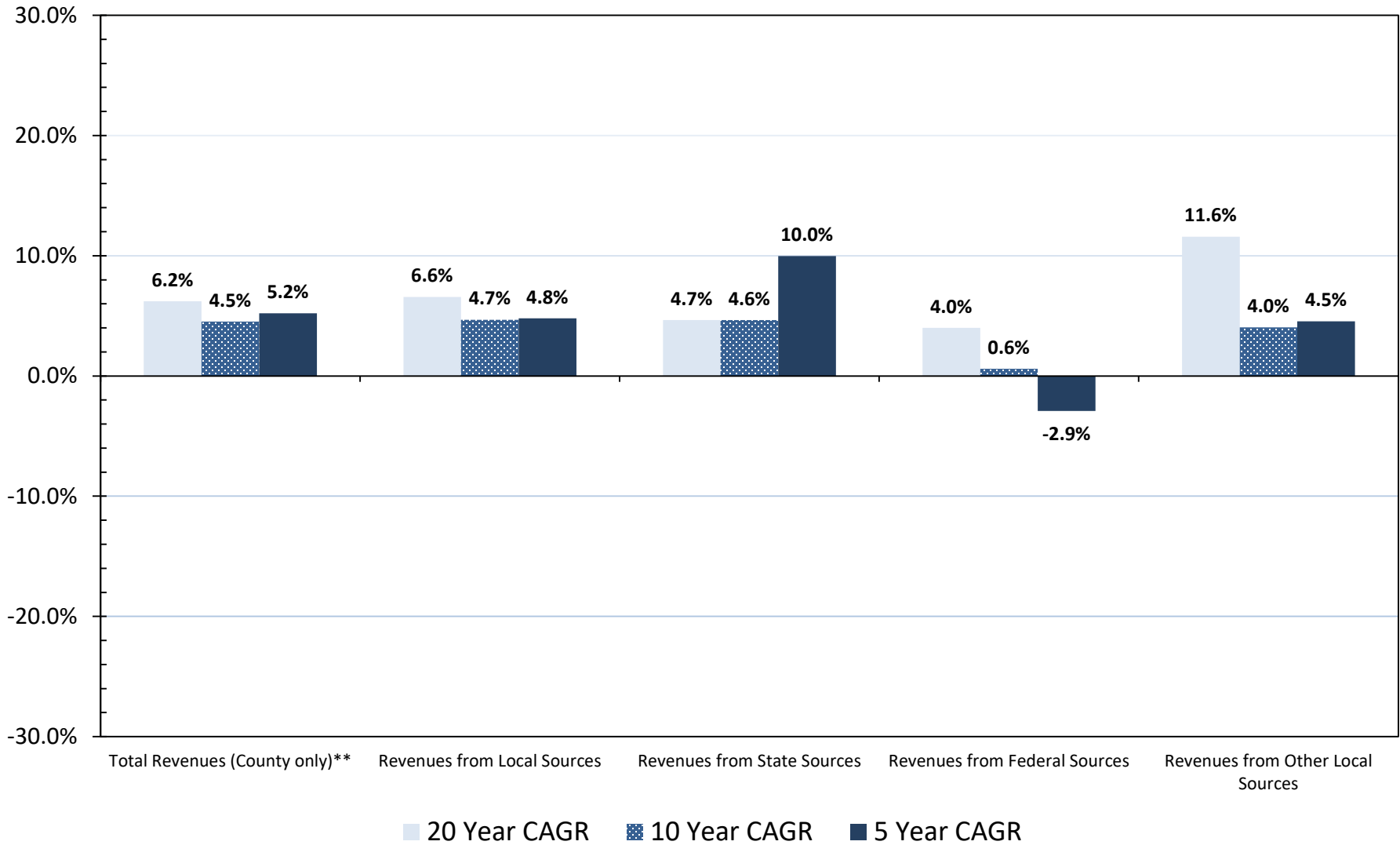
- Local Sources – Property tax, local option sales tax, hospitality tax, accommodations tax, capital projects/transportation tax, and licenses and fees.
- State Sources – Property tax relief, aid to subdivisions, EFA, EIA, grants, manufacturer’s depreciation reimbursement, etc.
- Federal Sources – Grants
- Other Local Sources – Reimbursements from other counties or cities for joint projects, contracts, etc.

COUNTY REVENUES

COUNTY REVENUES

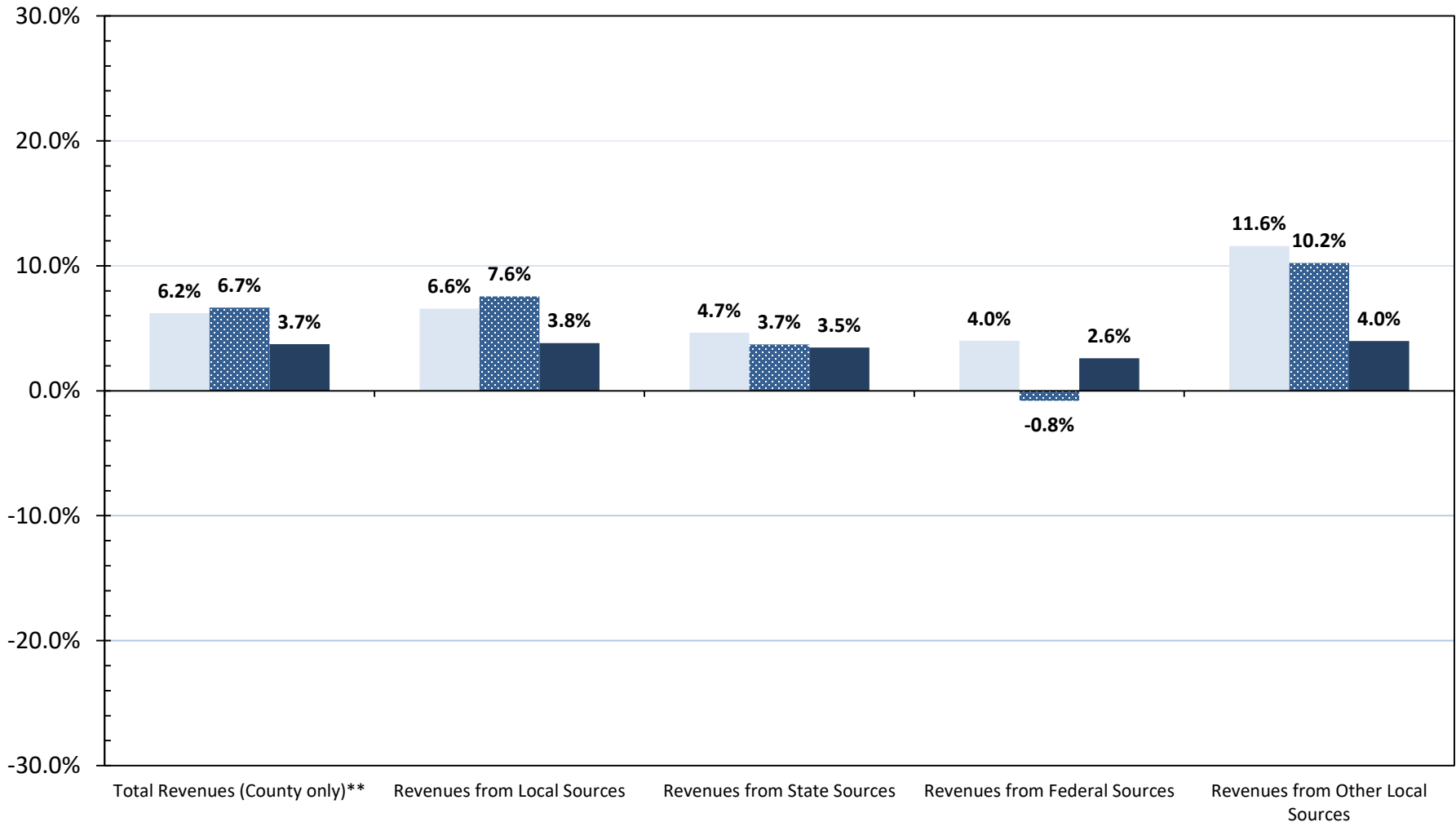
Average Annual Compound Growth Rate

20 Year, 10 Year, and 5 Year



COUNTY REVENUES

Average Annual Compound Growth Rate - Act 388 Impacts
20 Year, FY 01 to FY 08 (Pre-Act 388), and FY 08 to FY 16 (Post-Act388)



20 Year CAGR
 2001-2008 CAGR
 2008-2016 CAGR

Trends in Local Government Revenues

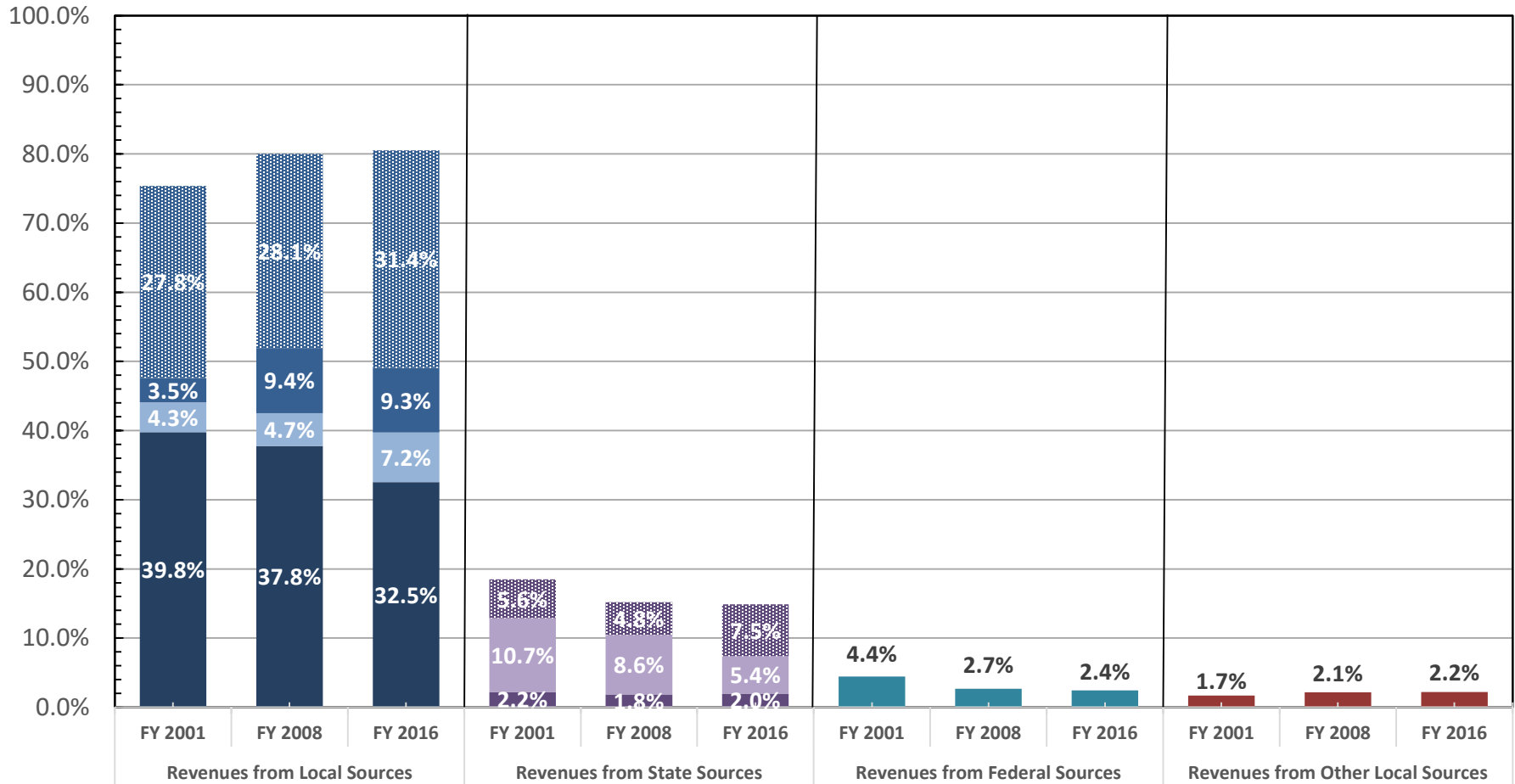
Percentage of Total County Revenues by Source

	2001-2008	2008-2016	2001-2016
Local Sources	↑	↔	↑
Property Taxes	↓	↓	↓
Local Option Sales Tax	↔	↑	↑
Other Local Taxes	↑	↔	↑
Licenses and Fees	↔	↑	↑
State Sources	↓	↓	↓
Reimbursements	↔	↔	↔
Aid to Subdivisions	↓	↓	↓
State Grants	↔	↑	↑
Federal Sources	↓	↔	↓
Other Sources	↔	↔	↔

LOCAL GOVERNMENT REVENUES

County Revenues by Source

FY 2001, FY 2008, and FY 2016



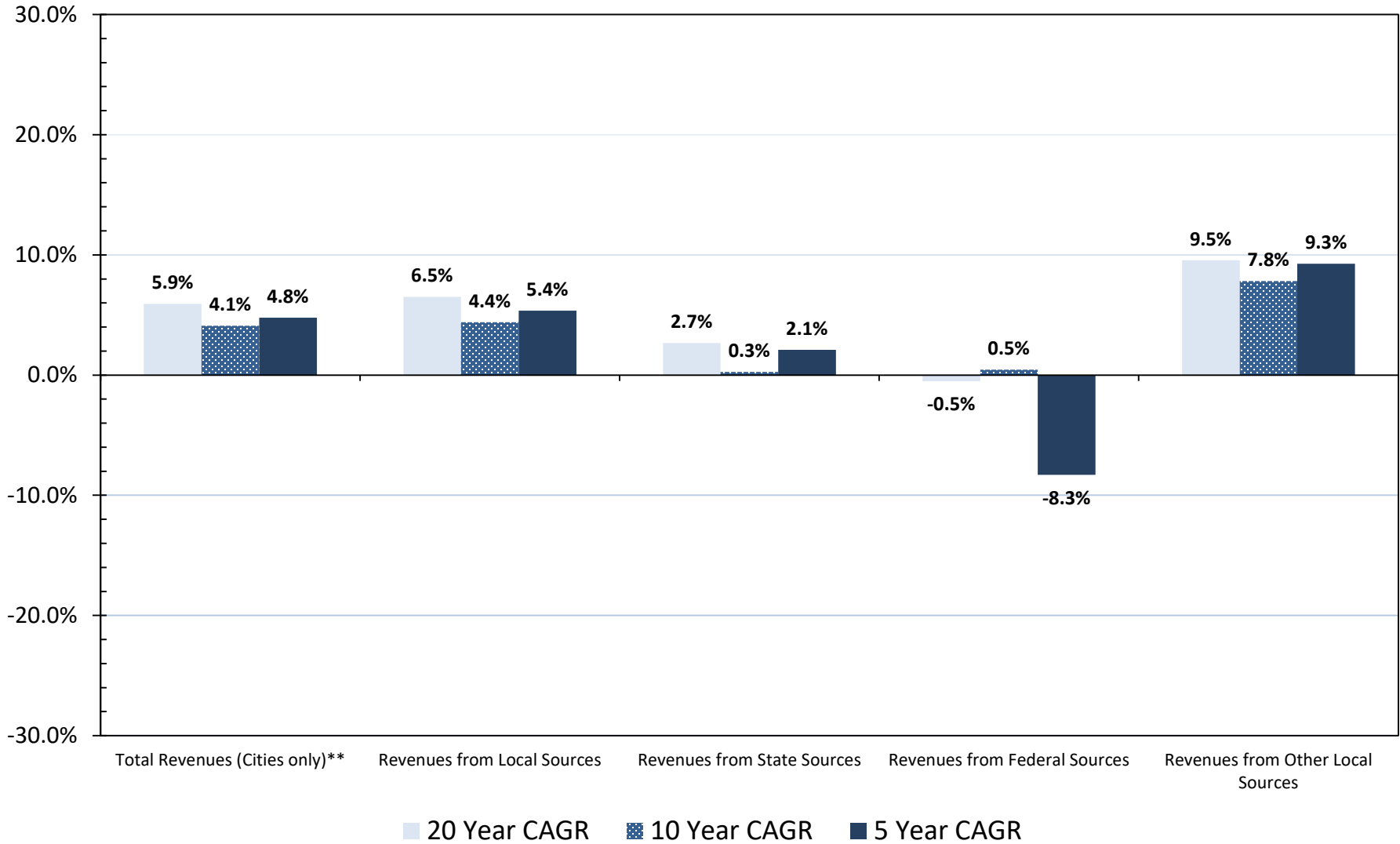
- Current Property Taxes
- Local Option Sales Tax
- Other Local Taxes
- Licenses, Fees, Charges, & Bonds
- Reimbursements - Property Tax and Other
- Aid to Subdivisions
- State Grants

MUNICIPAL REVENUES

MUNICIPAL REVENUES

Average Annual Compound Growth Rate

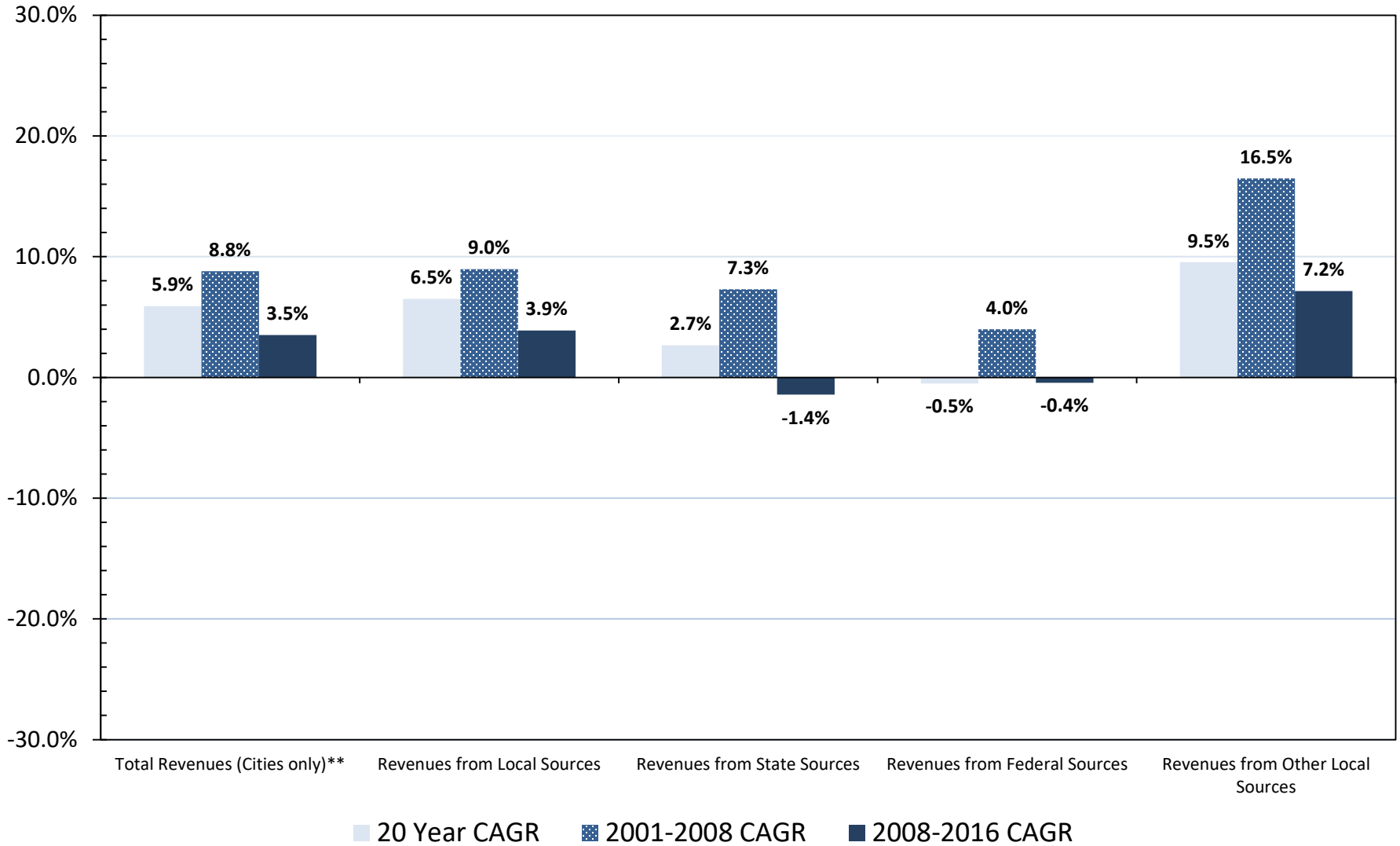
20 Year, 10 Year, and 5 Year Compound Annual Growth Rates



MUNICIPAL REVENUES

Average Annual Compound Growth Rate - Act 388 Impacts

20 Year, FY 01 to FY 08 (Pre-Act 388), and FY 08 to FY 16 (Post-Act 388)



Trends in Local Government Revenues

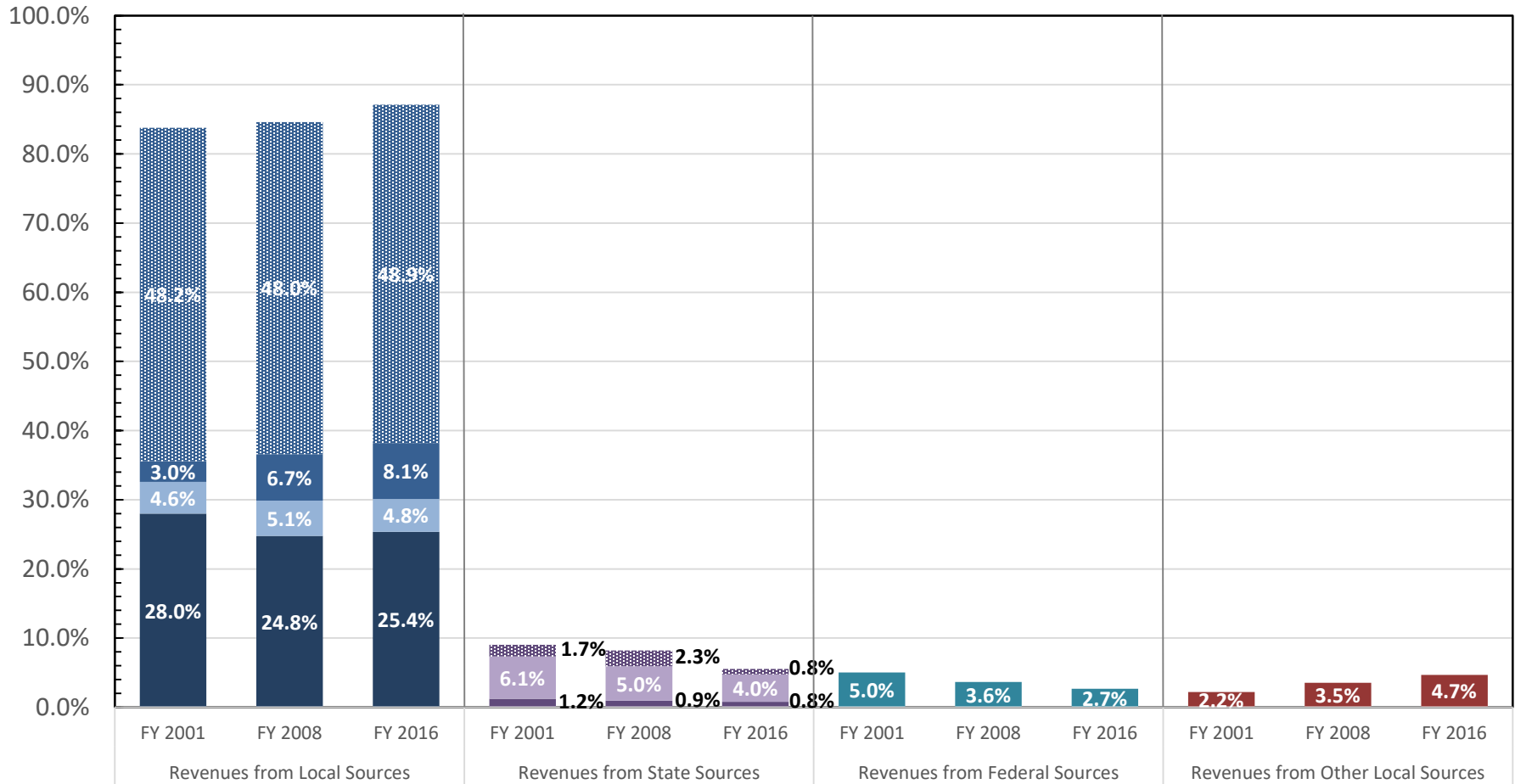
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State Sources	↓	↓	↓
Reimbursements	↔	↔	↔
Aid to Subdivisions	↓	↓	↓
State Grants	↔	↔	↔
Federal Sources	↓	↔	↓
Other Sources	↑	↑	↑

LOCAL GOVERNMENT REVENUES

Municipal Revenues by Source

FY 2001, FY 2008 and FY 2016



- Current Property Taxes
- Local Option Sales Tax
- Other Local Taxes
- Licenses, Fees, Charges, & Bonds
- Reimbursements - Property Tax and Other
- Aid to Subdivisions
- State Grants