

# Overview and Trends of Cleburne County Finances 1999-2017

Presenter

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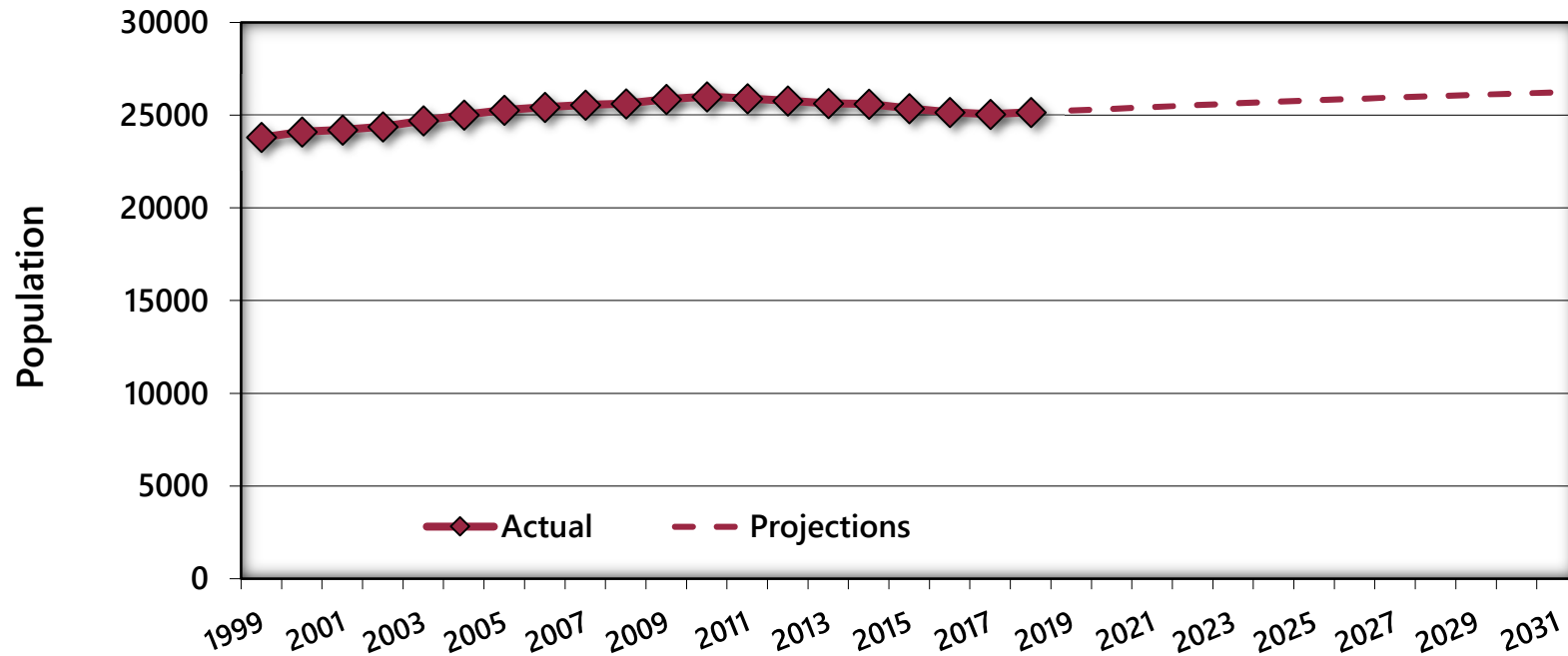
# Cleburne County



# How can Cleburne County continue to provide services for its citizens?

- **Understand Today's Budget:** Take stock of factors impacting county services and funding sources.
- **Look Forward:** Anticipate changes that might affect the county budget in the future.
- **Prepare and Plan:** Assess what the county might do to take advantage of anticipated changes (in the short-term and the long-term).

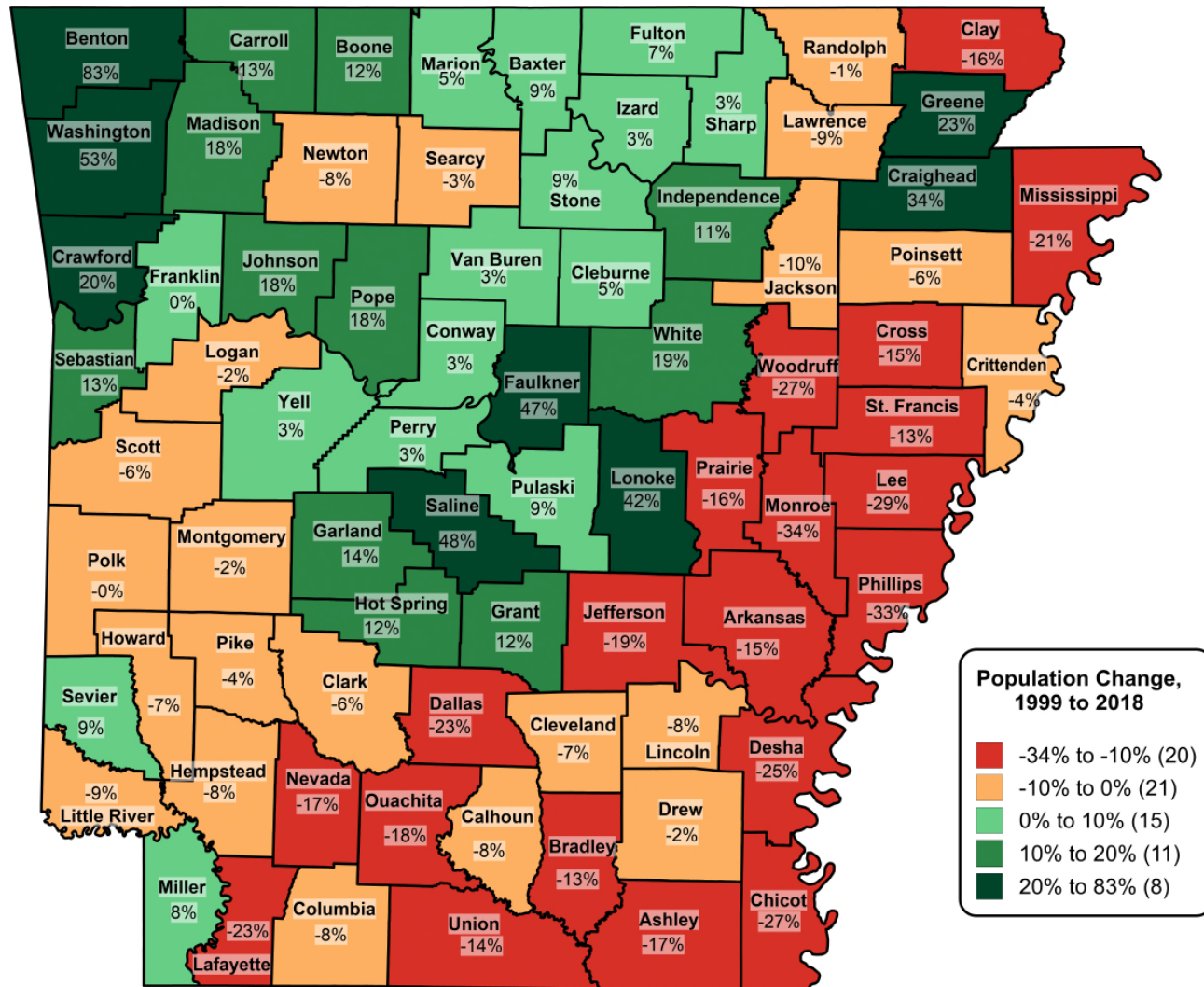
# Cleburne County Population Estimates & Projections, 1999-2031



- From the start of the Great Recession in 2007 to 2018, the population in Cleburne County has gone down 2% (or by -389 people).

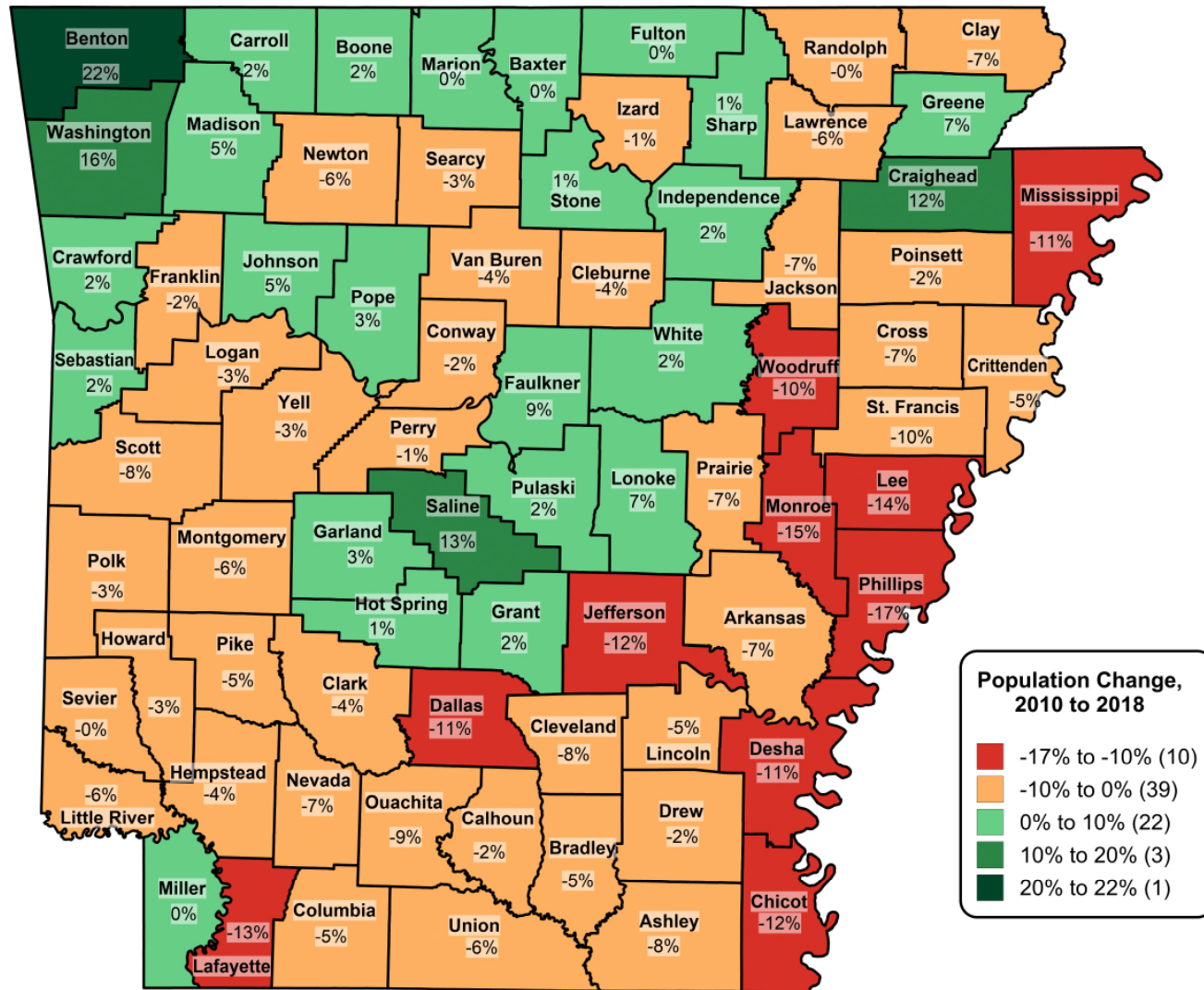
Data Source: Population Estimates, U.S. Census Bureau; Population Projections, Woods & Poole

# Population Change, 1999-2018



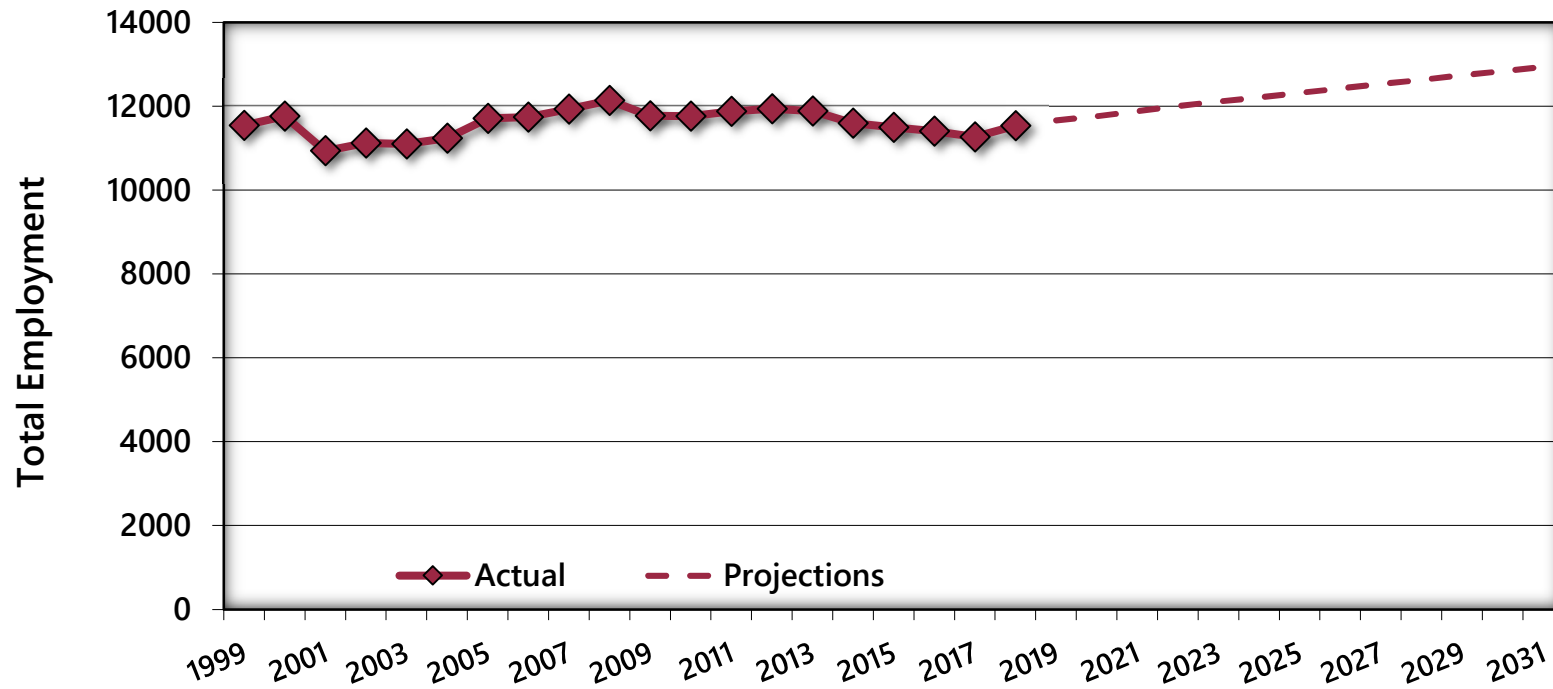
Data Source: Population Estimates, U.S. Census Bureau

# Population Change, 2010-2018



Data Source: Population Estimates, U.S. Census Bureau

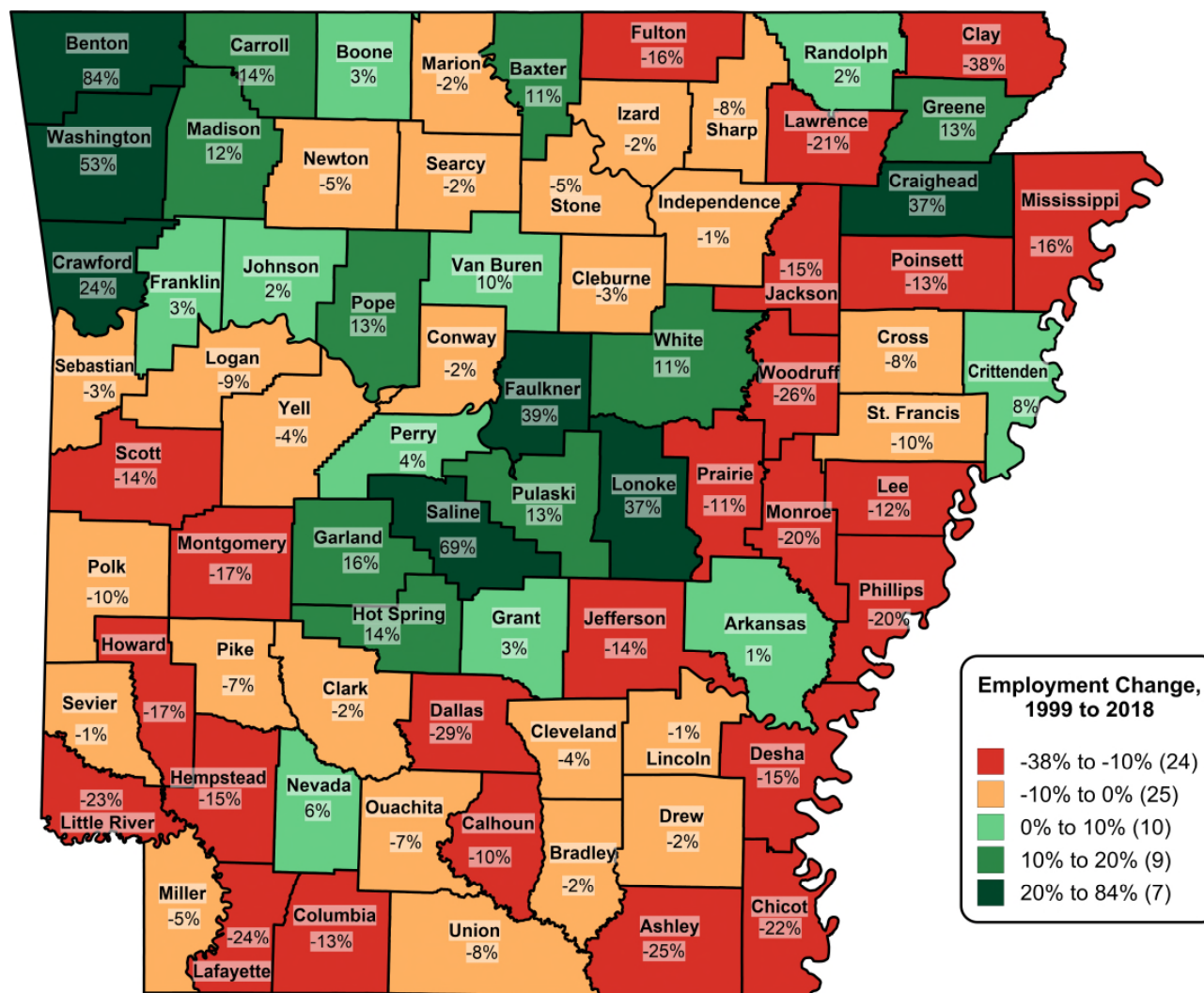
# Cleburne County Total Employment Estimates, 1999-2018



- From the start of the Great Recession in 2007 to 2018, employment in Cleburne County has gone down 3% (or by -396 jobs).

Data Source: Employment Estimates, Regional Economic Accounts, Bureau of Economic Analysis, Woods & Poole

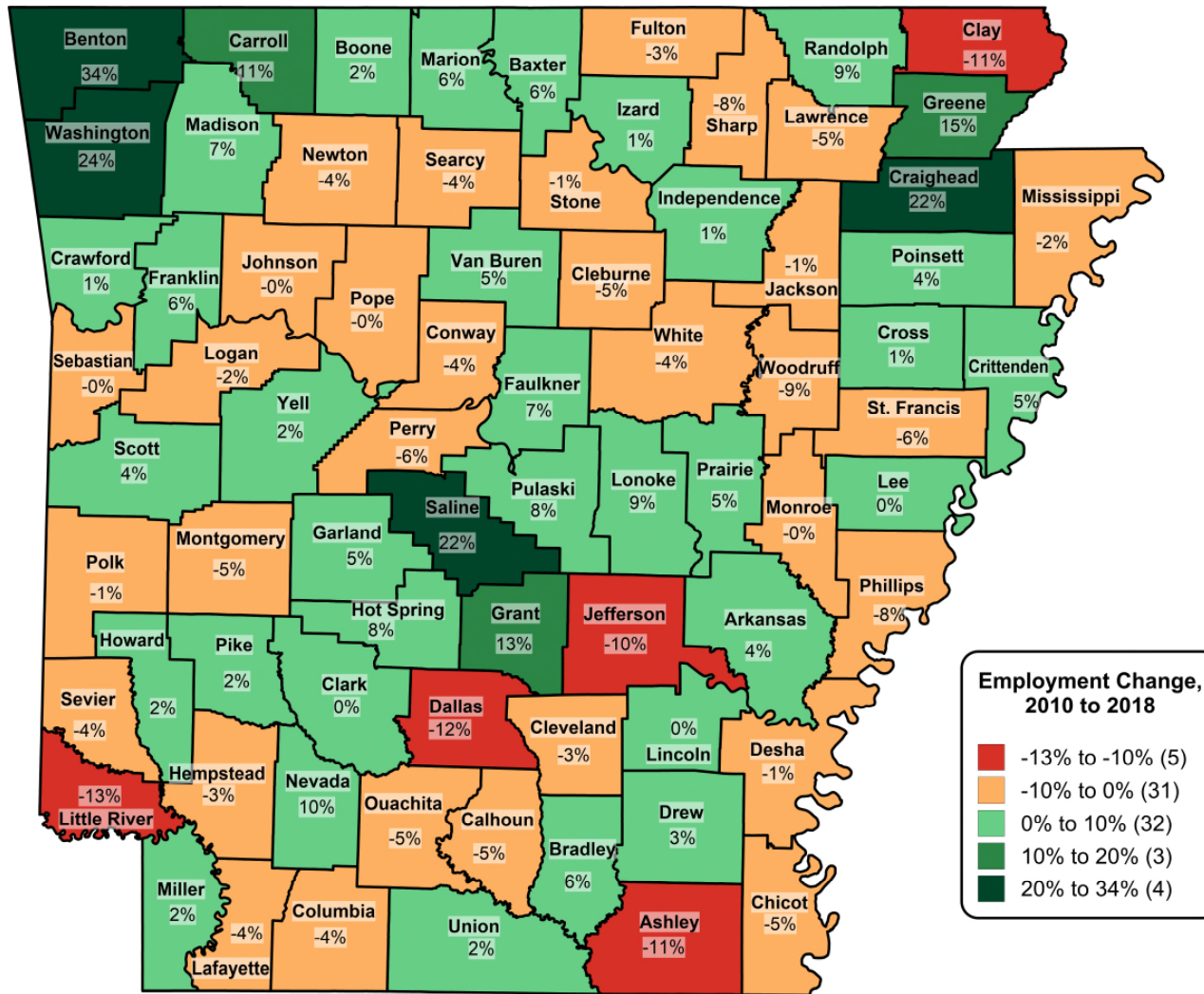
# Employment Change, 1999-2018



Data Source: Employment Estimates, Regional Economic Accounts, Bureau of Economic Analysis



# Employment Change, 2010-2018

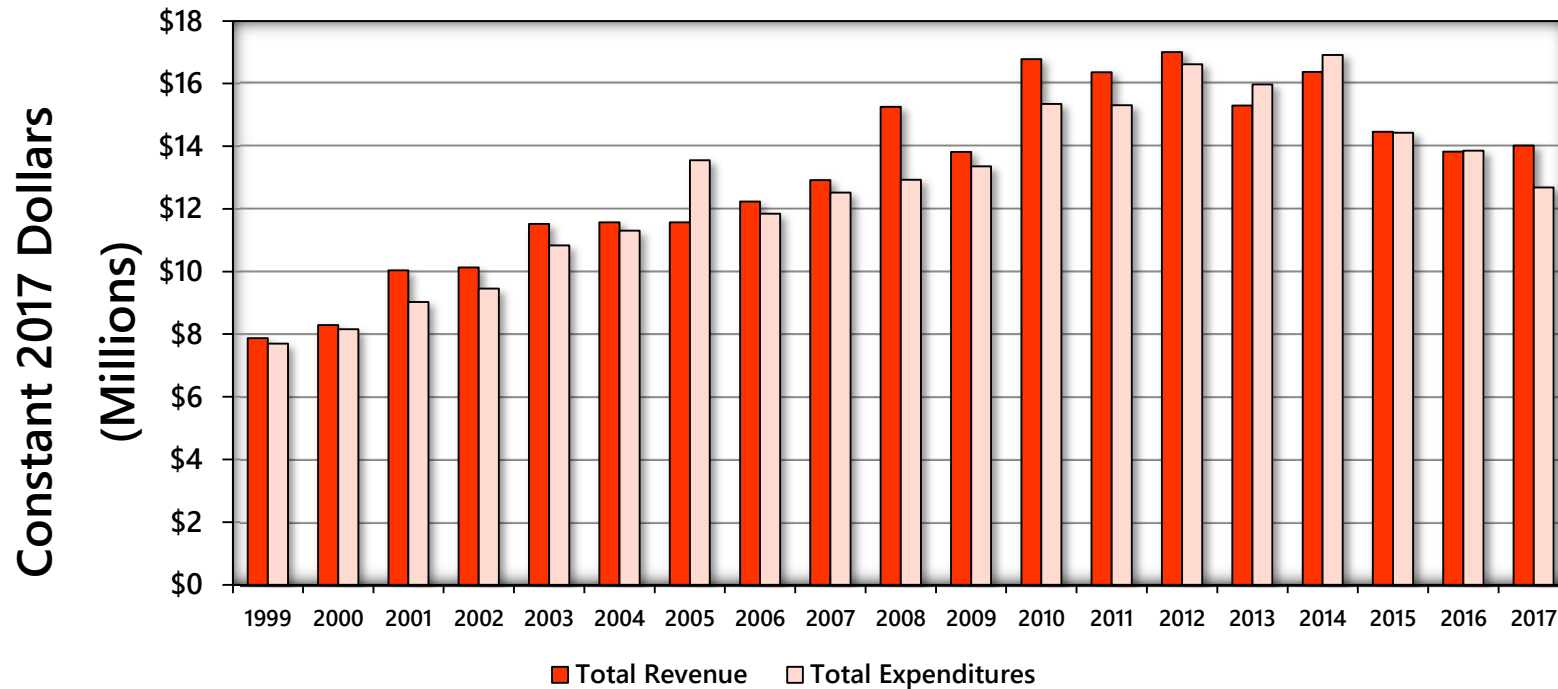


Data Source: Employment Estimates, Regional Economic Accounts, Bureau of Economic Analysis

# Revenue & Expenditures

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# Cleburne County Total Revenue & Expenditures, 1999-2017

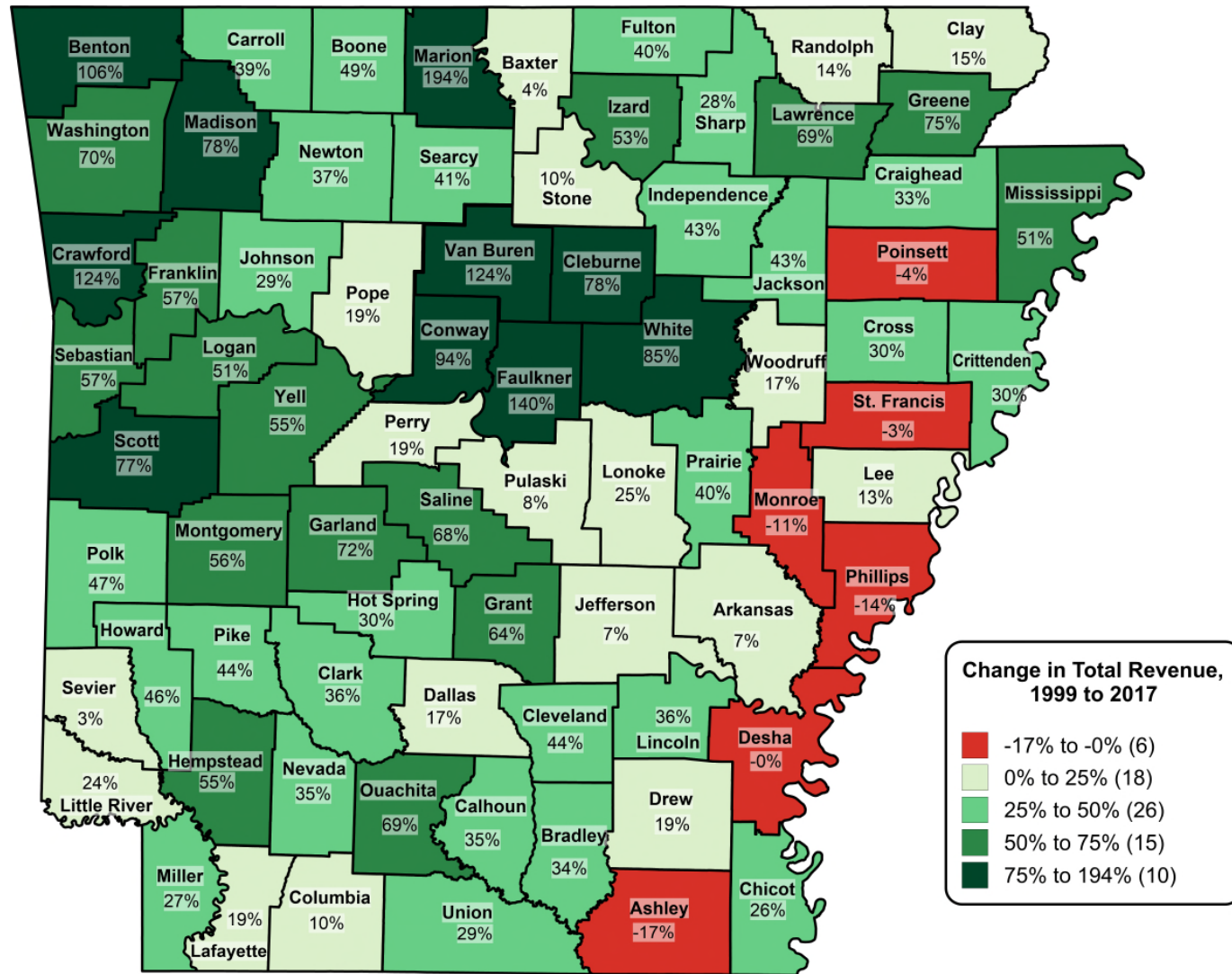


- From 2007 to 2017, the Total Revenue in Cleburne County has gone up 9% (or by \$1,104,690).
- From 2007 to 2017, the Total Expenditures in Cleburne County have gone up 1% (or by \$162,416).

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

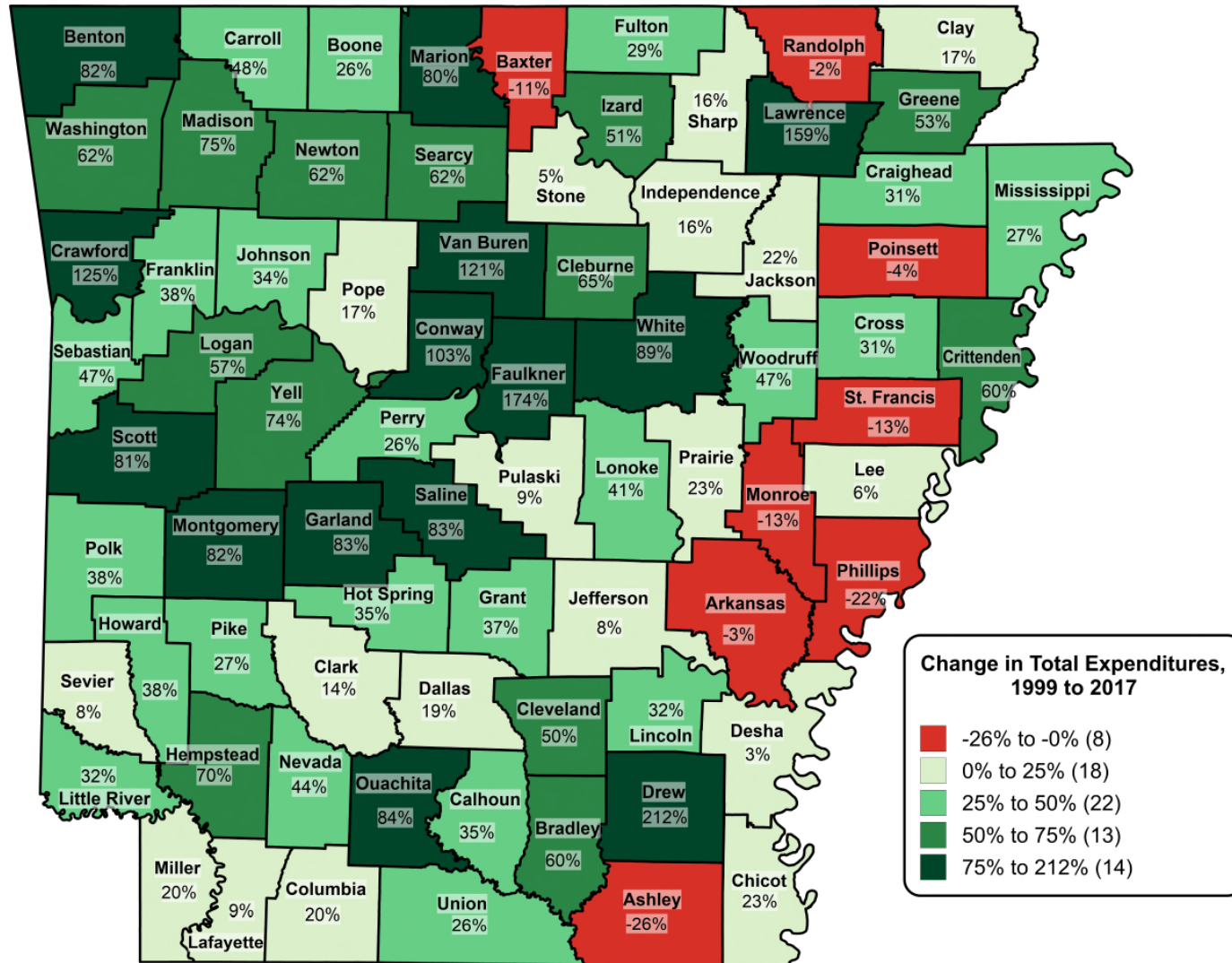
Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Change in Total Revenue, 1999-2017



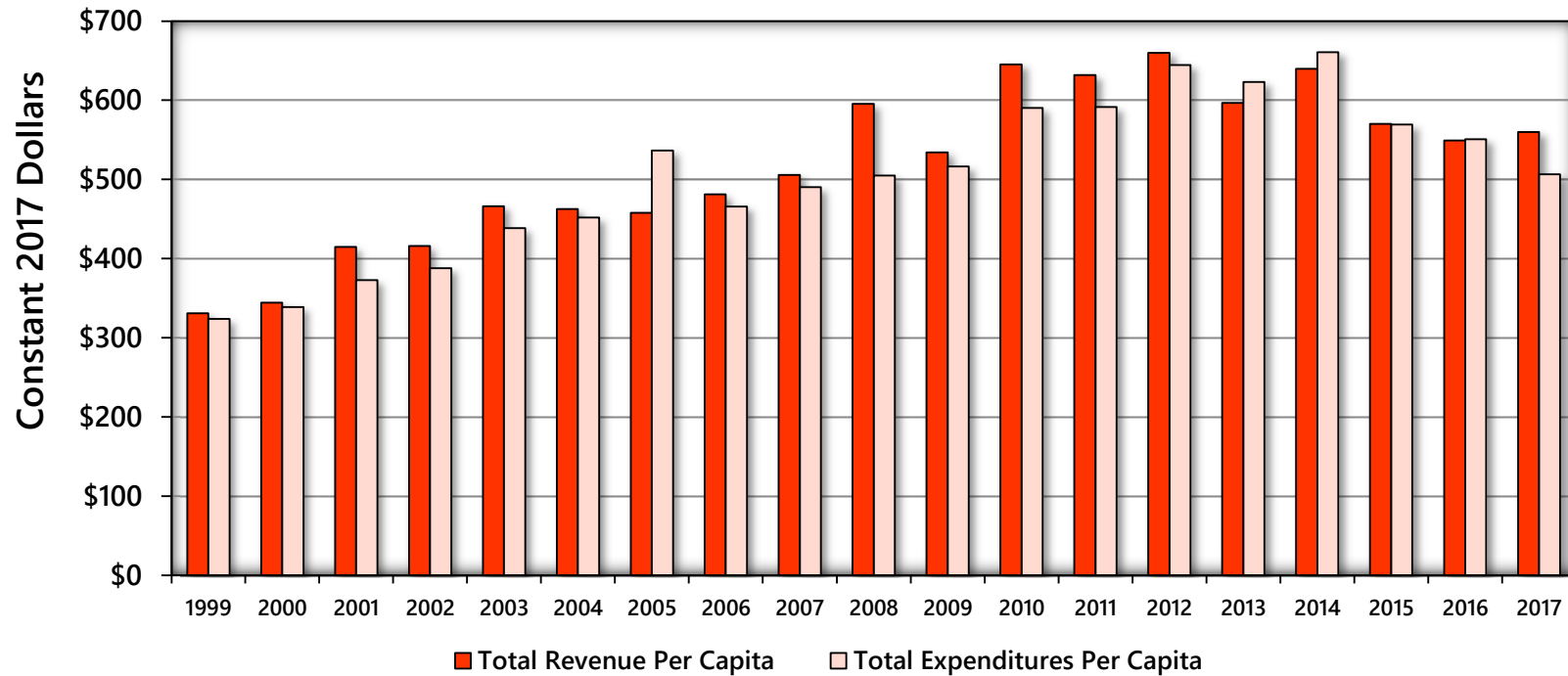
Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Change in Total Expenditures, 1999-2017



Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Cleburne County Per Capita Revenue & Expenditures. 1999-2017

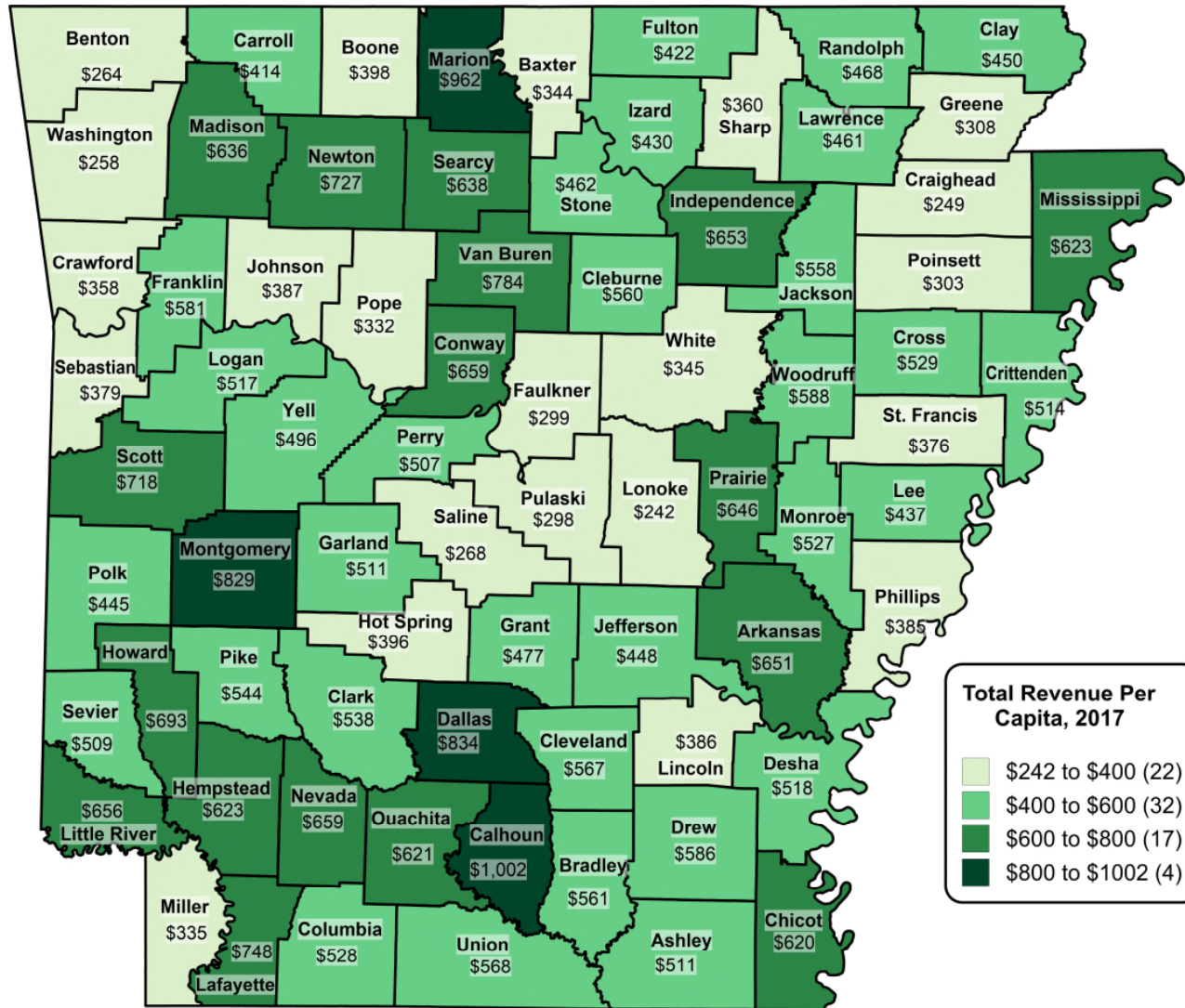


- From 2007 to 2017, the Total Revenue per capita in Cleburne County has gone up 11% (or by \$54).
- From 2007 to 2017, the Total Expenditures per capita in Cleburne County have gone up 3% (or by \$16).

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

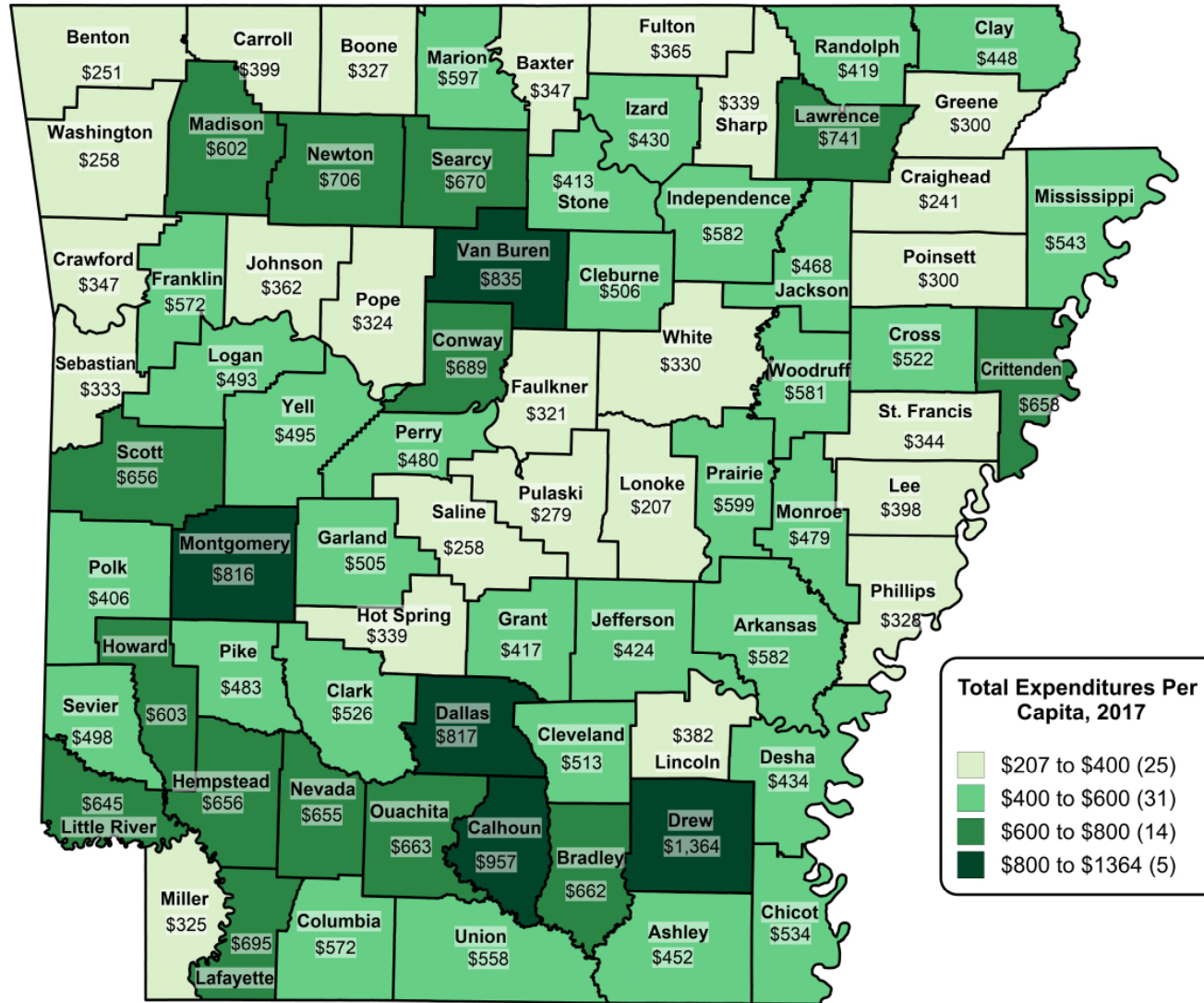
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Per Capita Total Revenue, 2017



Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit

# Per Capita Total Expenditures, 2017



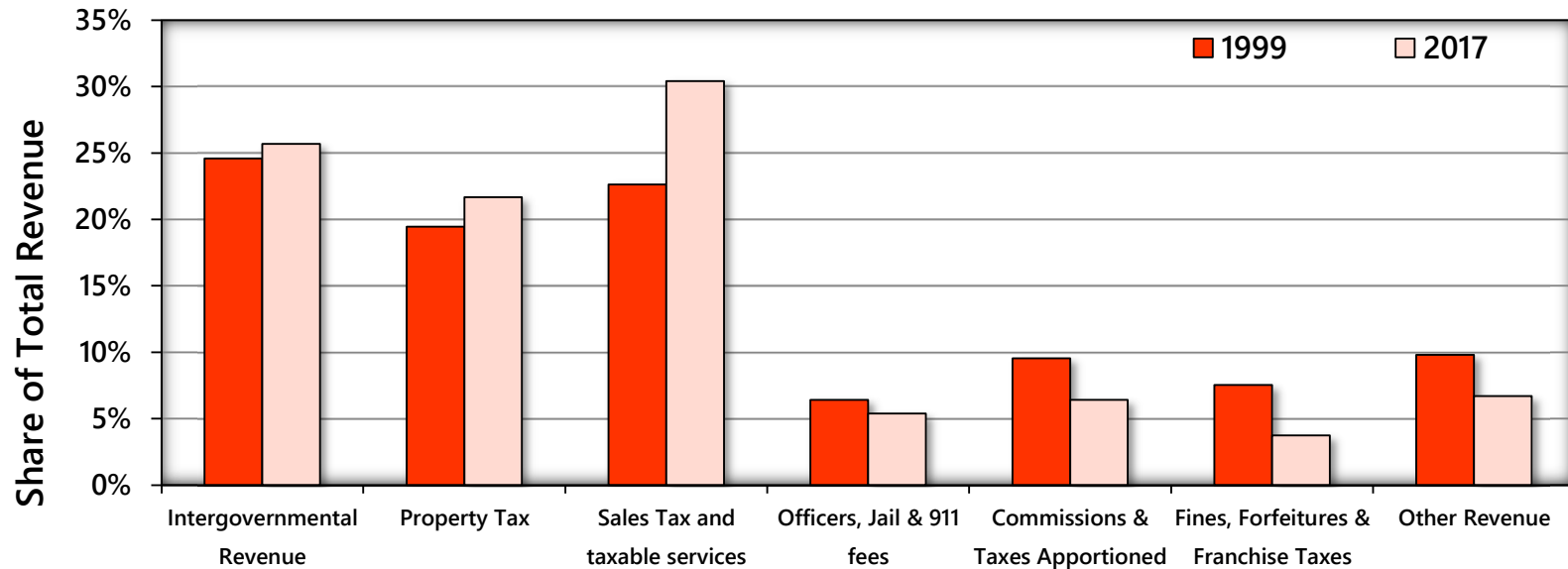
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit



# Revenue

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# Cleburne County Revenue Source as a Percent of Total Revenue, 1999-2017

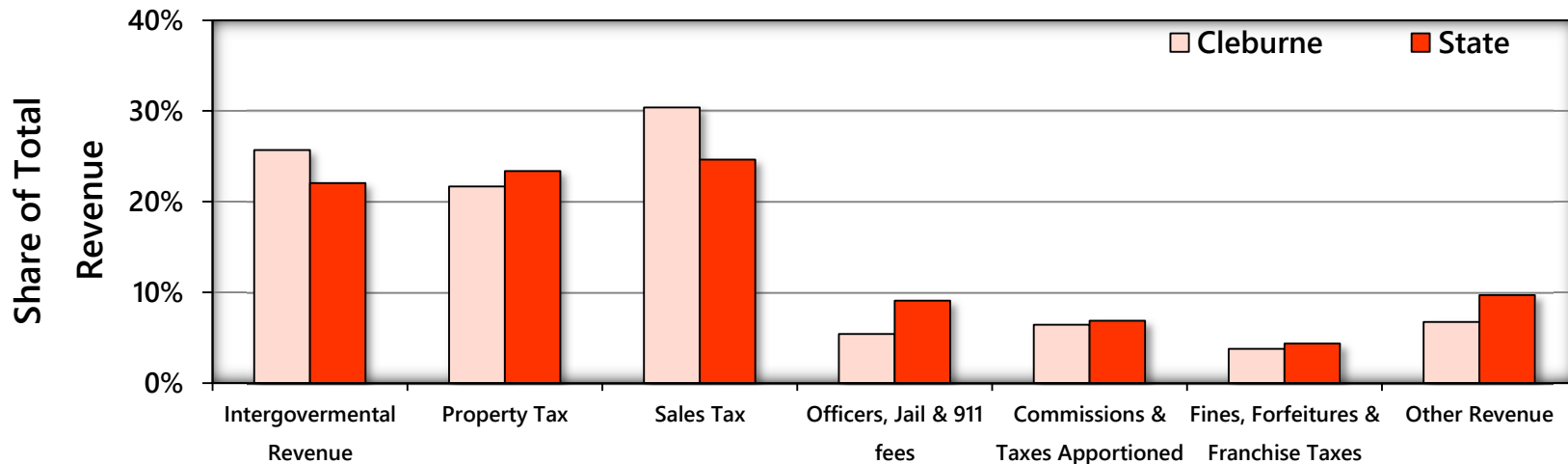


- The share of revenue coming from Sales Tax and taxable services, which grew from 1999 to 2017, is the largest source of revenue for the county.
- This suggests that the county is heavily dependent on the sales taxes generated from retail trade for county operations.

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

**Data Source:** Revenue and Expenditure Statements, Arkansas Legislative Audit

# Cleburne County Revenue Sources Compared to State Average Share, 2017

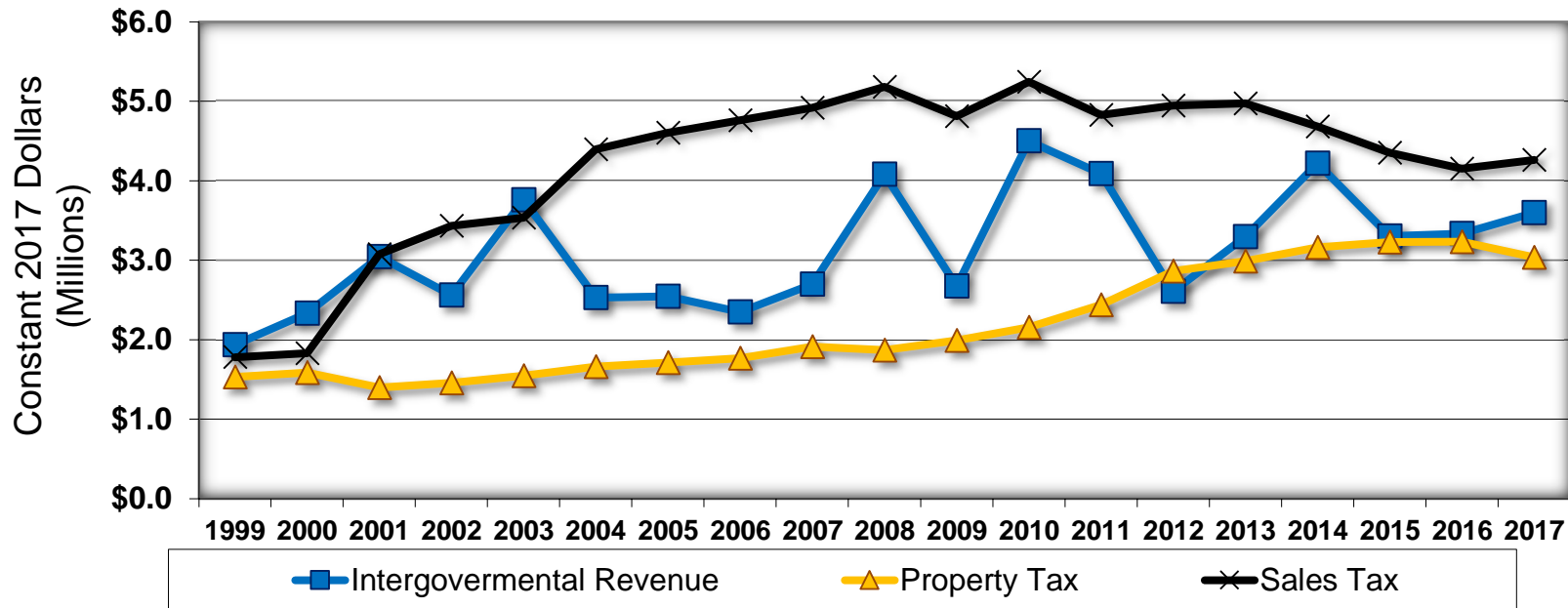


- Cleburne County has a higher share of revenue that comes from Intergovernmental Revenues compared to other counties in Arkansas (26% compared to 22% for the state average).
- Cleburne County has a similar share of revenue that comes from Property Taxes compared to other counties in Arkansas (22% compared to 23% for the state average).
- Cleburne County has a higher share of revenue that comes from Sales Taxes compared to other counties in Arkansas (30% compared to 25% for the state average).

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

**Data Source:** Revenue and Expenditure Statements, Arkansas Legislative Audit

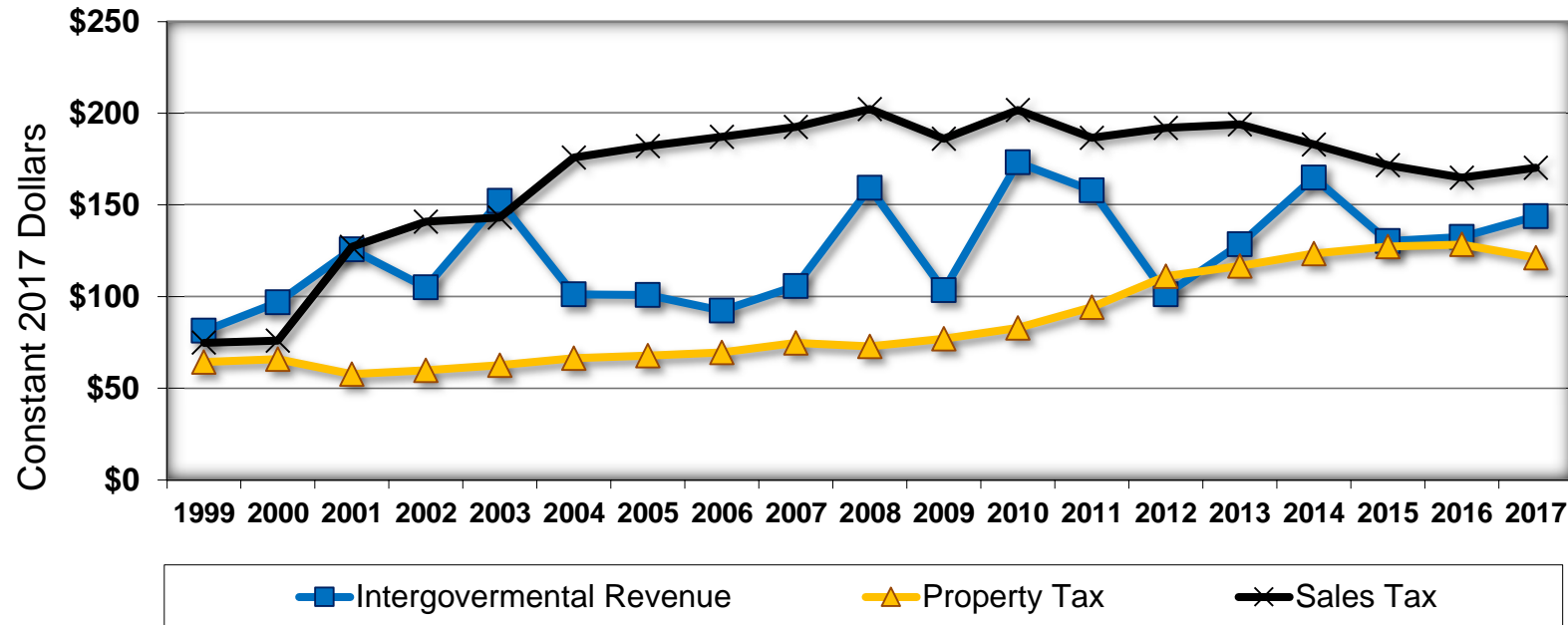
# Cleburne County Major Sources of Revenue, 1999-2017



- From 2007 to 2017, Intergovernmental Revenue in Cleburne County has gone up 33% (or by \$899,283).
- From 2007 to 2017, Property Tax Revenue in Cleburne County has gone up 59% (or by \$1,126,571).
- From 2007 to 2017, Sales Tax Revenue in Cleburne County has gone down 13%

Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

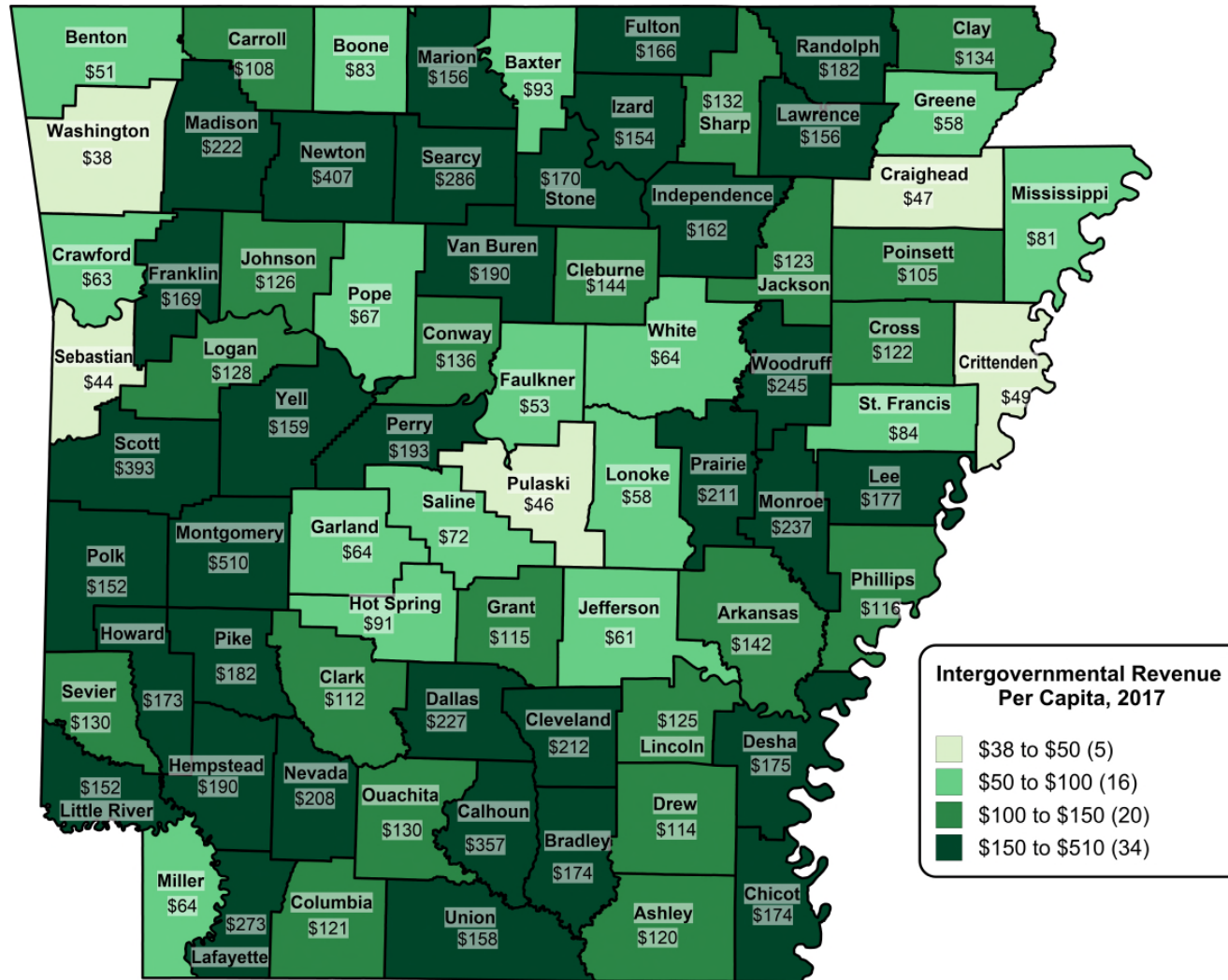
# Cleburne County Per Capita Major Sources of Revenue, 1999-2017



- From 2007 to 2017, Intergovernmental Revenue per capita in Cleburne County has gone up 36% (or by \$38).
- During that time, Property Tax revenue per capita has gone up 62% (or by \$46).
- During that time, Sales Tax revenue per capita has gone down 12% (or by -\$22).

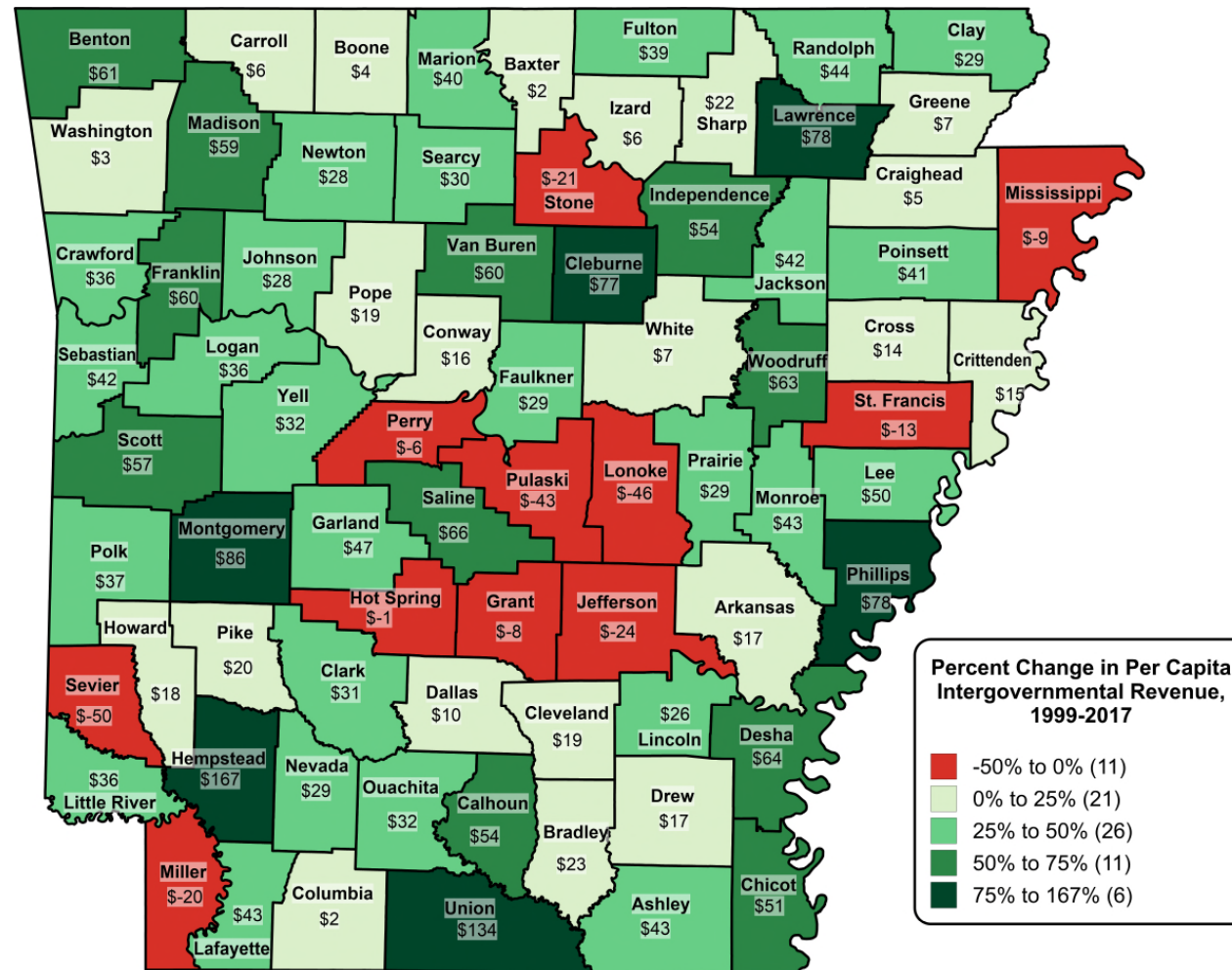
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Per Capita Intergovernmental Revenue, 2017



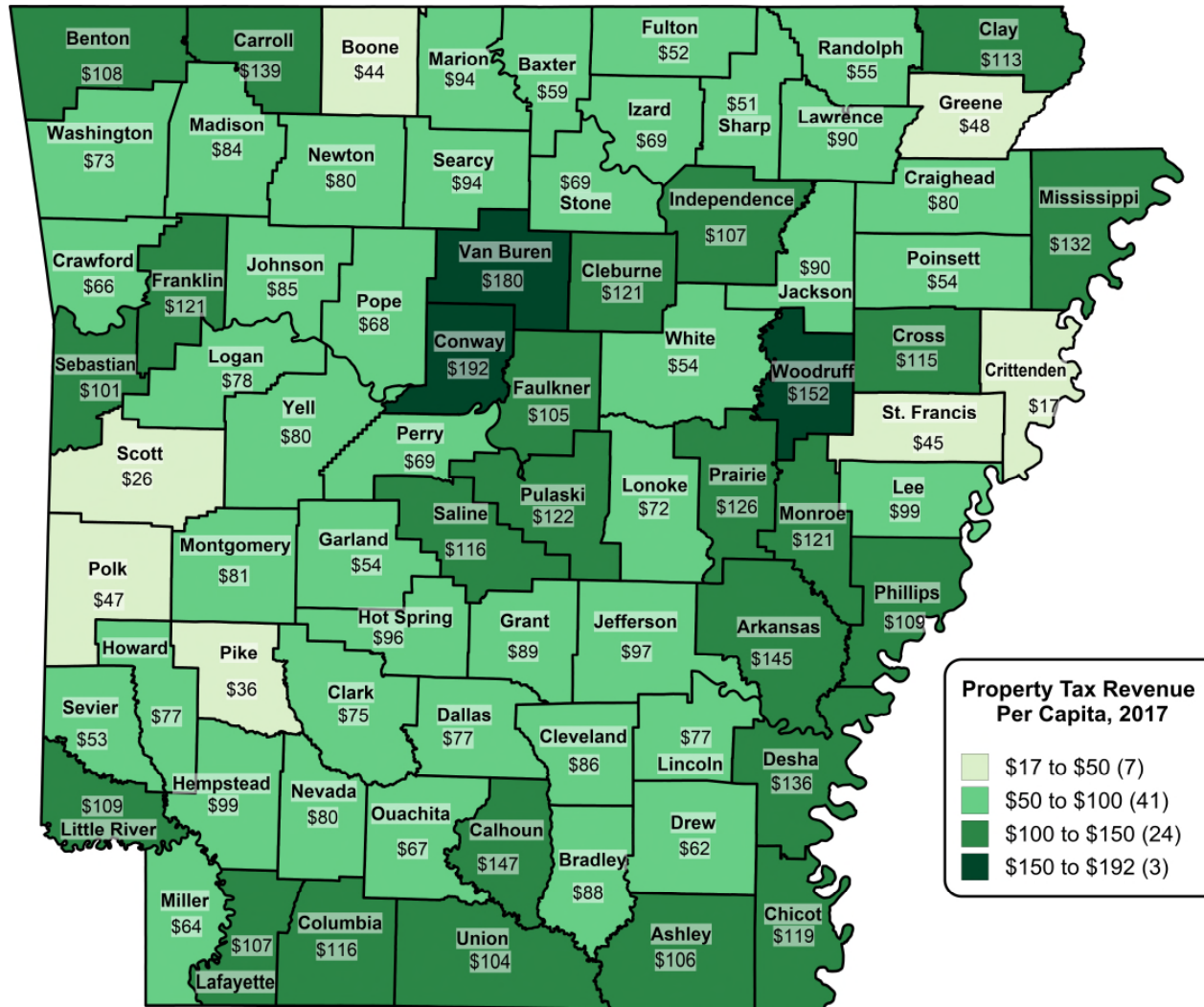
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit

# Change in Per Capita Intergovernmental Revenue, 1999-2017



Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

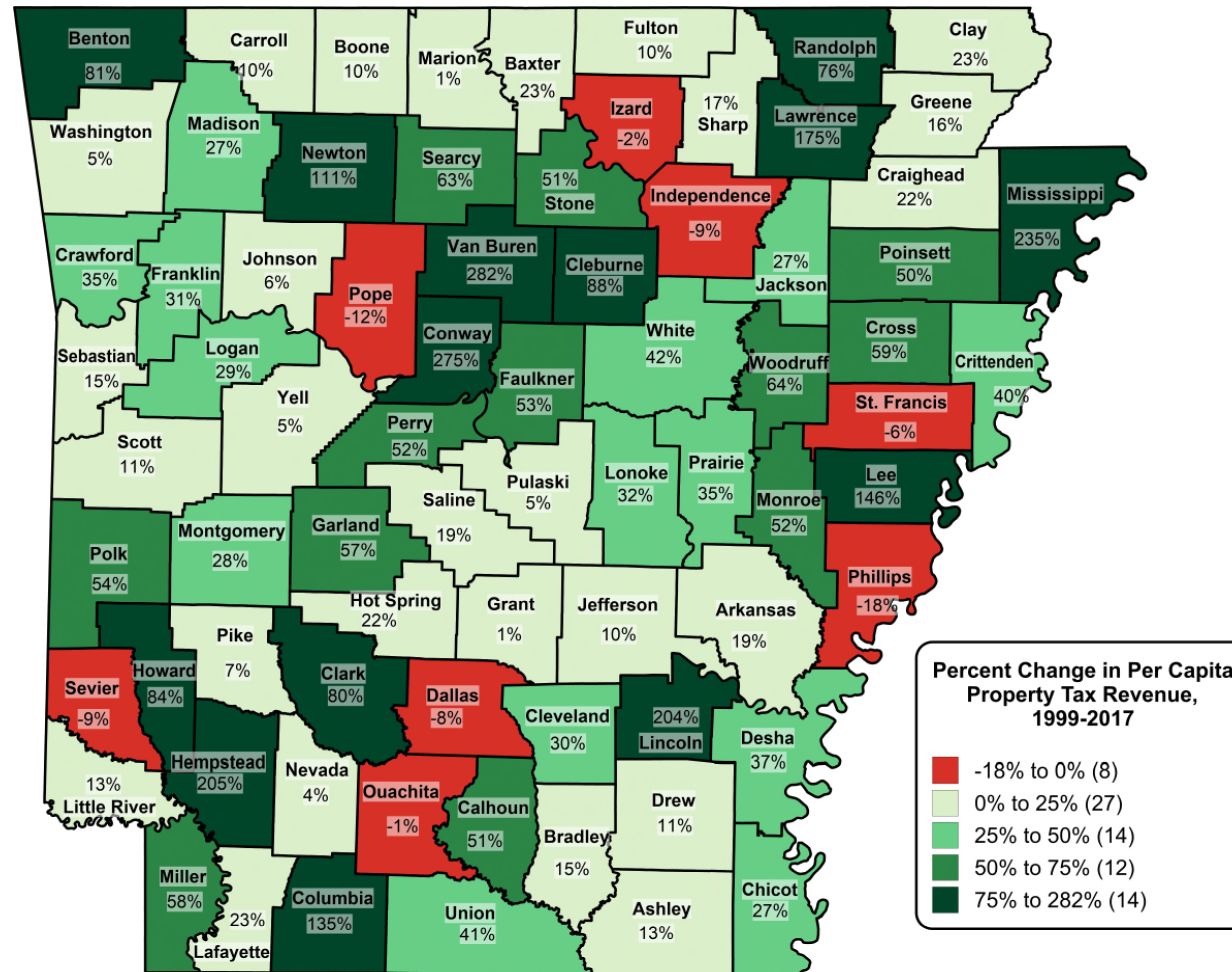
# Per Capita Property Tax Revenue, 2017



Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit

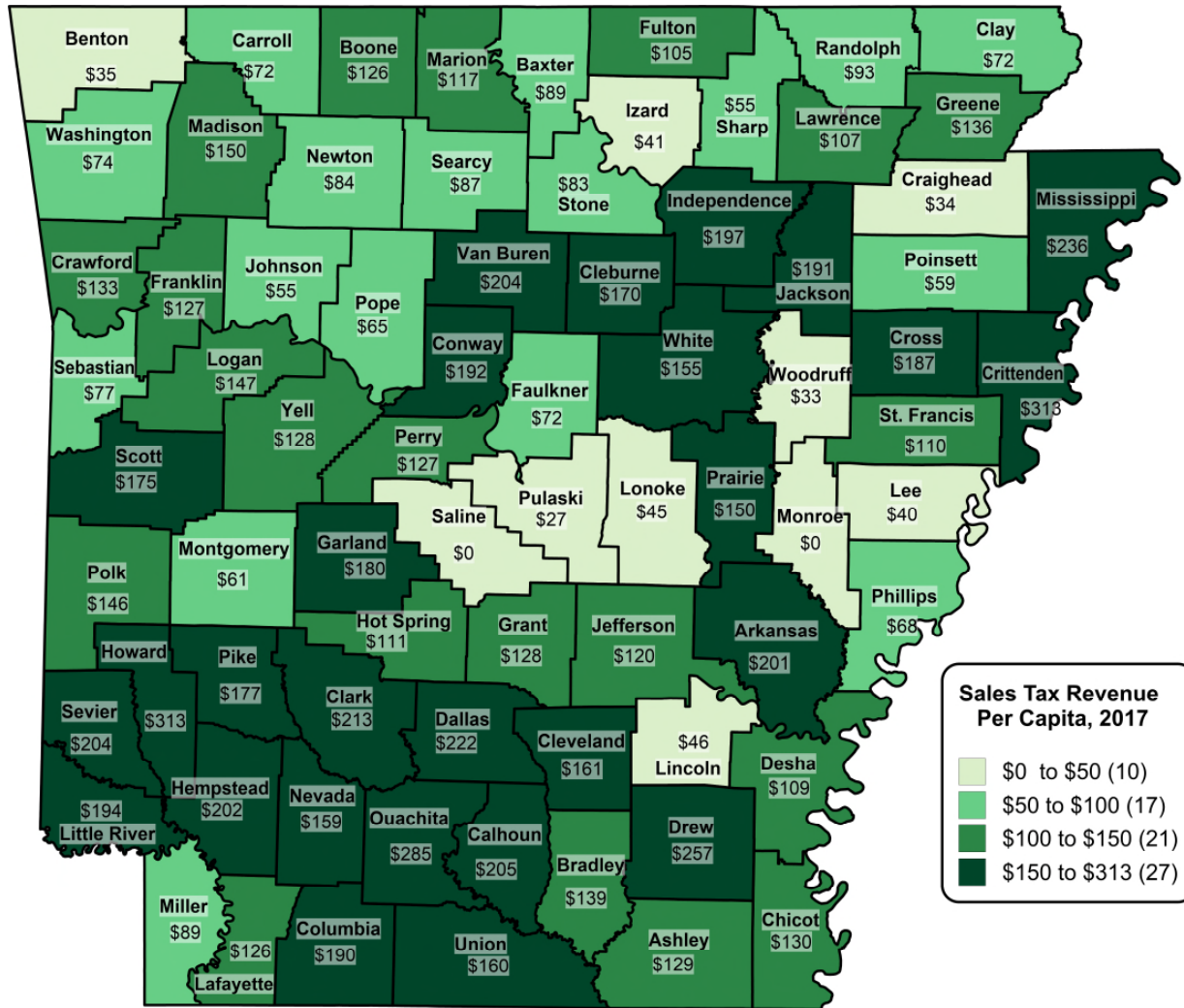


# Change in Per Capita Property Tax Revenue, 1999-2017



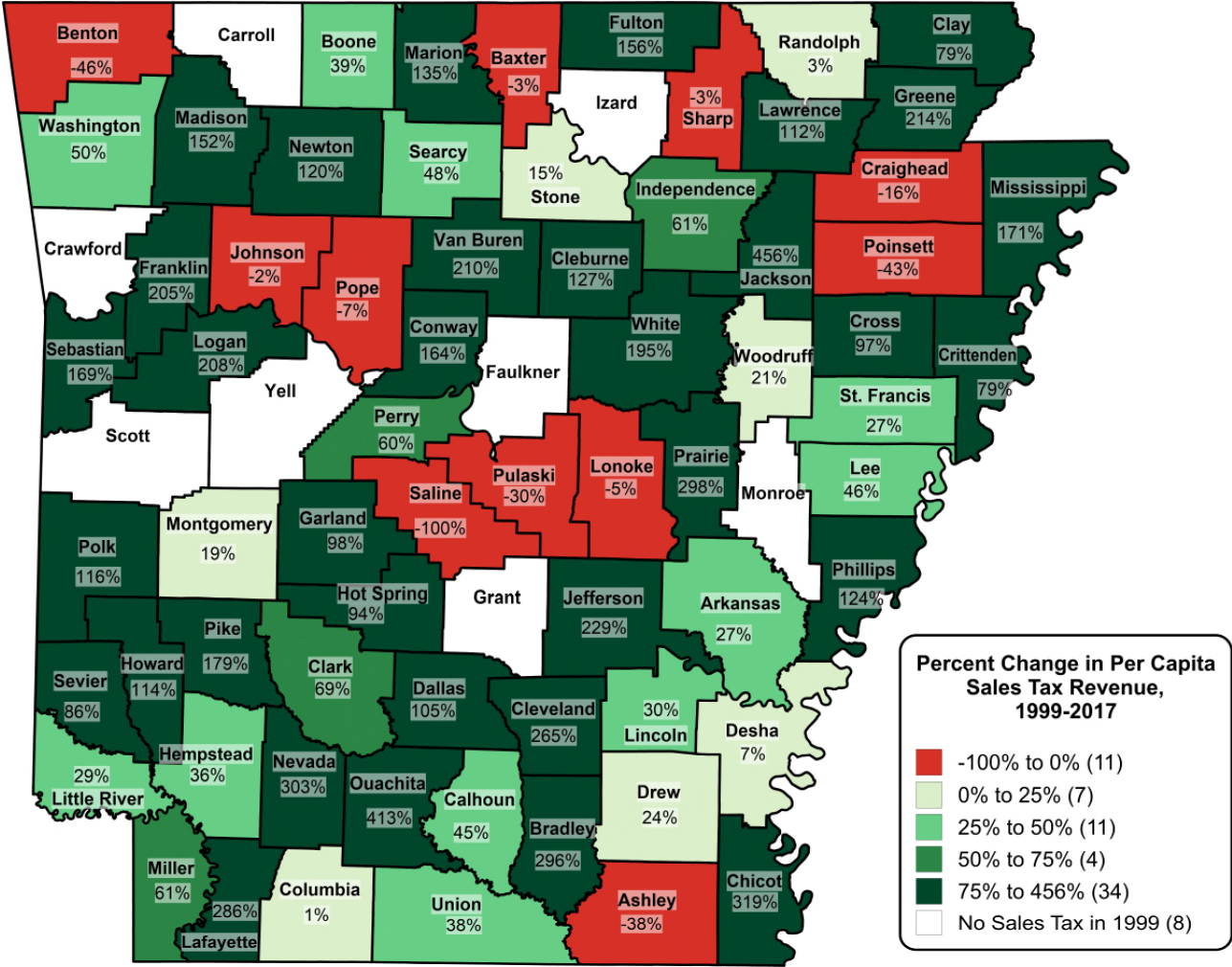
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Per Capita Sales Tax Revenue, 2017



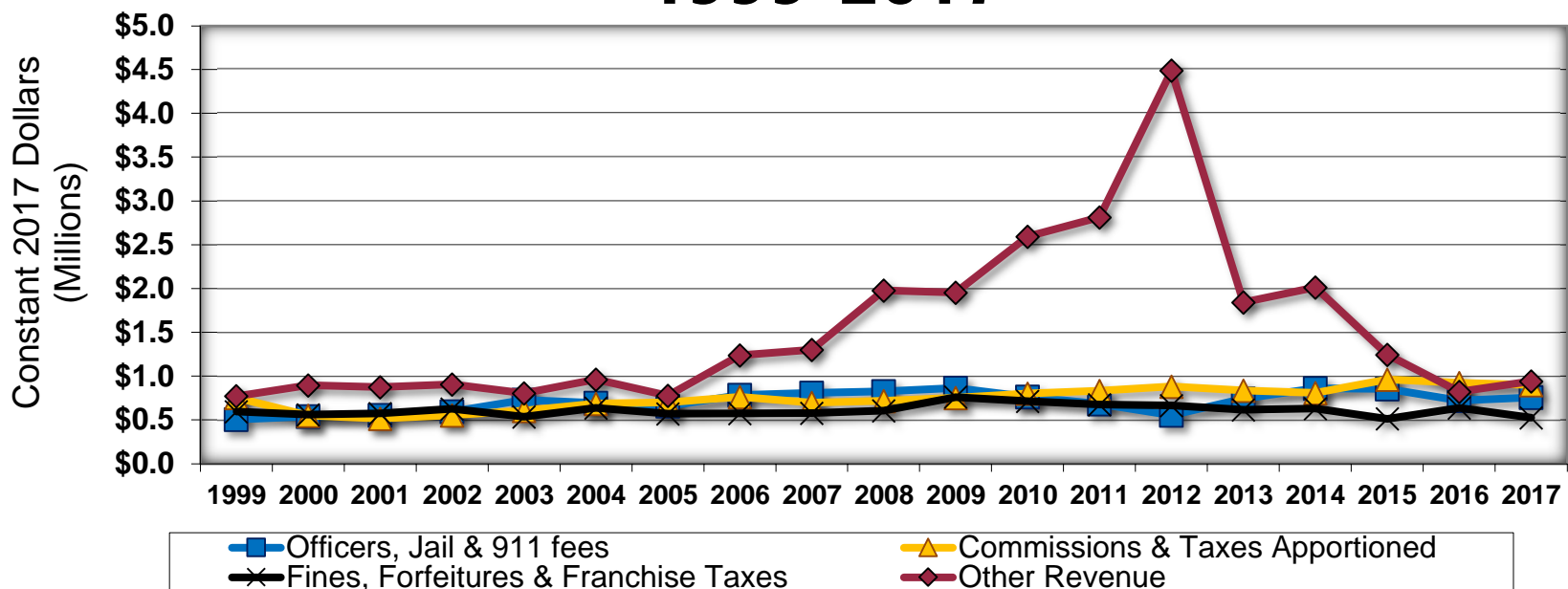
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit

# Change in Per Capita Sales Tax Revenue, 1999-2017



**Note:** Crawford County had sales tax revenue in only the 4<sup>th</sup> quarter of 1999, because this skews the percent change value for Crawford County is treated as 0 for this map.  
**Data Sources:** Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

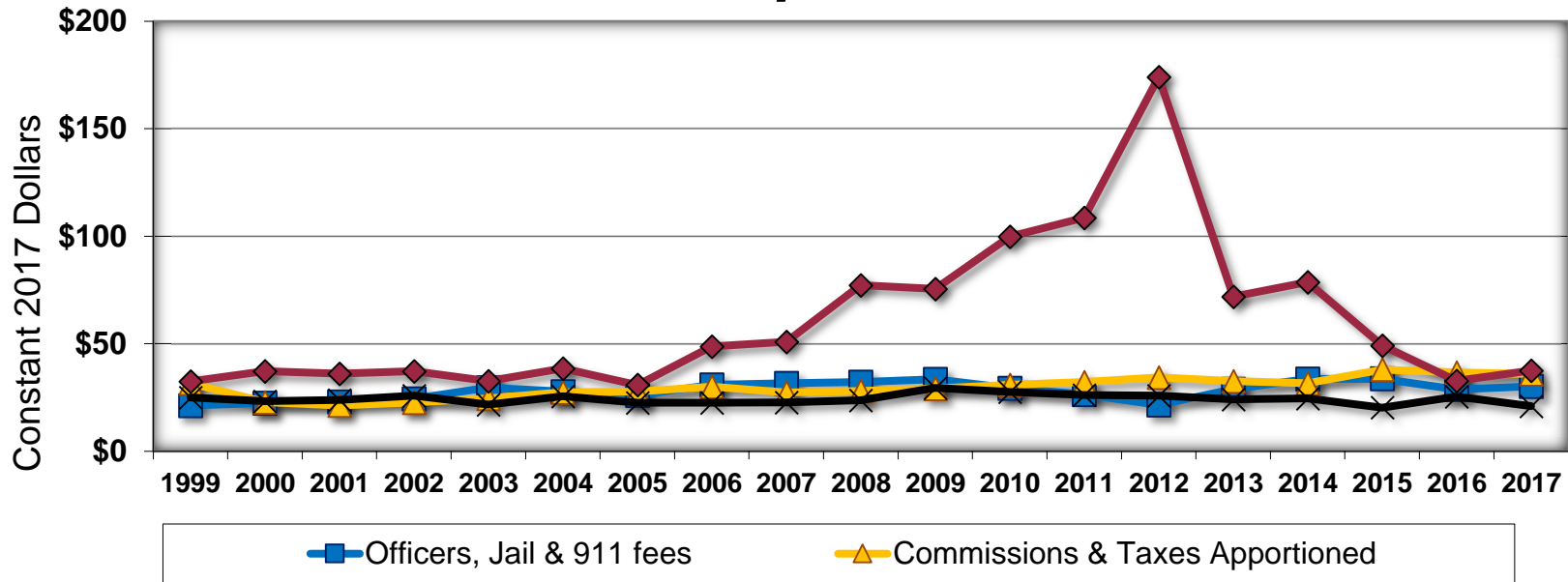
# Cleburne County Minor Sources of Revenue, 1999-2017



- From 2007 to 2017, revenue from Officers, Jail and 911 fees Cleburne County has gone down 7% (or by -\$52,706).
- During that time, revenue from Commissions and Taxes Apportioned has gone up 29% (or by \$202,079).
- During that time, revenue from Fines, Forfeitures & Franchise Taxes has gone down 9% (or by -\$53,202).
- During that time, Other revenue has gone down 28% (or by -\$360,900).

Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Cleburne County Per Capita Minor Sources of Revenue, 1999-2017



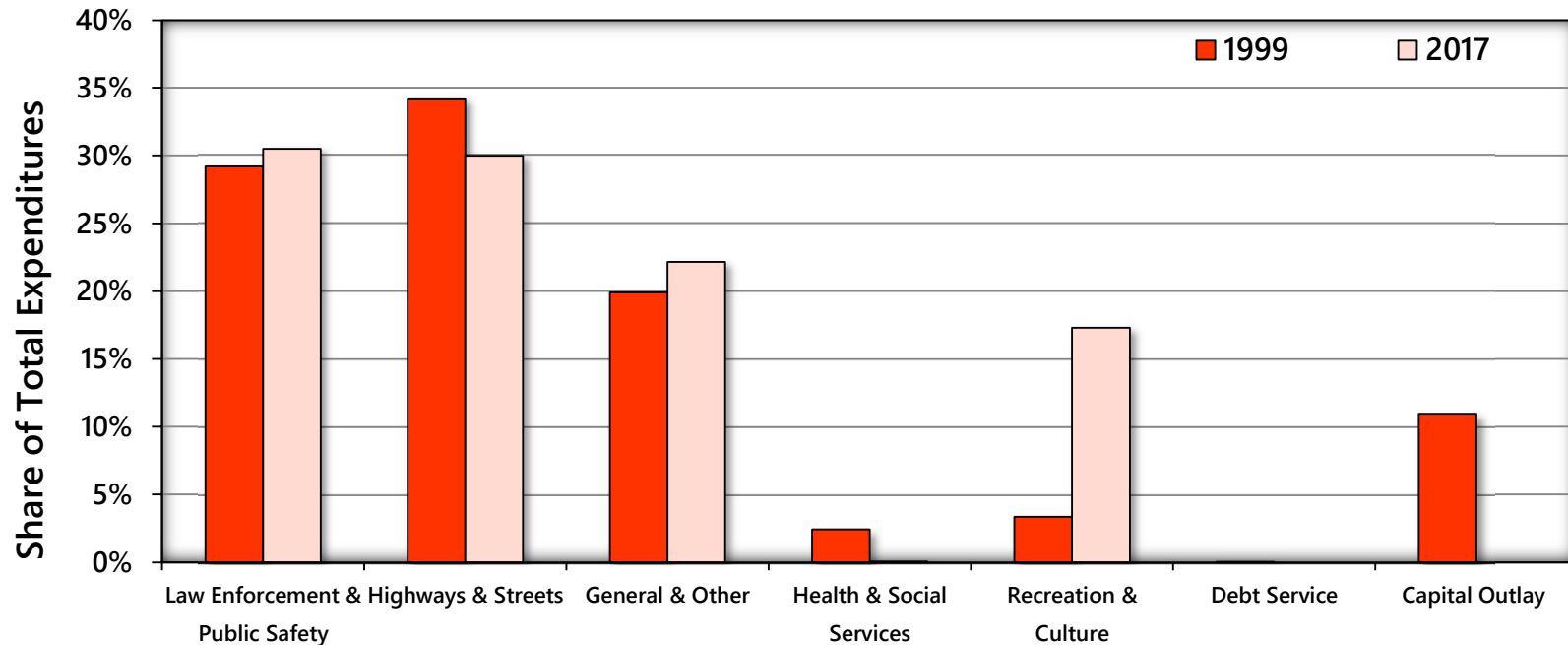
- From 2007 to 2017, per capita revenue from Officers, Jail and 911 fees in Cleburne County has gone down 5% (or by -\$1).
- During that time, per capita revenue from Commissions and Taxes Apportioned went up 32% (or by \$9).
- During that time, per capita revenue from Fines, Forfeitures & Franchise Taxes went down 7% (or by -\$2).
- During that time, Other per capita revenue went down 26% (or by -\$13).

Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Expenditures

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# Cleburne County Expenditures for Services Provided, 1999-2017

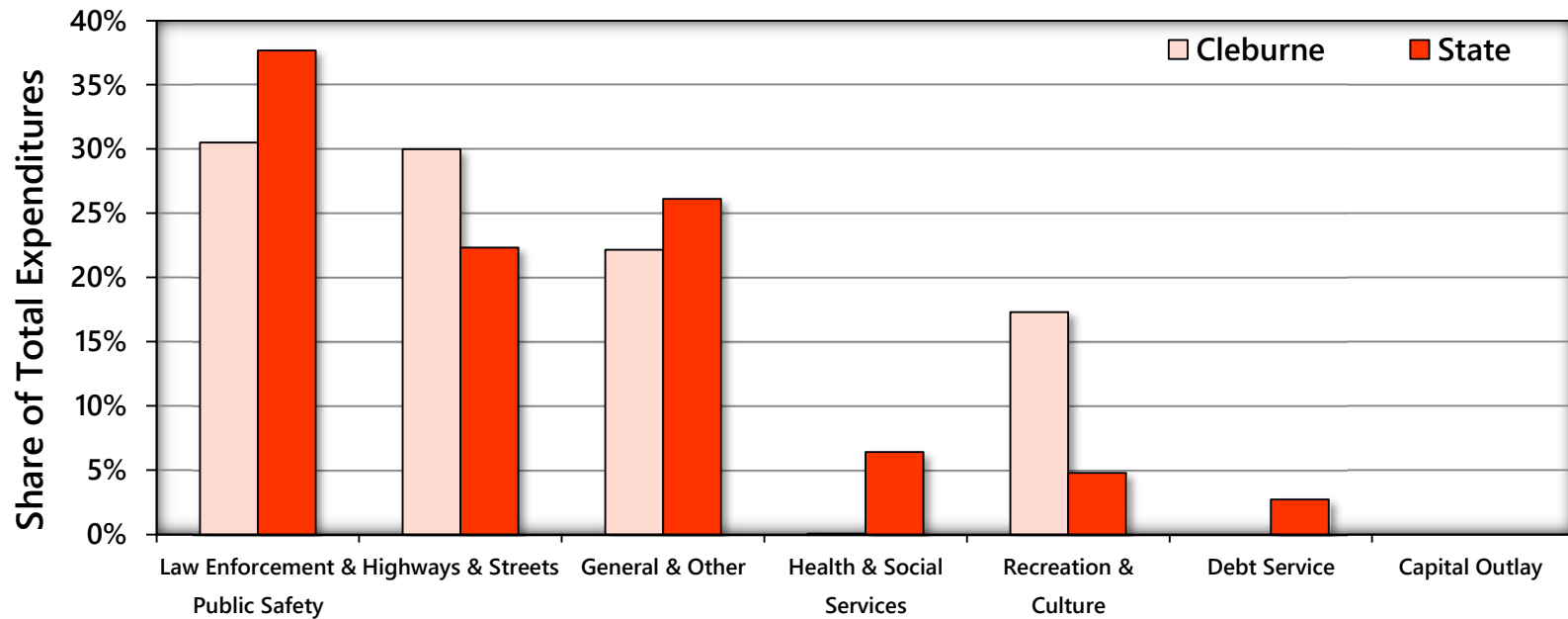


- The share of total expenditures going towards Law Enforcement and Public Safety in Cleburne County has gone up 1 percentage points from 1999 to 2017.
- The share of total expenditures going towards Highways and Streets has gone down 4 percentage points during that time.

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

**Data Source:** Revenue and Expenditure Statements, Arkansas Legislative Audit

# Cleburne County Expenditure Shares Compared to State Average Shares, 2017



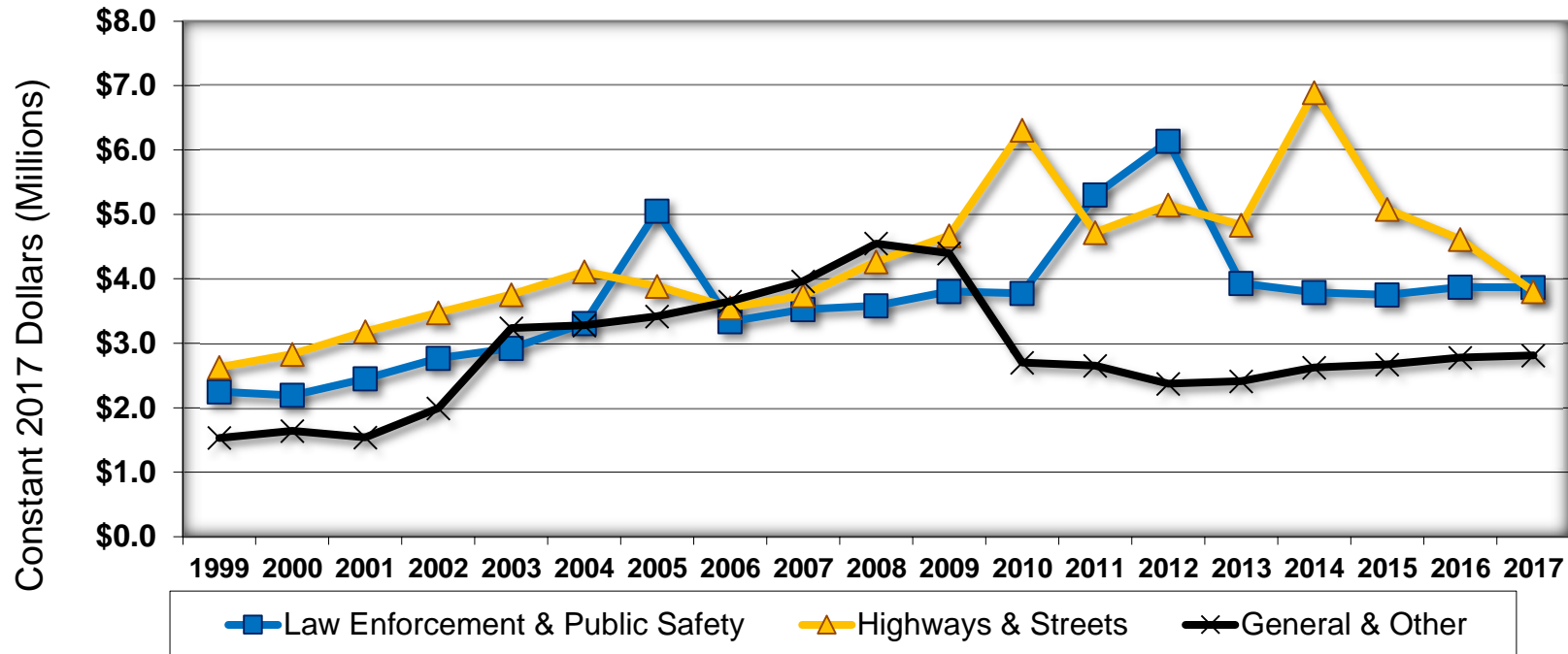
- The share of total expenditures going towards Law Enforcement and Public Safety is 7 percentage points lower in Cleburne County compared to the average for all counties in Arkansas.
- The share of total expenditures going towards Highways and Streets is 8 percentage points higher in Cleburne County compared to the average for all counties in Arkansas.

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

**Data Source:** Revenue and Expenditure Statements, Arkansas Legislative Audit



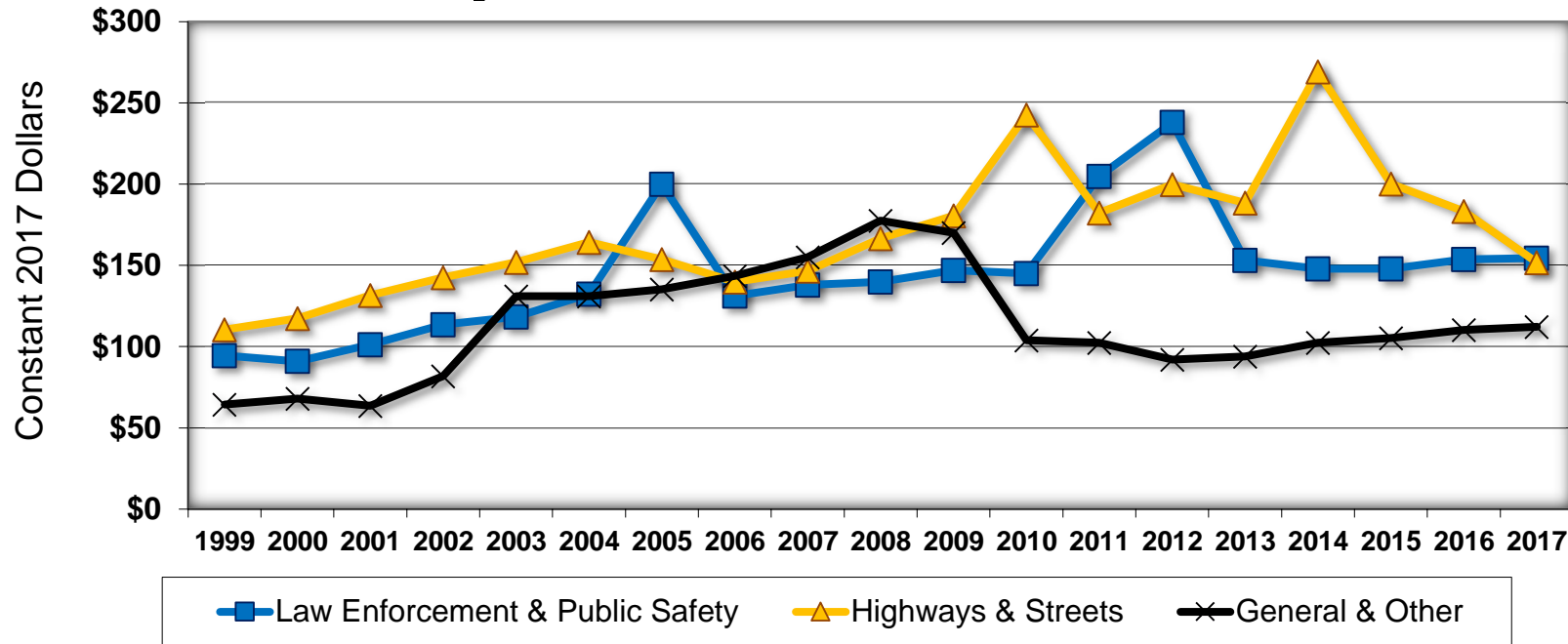
# Cleburne County Major Category Expenditures, 1999-2017



- From 2007 to 2017, expenditures on Law Enforcement and Public Safety in Cleburne County have gone up 10% (or by \$344,054).
- During that time, expenditures on Highways and Streets went up 2% (or by \$60,214).

Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

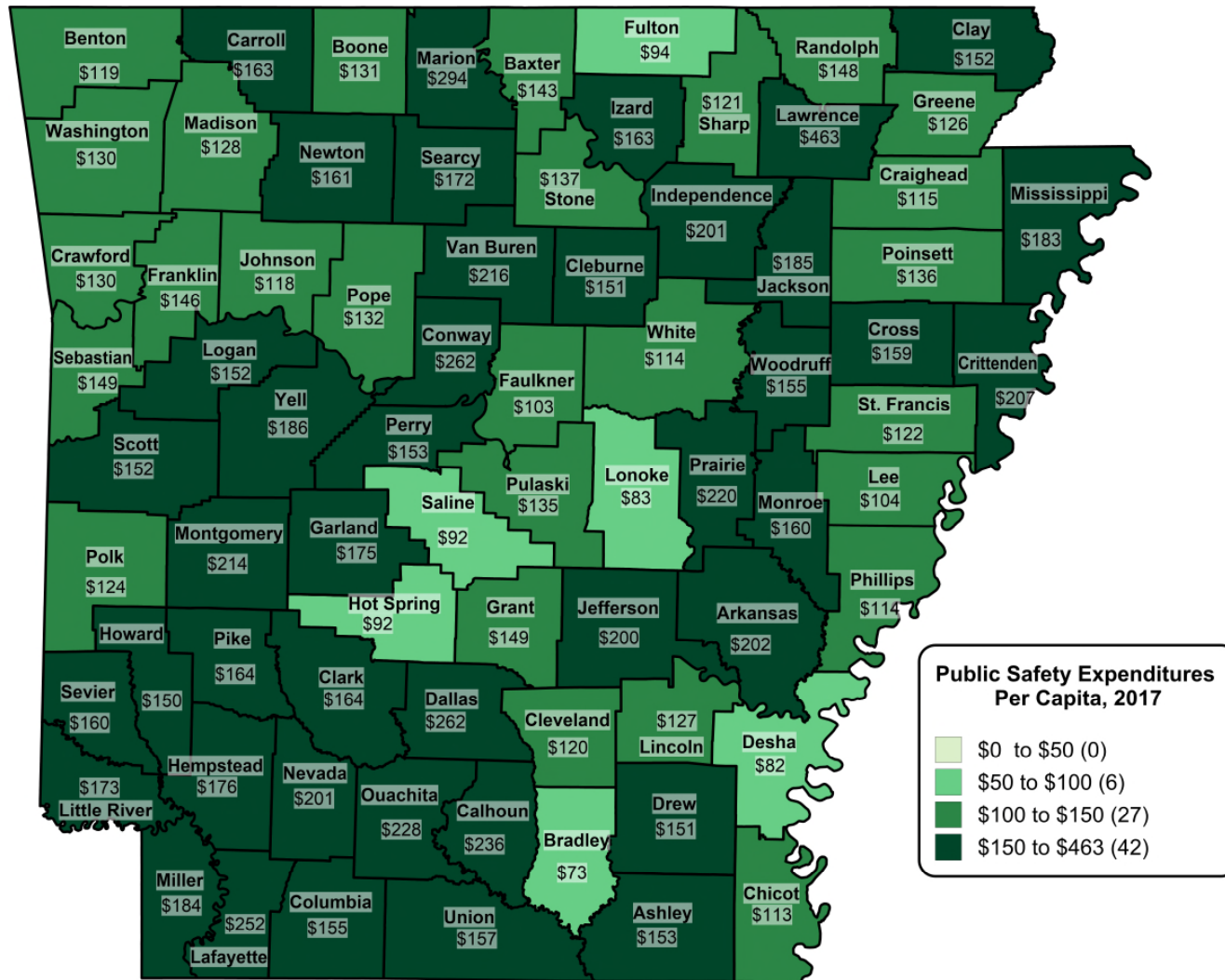
# Cleburne County Per Capita Major Category Expenditures, 1999-2017



- From 2007 to 2017, per capita expenditures on Law Enforcement and Public Safety in Cleburne County have gone up 12% (or by \$16).
- During that time, expenditures on Highways and Streets went up 4% (or by \$5).

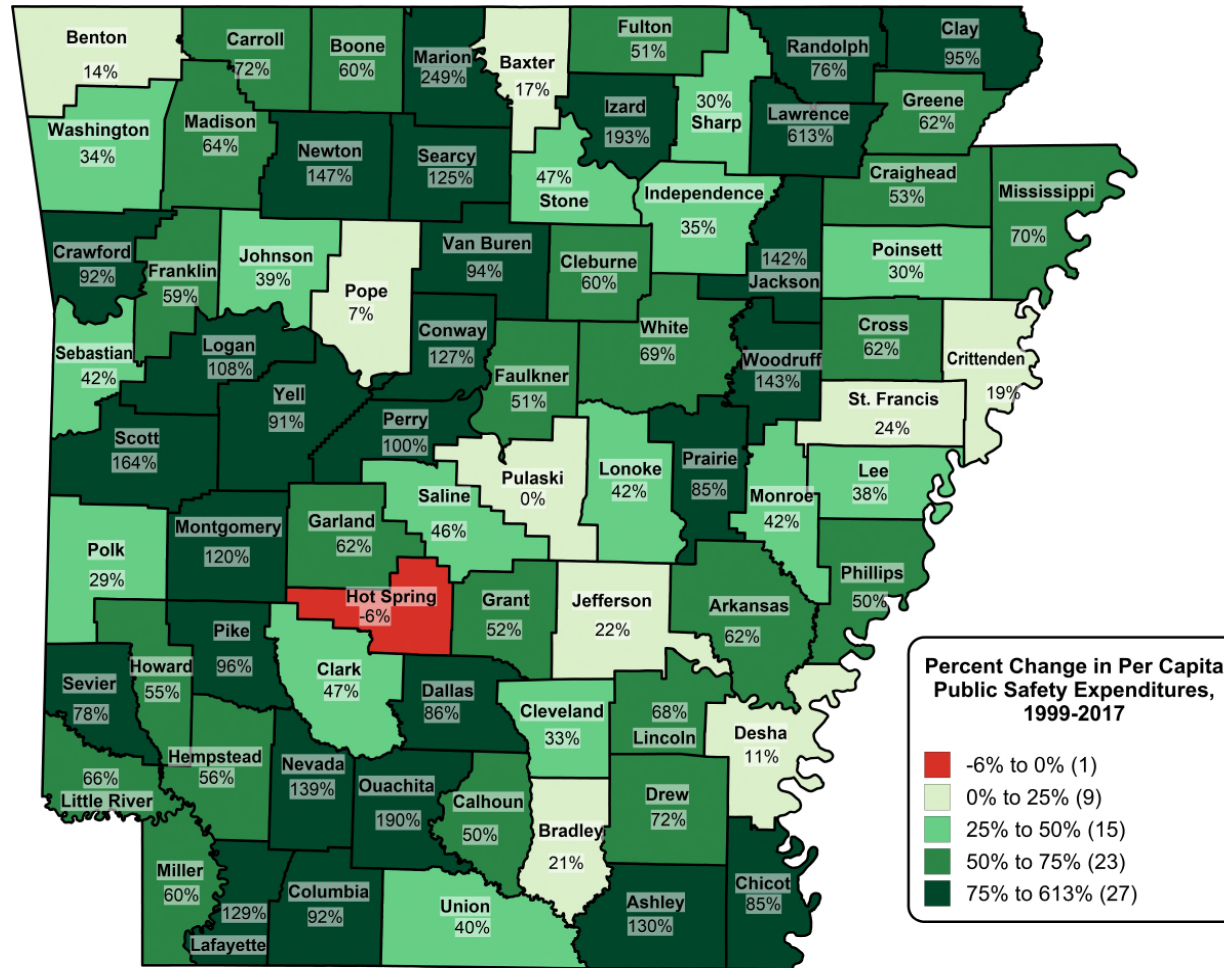
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Per Capita Public Safety Expenditures, 2017



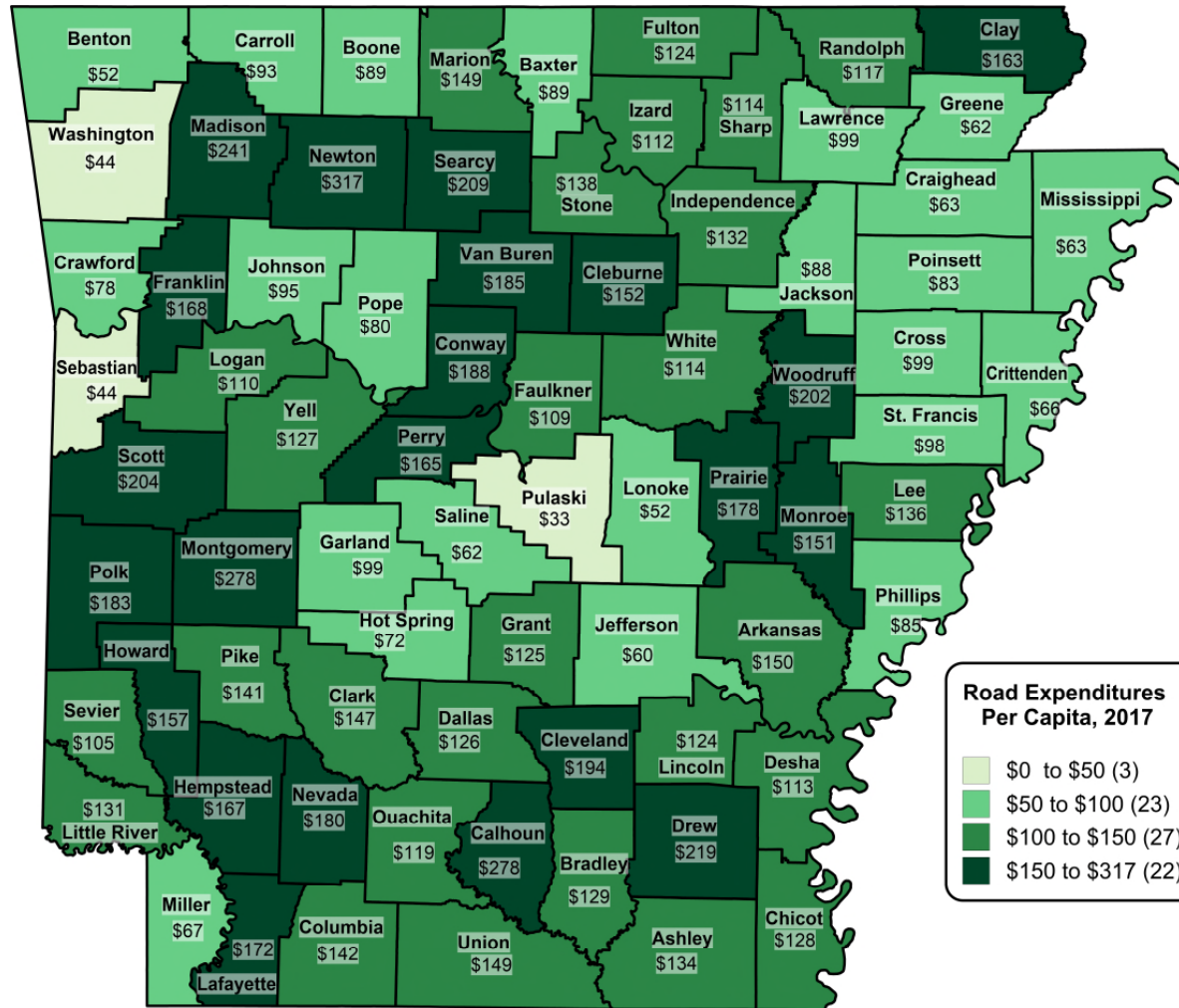
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit

# Change in Per Capita Public Safety Expenditures, 1999-2017



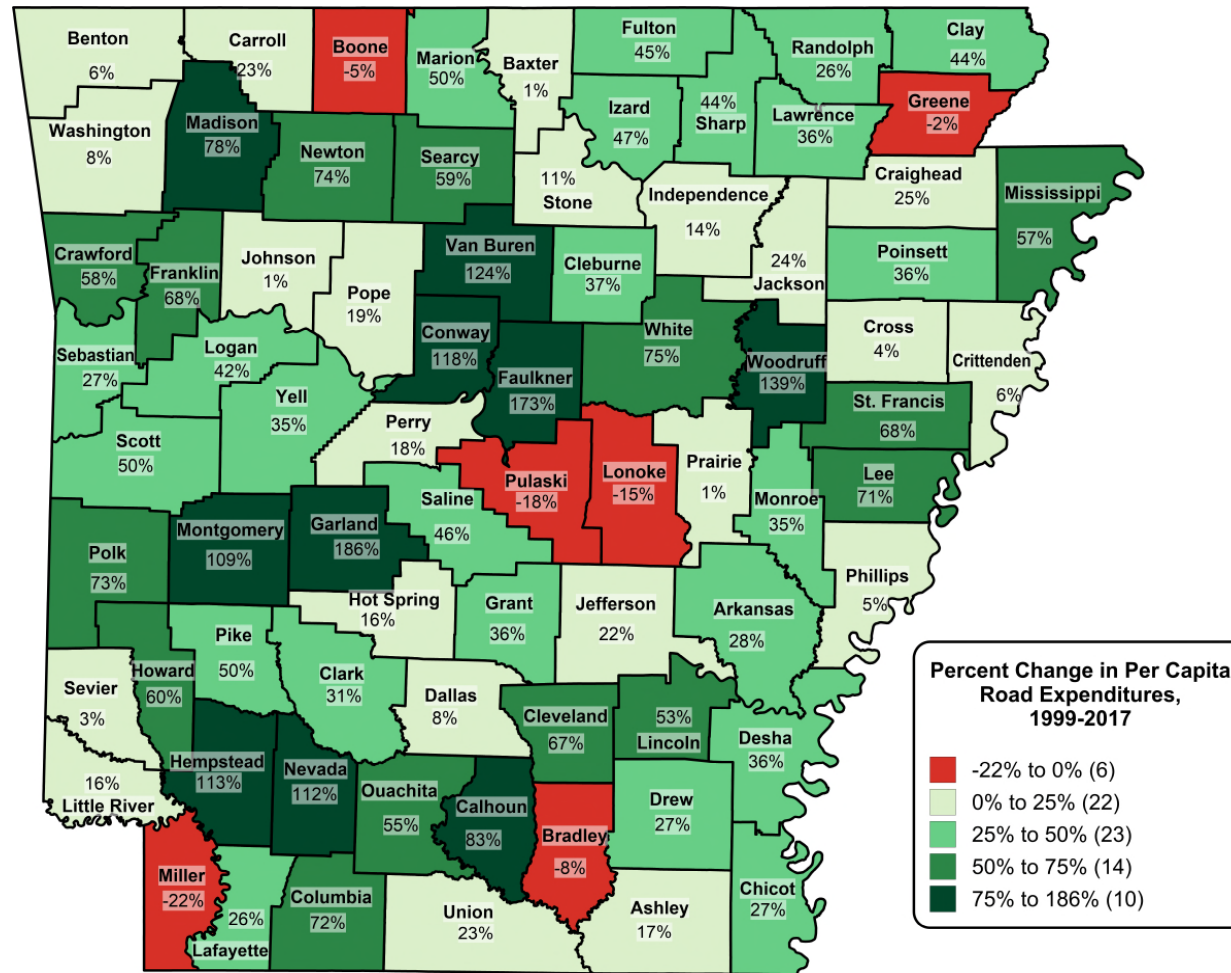
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Per Capita Road Expenditures, 2017



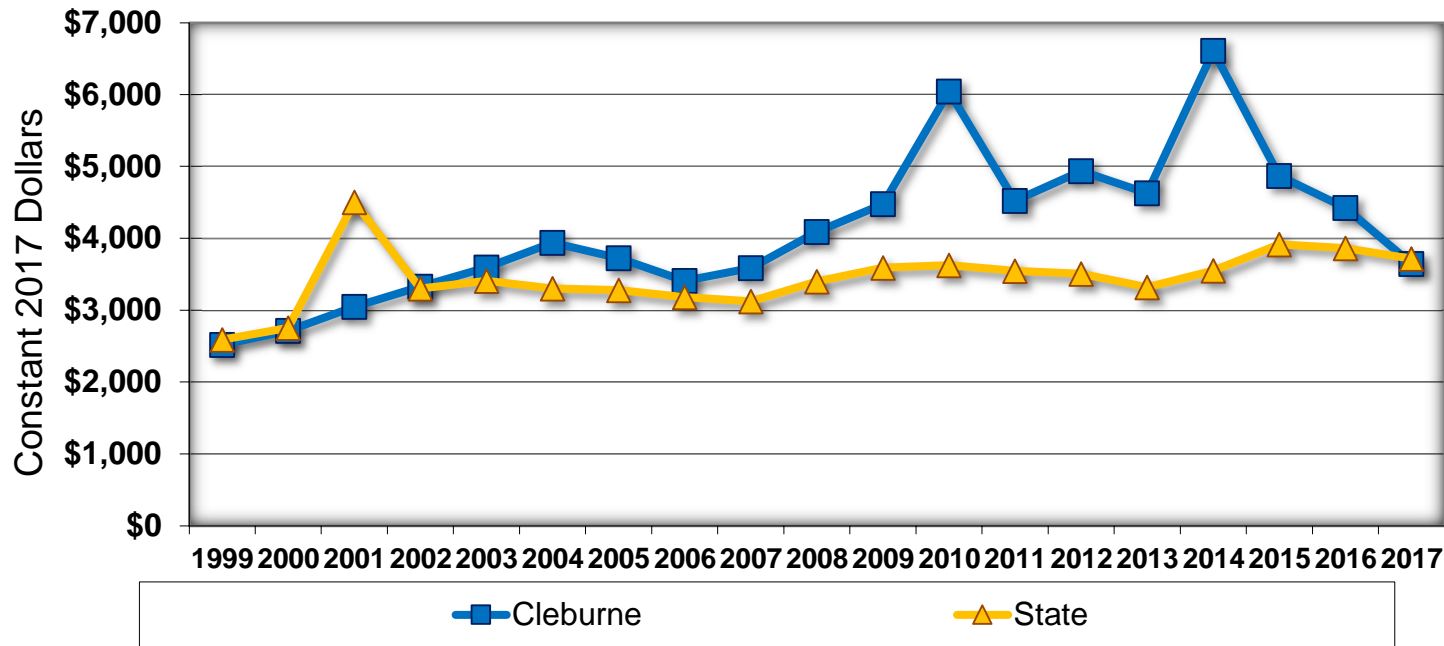
Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit

# Change in Per Capita Road Expenditures, 1999-2017



Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

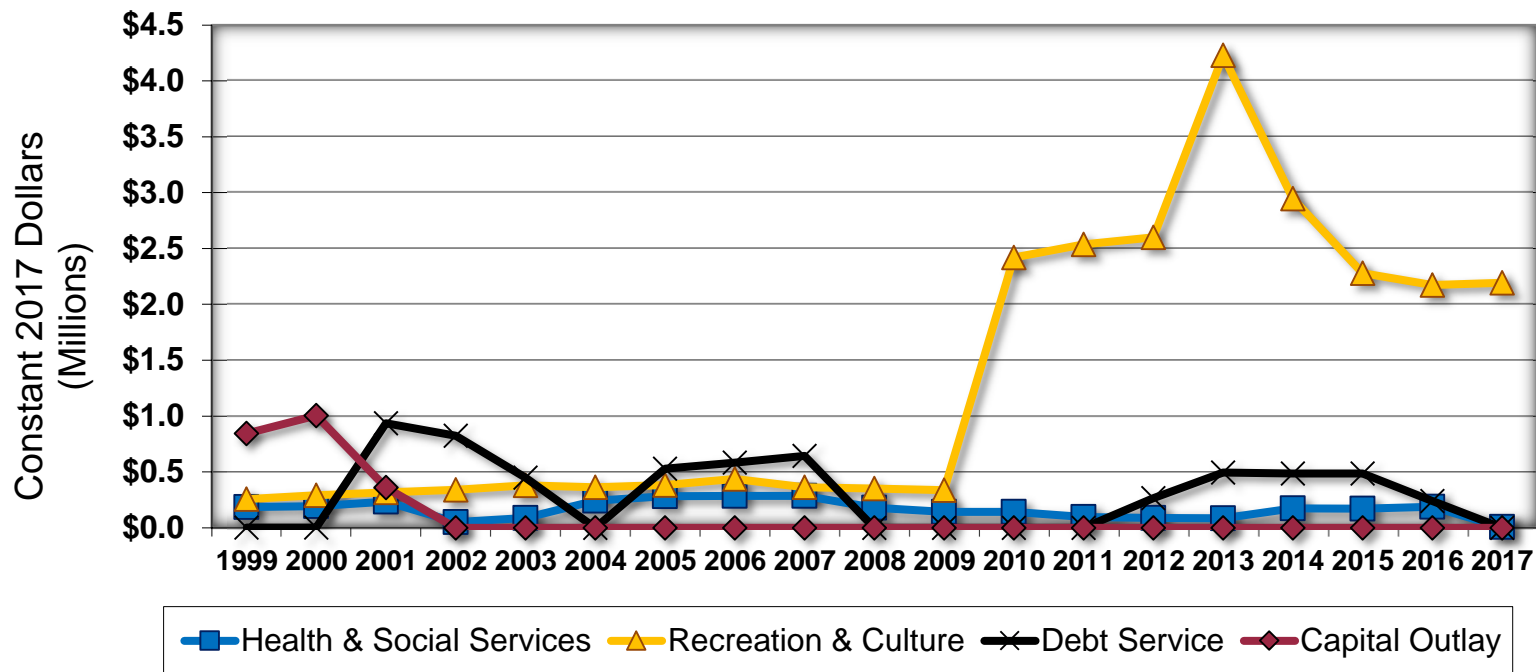
# Cleburne County Road Expenditures Per County Road Mile, 1999-2017



- From 2007 to 2017, expenditures per county road mile in Cleburne County have gone up 2% (or by \$60) compared to 19% (or by \$594) for all counties in Arkansas.
- Cleburne County road expenditures in 2017 are less than the average for all Arkansas counties.

Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; Road & Street Report, Arkansas Highway and Transportation Department

# Cleburne County Minor Category Expenditures, 1999-2017

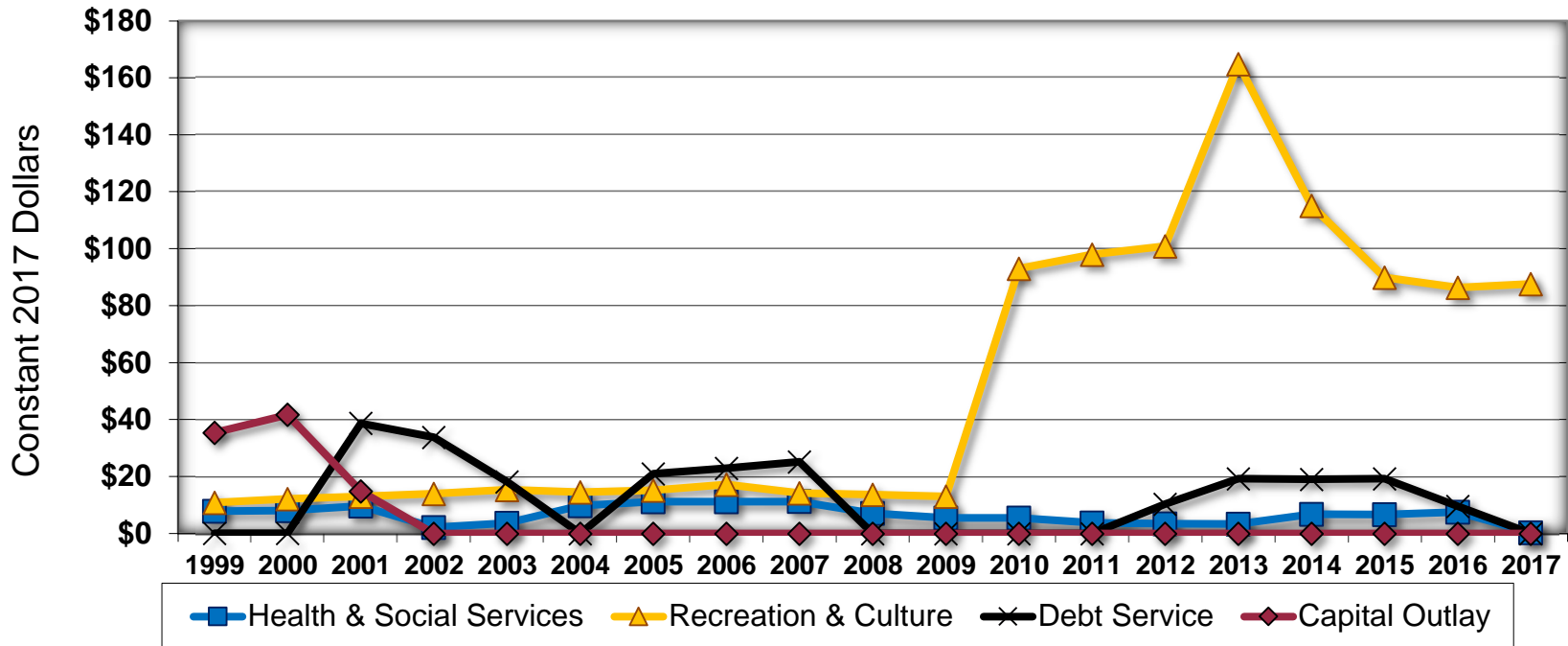


- From 2007 to 2017, expenditures on Health and Social Services in Cleburne County have gone down 97% (or by -\$279,489).
- During that time, expenditures on Recreation and Culture have gone up 504% (or by \$1,830,492).
- During that time, expenditures on Debt Service have gone down 100% (by -\$642,203).

Data Sources: Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics



# Cleburne County Per Capita Minor Expenditures, 1999-2017



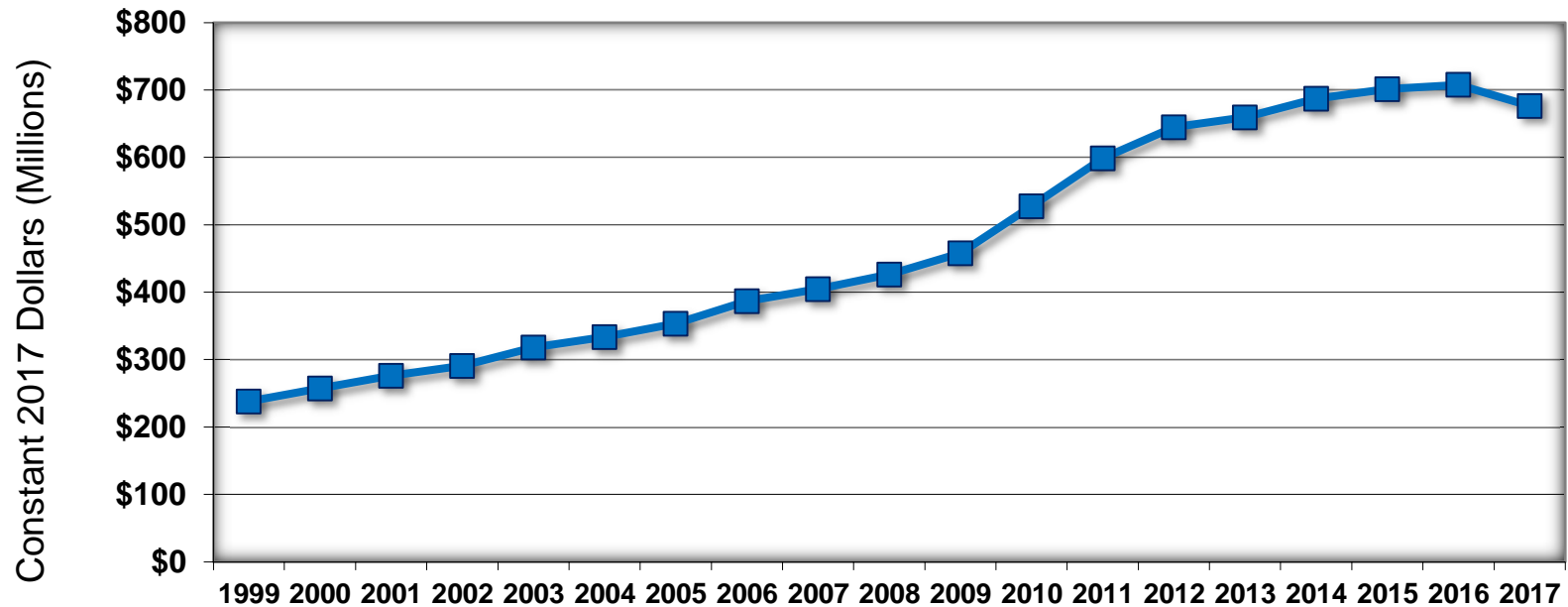
- From 2007 to 2017, per capita expenditures on Health and Social Services in Cleburne County have gone down 97% (or by -\$11).
- During that time, per capita expenditures on Recreation and Culture have gone up 516% (or by \$73).
- During that time, per capita expenditures on Debt Service have gone down 100% (or by -\$25).

Data Sources: Population Estimates, U.S. Census Bureau; Revenue and Expenditure Statements, Arkansas Legislative Audit; South Urban CPI, Bureau of Labor Statistics

# Tax Base

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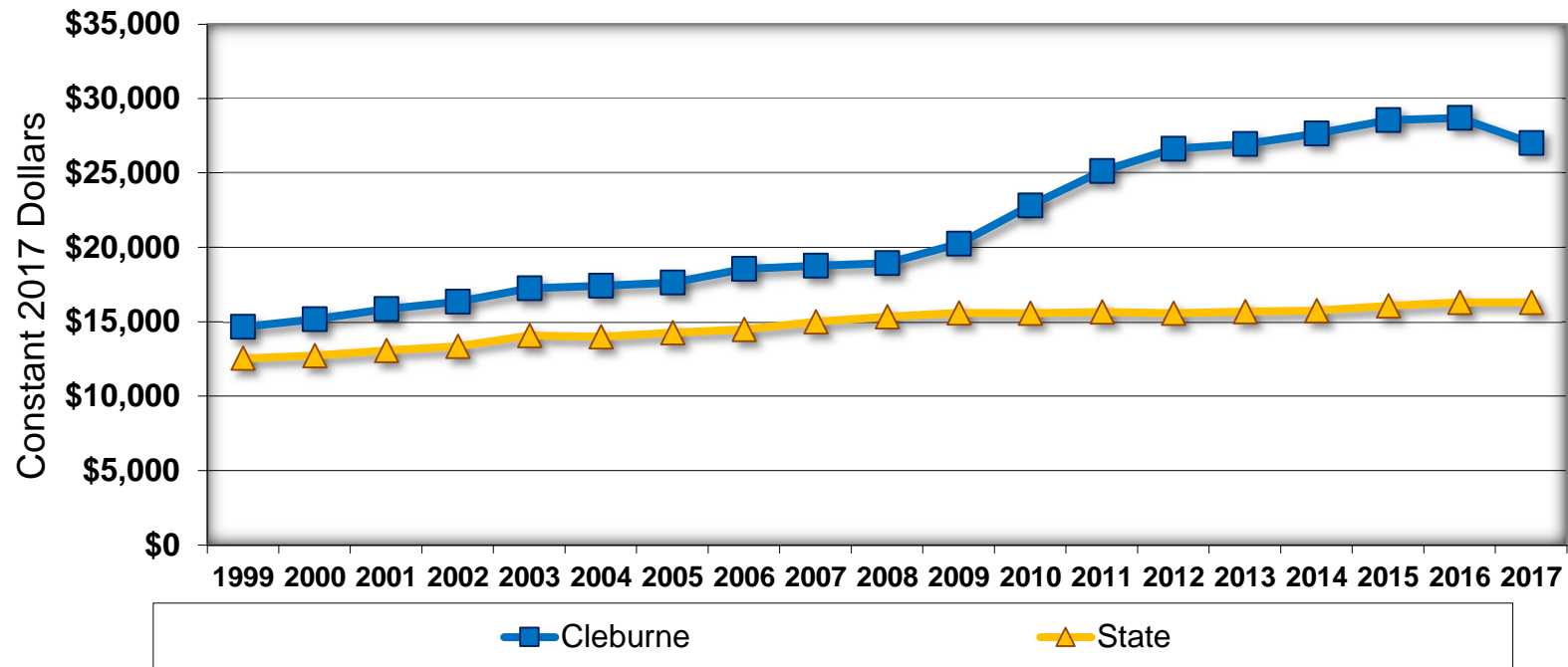
# Cleburne County Total Property Assessments, 1999-2017



- From the beginning of the Great Recession in 2007 to 2017, Total Property Assessments in Cleburne County have gone up 67% (or by \$271,987,727).

Data Sources: Assessed Values, Arkansas Assessment Coordination Department; South Urban CPI, Bureau of Labor Statistics

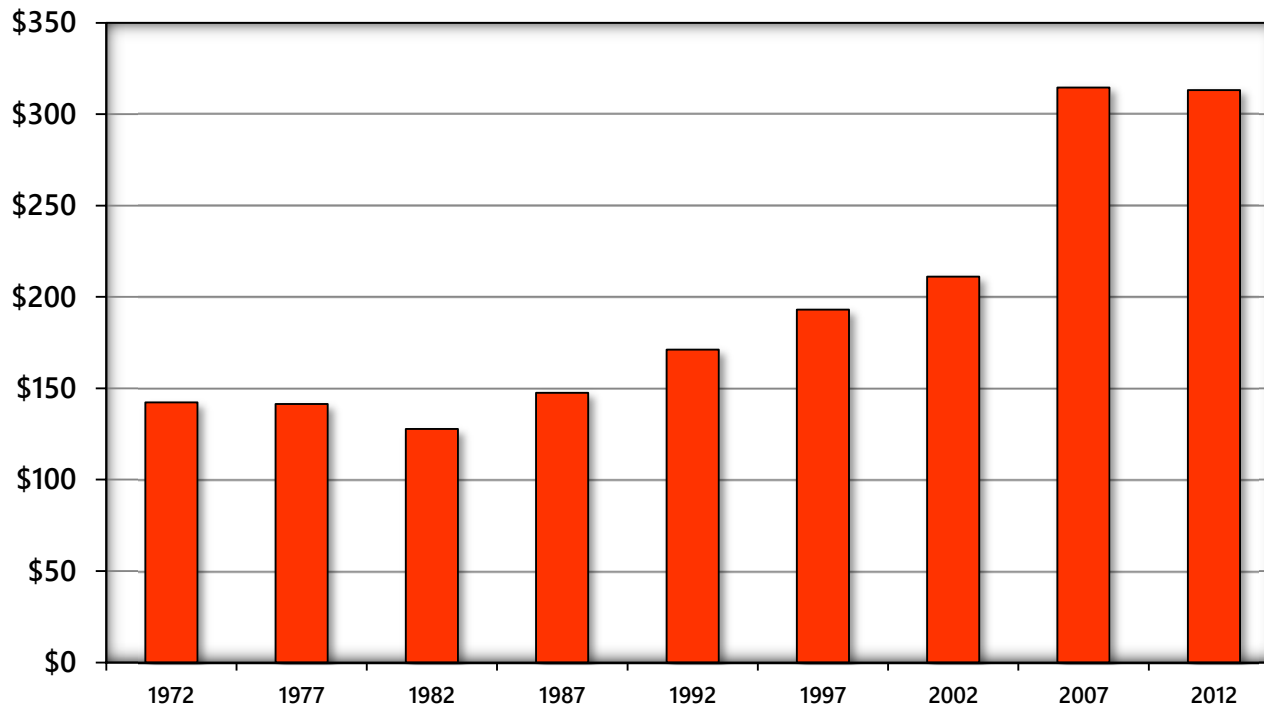
# Cleburne County Per Capita Property Assessments, 1999-2017



- From 2007 to 2017, Property Assessments per capita in Cleburne County have gone up 43.9% (or by \$8,243) compared to up 9% (or by \$1,292) for all counties in Arkansas.
- Cleburne County per capita property tax assessments were greater than the average for all counties in 2007 and the gap has widened since then.

**Data Sources:** Assessed Values, Arkansas Assessment Coordination Department; South Urban CPI, Bureau of Labor Statistics; Population Estimates, U.S. Census Bureau

# Cleburne County Total Retail Sales, 1972-2017

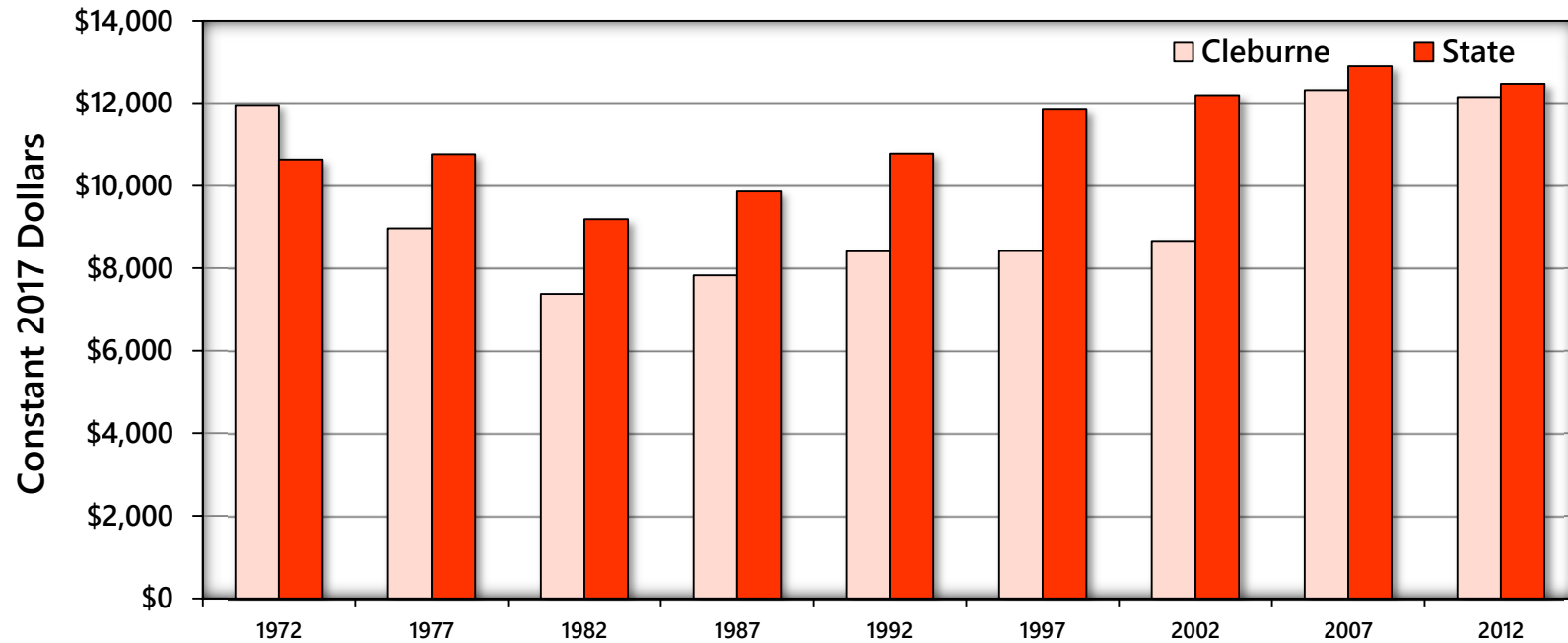


- From 2007 to 2017, Total Retail Sales in Cleburne County have gone up 23% (or by \$77,879,565).

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

**Data Sources:** Census of Retail Sales, U.S. Census Bureau; South Urban CPI, Bureau of Labor Statistics

# Cleburne County Per Capita Retail Sales, 1972-2017



- From 2007 to 2017, per capita Retail Sales in Cleburne County have gone up 19% (or by \$2,585).
- During that time, average per capita Retail Sales for all counties in Arkansas have gone down 8% (or by -\$1,211).

\*Due to rounding, bars may appear slightly higher or lower than the values stated on this slide.

Data Sources: Census of Retail Sales, U.S. Census Bureau; South Urban CPI, Bureau of Labor Statistics; Population Estimates, U.S. Census Bureau

# Capacity and Effort

## Capacity:

- The maximum amount that can be produced when all the resources in an economy are employed as fully as possible.
- Capacity constraints can be caused by lack of investment and skills shortages.
- Spare capacity can be caused by lack of demand.

## Effort:

- The amount to which a county utilizes its ability to generate revenue through taxation.

# Property Tax Capacity and Effort

## Capacity:

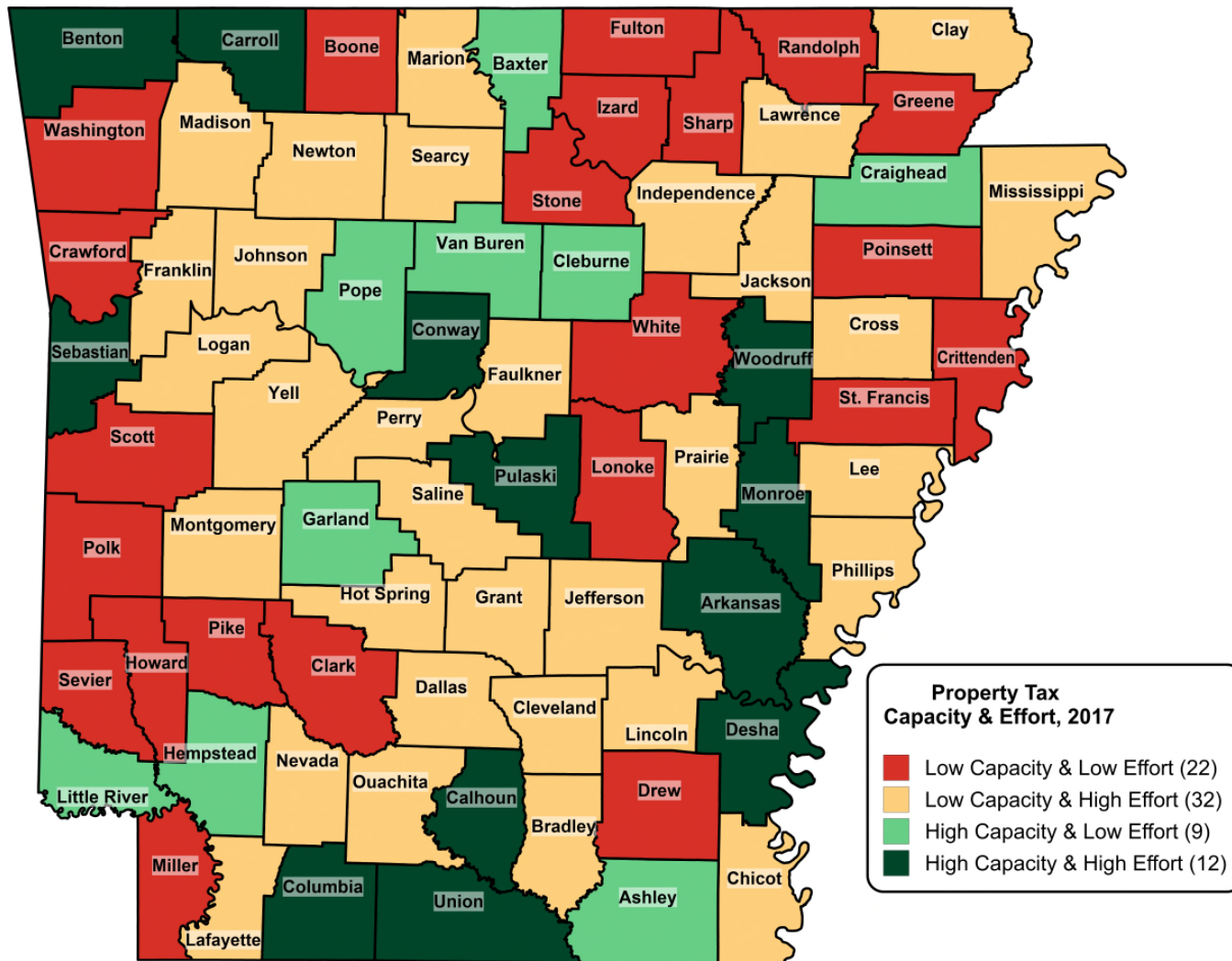
- High capacity = County's per capita property assessments were above the state average.
- Low capacity = County's per capita property assessments were below the state average.

## Effort:

- High effort = County's millage rate was above the average of Arkansas counties.
- Low effort = County's millage rate was below the average of Arkansas counties.



# Property Tax Capacity & Effort, 2017



Data Sources: Population Estimates, U.S. Census Bureau; Property Assessments and Millage Rates, the Arkansas Assessment Coordination Department

# Sales Tax Capacity and Effort

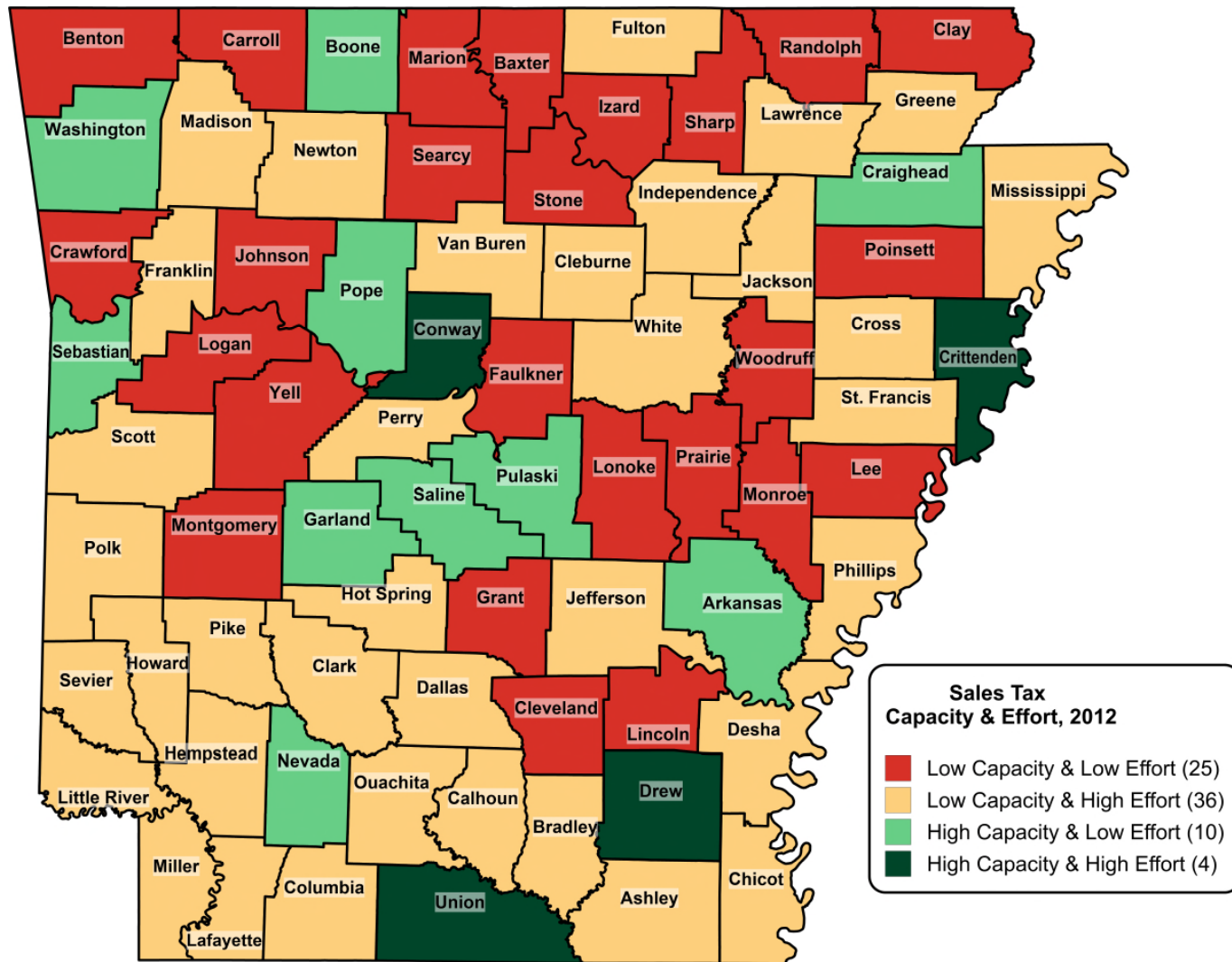
## Capacity:

- High capacity = County's per capita retail sales were above the state average.
- Low capacity = County's per capita retail sales were below the state average.

## Effort:

- High effort = County's sales tax rate was above the average of Arkansas counties.
- Low effort = County's sales tax rate was below the average of Arkansas counties.

# Sales Tax Capacity & Effort, 2017



Data Sources: Census of Retail Sales and Population Estimates, U.S. Census Bureau; South Urban CPI, Bureau of Labor Statistics; Sales Tax Rates, Arkansas Department of Finance and Administration

# Options for Providing Services to County Residents

- Increase cost effectiveness
  - Improve management and productivity
  - Explore possibility of privatizing services
  - Consider intergovernmental agreements to offer shared services
- Increase revenue
  - Alternative (new) revenue sources
    - User charges,
    - shift tax burden to non-residents
  - Expand the tax base
  - Increase tax rates
- Reduce Services

# Contact

*For more information and assistance on county government finance options, contact:*

Michelle Mobley, County Staff Chair, 501-362-2524

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<https://uaex.edu/localgov>

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# Dictionary Instructions

Important terms used in the presentation are now included in a dictionary which can only be accessed when delivering the PowerPoint presentation.

During the presentation, when new terminology is **introduced**, a picture of a red dictionary will appear in the bottom right-hand corner of the slide show. Simply click the image to visit the dictionary page.

When you are done looking over the terminology on the slide, click on the return icon and you will be taken back to the previous slide.



*Return to...*



# Dictionary, Slide 11

**Total Revenue:** total revenue received by the county government in a given year.

Total revenue is the sum of seven categories of county government revenue. The three major sources of revenue are intergovernmental revenue, property tax revenue, sales tax revenue. The four minor revenue sources are commissions and taxes apportioned; fines, forfeitures and franchise taxes; officers, jail and 911 fees; and other revenue.

**Total expenditures:** total county government spending in a given year.

Total expenditures are the sum of seven categories of county government spending. The three major category expenditures are law enforcement and public safety; highways and streets; and general and other spending. The four minor spending categories are health and social services; recreation and culture; capital outlay; and debt service.

*Return to slide 11*



# Dictionary, Slide 14

**Total Revenue per Capita:** total revenue received by the county government per person in the county.

**Total expenditures per Capita:** total expenditures of the county government per person in the county.

A total value can be converted to a per capita measure using the formula below:

$$\text{Per Capita} = \text{Total} \div \text{Population}$$

*Return to slide 14*





# Dictionary, Slide 18 - Part 1

**Intergovernmental Revenue:** all revenue received by the county government from state and federal sources.

**Property Tax Revenue:** total revenue received by the county government from taxes levied on real and personal property.

**Sales Tax Revenue:** total revenue from sales taxes levied by the county government.

Definitions of officers, jail & 911 fees, commissions & taxes apportioned, fines, forfeitures & franchise taxes; and other revenue on the next slide.

*Go to Dictionary, Slide  
18 – Part 2*



*Return to slide 18*



# Dictionary, Slide 18 - Part 2

**Officers, Jail & 911 Fees:** revenue from 911 surcharges, ambulance fees, city contributions for 911 dispatch fees, dispatch salary reimbursement, emergency service fees, inmate fees, jail telephone commissions, prisoner care and law enforcement services.

**Commissions & Taxes Apportioned:** commissions earned by the county treasurer and county collector and tax revenue allocated to the county assessor.

**Fines, Forfeitures & Franchise taxes:** revenue collected from fines and property forfeitures as well as revenue paid by businesses for operating in the county.

**Other Revenue:** monies collected from fines and forfeitures paid to municipal courts, court costs, investment income, sanitation fees, recyclables, donations, and other miscellaneous revenue.

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# Dictionary, Slide 31 - Part 1

**Law enforcement & public safety:** county government spending for law enforcement, jails and other related services.

**Highways & Streets:** county government spending for county roads and bridges.

**General & Other:** total spending for miscellaneous county government expenses. This includes, but is not limited to: airports, rural water/water projects, hydroelectric projects, community and economic development, and industrial development.

Definitions of health & social services, recreation & culture, capital outlay, and debt service are provided on the next slide.

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# Dictionary, Slide 31 - Part 2

**Health & social services:** county government spending for health and social services.

**Recreation & culture:** county government spending for parks, community centers, libraries, and other similar services.

**Capital outlay:** money spent by the county government to acquire, repair, maintain and improve fixed assets (machinery, land and facilities).

**Debt service:** money spent by the county government on lease principal and interest, bond principal and interest, and credit principal and interest payments.

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# Dictionary, Slide 43

**Total Property Assessments:** the total assessed value of property in the county. This is the tax base on which property tax revenue is generated.

Assessable property in Arkansas includes:

1. Real estate property
2. Personal property
3. Public utility and carrier property
4. Mineral property
5. Agricultural property
6. Forestry property

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# Dictionary, Slide 45

**Total Retail Sales:** total sales by all retail establishments in the county. The U.S. Census Bureau defines retail establishments as follows:

*“The retailing process is the final step in the distribution of merchandise; retailers are, therefore, organized to sell merchandise in small quantities to the general public. This sector comprises two main types of retailers: store and non[-]store retailers.”*

Retail sales in a proxy for the sales tax base on which sales tax revenue is generated.

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# Appendix, Slide ##

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