



JEFFERSON COUNTY COMMISSION

124 East Washington Street, P.O. Box 250, Charles Town, WV 25414

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PRESIDENT
Patsy Noland

April 8, 2016

VICE PRESIDENT
Walt Pellish

Honorable Commissioners
Jefferson County, West Virginia

COMMISSIONER
Eric Bell

COMMISSIONER
Dale Manuel

COMMISSIONER
Jane Tabb

I present the approved draft budget for Jefferson County for Fiscal Year (FY) 2017. The County's annual budget determines the allocation of resources and the manner in which services will be provided to the community during FY17. Its adoption is one of the most important actions taken each year. As we discussed over the last few months, the FY17 budget and outlook for future years comes with financial challenges. Difficult decisions were made to present a balanced budget while maintaining sound financial management practices.

FY2017 Budget Focus

The FY17 budget focuses on reducing the County's reliance on gambling revenues in its General Fund operating budget, recognition of the service provided by County employees, reductions in discretionary spending by departments, streamlining departments with overlapping functions to create efficiencies and cost savings, and planning for future capital outlay needs. Revenue assumptions for FY17 include a 13% decrease in Gambling Revenue in response to the anticipated opening of a new casino in National Harbor. The total operating budget for the General Fund equals \$22.8 million, an increase of 0.7% over last year's total operating budget of \$22.7 million. The Coal Severance Tax Fund budget equals \$86,250, a decrease of (42.6%) from last year's budget of \$150,250.

Levy Rate

According to WV Code 11-8-6e, the County is permitted to increase the Levy Rate each year without a public hearing as long as the levy rate increase doesn't result in an increase of more than 1% of the prior year projected property tax revenue. The Commission unanimously approved a 0% property tax revenue increase. This decision resulted in a reduction in the Property Tax Levy Rate for Jefferson County property owners of (1.76%) for FY17. The Levy Rate and Max Levy Rate by Class in cents per \$100 of assessed value for FY17 & FY16 is as follows:

Fiscal Year	Levy Rate by Class				%	Max Levy Rate by Class			
	I	II	III	IV		I	II	III	IV
2017	13.94	27.88	55.76	55.76	-1.76%	14.30	28.60	57.20	57.20
2016	14.19	28.38	56.76	56.76	1.07%	14.30	28.60	57.20	57.20

In FY16, the County's Property Tax Levy Rate was approaching the maximum levy rate allowed by State law. The decision in FY16 and FY17 to implement a 0% property tax revenue

County Administrator
Stephanie Grove

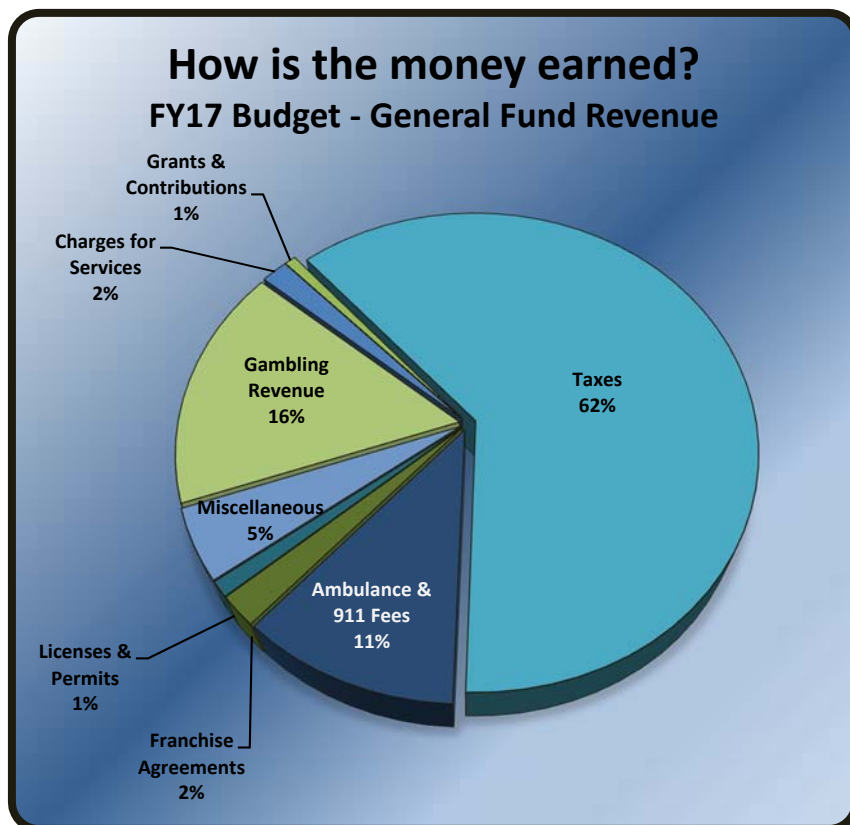
Deputy County Administrator
Sandy Slusher McDonald

increase has better positioned the County financially for future years. Decreasing the levy rate now is a sound financial management decision that will provide room for potential future rate increases. Future Levy Rate increases may be needed in response to major events that result in decreased revenues, such as another economic or construction downturn, or the recent decrease in gambling revenue that the County experienced.

Jefferson County Commission
 General Fund

Revenue Type	Budget FY17	Budget FY16
Charges for Services	406,253	416,333
Grants & Contributions	170,000	160,462
Taxes	14,618,390	14,122,376
Ambulance & 911 Fees	2,625,000	2,435,000
Franchise Agreements	491,000	400,000
Licenses & Permits	250,120	200,131
Miscellaneous	1,137,677	1,040,891
Gambling Revenue	3,880,000	3,904,553
	<u>23,578,440</u>	<u>22,679,746</u>

Revenue from the General Fund comes primarily from Taxes at 62% or \$14.6 million for FY17's Budget. Taxes consist of real and personal property taxes, gas & oil tax, horse racing, and hotel occupancy tax. Gambling revenue and Ambulance & 911 Fees make up the next largest revenue sources at 16% or \$3.9 million and 11% or \$2.6 million respectively. Total revenue is estimated at \$23.6 million for FY17's budget.



Capital Outlay and Maintenance

Infrastructure and facility needs are addressed in both the capital and operating budgets. The operating budget includes \$689,000 in funding for one-time maintenance, repairs and equipment purchases for various departments and buildings and \$594,000 in Transfers to the Capital Outlay Fund. The Capital Outlay Fund budget includes \$238,000 in funding for (See also attached Project Listing):

- New Elections Pollbook
- New Election System and Software
- Replacement windows for the Courthouse and Hunter House
- Remodeling the Tax office to ensure ADA compliance
- Replacement of a Fire Escape to ensure safety of employees and visitors at the Moffit Building
- Installation of a Fire Alarm System at the Mason Building for safety purposes
- Lighting retrofits throughout County building for energy and cost savings, and
- Replacement of the Maintenance Utility Vehicle

Employee Salary and Benefits

In recognition of the outstanding service provided by employees for Jefferson County, the FY17 budget includes a 3% salary increase for full-time, permanent employees at an estimated cost of \$317,000. Additionally, due to increases in cost, an estimated increase of 5% or \$95,000 is included for medical insurance benefits provided to full-time employees. Those increases are offset by decreases in the County's cost for employee retirement. Employer contributions to the WV Public Employees Retirement System decreased from 13.5% in FY16 to 12.0% in FY17 resulting in an estimated savings of (\$104,000). Employer contributions to the WV Deputy Sheriff's Retirement System remained the same at 12.0% in both FY16 and FY17.

In recent years, the County has stressed the importance of using a centralized IT Department for services, maintenance and supplies which created cost savings. As a result, approval was received to reclass one part-time employee to a full-time employee. Due to increasing population and an increased need for services throughout the community, the Jefferson County Emergency Services Agency received approval to add one full time staff member.

The Commission approved a Department Restructure as an agenda item on March 3, 2016 to create efficiencies and cost savings by streamlining overlapping services provided by the Engineering, Planning, Zoning and GIS Departments. The total FY17 budget requests submitted for those departments is \$1.45 million. A thorough analysis of department functions, positions, overlapping duties and assets, etc is being developed by County Staff. Restructuring is anticipated to be implemented by July 1, 2016 and is estimated to create a cost savings of approximately (10%) or (\$145,000). The Commission set a conservative goal of 10% for FY17 and additional savings goals for future years will be re-evaluated once the plan for restructuring has been developed and implemented.

Component Unit and Agency Contributions

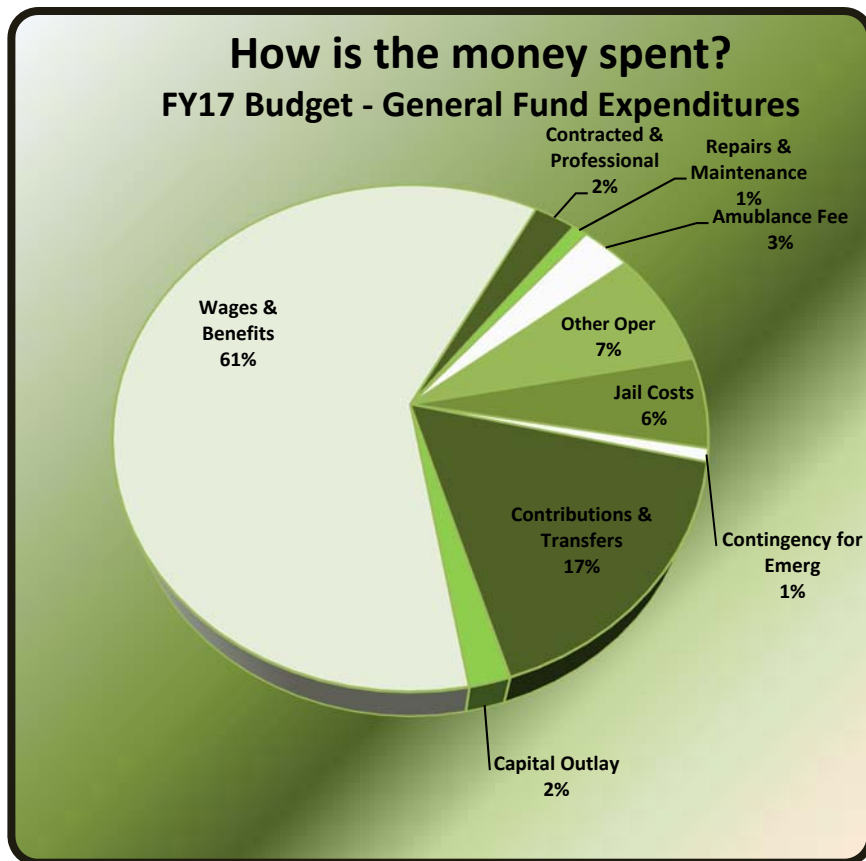
Contributions to other entities included in FY17's budget total \$3.35 million. Increases to component units and/or county agencies included the following:

- Jefferson County Solid Waste Authority-\$15,600 to match funding for a new litter control officer for 6 months in an effort to reducing littering and illegal dumping.
- Public Libraries-an \$80,000 increase was included. In FY17, four (4) public libraries in Jefferson County will receive \$82,500 each for a total of \$330,000.
- Eastern Panhandle Transit Authority-an increase of \$9,725 was included. In FY17 the EPTA will receive a total of \$20,000 to facilitate federal grant match requirements and public transit line expansions.
- Fire Department-an increase of \$175,000 was included. In FY17, seven (7) volunteer fire departments will receive \$85,000 each for a total of \$595,000.

Jefferson County Commission
 General Fund

Expenditure	Budget FY17	Budget FY16
Wages & Benefits	14,399,905	14,290,506
Contracted & Professional	608,638	678,300
Repairs & Maintenance	218,715	260,721
Amulance Fee	725,000	675,000
Other Operating Exp	1,782,193	1,714,432
Jail Costs	1,375,000	1,350,000
Contingency for Emerg	200,000	200,000
Contributions & Transfers	3,944,000	2,430,186
Capital Outlay	470,894	164,167
	<u>23,724,345</u>	<u>21,763,312</u>

Wages & Benefits are the largest General Fund expenditure at 61% or \$14.4 million for FY17's Budget. Other significant expenditures include \$3.9 million in Contributions and Transfers and \$1.375 million in Jail Costs. Total expenditures are estimated at \$23.7 million for FY17's budget.



Budget Schedule

County departments, component units, and community agencies presented their FY17 budget request to the Commission from February 11 through March 3, 2016. All meetings were open to the public and can be viewed online at the County's website. www.jeffersoncountywv.org A public forum on the Budget and Budget process was held on February 18, 2016. A Special Session to approve the Fiscal Year 2017 Budget was held on March 22, 2016. Lastly, a Special Session to Lay the Levy for Fiscal Year 2017 will be held on April 19, 2016.

The preparation of the budget each year is a significant undertaking by all County Departments, and I wish to express my appreciation to everyone who assisted in the development of the FY2017 Budget.

Sincerely,

Michelle Gordon
 Finance Director
mgordon@jeffersoncountywv.org

Jefferson County Commission
FY17 Budget
As of 3-2-2016

Department	No.	FY2016 Budget	FY2017 Proposed Budget	% Chg	Commission Additions / (Cuts)	FY2017 Adjusted Budget	FY17 Final Budget
Commission	401	\$ 1,774,171	\$ 1,756,396	-1.00%	\$ (2,000)	\$ 1,754,396	\$ 1,765,011
Employee 3% COLA					\$ 316,613	\$ 316,613	
County Clerk	402	\$ 753,392	\$ 731,693	-2.88%	\$ (2,000)	\$ 729,693	\$ 743,881
Circuit Clerk	403	\$ 632,182	\$ 584,704	-7.51%	\$ -	\$ 584,704	\$ 596,187
Sheriff's Tax Office	404	\$ 575,687	\$ 565,866	-1.71%	\$ (250)	\$ 565,616	\$ 576,969
Prosecuting Attorney	405	\$ 1,799,740	\$ 1,783,729	-0.89%	\$ (57,807)	\$ 1,725,922	\$ 1,782,394
Assessor	406	\$ 526,372	\$ 533,379	1.33%	\$ (14,506)	\$ 518,873	\$ 527,389
Assesor Valuation Fund	407	\$ 430,228	\$ 440,267	2.33%	\$ -	\$ 440,267	\$ 440,267
State Wide Computer Network	408	\$ 63,100	\$ 58,077	-7.96%	\$ -	\$ 58,077	\$ 58,077
Agricultural Agent	412	\$ 129,461	\$ 126,534	-2.26%	\$ -	\$ 126,534	\$ 128,704
County Clerk Elections	413	\$ 336,434	\$ 307,106	-8.72%	\$ -	\$ 307,106	\$ 309,742
Magistrate Court	415	\$ 1,000	\$ 1,700	70.00%		\$ 1,700	\$ 1,700
Maintenance Dept	424	\$ 1,130,004	\$ 1,215,879	7.60%	\$ (13,000)	\$ 1,202,879	\$ 1,223,081
Other Building	425	\$ 634,750	\$ 536,000	-15.56%	\$ (13,000)	\$ 523,000	\$ 523,000
Data Processing (IT)	428	\$ 335,993	\$ 414,020	23.22%	\$ 3,000	\$ 417,020	\$ 411,480
RDA	429	\$ 19,795	\$ 19,795	0.00%		\$ 19,795	\$ 19,795
EC Development	431	\$ 429,155	\$ 415,935	-3.08%		\$ 415,935	\$ 423,249
Engineering, Planning, Zoning & GIS Comb	440	\$ 1,482,225	\$ 1,444,808	-2.52%	\$ (62,000)	\$ 1,382,808	\$ 1,331,369
Contingency for Emergencies	699	\$ 200,000	\$ 200,000	0.00%		\$ 200,000	\$ 200,000
Law Enforcement	700	\$ 3,521,034	\$ 3,703,122	5.17%	\$ (210,856)	\$ 3,492,266	\$ 3,561,357
Service of Process	701	\$ 18,000	\$ 5,000	-72.22%	\$ 14,512	\$ 19,512	\$ 19,512
Regional Jail	704	\$ 1,350,000	\$ 1,375,000	1.85%		\$ 1,375,000	\$ 1,375,000
Emergency Services	711	\$ 274,197	\$ 273,360	-0.31%		\$ 273,360	\$ 273,360
Communication Center	712	\$ 1,991,164	\$ 1,961,221	-1.50%	\$ (28,558)	\$ 1,932,663	\$ 1,970,152
JCESA - Ambulance	715	\$ 2,123,312	\$ 2,203,366	3.77%		\$ 2,203,366	\$ 2,203,366
JCESA - Fire	713	\$ 420,000	\$ 770,000	83.33%	\$ (175,000)	\$ 595,000	\$ 595,000
Dog Warden	716	\$ 325,809	\$ 328,994	0.98%	\$ (6,700)	\$ 322,294	\$ 328,947
Central Garage	717	\$ 306,979	\$ 290,026	-5.52%	\$ (29,000)	\$ 261,026	\$ 262,396
Health Department	800	\$ -	\$ 242,500	100.00%	\$ (242,500)	\$ -	\$ -
Landfill	808	\$ -	\$ 15,600	100.00%		\$ 15,600	\$ 15,600
Parks and Recreation	900	\$ 505,160	\$ 495,780	-1.86%	\$ 2,500	\$ 498,280	\$ 498,280
Arts and Humanities	903	\$ 10,990	\$ 10,440	-5.00%		\$ 10,440	\$ 10,440
Historical Commission	909	\$ 15,900	\$ 26,584	67.19%	\$ (10,000)	\$ 16,584	\$ 16,584
Visitors Bureau	911	\$ 275,110	\$ 274,500	-0.22%		\$ 274,500	\$ 274,500
Library	916	\$ 250,000	\$ 400,000	60.00%	\$ (70,000)	\$ 330,000	\$ 330,000
Senior Citizens	952	\$ -	\$ -			\$ -	\$ -
Public Transit	953	\$ 10,275	\$ 20,000	94.65%		\$ 20,000	\$ 20,000
Total Expenditures		\$ 22,651,619	\$ 23,531,381	3.88%	\$ (600,552)	\$ 22,930,829	\$ 22,816,789
Revenue		\$ 22,701,278	\$ 23,578,440			\$ 23,866,759	\$ 23,745,226
Operating Surplus / (Deficit)		\$ 49,659	\$ 47,059			\$ 935,930	\$ 928,437
Transfers to Other Funds							
Trns to Capital Fund (5% Gambling)	696	\$ -	\$ 194,000	100.00%		\$ 194,000	\$ 194,000
Trns to Capital Fund	696	\$ -	\$ -		\$ 400,000	\$ 400,000	\$ 400,000
Trns to Stabilization Fund	696	\$ 2,106,758	\$ 2,000,000	-5.07%	\$ (2,000,000)	\$ -	\$ -
Total Transfers Out of General Fund		\$ 2,106,758	\$ 2,194,000		\$ (1,600,000)	\$ 594,000	\$ 594,000
Net Use of Funds - Surplus / (Deficit)		\$ (2,057,099)	\$ (2,146,941)		\$ 1,600,000	\$ 341,930	\$ 334,437
Beginning Fund Balance	699	\$ 3,891,395	\$ 1,834,296			\$ 3,941,054	\$ 3,941,054
Net Change in Fund Balance		\$ (2,057,099)	\$ (2,146,941)			\$ 341,930	\$ 334,437
Ending Fund Balance		\$ 1,834,296	\$ (312,645)			\$ 4,282,984	\$ 4,275,491
Fund Balance as a % of Operating Exp		8.10%	-1.33%			18.68%	18.74%

Jefferson County Commission

General Fund

FY17 Budget

(Expenditures by Object Code)

	5 Year Actuals					FY16		Trends	
	Actual	Actual	Actual	Actual	Actual	FY16	FY16	Budget	TREND
	FY11	FY12	FY13	FY14	FY15	Budget	Projection	FY17	FY18
Revenue									
Fund Balance						3,951,985	3,951,985	3,941,054	4,468,939
Taxes	9,868,116	10,506,922	10,975,396	11,725,125	11,898,276	12,582,514	12,354,966	13,025,919	13,313,707
Tax Penalties	262,733	318,554	294,156	309,714	285,034	295,000	257,980	295,000	295,000
Property Transfer	486,466	388,512	468,758	1,227,350	581,924	598,000	559,996	788,109	837,454
Gas/oil	33,485	49,520	38,298	5,294	81,957	41,000	95,320	83,732	96,230
Horse Racing	19,264	19,913	16,250	14,433	12,923	12,686	9,478	8,973	6,595
Wine Liquor	6,037	23,532	39,022	28,477	32,965	32,000	32,938	32,000	32,000
Hotel Occupancy	550,324	612,165	545,974	490,521	600,591	549,500	550,000	549,500	549,500
Decal fees	132	148	68	62	68	65	76	61	53
Bldg Permits	262,478	163,730	182,298	200,140	160,599	200,000	225,000	250,000	275,000
Misc Permits	158	144	150	110	134	131	130	120	116
Grants	177,463	203,981	97,304	180,101	160,021	160,462	172,138	170,000	170,000
Payment in lieu of taxes	16,023	-	6,211	16,597	28,660	11,676	1,032	11,676	11,676
Sheriff Service Process	18,725	18,720	19,250	16,725	18,001	17,600	21,672	19,512	19,671
Sheriff Earnings	25,598	27,513	27,688	24,400	28,313	30,000	21,552	23,727	23,122
Clerk Earnings	183,893	189,760	206,682	181,989	174,949	192,375	172,790	192,375	179,714
Circuit Clerk Earnings	72,250	82,103	71,138	65,166	64,318	65,815	48,914	54,380	51,101
Prosecuting Earnings	730	1,070	670	1,272	1,293	1,278	724	1,134	1,188
Accident reports	3,720	3,730	3,440	3,260	3,800	3,500	3,700	3,500	3,500
Map Sales	5,583	5,130	4,216	8,018	2,514	2,700	3,314	3,697	3,422
Rent	46,975	46,975	46,781	43,612	43,225	47,400	47,400	44,679	44,358
Ambulance Fee	-	-	-	-	675,000	675,000	700,000	725,000	750,000
911 Fees	1,316,828	1,474,707	1,139,976	1,562,469	1,792,090	1,760,000	1,760,000	1,900,000	2,000,000
Franchise Agreements	336,988	347,469	367,425	401,111	427,867	400,000	453,000	491,000	522,000
IRP fees	5,449	8,369	11,350	7,947	6,030	8,000	10,000	9,867	10,385
Jail fees	377,585	410,436	100,624	85,651	96,912	95,000	97,813	98,000	100,000
Interest	45,182	23,483	15,289	15,693	25,434	20,290	20,100	20,200	20,200
Misc revenue	277	42	5,494	694	755	100	600	500	500
Sheriff Commission	12,451	12,109	11,915	11,738	11,619	15,000	12,000	11,498	11,356
Table Games	1,180,618	1,596,523	1,556,479	1,032,363	891,153	790,000	850,000	740,000	641,000
Filing Fees	-	-	-	-	3,542	-	-	-	-
Video Lottery	4,121,161	4,269,897	3,662,503	3,365,553	3,237,306	3,114,553	3,500,000	3,140,000	2,719,000
Reimbursements	206,905	313,288	298,950	382,778	228,635	277,873	381,800	346,800	357,300
Trans from other funds	36,009	34,006	316,558	36,924	45,906	-	-	-	-
Concealed Weapons	-	-	-	1,625	-	-	-	-	-
General School Reimbursement:	-	-	291,624	249,978	264,466	250,000	264,000	264,000	264,000
Trns Assessor Val fund	336,738	360,438	377,635	474,477	451,504	430,228	430,000	440,267	450,000
Total Revenue	20,016,344	21,512,889	21,199,572	22,171,367	22,337,786	26,631,731	27,010,418	27,686,280	28,228,087

Jefferson County Commission
General Fund
FY17 Budget

(Expenditures by Object Code)

	5 Year Actuals					FY16		Trends	
	Actual	Actual	Actual	Actual	Actual	FY16	FY16	Budget	TREND
	FY11	FY12	FY13	FY14	FY15	Budget	Projection	FY17	FY18
Expenditures									
Salaries	8,486,550	8,951,223	9,375,683	10,130,321	9,568,803	9,785,552	9,500,000	9,785,552	9,785,552
FICA	618,880	658,194	688,903	718,474	702,081	748,886	726,750	748,600	748,600
Health Insurance	1,587,889	1,582,633	1,862,559	2,096,382	1,826,659	1,860,168	1,900,000	1,974,100	2,171,510
Retirement	954,676	1,188,203	1,216,315	1,304,250	1,230,669	1,215,056	1,250,000	1,215,056	1,215,056
Telephone	347,785	342,866	351,876	346,764	235,209	222,167	200,000	212,508	187,695
Printing	23,334	16,919	18,416	19,194	14,438	24,920	24,000	19,165	19,112
Utilities	253,348	287,582	294,331	325,804	302,649	284,700	285,000	330,475	343,010
Travel	55,731	65,554	58,227	59,921	43,884	61,214	61,000	48,996	46,179
Bldg Repairs	119,259	77,910	112,205	52,834	58,411	60,000	60,000	70,000	70,000
Equip Repairs	159,153	206,330	136,338	122,577	140,512	192,721	192,000	140,715	134,096
Auto Repairs	66,723	30,629	2,093	4,626	10,619	8,000	8,000	8,000	8,000
Postage	123,621	105,588	109,145	88,808	120,767	123,763	144,000	145,000	145,000
Equipment/Bldg Rent	60,674	39,272	55,778	142,936	138,545	140,717	140,000	140,000	140,000
Ads/Legal Publications	29,334	42,615	34,278	36,885	30,197	48,184	48,000	41,588	42,828
Training	37,652	42,314	51,163	41,552	34,975	50,767	50,000	43,633	43,623
Dues	70,944	67,364	76,506	70,207	65,473	72,990	73,000	70,403	70,351
Professional Services	464,868	352,569	297,418	354,411	201,611	270,928	270,000	259,038	247,106
Audit Costs	2,400	66,200	17,100	17,100	34,600	70,000	70,000	34,600	36,330
Bonds/Workers Comp	370,569	433,542	401,095	364,454	431,736	479,379	480,000	504,000	529,200
Sheriff Court Costs	-	-	97,135	-	56,789	1,000	1,000	1,000	1,000
Contracted Services	485,306	399,098	395,367	338,160	284,499	337,372	300,000	315,000	330,750
Ambulance Fee Remittance	-	-	-	-	675,000	675,000	700,000	725,000	750,000
Bank Charges	262	419	474	376	219	500	500	386	385
Retired Insurance Prem	93,370	82,969	77,476	81,240	86,655	89,484	86,000	79,968	78,421
Materials/supplies	369,140	431,716	394,947	351,747	289,853	385,479	385,000	362,439	362,931
Record Books	11,518	5,217	1,473	2,558	6,168	6,450	6,450	3,833	3,375
Vehicle Fuel	218,230	316,608	307,934	230,930	171,695	198,744	198,000	230,000	235,000
Jail Costs	1,041,496	1,159,927	1,140,651	1,313,093	1,229,458	1,350,000	1,350,000	1,375,000	1,400,000
Uniforms	32,467	24,426	23,476	42,929	42,004	25,875	25,875	37,551	39,333
State Computer	51,008	48,717	54,023	67,044	60,079	63,100	63,100	64,978	66,886
Computer Software	11,973	16,153	22,024	15,966	33,424	50,160	50,000	45,916	51,682
Computer Hardware	-	-	-	121,722	94,789	50,907	50,000	60,000	70,000
Tech Support	-	-	-	15,168	54,618	102,500	102,500	107,625	113,006
Tech Fees & Lic	-	-	-	22,273	60,523	76,443	76,400	80,220	84,231
Capital Outlay/ Equipment	137,509	139,173	71,130	29,580	-	-	119,000	300,000	400,000
Contributions to other entities	3,181,996	3,548,463	3,920,208	3,108,575	3,120,545	2,200,758	3,200,000	3,350,000	3,143,949
Misc	1,198	1,314	198	-	396	-	-	-	-
Contingency- Emergency						200,000	200,000	200,000	200,000
Contingency- Trfr to Stabilizatic	-	-	-	-	-	1,873,354	-		
Contingency-Reserve						2,995,065	4,614,843	3,961,935	4,377,887
Contributions /Transfer Other			546,333	9,327	12,936	229,428	-	594,000	536,000
Total Expenditures	19,468,863	20,731,707	22,212,278	22,048,188	21,471,487	26,631,731	27,010,418	27,686,280	28,228,087
Net Surplus (Deficit)	547,481	781,182	(1,012,706)	123,179	866,300	-	-	-	-

Jefferson County, West Virginia
 Project Listing
 FY17 thru FY21

Priority (1-5)	Description	Location/Building	FY17	FY18	FY19	FY20	FY21	Project Total
1	Courthouse Windows	Jefferson County Courthouse	\$100,000	\$0	\$0	\$0	\$0	\$100,000
1	Fire Escape	Moffit/Old Jail	\$40,000	\$0	\$0	\$0	\$0	\$40,000
1	Tax Office Remodel	Tax Office/Moffit	\$20,000	\$0	\$0	\$0	\$0	\$20,000
1	Fire Alarm Mason Building	Mason Building	\$15,000	\$0	\$0	\$0	\$0	\$15,000
1	Hunter House Windows	Hunter House	\$20,000	\$0	\$0	\$0	\$0	\$20,000
2	Parking Area Downtown	Downtown Campus	\$0	\$55,000	\$0	\$0	\$0	\$55,000
2	HVAC	Hunter House	\$0	\$35,000	\$0	\$0	\$0	\$35,000
3	Demo or Repair	Smoot Building	\$0	\$25,000	\$0	\$0	\$0	\$25,000
3	Air Handler	Public Services Center	\$0	\$0	\$100,000	\$0	\$0	\$100,000
3	Lighting Retro	All Buildings	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
3	HVAC	Communications Center	\$0	\$40,000	\$0	\$0	\$0	\$40,000
3	Remodel / Renovations	Animal Control / Old School House	\$0	\$100,000	\$0	\$0	\$0	\$100,000
1	New utility vehicle	Bardane Campus	\$28,000	\$0	\$0	\$0	\$0	\$28,000
4	Elevator	Mason/Moffit Buildings	\$0	\$0	\$250,000	\$0	\$0	\$250,000
5	Area Between Buildings	Sheriff & 911 Communications	\$0	\$0	\$0	\$0	\$70,000	\$70,000
5	Content Mgmt System	GIS	\$0	\$0	\$0	\$0	\$235,000	\$235,000
5	Police Substation	Renovation	\$0	\$0	\$0	\$0	\$2,200,000	\$2,200,000
5	Elections Pollbook and New System	Elections	\$178,488	\$178,488	\$178,488	\$178,488	\$0	\$713,950
Totals			\$238,000	\$270,000	\$365,000	\$15,000	\$2,520,000	\$3,408,000

	FY16	FY17	FY18	FY19	FY20	FY21
Beginning Fund Balance	4,336,768	2,664,260	3,020,260	2,950,260	3,085,260	4,070,260
Transfers in to CIP	-	594,000	200,000	500,000	1,000,000	2,000,000
Total Budgeted Expenditures	1,672,508	238,000	270,000	365,000	15,000	2,520,000
Ending Fund Balance	2,664,260	3,020,260	2,950,260	3,085,260	4,070,260	3,550,260
Fund Balance Requirements	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Minimum Reserve Met	Yes	Yes	Yes	Yes	Yes	Yes
(Per JCC Cap Outlay Policy 307)						