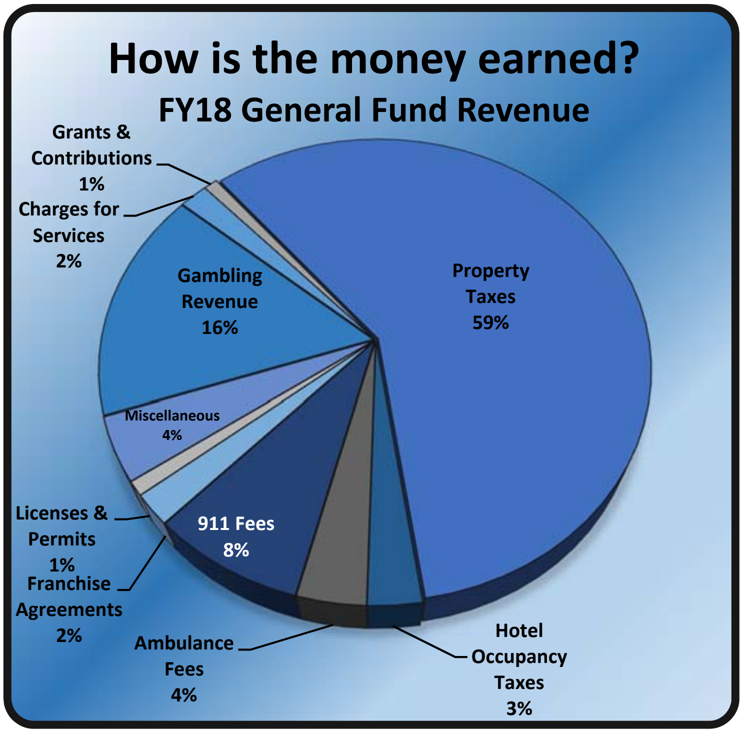
Jefferson County Commission
FY18 Public Forum 2/9/2017
General Fund
Revenues & Expenditures



General Fund Revenues

	FY18 Projected		FY17 Budget		FY16 Actual	
Revenue by Type						
Charges for Services	466,565	1.9%	474,253	2.0%	609,751	2.6%
Grants & Contributions	226,500	0.9%	240,000	1.0%	177,112	0.8%
Property Taxes	14,435,568	58.7%	14,245,409	59.6%	13,386,920	56.9%
Hotel Occupancy Taxes	695,787	2.8%	549,500	2.3%	652,945	2.8%
Ambulance Fees	890,000	3.6%	725,000	3.0%	992,393	4.2%
911 Fees	2,003,900	8.1%	1,900,000	8.0%	1,852,675	7.9%
Franchise Agreements	533,300	2.2%	491,000	2.1%	470,701	2.0%
Licenses & Permits	245,130	1.0%	250,120	1.0%	241,526	1.0%
Miscellaneous	1,099,512	4.5%	1,128,685	4.7%	1,020,674	4.3%
Gambling Revenue	4,001,700	16.3%	3,880,000	16.2%	4,116,274	17.5%
Total Revenues	24,597,962		23,883,967		23,520,971	

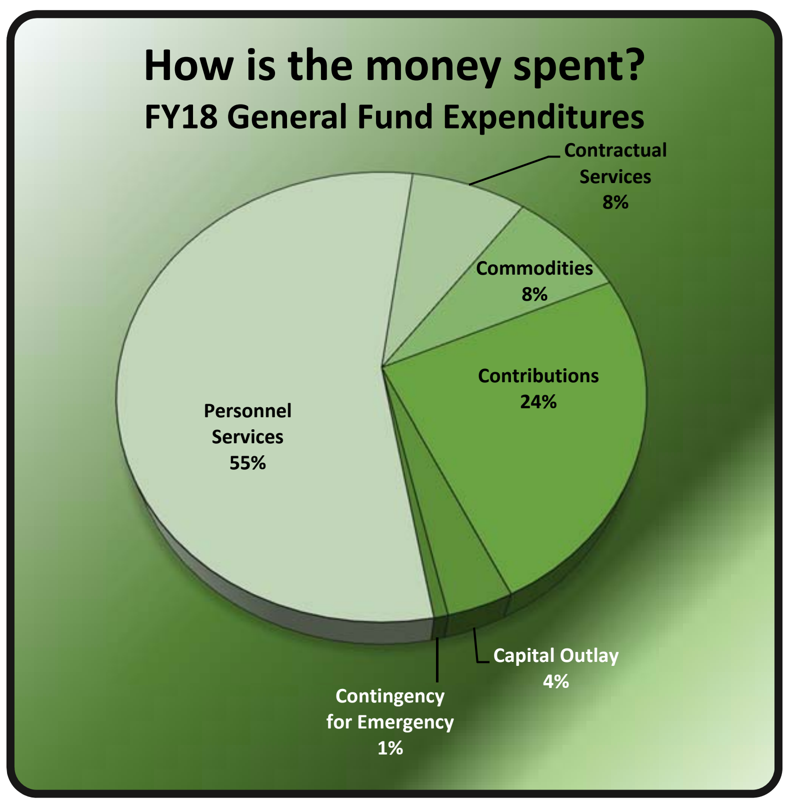
For FY2018, total revenues are projected to be $24.6 million which is a 3.0% increase over FY2017 budgeted revenues of $23.9 million. Revenue in the General Fund comes from a variety of sources. Property taxes make up 59% of total revenues and are the largest revenue source. Total property tax revenues are projected to be $14.4 million in FY2018. Property taxes consist of real and personal property taxes paid by Jefferson County property owners. Gambling revenue is projected to at $4.0 million for FY2018. Gambling revenue is the County's second largest revenue source at 16% of total revenues. Other sources of revenue include charges for services, licenses and permits, grants, contributions to other agencies and other taxes.

General Fund Expenditures

	FY18 Submitted		FY17 Budget		FY16 Actual	
Expenditures by Object Type						
Personnel Services	14,412,623	54.9%	13,836,002	56.8%	13,642,212	61.3%
Contractual Services	2,094,204	8.0%	2,400,858	9.9%	2,252,866	10.1%
Commodities	2,163,470	8.2%	2,242,531	9.2%	1,976,123	8.9%
Contributions	6,429,914	24.5%	4,226,915	17.3%	4,107,170	18.5%
Capital Outlay	947,200	3.6%	1,537,000	6.3%	263,421	1.2%
Contingency for Emergency	200,000	0.8%	130,000	0.5%	-	0.0%
Total Expenditures	26,247,411		24,373,306		22,241,792	
Net Surplus / (Deficit)	(1,649,449)		(489,339)		1,279,179	

	FY18 Submitted		FY17 Budget		FY16 Actual	
Expenditures by Function						
General Government	11,023,859	42.0%	11,313,958	46.4%	10,755,836	48.4%
Public Safety	13,052,456	49.7%	10,562,294	43.3%	10,330,492	46.4%
Culture & Recreation	1,423,896	5.4%	1,150,054	4.7%	1,149,664	5.2%
Capital Outlay Fund	747,200	2.8%	1,347,000	5.5%	5,800	0.0%
Total Expenditures	26,247,411		24,373,306		22,241,792	

Once the County collects property taxes and other revenues, those monies must be spent efficiently and must provide services to the citizens and businesses located in the County. For FY2018, total expenditures submitted for consideration from departments and local community agencies totaled $26.2 million. The County provides a variety of services, and the largest expense is for Public Safety at 50% of the FY18 submitted budget or $13.1 million. Public Safety includes personnel and operating expenditures to maintain the County's policy department, emergency services, and the 911 communications center. General Government makes up the next largest component at 42% or $11.0 million in submissions for FY2018. General Government includes personnel and operating expenditures for departments like the County and Circuit Court Clerks, Assessor, Tax Office, Engineering, Planning, Zoning and Maintenance.



Jefferson County Commission
FY18 Budget
As of 02/07/2017

Department	No.	FY2017 Budget	FY2018 Submitted Budget	% Chg	Commission Additions / (Cuts)	FY2018 Adjusted Budget	FY2018 Final Budget
Commission	401	$ 1,765,011	$ 1,635,073	-7.36%		$ 1,635,073	$ -
County Clerk	402	$ 743,881	$ 712,940	-4.16%		$ 712,940	$ -
Circuit Clerk	403	$ 596,187	$ 598,950	0.46%		$ 598,950	$ -
Sheriff's Tax Office	404	$ 576,969	$ 566,583	-1.80%		$ 566,583	$ -
Prosecuting Attorney	405	$ 1,782,394	$ 1,867,864	4.80%		$ 1,867,864	$ -
Assessor	406	$ 527,389	$ 530,794	0.65%		$ 530,794	$ -
Assesor Valuation Fund	407	$ 441,008	$ 451,342	2.34%		$ 451,342	$ -
State Wide Computer Network	408	$ 58,077	$ 51,356	-11.57%		$ 51,356	$ -
Agricultural Agent	412	$ 128,704	$ 128,057	-0.50%		$ 128,057	$ -
County Clerk Elections	413	$ 309,742	$ 268,798	-13.22%		$ 268,798	$ -
Magistrate Court	415	$ 1,700	$ 2,000	17.65%		$ 2,000	$ -
Maintenance Dept	424	$ 1,223,081	$ 999,942	-18.24%		$ 999,942	$ -
Other Building	425	$ 523,000	$ 534,300	2.16%		$ 534,300	$ -
Data Processing (IT)	428	$ 412,980	$ 409,898	-0.75%		$ 409,898	$ -
RDA	429	$ 19,795	$ 19,795	0.00%		$ 19,795	$ -
EC Development	431	$ 423,249	$ 418,716	-1.07%		$ 418,716	$ -
Engineering, Planning, Zoning, GIS	440	$ 1,388,395	$ 1,366,232	-1.60%		$ 1,366,232	$ -
Contingency for Emergencies	699	$ 130,000	$ 200,000	53.85%		$ 200,000	$ -
Law Enforcement	700	$ 3,781,357	$ 4,408,185	16.58%		$ 4,408,185	$ -
Service of Process	701	$ 19,512	$ 18,700	-4.16%		$ 18,700	$ -
Regional Jail	704	$ 1,375,000	$ 1,320,000	-4.00%		$ 1,320,000	$ -
Emergency Services	711	$ 273,360	$ 268,567	-1.75%		$ 268,567	$ -
Communication Center	712	$ 1,970,152	$ 1,966,177	-0.20%		$ 1,966,177	$ -
JCESA - Ambulance	715	$ 2,203,366	$ 3,572,053	62.12%		$ 3,572,053	$ -
JCESA - Fire	713	$ 595,000	$ 793,100	33.29%		$ 793,100	$ -
Dog Warden	716	$ 328,947	$ 318,039	-3.32%		$ 318,039	$ -
Central Garage	717	$ 262,396	$ 261,219	-0.45%		$ 261,219	$ -
Health Department	800	$ -	$ 357,635	100.00%		$ 357,635	$ -
Landfill	808	$ 15,600	$ 30,000	100.00%		$ 30,000	$ -
Parks and Recreation	900	$ 498,280	$ 561,759	12.74%		$ 561,759	$ -
Arts and Humanities	903	$ 10,440	$ 23,916	129.08%		$ 23,916	$ -
Historical Commission	909	$ 16,584	$ 24,727	49.10%		$ 24,727	$ -
Visitors Bureau	911	$ 274,750	$ 347,894	26.62%		$ 347,894	$ -
Library	916	$ 330,000	$ 435,600	32.00%		$ 435,600	$ -
Senior Citizens	952	$ -	$ -			$ -	$ -
Public Transit	953	$ 20,000	$ 30,000	50.00%		$ 30,000	$ -
Total Expenditures		**$ 23,026,306**	**$ 25,500,211**	**10.74%**	**$ -**	**$ 25,500,211**	**$ -**
Revenue		**$ 23,883,967**	**$ 24,597,962**	**2.99%**		**$ 24,597,962**	
Operating Surplus / (Deficit)		**$ 857,661**	**$ (902,249)**			**$ (902,249)**	**$ -**
Transfers to Other Funds							
Trns to Capital Fund (5% Gambling)	696	$ 194,000	$ 377,200	94.43%		$ 377,200	
Trns to Capital Fund	696	$ 1,153,000	$ 370,000	-67.91%		$ 370,000	
Trns to Stabilization Fund	696	$ -	$ -			$ -	
Total Transfers Out of General Fund		**$ 1,347,000**	**$ 747,200**	**-44.53%**	**$ -**	**$ 747,200**	**$ -**
Net Use of Funds - Surplus / (Deficit)		**$ (489,339)**	**$ (1,649,449)**		**$ -**	**$ (1,649,449)**	**$ -**
Beginning Fund Balance	**699**	**$ 5,495,102**	**$ 5,005,763**			**$ 5,005,763**	**$ -**
Net Change in Fund Balance		**$ (489,339)**	**$ (1,649,449)**			**$ (1,649,449)**	**$ -**
Ending Fund Balance		**$ 5,005,763**	**$ 3,356,314**			**$ 3,356,314**	**$ -**
Fund Balance as a % of Oper Exp		**21.74%**	**13.16%**			**13.16%**	
Fund Balance Reserve Policy							
Minimum of 16.67% of Expenditures		**$ 3,838,485**	**$ 4,250,885**			**$ 4,250,885**	
Goal of 20.00% of Expenditures		**$ 4,605,261**	**$ 5,100,042**			**$ 5,100,042**	

Jefferson County Commission
5 Year Revenue & Expenditure Projections
For Fiscal Years 2018-2022

	3 Year Actuals						5 Year Projection				
	Actual	Actual	Actual		FY17		TREND	TREND	TREND	TREND	TREND
	FY14	FY15	FY16	Projection	Budget	YTD	FY18	FY19	FY20	FY21	FY22
Revenue											
Taxes	11,725,125	11,898,276	12,273,866	12,837,979	13,025,919	7,255,016	13,207,500	13,583,400	14,215,400	14,493,400	14,715,540
Tax Penalties	309,714	285,034	285,246	262,492	295,000	131,246	295,000	295,000	295,000	295,000	295,000
Property Transfer	1,227,350	581,924	664,414	579,758	788,109	289,879	773,000	781,000	789,000	797,000	805,000
Gas/oil	5,294	81,957	95,320	95,320	83,732	58,840	99,000	100,000	101,000	102,000	103,000
Horse Racing	14,433	12,923	12,545	8,276	8,973	4,138	8,068	8,000	8,000	8,000	8,000
Wine Liquor	28,477	32,965	36,831	46,290	32,000	23,145	37,000	38,000	39,000	40,000	41,000
Hotel Occupancy	490,521	600,591	652,945	724,830	549,500	337,830	695,787	703,000	710,000	717,000	724,000
Decal fees	62	68	78	48	61	16	65	65	65	65	65
Bldg Permits	200,140	160,599	241,384	225,000	250,000	45,157	245,000	250,000	255,000	260,000	265,000
Misc Permits	110	134	142	130	120	132	130	130	130	130	130
Grants	180,101	160,021	177,112	240,000	240,000	(7,501)	226,500	220,000	220,000	220,000	220,000
Payment in lieu of taxes	16,597	28,660	18,698	15,000	11,676	-	16,000	16,000	16,000	16,000	16,000
Sheriff Service Process	16,725	18,001	19,255	19,512	19,512	6,825	18,700	19,000	19,000	19,000	19,000
Sheriff Earnings	24,400	28,313	21,155	103,727	103,727	74,347	63,000	64,000	65,000	66,000	67,000
Clerk Earnings	181,989	174,949	201,959	209,730	180,375	65,909	199,900	202,000	204,000	206,000	208,000
Circuit Clerk Earnings	65,166	64,318	64,933	65,373	54,380	21,791	62,900	64,000	65,000	66,000	67,000
Prosecuting Earnings	1,272	1,293	1,081	1,257	1,134	419	1,400	1,000	1,000	1,000	1,000
Accident reports	3,260	3,800	4,060	5,160	3,500	1,720	4,300	4,000	4,000	4,000	4,000
Map Sales	8,018	2,514	2,685	3,697	3,697	627	3,200	3,000	3,000	3,000	3,000
Rent	43,612	43,225	46,975	44,679	44,679	400	44,200	45,000	45,000	45,000	45,000
Ambulance Fee	-	675,000	992,393	890,000	725,000	175,000	890,000	890,000	890,000	935,000	935,000
911 Fees	1,562,469	1,792,090	1,852,675	1,850,000	1,900,000	523,159	2,003,900	2,023,900	2,044,100	2,064,500	2,085,100
Franshise Agreements	401,111	427,867	470,701	500,000	491,000	-	533,300	538,600	544,000	549,400	554,900
IRP fees	7,947	6,030	15,496	15,000	9,867	5,454	15,100	15,300	15,500	15,700	15,900
Jail fees	85,651	96,912	97,813	98,000	98,000	69,244	98,000	99,000	100,000	101,000	102,000
Interest	15,693	25,434	30,916	32,300	20,200	10,783	31,770	31,770	31,770	31,770	31,770
Misc revenue	694	755	42,712	600	500	3,448	17,800	18,000	18,200	18,400	18,600
Sheriff Commission	11,738	11,619	11,563	11,500	11,498	11,536	11,200	11,300	11,400	11,500	11,600
Table Games	1,032,363	891,153	853,011	710,000	740,000	271,006	617,700	623,900	630,100	636,400	642,800
Filing Fees	-	3,542	14,846	-	-	-	-	-	-	-	-
Video Lottery	3,365,553	3,237,306	3,263,263	3,600,000	3,140,000	1,468,256	3,384,000	3,417,800	3,452,000	3,486,500	3,521,400
Reimbursements	382,778	228,635	184,020	346,000	346,800	200,241	279,200	282,000	284,800	287,600	290,500
Trans from other funds	36,924	45,906	33,936	-	-	-	-	-	-	-	-
Charges to other entities	-	-	166,390	-	-	-	-	-	-	-	-
Trans from other entities	-	-	14,800	-	-	-	-	-	-	-	-
Concealed Weapons	1,625	-	-	-	-	-	-	-	-	-	-
General School Reimbursem	249,978	264,466	219,218	264,000	264,000	54,576	264,000	266,600	269,300	272,000	274,700
Trns Assessor Val fund	474,477	451,504	436,534	441,008	441,008	6,675	451,342	455,900	460,500	465,100	469,800
Total Revenue	22,171,367	22,337,786	23,520,971	24,246,666	23,883,967	11,109,314	24,597,962	25,070,665	25,806,265	26,233,465	26,560,805

	3 Year Actuals			FY17			5 Year Projection				
	Actual FY14	Actual FY15	Actual FY16	Projection	Budget	YTD	TREND FY18	TREND FY19	TREND FY20	TREND FY21	TREND FY22
Expenditures											
Salaries	10,130,321	9,568,803	9,719,172	9,750,000	9,933,568	2,861,365	9,933,568	10,231,600	10,231,600	10,538,500	10,538,500
FICA	718,474	702,081	742,502	745,875	768,230	210,075	759,900	782,700	782,700	806,200	806,200
Health Insurance	2,096,382	1,826,659	1,854,549	2,000,000	2,002,513	626,979	2,300,000	2,484,000	2,608,200	2,686,400	2,767,000
Retirement	1,304,250	1,230,669	1,257,096	1,170,000	1,131,691	322,745	1,241,700	1,279,000	1,279,000	1,317,300	1,317,300
Telephone	346,764	235,209	242,007	226,000	227,445	54,629	226,000	228,300	230,600	232,900	235,200
Printing	19,194	14,438	16,598	24,000	21,970	3,009	20,780	21,000	21,200	21,400	21,600
Utilities	325,804	302,649	343,588	300,000	287,200	60,488	327,663	330,900	334,200	337,500	340,900
Travel	59,921	43,884	55,281	56,000	53,525	6,789	49,213	49,700	50,200	50,700	51,200
Bldg Repairs	52,834	58,411	39,795	60,000	60,000	-	70,000	70,700	71,400	72,100	72,800
Equip Repairs	122,577	140,512	144,928	173,000	167,383	16,766	141,653	143,100	144,500	145,900	147,400
Auto Repairs	4,626	10,619	1,668	7,000	7,000	652	8,000	8,100	8,200	8,300	8,400
Postage	88,808	120,767	102,456	131,000	131,425	63,377	145,000	146,500	148,000	149,500	151,000
Equipment/Bldg Rent	142,936	138,545	139,779	143,000	143,067	44,556	140,000	141,400	142,800	144,200	145,600
Ads/Legal Publications	36,885	30,197	33,020	39,000	38,970	3,990	33,145	33,500	33,800	34,100	34,400
Training	41,552	34,975	35,318	44,000	45,100	9,900	36,985	37,400	37,800	38,200	38,600
Dues	70,207	65,473	66,994	68,000	67,924	34,950	66,082	66,700	67,400	68,100	68,800
Professional Services	354,411	201,611	172,506	285,000	300,260	104,461	190,714	192,600	194,500	196,400	198,400
Audit Costs	17,100	34,600	69,052	35,000	35,000	-	34,600	34,900	35,200	35,600	36,000
Bonds/Workers Comp	364,454	431,736	471,556	492,958	492,958	231,064	517,606	522,800	528,000	533,300	538,600
Sheriff Court Costs	-	56,789	1,007	20,000	1,500	15,000	1,000	1,000	1,000	1,000	1,000
Contracted Services	338,160	284,499	244,259	222,000	230,397	78,046	233,100	235,400	237,800	240,200	242,600
Ambulance Fee Remittance	-	675,000	940,220	725,000	724,692	175,000	890,000	898,900	907,900	917,000	926,200
Bank Charges	376	219	3,573	250	250	118	1,715	1,700	1,700	1,700	1,700
Retiree Insurance Prem	81,240	86,655	84,506	89,484	89,484	25,312	89,630	90,500	91,400	92,300	93,200
Materials/supplies	351,747	289,853	374,292	360,000	363,499	70,768	318,849	322,000	325,200	328,500	331,800
Record Books	2,558	6,168	2,925	5,150	5,150	416	4,678	4,700	4,700	4,700	4,700
Auto Supplies	230,930	171,695	141,338	146,000	146,000	47,054	230,000	232,300	234,600	236,900	239,300
Jail Costs	1,313,093	1,229,458	1,195,973	1,300,000	1,375,000	221,419	1,375,000	1,388,800	1,402,700	1,416,700	1,430,900
Uniforms	42,929	42,004	30,444	27,800	27,887	2,539	35,531	35,900	36,300	36,700	37,100
State Computer	67,044	60,079	53,302	58,077	58,077	-	60,641	61,200	61,800	62,400	63,000
Computer Software	15,966	33,424	29,612	45,000	45,075	71	45,476	45,900	46,400	46,900	47,400
Computer Hardware	121,722	94,789	50,057	69,671	69,671	16,284	60,000	60,600	61,200	61,800	62,400
Tech Support	15,168	54,618	76,299	100,790	100,790	17,230	105,830	106,900	108,000	109,100	110,200
License & Annual Fees	22,273	60,523	24,340	51,382	51,382	46,015	53,951	54,500	55,000	55,600	56,200
Capital Outlay / Equipment	29,580	-	130,450	140,000	190,000		250,000	252,500	255,000	257,600	260,200
Contributions to other entities	3,108,575	3,120,545	3,305,744	3,278,700	3,278,723	1,533,746	3,428,700	3,463,000	3,497,600	3,532,600	3,567,900
Misc	-	396	1,805	400	-		-	-	-	-	-
Contingency- Emergency				200,000	200,000	(37,982)	200,000	200,000	200,000	200,000	200,000
Contribution /Trsfr Othr Funds	9,327	12,936	43,781	223,500	223,500	84,000	223,500	223,500	225,700	228,000	230,300
Total Expenditures	22,048,188	21,471,487	22,241,792	22,813,037	23,096,306	6,950,831	23,850,210	24,484,200	24,703,300	25,246,300	25,424,000
Net Surplus / (Deficit)	123,179	866,300	1,279,179	1,433,629	787,661	4,158,483	747,753	586,465	1,102,965	987,165	1,136,805
Transfers to Other Funds							0.0943				
Trns Capital Fd (5% Gambling)	-	-	-	194,000	194,000	194,000	377,200	562,200	749,000	937,700	1,128,300
Trns Capital Fund	-	-	-	1,153,000	1,153,000	400,000	370,000	40,000	368,000	65,000	-
Total Transfers Out of Genera	**-**	**-**	**-**	**1,347,000**	**1,347,000**	**594,000**	**747,200**	**602,200**	**1,117,000**	**1,002,700**	**1,128,300**
Net Uses of Funds - Surplus / (I	**123,179**	**866,300**	**1,279,179**	**86,629**	**(559,339)**	**3,564,483**	**553**	**(15,735)**	**(14,035)**	**(15,535)**	**8,505**
Fund Balance											
Beginning Fund Balance	2,901,917	3,025,096	3,891,396	5,170,575	5,495,102	5,495,102	5,257,204	5,257,756	5,242,021	5,227,986	5,212,451
Net Change in Fund Balance	123,179	866,300	1,279,179	86,629	(559,339)	3,564,483	553	(15,735)	(14,035)	(15,535)	8,505
Ending Fund Balance	3,025,096	3,891,396	5,170,575	5,257,204	4,935,763	9,059,585	5,257,756	5,242,021	5,227,986	5,212,451	5,220,956
Fund Bal as a % of Operating I	13.7%	18.1%	23.2%	23.0%	21.4%	130.3%	22.0%	21.4%	21.2%	20.6%	20.5%