



JEFFERSON COUNTY COMMISSION

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

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Web: www.jeffersoncountywv.org

PRESIDENT
Josh Compton

March 6, 2018

VICE PRESIDENT
Caleb Wayne Hudson

Honorable Commissioners
Jefferson County, West Virginia

COMMISSIONER
Patricia A. Noland

I present to you the Fiscal Year 2018-2019 (FY19) Proposed Budget for Jefferson County, West Virginia. The budget document for FY19 represents the dedicated work of the Commission, the County's senior leadership and support staff over the past several months. The County's annual budget applies resources in an effective manner consistent with the policy direction set forth by the County Commission. The FY19 Proposed Budget and outlook for future years comes with financial challenges that were taken into consideration and difficult decisions were made during the balancing process.

COMMISSIONER
Peter Onoszko

COMMISSIONER
Jane Tabb

In recent years, the County has taken fiscally responsible actions to manage and provide the same or improved service levels while faced with reduced availability of financial resources. In addition, the County must recognize and develop a plan to support the growing needs of the business and residential community despite the rising cost of providing services. The County's ability to meet the demands of continuing current service levels and workforce support are negatively impacted by continued revenue shortfalls.

All FY19 operational and capital expenditure requests were thoroughly reviewed and prioritized. Where possible, spending was cut or deferred. The County has experienced multiple years of lean operations and repeated deferment of capital projects and operating expenditures. As a result, areas for substantial cost reduction were not easily identified.

Though the County is able to fund many new initiatives in both the proposed operating budget and capital outlay budget, the Commission is mindful of the County's unfunded future capital needs. Potential new investments for facilities, equipment and infrastructure upgrades will mean finding the right balance between issuance of new debt, increased or alternate funding sources, and providing paygo funding.

FY2019 Budget Focus

The FY19 budget focuses on the overall safety and well-being of the Jefferson County Community. Some of those top priorities include:

- Recognition of the service provided by County employees through the proposed realignment of the employee pay scale to provide affordable merit increases for employees;
- Reductions in discretionary spending by departments;
- Position additions and reclassifications to enhance and maintain needed levels of services provided;
- Increase in the fee paid by non-residential property owners for ambulance services and it is estimated to increase revenue by \$63,000;
- Increases to fees paid for permitting and inspections for an estimated revenue increase of \$65,000; and,
- Planning for future capital outlay needs.

County Administrator
Stephanie Grove

Deputy County Administrator
Sandy Slusher McDonald

The items below represent significant expenditures approved in the FY19 proposed operating budget:

<u>Operating Budget Highlights (continued)</u>	<u>Amount</u>
Countywide	
The County absorbed the majority of the anticipated 4-7% increase in employee health insurance premiums.	\$ 105,000
The County approved merit increases, based on performance for employees.	\$ 167,096
402-County Clerk	
The County approved a \$15,000 grant and funding for matching requirements (\$1,667) to reformat and conserve documents.	\$ 16,667
404-Sheriff's Tax Office	
Approval was granted to the Sheriff for his proposed department restructuring that resulted in a net savings.	\$ (41,000)
405-Prosecuting Attorney	
Case management software to create efficiencies and streamline department procedures was approved.	\$ 30,000
431- JC Development Authority	
The Business coach position totaling \$77,000 was added in FY18 and is fully funded by other sources. The Commission approved funding for an EWRAA-Airport Board representative for \$5,000.	\$ 82,000
440-Engineering	
The Permit Inspector that was added in FY18 for half the fiscal year is funded for a full year in FY19.	\$ 34,265
700-Law Enforcement	
Additional funding was needed for bailiffs due to the addition of a new courtroom for \$114,000. Approval was granted for the Sheriff's proposed department restructuring resulting in a net savings of approximately (\$33,000). Additionally, grant funded expenditures are estimated to total \$573,947. Much of that amount is carry over from FY18's approved grants that have not been expended.	\$ 81,000
704-Regional Jail	
Regional Jail Fees include an increase of \$530,000 based on recent trends for FY17 and FY18.	\$ 530,000
712-911 Communication Center	
New Dispatcher initiative - 2 additional positions for dispatchers were approved.	\$ 110,000
713-Fire Departments	
Funding for the seven volunteer fire companies that serve Jefferson County remains flat at \$665,000.	\$ 665,000
715-JCESA	
Approval of \$136,000 to fund a grade scale realignment for employees.	\$ 136,000

Operating Budget Highlights (continued)

Amount

716-Animal Control

Approval was granted for the Sheriff's proposed department restructuring resulting in a net savings of approximately (\$29,250). \$ (29,250)

717-Central Garage

An increase of \$20,000 was included for the rising cost of fuel prices. \$ 20,000

The FY19 proposed budget for operating expenditures in the General Fund totals \$25.8 million, an increase of 3.97% or \$1.0 million over last year's total operating budget of \$24.8 million. That increase is made up of the following primary components: \$530,000 for Regional Jail Fees, \$272,000 for employee wages and benefits, and \$224,000 for additional dispatch and bailiff staffing. Total revenue for FY19 is projected to be \$25.8 million and is flat (0.2% increase or \$53,000) when compared to budgeted revenue of \$25.8 million. The increase is a result of the increased permits & inspection fee and ambulance fee revenue, the anticipation of the County reaching the max levy rate for real and personal property tax, which is offset by the continued reductions in gaming revenue.

The new assumption that was introduced last fiscal year to reduce the fee charged for ambulance services that resulted in an annual revenue loss of \$100,000 was partially reversed in FY19. The fee charged for residential properties will remain the same at the FY18 reduced rate of \$35 per addressable unit. The fee charged for non-residential property will be calculated based on the property type and total building square footage. It is estimated that the County will recover approximately \$63,000 of the original annual loss of \$100,000 in revenue. Additional revenue assumptions for FY19 include a 12% decrease (\$73,500) in Table Game Revenue and a 2.6% decrease (\$78,500) in Video Lottery Revenue over FY18.

Assessable Base & Tax Levy Rate

Assessable Base. The economic climate directly impacts the County's budget and overall financial forecasts. On the regional level, the economy has shown slight improvements in recent years. The County's assessable base reached \$4.0 billion in FY09. The assessable base began decreasing in FY10 and decreased to a low of \$3.0 billion in FY14. The assessable base has been increasing in recent years primarily due to new construction. New construction accounted for \$118 million of the \$122 million increase in FY18. In FY19, new construction totals \$46 million and is consistent with prior year figures for new construction trends. Because existing property values are only expected to increase by 1.3% in FY19, the County reached the max levy rate. Now that the max levy rate is reached, the County will not receive as much revenue as in previous years. The County normally realizes a tax revenue increase of approximately \$500,000; however, because the max levy rate has been reached, the FY19 budget includes a lower tax revenue increase of \$370,000.

Fiscal Year	Valuation												Totals	Chg	New Property	Existing property	%
	Class II	% of Tot	% Chg	Class III	% of Tot	% Chg	Class IV	% of Tot	% Chg	Totals	% Chg	Property					
FY2019 FINAL	2,272,882,100	63.0%	4.0%	938,894,885	26.0%	-0.4%	393,412,071	10.9%	1.7%	3,605,189,057	2.6%	46,283,923	3,558,905,134	1.3%			
FY2018	2,184,710,420	62.2%	2.7%	942,520,834	26.8%	8.7%	387,012,500	11.0%	-2.7%	3,514,243,754	3.6%	117,815,590	3,396,428,164	0.1%			
FY2017	2,127,107,610	62.7%	7.5%	867,108,278	25.6%	1.8%	397,765,932	11.7%	5.5%	3,391,981,820	5.8%	50,125,292	3,341,856,528	4.2%			
FY2016	1,977,898,240	61.7%	4.0%	851,651,539	26.6%	1.0%	376,990,644	11.8%	0.2%	3,206,540,423	2.7%	46,833,731	3,159,706,692	1.2%			
FY2015	1,901,426,070	60.9%	3.5%	843,296,811	27.0%	-0.5%	376,253,589	12.1%	3.1%	3,120,976,470	2.3%	36,258,450	3,084,718,020	1.2%			
FY2014	1,837,314,930	60.3%	-1.5%	847,249,885	27.8%	1.4%	364,890,027	12.0%	-0.5%	3,049,454,842	-0.6%	51,775,592	2,997,679,250	-2.3%			
FY2013	1,865,152,520	60.8%	-6.2%	835,533,540	27.2%	-1.5%	366,552,161	12.0%	-1.2%	3,067,238,221	-4.4%	51,975,811	3,015,262,410	-6.0%			
FY2012	1,989,212,550	62.0%	-6.2%	848,325,714	26.4%	-2.3%	370,977,693	11.6%	-7.1%	3,208,515,957	-5.3%	50,148,602	3,158,367,355	-6.8%			
FY2011	2,119,649,580	62.6%	-15.9%	868,421,052	25.6%	-9.9%	399,273,387	11.8%	-8.9%	3,387,344,019	-13.6%	33,797,775	3,353,546,244	-14.5%			
FY2010	2,520,735,550	64.3%	-1.9%	963,739,417	24.6%	-3.9%	438,125,221	11.2%	0.7%	3,922,600,188	-2.1%	90,913,324	3,831,686,864	-4.4%			
FY2009	2,568,421,740	64.1%	16.0%	1,002,329,292	25.0%	12.9%	435,255,769	10.9%	23.6%	4,006,006,801	15.7%	127,335,046	3,878,671,755	12.0%			

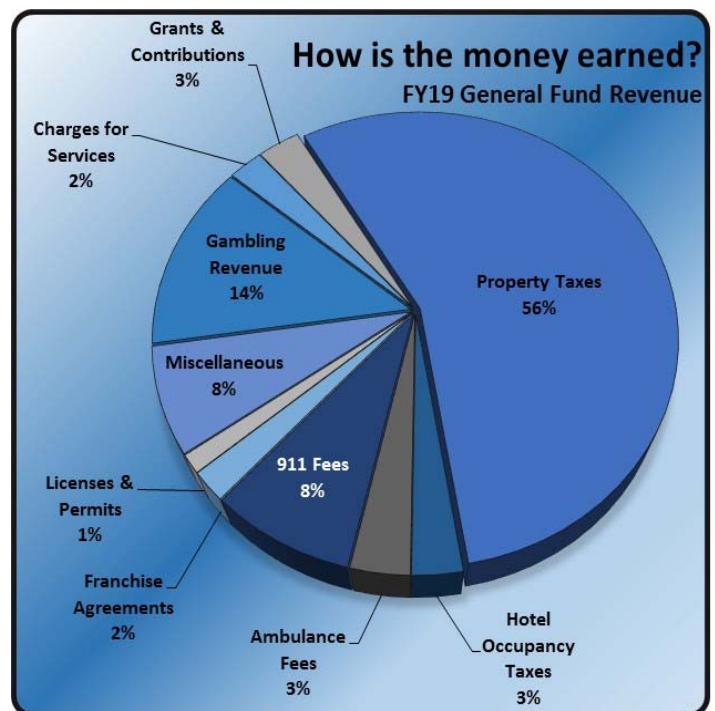
Tax Levy Rate. According to *WV Code 11-8-6e*, the County is permitted to increase the Levy Rate each year without a public hearing as long as the levy rate increase doesn't result in an increase of more than 1% of the prior year projected property tax revenue. In FY16, the County's Property Tax Levy Rate began approaching the maximum levy rate allowed by State law. Each year since FY16, the standing Commission unanimously approved a 0% rollup for the property tax levy rate. The decision in FY16, FY17 and FY18 to implement a 0% rollup better positioned the County financially for revenue sustainability in those years. Due to a slow recovery of market values for existing properties, in FY19 the County reached the State's max levy rate of \$28.60 cents per \$100 of assessed value for Class II properties (see table below). The Levy Rate and Max Levy Rate by Class in cents per \$100 of assessed value for FY19 (Proposed), FY18, FY17, and FY16 (Actual) is as follows:

Fiscal Year	Levy Rate by Class				%	Inc/(Dec)	Max Levy Rate by Class			
	I	II	III	IV			I	II	III	IV
2019 Proposed	14.30	28.60	57.20	57.20	0.36%		14.30	28.60	57.20	57.20
2018	14.25	28.50	56.99	56.99	2.21%		14.30	28.60	57.20	57.20
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

As other major events occur, future increases to other revenue sources may be needed or financing options may need to be explored to generate sufficient revenues to support current services and capital needs. As an alternative, in the future, expenditure cuts that would result in reductions in operations, reduced service levels, or shifting services to other service providers may need to be considered. Other major events that could impact the County could include another economic or construction downturn causing loss of revenue, or a major weather event creating unexpected expenditures.

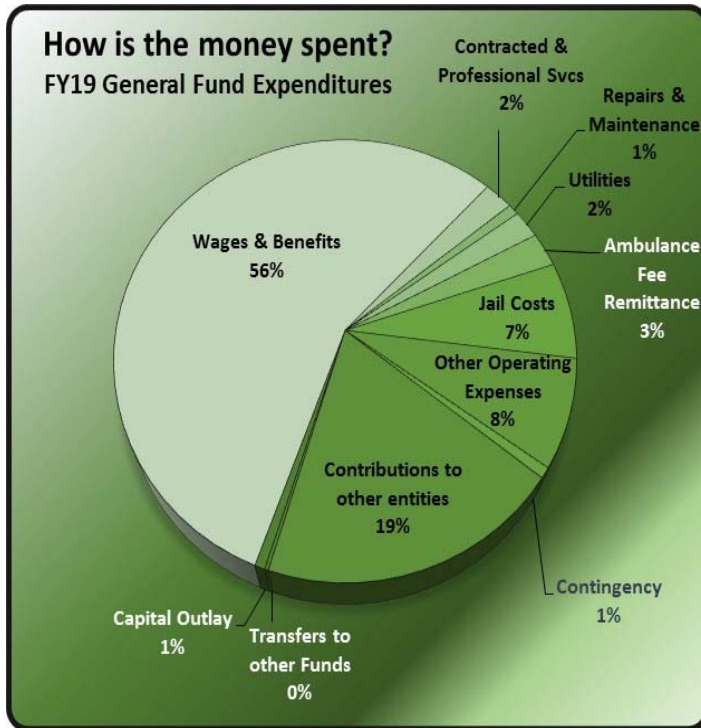
How is the money earned?

Jefferson County Commission General Fund	FY19 Budget		FY18 Budget	
Revenue by Type				
Charges for Services	634,830	2.5%	597,980	2.3%
Grants & Contributions	776,000	3.0%	1,000,795	3.9%
Property Taxes	14,423,752	55.8%	14,039,400	54.5%
Hotel Occupancy Taxes	726,600	2.8%	695,787	2.7%
Ambulance Fees	853,000	3.3%	854,415	3.3%
911 Fees	2,104,100	8.1%	2,023,000	7.8%
Franchise Agreements	544,000	2.1%	533,300	2.1%
Licenses & Permits	340,335	1.3%	245,195	1.0%
Miscellaneous	1,938,960	7.5%	2,146,327	8.3%
Gambling Revenue	3,485,700	13.5%	3,637,700	14.1%
Total Revenues	25,827,277		25,773,899	



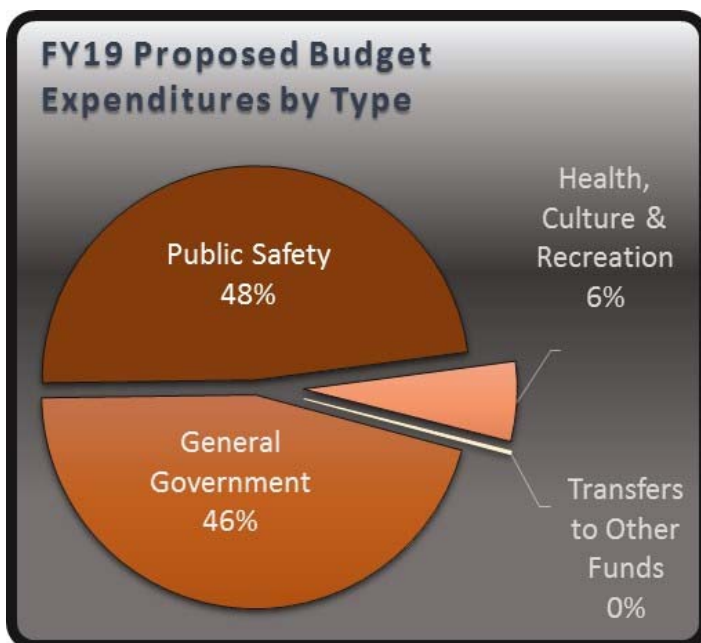
Revenue from the General Fund comes primarily from Taxes at 56% or \$14.4 million for FY19's Budget. Taxes consist of real and personal property taxes, gas & oil tax, horse racing, and hotel occupancy tax. Gambling revenue and 911 Fees make up the next largest revenue sources at 14% or \$3.5 million and 8% or \$2.1 million respectively. Total revenue is estimated at \$25.8 million for FY19's budget.

How is the money spent?



Jefferson County Commission General Fund	<u>FY19 Budget</u>		<u>FY18 Budget</u>	
Expenditures by Object Type				
Wages & Benefits	14,600,394	56.4%	14,423,598	55.4%
Contracted & Professional Svcs	584,906	2.3%	610,128	2.3%
Repairs & Maintenance	220,987	0.9%	236,772	0.9%
Utilities	556,037	2.1%	574,909	2.2%
Ambulance Fee Remittance	675,000	2.6%	708,168	2.7%
Jail Costs	1,850,000	7.2%	1,320,000	5.1%
Other Operating Expenses	2,033,669	7.9%	1,856,044	7.1%
Contingency	200,000	0.8%	195,382	0.8%
Contributions to other entities	4,926,554	19.0%	4,737,790	18.2%
Transfers to other Funds	58,980	0.2%	1,201,200	4.6%
Capital Outlay	163,400	0.6%	163,400	0.6%
Total Expenditures	<u><u>25,869,927</u></u>		<u><u>26,027,391</u></u>	
Net Surplus / (Deficit)	<u><u>(42,650)</u></u>		<u><u>(253,492)</u></u>	

Wages & Benefits are the largest General Fund expenditure at 56% or \$14.6 million for FY19's Budget. Other significant expenditures include \$4.9 million in Contributions and Transfers and \$1.85 million in Jail Costs. Total expenditures are proposed at \$25.86 million for FY19's budget.



Jefferson County Commission	<u>FY19 Budget</u>		<u>FY18 Budget</u>	
Expenditures by Function				
General Government	11,801,079	45.6%	11,448,812	44.0%
Public Safety	12,450,000	48.1%	11,824,344	45.4%
Health, Culture & Recreation	1,559,868	6.0%	1,553,035	6.0%
Transfers to Other Funds	58,980	0.2%	1,201,200	4.6%
Total Expenditures	<u><u>25,869,927</u></u>		<u><u>26,027,391</u></u>	

The County provides a variety of services, and the largest expense is for Public Safety at 48% of the FY19 proposed budget or \$12.5 million. Public Safety includes personnel and operating expenditures to maintain the County's police department, emergency services, and the 911 communications center. General Government makes up the next largest component at 46% or \$11.8 million in expenditures for FY19. General Government includes personnel and operating expenditures for departments like the County and Circuit Court Clerks, Assessor, Tax Office, Engineering, Planning, Zoning and Maintenance.

Capital Outlay and Maintenance

Infrastructure and facility needs are addressed in both the capital and operating budgets. The operating budget includes \$163,400 in funding for one-time maintenance, repairs and equipment purchases for various departments and buildings and \$83,980 in Transfers to the Capital Outlay Fund. The Capital Outlay Fund budget includes \$600,000 million in funding requests for (See also attached Project Listing):

- **\$200,000** – Construction work to decommission the abandoned Bardane Industrial Park wastewater treatment plant lagoon, to divert storm water runoff around the sinkhole, and sinkhole remediation.
- **\$150,000** – Exterior repairs and painting of the Jefferson County Courthouse to create energy and cost savings, and improve safety.
- **\$25,000** – Demolition and repairs to the Smoot Building to create energy and cost savings, and improve safety
- **\$125,000** – Replacement of vehicles that include: a vehicle replacement for Engineering; and patrol vehicles for Law Enforcement.
- **\$100,000** – Capital contribution to the Shepherdstown Public Library for building construction, and upgrades.

Employee Salary and Benefits

In recognition of the outstanding service provided by employees for Jefferson County, the FY19 proposed budget includes a grade scale realignment and merit increase for all full-time employees at a cost of \$167,000. For civilian employees, the pay scale has been revised to make it consistent with that of other organizations and to make it more affordable for potential future merit increases. Future employee merit increases or cost of living adjustments will be evaluated for affordability annually during the budgetary process. Additionally, the County proposes to absorb an estimated increase of 4%-7% or \$105,000 for medical insurance benefits provided to full-time employees.

Those increases are offset by a decrease in the County's cost for employee retirement. Employer contributions to the WV Public Employees Retirement System are expected to decrease from 11.0% in FY18 to 10.0% in FY19 resulting in an estimated savings of (\$77,000). Prior to the completion of the FY19 draft budget, employer contributions for the WV Deputy Sheriff's Retirement System had not been established by their board and are estimated to remain the same at 12.0% for FY19.

The Commission approved the addition of 2 new dispatchers for the County's 911 Emergency Communications center with an estimated cost of \$110,000. The need for additional dispatcher staffing is a result of increased call volume and promotes public safety. Approval was made to increase bailiff staffing with a combination of part-time and full-time employees at a cost of \$114,000. The bailiff staffing increase is in response to the addition of another Courtroom and another Magistrate Judge in Jefferson County. Lastly, the Commission approved a full year of funding for an inspector position that was partially funding in FY18 with an added cost of \$34,265.

Component Unit and Agency Contributions

Contributions to other entities included in the FY19 proposed budget total \$4.9 million compared to \$4.7 million in FY18. Significant contributions to component units or county agencies include the following:

- JCESA Ambulance Authority – An increase \$136,000 to fund a grade scale realignment and career path for employees to improve retention and morale for a total of \$3.0 million. This increase was partially funded by an increase (\$63,000) in the non-residential ambulance fee.
- Fire Companies – No increase was included in FY19. Total contributions are \$665,000.
- Jefferson Day Report Center – No increase was included in FY19. Total contributions are \$150,010.
- Public Libraries – No increase was included in FY19. Total contributions are \$330,000. A new capital contribution was also included in the Capital Outlay Fund for the Shepherdstown Public Library totaling \$100,000.
- FY19 proposed contributions to Parks & Recreation, Arts & Humanities, Historical Commission and the Visitor Bureau are \$726,306, \$14,532, \$21,550, and \$377,500 respectively. Hotel Occupancy Tax revenue funds a portion of those contributions and is projected to increase by \$30,800 or from \$695,787 in FY18 to \$726,600 in FY19.

Budget Schedule

All meetings are held at the Charles Town Public Library meeting room, are open to the public and can be viewed online at the County's website www.jeffersoncountywv.org

- A public forum on the FY19 Requested Budget and Budget process was held on February 6, 2018 at 7:00 PM.
- County departments, component units, and community agencies presented their FY19 budget request to the Commission from February 12 through February 16, 2018.
- Budget balancing continued through February 27, 2018.
- A public forum on the FY19 Proposed Budget will be held on March 8, 2018 at 7:00PM.
- The Fiscal Year 2019 Proposed Budget will be approved at a regular session held on March 15, 2018; and, by WV Statute, that meeting must be held prior to March 29th each year.
- A Special Session to Lay the Levy for Fiscal Year 2019 will be held on Tuesday, April 17, 2018 at 9:30AM.

The preparation of the budget each year is a significant undertaking by all County Departments and County Commissioners. I wish to express my appreciation to everyone who assisted in the development of the FY19 Budget.

Sincerely,



Michelle Gordon
Finance Director
mgordon@jeffersoncountywv.org

**Jefferson County Commission
FY19 Budget**

 Date Prepared:
03/05/2018

Department	No.	FY2017 Actual	FY2018 Budget	FY2019 Submitted Budget	% Chg	Commission Additions / (Cuts)	Merit Increase	FY2019 Adjusted Budget
Expenditures by Dept								
Commission	401	1,744,138	1,785,277	1,850,230	3.64%	(60,843)	6,372	1,795,759
Grade Scale Realign & Merit Increase		-	-	150,000		(30,000)	(120,000)	-
New Req-Airport		-	-	20,797		(15,797)		5,000
New Req-Conservation Dist		-	-	15,000		(15,000)		-
New Req-CATF Theater Festival		-	-	10,000		(10,000)		-
New Req-Elmwood Cem		-	-	250,000		(250,000)		-
Insurance Premium Increase 4-7%		-	-	225,000		(120,000)		105,000
Increase ee Portion Ins		-	-	(15,000)			11,241	(3,759)
County Clerk	402	697,793	719,326	722,926	0.50%	(12,626)	6,460	716,760
Circuit Clerk	403	569,916	604,626	620,325	2.60%		4,082	624,407
Sheriff's Tax Office	404	542,542	571,366	529,906	-7.26%		4,561	534,467
Prosecuting Attorney	405	1,761,541	1,810,599	1,814,248	0.20%	(4,784)	16,074	1,825,538
Assessor	406	520,887	528,057	539,183	2.11%			539,183
Assesor Valuation Fund	407	446,341	523,476	515,250	-1.57%			515,250
State Wide Computer Network	408	52,849	51,356	54,871	6.84%			54,871
Agricultural Agent	412	122,585	127,568	133,943	5.00%		521	134,464
County Clerk Elections	413	293,706	280,489	285,758	1.88%	16,420	488	302,666
Magistrate Court	415	2,303	2,000	2,000	0.00%			2,000
Maintenance Dept	424	1,119,985	1,044,079	1,050,820	0.65%	(73,843)	8,318	985,296
Other Building	425	535,397	587,200	606,200	3.24%	(15,000)		591,200
Data Processing (IT)	428	389,961	401,845	505,109	25.70%	(5,883)	2,877	502,103
RDA	429	19,794	19,795	19,795	0.00%			19,795
EC Development	431	471,372	463,051	551,375	19.07%	(9,412)	3,071	545,034
Engineering, Planning, Zoning, GIS	440	1,391,517	1,471,458	1,459,598	-0.81%		11,134	1,470,732
Contingency for Emergencies	699	-	195,382	200,000	2.36%			200,000
Law Enforcement	700	3,722,266	4,431,556	4,381,867	-1.12%	(39,323)	26,714	4,369,258
Service of Process	701	17,606	18,700	18,700	0.00%			18,700
Regional Jail	704	1,507,475	1,320,000	1,850,000	40.15%			1,850,000
Homeland Security	711	233,099	291,825	266,003	-8.85%		1,862	267,865
Communication Center (911)	712	1,840,282	1,977,650	2,298,383	16.22%	(244,458)	15,880	2,069,805
JCESA - Ambulance	715	2,506,747	2,848,808	3,103,648	8.95%	(97,000)		3,006,648
JCESA - Fire	713	595,000	665,000	857,686	28.98%	(192,686)		665,000
Animal Control	716	299,184	270,805	247,180	-8.72%			247,180
Central Garage	717	256,812	261,862	284,212	8.54%	(3,700)	345	280,857
Health Department	800	77,400	79,550	90,980	14.37%	(11,000)		79,980
Landfill	808	-	15,600	-	-100.00%			-
Parks and Recreation	900	749,331	711,369	731,182	2.79%	(4,876)		726,306
Arts and Humanities	903	15,742	13,916	14,532	4.43%			14,532
Historical Commission	909	23,310	20,606	26,550	28.85%	(5,000)		21,550
Visitors Bureau	911	403,554	361,994	377,500	4.28%			377,500
Library	916	330,000	330,000	330,000	0.00%			330,000
Senior Citizens	952	-	-	-				-
Public Transit	953	20,000	20,000	25,000	25.00%	(5,000)		20,000
Total Expenditures		\$ 23,280,435	\$ 24,826,191	\$ 27,020,757	8.84%	\$ (1,209,811)	\$ -	\$ 25,810,947
Revenue		\$ 24,262,872	\$ 25,773,899	\$ 25,491,770	-1.09%	\$ 335,507		\$ 25,827,277
Operating Surplus / (Deficit)		\$ 982,437	\$ 947,708	\$ (1,528,987)				\$ 16,330

Transfers to Other Funds

Trns to Capital Fund (5% Gambling)	696	\$ 194,000	\$ 377,200	\$ 550,300	45.89%	\$ (466,320)		\$ 83,980
Trns to Capital Fund	696	1,196,981	894,000	51,900	-94.19%	(51,900)		-
Subtotal Trns to C/O Fund		1,390,981	1,271,200	602,200		(518,220)		83,980
Trns to Stabilization Fund	696	610,013	-	-		-		-
Trns (from) to Other Funds	696	5,196	(70,000)	(25,000)				(25,000)
Total Transfers Out of General Fund		\$ 2,006,190	\$ 1,201,200	\$ 577,200	-51.95%	\$ (518,220)		\$ 58,980
Net Use of Funds - Surplus / (Deficit)		\$ (1,023,753)	\$ (253,492)	\$ (2,106,187)		\$ 518,220		\$ (42,650)

Beginning Fund Balance	699	\$ 5,622,580	\$ 4,598,827	\$ 4,345,335				\$ 4,345,335
Net Change in Fund Balance		(1,023,753)	(253,492)	(2,106,187)				(42,650)
Ending Fund Balance		\$ 4,598,827	\$ 4,345,335	\$ 2,239,148				\$ 4,302,685
Fund Balance as a % of Oper Exp		19.75%	17.50%	8.29%				16.67%

Fund Balance Reserve Policy

JCC Policy Minimum of 16.67% of Exp	\$ 3,880,849	\$ 4,138,526	\$ 4,504,360	\$ 4,302,685
JCC Goal of 20.00% of Expenditures	\$ 4,656,087	\$ 4,965,238	\$ 5,404,151	\$ 5,162,189
State Required 10.0% of Expenditures	\$ 2,328,044	\$ 2,482,619	\$ 2,702,076	\$ 2,581,095

Jefferson County Commission
FY19 General Fund Revenues and Expenditures
Expenditures by Funding Source

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
STATUTORY REVENUE & RELATED EXPENDITURES				
Statutory Revenues				
Tax Revenue	12,273,866	12,759,741	13,744,400	14,114,752
911 Fee Revenue	1,852,675	1,859,007	2,007,900	2,089,100
Total Statutory Revenues	<u>14,126,541</u>	<u>14,618,748</u>	<u>15,752,300</u>	<u>16,203,852</u>
Statutory Expenditures				
County Commission	1,687,540	1,744,138	1,785,277	1,902,000
County Clerk	720,816	697,793	719,326	716,760
Circuit Clerk	596,132	569,916	604,626	624,407
Sheriff and Treasurer	560,242	542,542	571,366	534,467
Prosecuting Attorney	1,776,094	1,761,541	1,810,599	1,825,538
Assessor	511,554	520,887	528,057	539,183
Statewide Computer - Assessor	53,302	52,849	51,356	54,871
Elections County Clerk	379,574	293,706	280,489	302,666
Magistrate Court	2,257	2,303	2,000	2,000
Courthouse (Maintenance)	1,171,924	1,119,985	1,044,079	985,296
Regional Development Authority	19,795	19,794	19,795	19,795
Sheriff Law Enforcement	3,637,393	3,722,266	4,431,556	4,369,258
Regional Jail	1,195,973	1,507,475	1,320,000	1,850,000
Homeland Security	229,555	233,099	291,825	267,865
911 Center Expenditures				
Communications Center	1,831,615	1,840,282	1,977,650	2,069,805
Comm Ctr (Est In Other Depts)	100,000	105,000	110,000	115,000
Transfers to C/O Fund				
Courthouse (Maintenance)	-	232,549	60,000	83,890
WWTP Decommissioning	-	-	-	-
Prosecuting Attorney	-	979,944	-	-
County Clerk	-	-	301,675	-
Elections County Clerk	-	178,488	178,488	-
Sheriff's Law Enforcement	-	-	80,000	-
911 / Homeland Security	-	-	560,000	-
Total Statutory Expenditures	<u>14,473,766</u>	<u>16,124,557</u>	<u>16,728,164</u>	<u>16,262,801</u>
Subtotal Net Tax Surplus/(Deficit)	(347,225)	(1,505,809)	(975,864)	(58,949)
DEDICATED REVENUE & RELATED EXPENDITURES				
Ambulance Fee Revenue				
Ambulance Fees	992,393	968,222	854,415	853,000
Ambulance Fee Expenditures				
Fire Departments	420,000	595,000	665,000	665,000
JC Emergency Services Agency	2,439,972	2,506,548	2,848,808	3,006,648
Total Expenditures	<u>2,859,972</u>	<u>3,101,548</u>	<u>3,513,808</u>	<u>3,671,648</u>
Subtotal Net Ambulance Surplus/(Deficit)	(1,867,579)	(2,133,326)	(2,659,393)	(2,818,648)
Hotel Tax Revenue				
Hotel Occupancy Tax	652,945	775,514	695,787	726,600
Hotel Tax Expenditures				
Parks and Recreation	536,892	749,331	711,369	726,306
Arts and Humanities	12,827	15,742	13,916	14,532
Historical Commission	18,994	23,310	20,606	21,550
Convention Visitor's Bureau	320,676	403,554	361,994	377,500
Total Hotel Expenditures	<u>889,389</u>	<u>1,191,937</u>	<u>1,107,885</u>	<u>1,139,888</u>
Subtotal Net Hotel Surplus/(Deficit)	(236,444)	(416,423)	(412,098)	(413,288)

Jefferson County Commission
FY19 General Fund Revenues and Expenditures
Expenditures by Funding Source

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
DEDICATED REVENUE & RELATED EXPENDITURES (continued)				
Permit Fee Revenue				
Building Permit Fees	241,384	252,580	245,000	340,140
Permit Fee Expenditures				
Engineering	1,441,885	1,391,517	1,471,458	1,470,732
Subtotal Net Permit Surplus/(Deficit)	(1,200,501)	(1,138,937)	(1,226,458)	(1,130,592)
Service of Process Revenue				
Sheriff's Service of Process	19,255	17,915	18,700	18,700
Service of Process Expenditures				
Sheriff's Service of Process	17,564	17,606	18,700	18,700
Subtotal Net Process Surplus/(Deficit)	1,691	309	-	-
Assessor Valuation Fund Revenue				
Transfer from the Assessor's Valuation Fund	436,534	446,341	523,476	515,250
Assessor Valuation Fund Expenditures				
Assessor's Valuation Fund	436,534	446,341	523,476	515,250
Subtotal Net ASV Surplus/(Deficit)	-	-	-	-
Net Surplus/(Deficit) Before Other	(3,650,058)	(5,194,186)	(5,273,813)	(4,421,477)
NON-DEDICATED REVENUE & EXPENDITURES				
Other Revenue				
Table Games	853,011	736,573	617,700	544,200
Video Lottery	3,263,262	3,183,492	3,020,000	2,941,500
Tax Penalties	285,246	294,779	295,000	297,950
Property Transfer Tax	664,414	733,432	773,000	795,380
Gas & Oil Severance Tax	95,320	58,840	99,000	64,040
Horse & Dog Racing tax	12,545	11,735	8,068	12,440
Wine & Liquor Tax	36,831	43,784	37,000	49,180
Sheriff's Earnings	21,155	183,015	143,000	199,300
Sheriff's Commission	11,563	11,536	11,200	11,600
Jail Fees	97,813	69,244	98,000	100,000
County Clerk's Earnings	201,959	195,778	199,900	191,000
Circuit Clerk's Earnings	64,933	62,737	62,900	64,000
Prosecuting Attorney Earnings	1,081	1,681	1,400	1,600
License/ Decals	78	116	65	65
Misc. Permits	142	152	130	130
Federal Government Grants	177,112	230,177	690,660	460,000
Payment in Lieu of Taxes-Federal	18,698	19,877	16,000	20,000
Accident Reports	4,060	4,860	4,300	4,700
Map Sales	2,685	1,764	3,200	-
Rent - Concessions	46,975	334,290	352,030	362,580
Franchise Fees	470,701	518,503	533,300	544,000
IRP Fees	15,496	12,069	15,100	15,000
Interest Earned	30,916	33,495	31,945	32,170
Defeasance of Debt	-	19,827	40,226	-
Charges to Other Entities	-	-	70,097	-
Miscellaneous Revenue	15,986	3,663	17,800	21,300
Filing Fees	-	10,752	-	-
Gain/Loss on Sale of Assets	33,750	1,150	-	-
Reimbursement / Other Revenue	406,969	219,517	279,200	173,600
General School Fund Reimb	219,218	186,714	264,000	264,000
Transfers from Other Funds	-	-	-	-
Transfers from Coal Severance Fund	-	-	70,000	25,000
Total Non-Dedicated Revenues	7,051,919	7,183,552	7,754,221	7,194,735

Jefferson County Commission
 FY19 General Fund Revenues and Expenditures
 Expenditures by Funding Source

	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY19 Budget</u>
NON-DEDICATED REVENUE & EXPENDITURES (continued)				
Other Expenditures				
Agricultural Agent	115,880	122,585	127,568	134,464
Other Buildings	556,735	535,397	587,200	591,200
IT Data Processing	274,039	389,961	401,845	502,103
Economic Development	413,552	471,371	463,051	545,034
Contingencies			195,382	200,000
Animal Control	319,140	299,184	270,805	247,180
Central Garage	239,280	256,812	261,862	280,857
Health Department	-	77,400	79,550	79,980
Solid Waste Authority	-		15,600	-
Libraries	250,000	330,000	330,000	330,000
Public Transportation	10,275	20,000	20,000	20,000
Transfer to Financial Stabilization Fund	-	610,013	-	-
Transfers to Other Funds		5,397	-	-
Transfer to Capital Outlay Fund	43,781	1,390,981	1,271,200	83,980
Less: Trfers for Elect, Comm Ctr & Sheriff	-	(1,390,981)	(1,180,163)	(83,890)
Less: 911 Comm Center Est of Operating	(100,000)	(105,000)	(110,000)	(115,000)
Total Non-Dedicated Expenditures	2,122,682	3,013,120	2,733,900	2,815,908
Net Surplus/(Deficit) of Revenues over Expenditures	1,279,179	(1,023,754)	(253,492)	(42,650)
GRAND TOTAL REVENUES	23,520,971	24,262,872	25,843,899	25,852,277
GRAND TOTAL EXPENDITURES	22,241,792	25,286,626	26,097,391	25,894,927
Net Surplus/(Deficit) of Revenues over Expenditures	1,279,179	(1,023,754)	(253,492)	(42,650)
BEGINNING FUND BALANCE	4,343,402	5,622,581	4,598,827	4,345,335
NET CHANGE INFUND BALANCE	1,279,179	(1,023,754)	(253,492)	(42,650)
ENDING FUND BALANCE	5,622,581	4,598,827	4,345,335	4,302,685
FUND BAL AS A % OF OPERATING EXP	25.28%	19.75%	17.50%	16.67%

Jefferson County Commission

General Fund

Five Year Projection (FY2019 - FY2023)

Expenditures by Department

Revenue	3 Year Actuals			FY18		5 Year Projection				
	Actual	Actual	Actual	Projection	Budget	Budget	TREND	TREND	TREND	TREND
	FY15	FY16	FY17			FY19	FY20	FY21	FY22	FY23
Taxes	11,898,276	12,273,866	12,759,741	13,244,406	13,744,400	14,114,752	14,642,881	15,320,681	15,624,181	15,934,521
Tax Penalties	285,034	285,246	294,779	295,000	295,000	297,950	300,930	303,940	306,980	310,050
Property Transfer	581,924	664,414	733,432	1,174,884	773,000	795,380	843,100	893,690	947,310	1,004,150
Gas/oil	81,957	95,320	58,840	62,174	99,000	64,040	65,960	67,940	69,980	72,080
Horse Racing	12,923	12,545	11,735	12,198	8,068	12,440	12,690	12,940	13,200	13,460
Wine Liquor	32,965	36,831	43,784	47,751	37,000	49,180	50,660	52,180	53,750	55,360
Hotel Occupancy	600,591	652,945	775,514	692,000	695,787	726,600	762,930	801,080	841,130	883,190
Decal fees	68	78	116	90	65	65	65	65	65	65
Bldg Permits	160,599	241,384	252,580	275,000	245,000	340,140	346,940	353,880	364,500	375,440
Misc Permits	134	142	152	155	130	130	130	130	130	130
Grants	160,021	177,112	230,177	615,660	690,660	460,000	460,000	460,000	460,000	460,000
Payment in lieu of taxes	28,660	18,698	19,877	19,000	16,000	20,000	20,000	20,000	20,000	20,000
Sheriff Service Process	18,001	19,255	17,915	18,700	18,700	18,700	19,000	19,000	19,000	19,000
Sheriff Earnings	28,313	21,155	183,015	143,000	143,000	199,300	201,000	203,000	205,000	207,000
Clerk Earnings	174,949	201,959	195,778	214,353	199,900	191,000	195,000	199,000	203,000	207,000
Circuit Clerk Earnings	64,318	64,933	62,737	63,000	62,900	64,000	64,000	65,000	65,000	65,000
Prosecuting Earnings	1,293	1,081	1,681	1,524	1,400	1,600	1,620	1,640	1,660	1,680
Accident reports	3,800	4,060	4,860	5,640	4,300	4,700	4,750	4,800	4,850	4,900
Map Sales	2,514	2,685	1,764	-	3,200	-	-	-	-	-
Rent	43,225	46,975	334,290	352,030	352,030	362,580	362,580	362,580	362,580	362,580
Ambulance Fee	675,000	992,393	968,222	800,000	854,415	863,000	888,890	915,557	961,000	961,000
911 Fees	1,792,090	1,852,675	1,859,007	2,007,900	2,007,900	2,089,100	2,110,000	2,131,100	2,152,400	2,173,900
Franchise Agreements	427,867	470,701	518,503	533,300	533,300	544,000	549,400	554,900	560,400	566,000
IRP fees	6,030	15,496	12,069	15,100	15,100	15,000	15,200	15,400	15,600	15,800
Jail fees	96,912	97,813	69,244	112,557	98,000	100,000	100,000	101,000	101,000	102,000
Interest	25,434	30,916	33,495	31,814	31,945	32,170	32,170	32,170	32,170	32,170
Misc revenue	755	42,712	1,983	17,800	17,800	21,300	21,500	21,700	21,900	22,100
Sheriff Commission	11,619	11,563	11,536	11,500	11,200	11,600	11,700	11,800	11,900	12,000
Table Games	891,153	853,011	736,573	617,700	617,700	544,200	533,300	522,600	512,100	501,900
Recycling / Scrap Revenue	-	-	2,830	-	-	-	-	-	-	-
Filing Fees	3,542	14,846	10,752	-	-	-	-	-	-	-
Video Lottery	3,237,306	3,263,263	3,183,492	3,020,000	3,020,000	2,941,500	3,000,300	3,060,300	3,121,500	3,183,900
Defeasance of Debt	-	-	19,827	40,226	40,226	-	-	-	-	-
Reimbursements	228,635	184,020	166,213	170,000	279,200	173,600	175,300	177,100	178,900	180,700
Charges to other entities	-	166,390	8,427	70,097	70,097	-	-	-	-	-
Trans from other entities	-	14,800	-	-	-	-	-	-	-	-
General School Reimbursements	264,466	219,218	186,714	264,000	264,000	264,000	266,600	269,300	272,000	274,700
Trns Assessor Val fund	451,504	436,534	446,341	523,476	523,476	515,250	525,600	530,900	541,500	546,900
Total Revenue	22,291,881	23,487,035	24,217,995	25,472,035	25,773,899	25,837,277	26,584,196	27,485,373	28,044,686	28,568,676

Jefferson County Commission

General Fund

Five Year Projection (FY2019 - FY2023)

Expenditures by Department

	3 Year Actuals					5 Year Projection				
	Actual	Actual	Actual	FY18		Budget	TREND	TREND	TREND	TREND
	FY15	FY16	FY17	Projection	Budget	FY19	FY20	FY21	FY22	FY23
Expenditures										
Commission	1,617,382	1,687,540	1,744,138	1,770,277	1,785,277	1,795,759	1,831,700	1,850,000	1,868,500	1,887,200
Employee Increases (Merit or COLA)	-	-	-	-	-	-	150,000	300,000	450,000	600,000
Insurance Premium Increase	-	-	-	-	-	101,241	106,303	109,492	112,777	116,160
County Clerk	698,868	720,816	697,793	704,326	719,326	716,760	731,100	738,400	753,200	760,700
Circuit Clerk	622,728	596,132	569,916	589,626	604,626	624,407	636,900	643,300	656,200	662,800
Sheriff's Tax Office	582,979	560,242	542,542	556,366	571,366	534,467	545,200	550,700	561,700	567,300
Prosecuting Attorney	1,746,878	1,776,094	1,761,541	1,795,599	1,810,599	1,825,538	1,862,000	1,880,600	1,918,200	1,937,400
Assessor	519,849	511,554	520,887	523,057	528,057	539,183	550,000	555,500	566,600	572,300
Assessor Valuation Fund	450,124	436,534	446,341	523,476	523,476	515,250	525,600	530,900	541,500	546,900
State Wide Computer Network	60,079	53,302	52,849	51,356	51,356	54,871	56,000	56,600	57,200	57,800
Agricultural Agent	125,383	115,880	122,585	122,568	127,568	134,464	137,200	138,600	141,400	142,800
County Clerk Elections	241,497	379,574	293,706	275,489	280,489	302,666	308,700	311,800	318,000	321,200
Magistrate Court	1,135	2,257	2,301	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Maintenance Dept	1,083,000	1,171,924	1,119,985	1,044,079	1,044,079	985,296	1,005,000	1,015,100	1,035,400	1,045,800
Other Building	593,238	556,735	535,397	587,200	587,200	591,200	603,000	609,000	621,200	627,400
Data Processing (IT)	323,913	274,039	389,961	386,845	401,845	502,103	512,100	517,200	527,500	532,800
RDA	19,794	19,794	19,794	19,795	19,795	19,795	20,200	20,200	20,200	20,200
EC Development	450,159	413,552	471,372	463,051	463,051	550,034	561,000	566,600	577,900	583,700
Engineering, Planning, Zoning, GIS	1,384,346	1,441,886	1,391,517	1,456,458	1,471,458	1,470,732	1,500,100	1,515,100	1,545,400	1,560,900
Contingency for Emergencies	-	-	-	-	195,382	200,000	204,000	204,000	204,000	204,000
Law Enforcement	3,417,649	3,637,393	3,722,266	4,391,556	4,431,556	4,369,258	4,456,600	4,480,047	4,621,447	4,593,847
Service of Process	17,534	17,564	17,606	18,700	18,700	18,700	19,100	19,000	19,000	19,000
Regional Jail	1,229,458	1,195,973	1,507,475	1,750,000	1,320,000	1,850,000	1,887,000	1,402,700	1,416,700	1,430,900
Homeland Security	226,043	229,555	233,099	261,825	291,825	267,865	273,200	275,900	281,400	287,000
Communication Center (911)	1,907,032	1,831,615	1,840,282	1,917,650	1,977,650	2,069,805	2,111,200	2,132,300	2,196,300	2,218,300
JCESA - Ambulance	1,997,562	2,439,972	2,506,548	2,848,808	2,848,808	3,006,648	3,066,800	3,097,500	3,190,400	3,222,300
JCESA - Fire	373,625	420,000	595,000	665,000	665,000	665,000	665,000	665,000	665,000	665,000
Animal Control	309,388	319,140	299,184	255,805	270,805	247,180	252,100	254,600	259,700	262,300
Central Garage	273,270	239,280	256,812	261,862	261,862	280,857	286,500	289,400	295,200	298,200
Health Department	-	-	77,400	79,550	79,550	79,980	79,980	79,980	79,980	79,980
Landfill	1,500	-	-	15,600	15,600	-	-	-	-	-
Parks and Recreation	550,989	536,892	749,331	709,663	711,369	726,306	745,150	762,332	780,370	799,314
Arts and Humanities	12,012	12,827	15,742	13,840	13,916	14,532	15,259	16,022	16,823	17,664
Historical Commission	17,786	18,994	23,310	20,494	20,606	21,550	22,594	23,724	24,910	26,155
Visitors Bureau	300,295	320,676	403,554	356,000	361,994	377,500	391,465	410,540	430,565	451,595
Library	234,000	250,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Senior Citizens	-	-	-	-	-	-	-	-	-	-
Public Transit	10,275	10,275	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Expenditures	21,399,770	22,198,011	23,280,234	24,787,921	24,826,191	25,810,947	26,470,051	26,374,137	27,106,672	27,470,915
Net Surplus / (Deficit)	892,111	1,289,024	937,761	684,114	947,708	26,330	114,145	1,111,236	938,014	1,097,761

Jefferson County Commission
 General Fund
 Five Year Projection (FY2019 - FY2023)
 Expenditures by Department

Date Prepared: 03/06/2018

	3 Year Actuals			FY18		5 Year Projection				
	Actual	Actual	Actual			Budget	TREND	TREND	TREND	TREND
	FY15	FY16	FY17	Projection	Budget	FY19	FY20	FY21	FY22	FY23
Net Surplus / (Deficit)	892,111	1,289,024	937,761	684,114	947,708	26,330	114,145	1,111,236	938,014	1,097,761
Transfers from/ (to) Other Funds										
Transfers to Capital Outlay Fund										
Trns to Capital Fund (5% Gambling)	-	-	(194,000)	(377,200)	(377,200)	(83,980)	(727,000)	(906,100)	(1,087,800)	(1,272,100)
Trns to Capital Fund	-	-	(1,196,981)	(594,000)	(894,000)	-	-	-	-	-
Subtotal Trns to Capital Outlay Fund	-	-	(1,390,981)	(971,200)	(1,271,200)	(83,980)	(727,000)	(906,100)	(1,087,800)	(1,272,100)
Trns to Financial Stabilization Fund	-	-	(610,013)	-	-	-	-	-	-	-
Trns from Coal Severance Fund	-	-	-	70,000	70,000	25,000	-	-	-	-
Trns from (to) Other Funds	(25,811)	(9,845)	39,479	-	-	-	-	-	-	-
Total Transfers Out of General Fund	(25,811)	(9,845)	(1,961,515)	(901,200)	(1,201,200)	(58,980)	(727,000)	(906,100)	(1,087,800)	(1,272,100)
Net Uses of Funds - Surplus / (Deficit)	866,300	1,279,179	(1,023,754)	(217,086)	(253,492)	(32,650)	(612,855)	205,136	(149,786)	(174,339)
Fund Balance										
Beginning Fund Balance	3,024,468	3,891,397	5,453,077	4,598,827	4,598,827	4,345,335	4,312,685	3,699,830	3,904,966	3,755,180
Prior Period Adjustments	629	282,501	169,504	-	-	-	-	-	-	-
Net Change in Fund Balance	866,300	1,279,179	(1,023,754)	(217,086)	(253,492)	(32,650)	(612,855)	205,136	(149,786)	(174,339)
Ending Fund Balance	3,891,397	5,453,077	4,598,827	4,381,741	4,345,335	4,312,685	3,699,830	3,904,966	3,755,180	3,580,841
Fund Balance as a % of Operating Exp	18.18%	24.57%	19.75%	17.68%	17.50%	16.71%	13.98%	14.81%	13.85%	13.0%

Jefferson County Commission
Capital Outlay Fund Project Listing
FY19 thru FY23

Priority (1-5)	Description	Page No.	Location/Building	FY18 Budget	Projection for FY19 thru FY23				
					FY19	FY20	FY21	FY22	FY23
1	Courthouse Repairs	1	Courthouse	\$0	\$150,000	\$150,000	\$200,000	\$150,000	\$150,000
1	Magistrate Court-2nd Floor Renovations	1	Courthouse	\$0	\$0	\$300,000	\$0	\$0	\$0
1	Lagoon & Sinkhole Construction	1	Bardane Industrial Park	\$0	\$200,000	\$0	\$0	\$0	\$0
1	Financial System	2	IT Data Processing	\$301,675	\$0	\$0	\$100,000	\$0	\$0
2	Replacement Vehicle	3	Sheriff Law Enforcement	\$80,000	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000
2	Replacement Vehicle	4	Animal Control	\$45,000	\$0	\$41,000	\$41,000	\$41,000	\$0
2	Parking Area Downtown	5	Downtown Campus	\$0	\$0	\$55,000	\$0	\$0	\$0
3	Demo or Repair	6	Smoot Building	\$0	\$25,000	\$0	\$0	\$0	\$0
3	Air Handler	7	Public Services Center	\$0	\$0	\$100,000	\$0	\$0	\$0
3	Lighting Retro	8	All Buildings	\$15,000	\$0	\$15,000	\$15,000	\$15,000	\$15,000
3	Remodel / Renovations	9	Animal Control / Old School House	\$0	\$0	\$100,000	\$0	\$0	\$0
3	OCE Scanner / Copier	10	Engineering	\$0	\$0	\$35,000	\$0	\$0	\$0
1	Vehicle Replacement	11	Engineering	\$0	\$25,000	\$25,000	\$0	\$0	\$25,000
4	Elevator	12	Mason/Moffit Buildings	\$0	\$0	\$250,000	\$0	\$0	\$0
5	Area Between Buildings	13	Sheriff & 911 Communications	\$0	\$0	\$0	\$70,000	\$0	\$0
1	Impact Fee Recalculation	14	Engineering	\$0	\$0	\$55,000	\$0	\$0	\$0
3	Shepherdstown Public Library	15	Building Renovations	\$0	\$100,000	\$200,000	\$0	\$0	\$0
3	Historical Commission	16	Building & Site Renovations	\$0	\$0	\$0	\$0	\$0	\$235,000
5	Police Headquarters	17	Building Purchase & Renovation	\$0	\$0	\$0	\$0	\$0	\$2,500,000
5	County Campus	18	Building Purchases, Demo, Construction	\$0	\$0	\$0	\$0	\$0	\$10,000,000
5	Police Substation	19	Renovation	\$0	\$0	\$0	\$0	\$0	\$2,200,000
5	JCESA Expansion	20	JCESA	\$0	\$0	\$0	\$0	\$0	\$2,000,000
Totals				\$1,160,675	\$600,000	\$1,526,000	\$626,000	\$406,000	\$17,325,000

	FY17 Actual	FY18 Budget	Projection for FY19 thru FY23				
			FY19	FY20	FY21	FY22	FY23
Beginning Fund Balance	3,919,896	3,112,922	2,814,959	2,248,332	2,683,791	2,947,438	3,412,785
Transfers from General Fund	1,390,981	871,200	67,847	727,000	906,100	1,087,800	1,272,100
Transfers from Financial Stab Fund	-	-	210,013	200,000	200,000	-	-
Bond Proceeds	-	-	-	1,695,000	-	-	18,036,000
Other Revenues	43,301	15,000	15,000	35,000	15,000	15,000	15,000
Less: Debt Payments	178,488	178,488	178,488	178,488	-	-	-
Less: Bond Issuance Costs 8%	-	-	-	135,600	-	-	1,336,000
Less: Bond Debt Pmts 4%-15 YR	-	-	-	150,453	150,453	150,453	1,751,374
Less: ESA Debt Payment	-	70,000	81,000	81,000	81,000	81,000	81,000
Less: Expenditures	2,062,768	935,675	600,000	1,676,000	626,000	406,000	17,325,000
Ending Fund Balance	3,112,922	2,814,959	2,248,332	2,683,791	2,947,438	3,412,785	2,242,511

Fund Balance Requirements	2,000,000	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	Yes

(Per JCC Cap Outlay Policy 307)