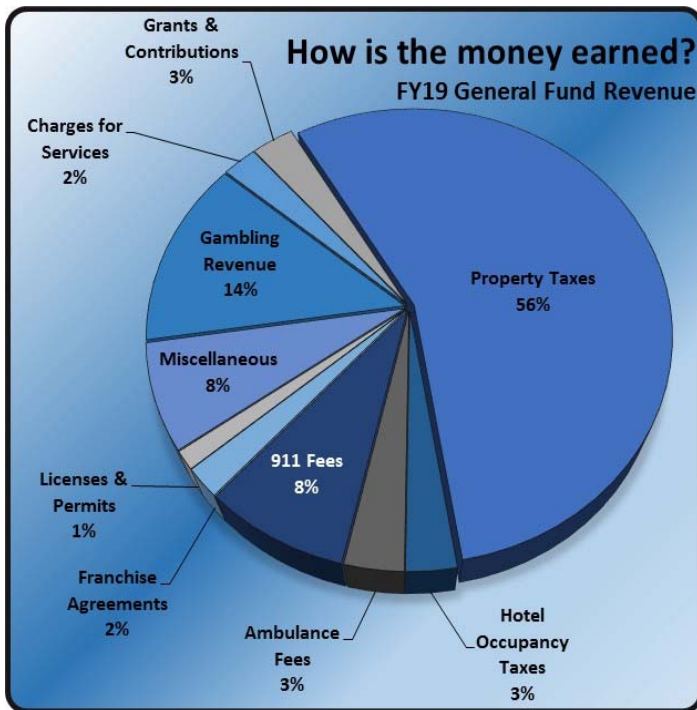


Jefferson County Commission FY19 Public Hearing 3/8/2018 General Fund Revenues & Expenditures



General Fund Revenues

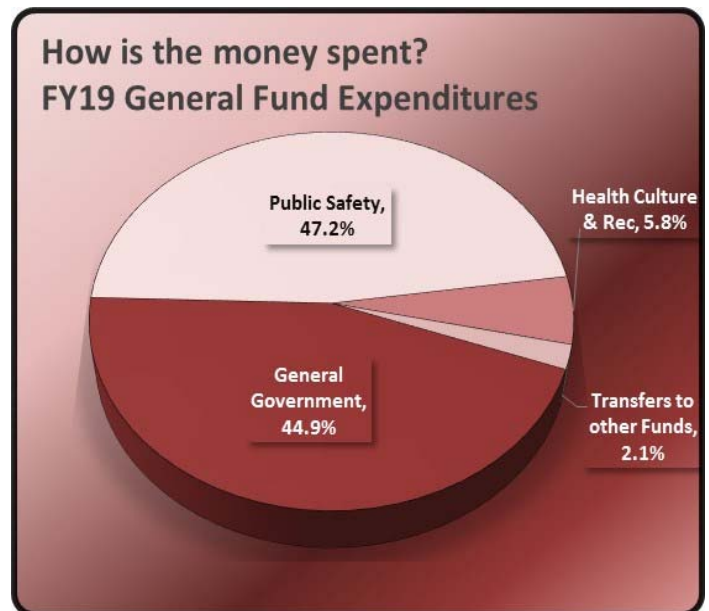
Jefferson County Commission General Fund	FY19 Budget		FY18 Budget	
Revenue by Type				
Charges for Services	634,830	2.5%	597,980	2.3%
Grants & Contributions	776,000	3.0%	1,000,795	3.9%
Property Taxes	14,423,752	55.8%	14,039,400	54.5%
Hotel Occupancy Taxes	726,600	2.8%	695,787	2.7%
Ambulance Fees	853,000	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	

For FY19, total revenues are projected to be \$25.8 million which is a 0.2% increase (\$53k) over FY18 budgeted revenues of \$25.8 million. Revenue in the General Fund comes from a variety of sources. Property taxes make up 55.8% of total revenues and are the largest revenue source. Total property tax revenues are projected to be \$14.4 million in FY19. Property taxes consist of real and personal property taxes paid by Jefferson County property owners. Gambling revenue is projected to be at \$3.5 million for FY19. Gambling revenue is the County's second largest revenue source at 13.5% 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

Expenditures by Category	FY19 Budget		FY18 Budget	
Personnel Services	\$ 14,600,394	56.4%	\$ 14,423,598	55.4%
Contractual Services	\$ 2,317,369	9.0%	\$ 2,345,183	9.0%
Commodities	\$ 2,928,229	11.3%	\$ 2,252,670	8.7%
Contributions / Transfers	\$ 5,801,555	22.4%	\$ 5,641,340	21.7%
Capital Outlay	\$ 222,380	0.9%	\$ 1,364,600	5.2%
Total Expenditures	25,869,927		26,027,391	
Net Surplus (Deficit)	(42,650)		(253,492)	

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 FY19, total proposed expenditures for departments and local community agencies total \$25.9 million. The County provides a variety of services, and the largest expense is for Public Safety at 47% 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 45% or \$11.8 million 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.



Jefferson County Commission	FY19 Budget		FY18 Budget	
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	25,869,927		26,027,391	

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	14,126,541	14,618,748	15,752,300	16,203,852
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	14,473,766	16,124,557	16,728,164	16,262,801
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	2,859,972	3,101,548	3,513,808	3,671,648
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	889,389	1,191,937	1,107,885	1,139,888
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: Trfrs 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)
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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)
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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%