Jefferson County Commission | **Date Prepared:** | **03/05/2018**

FY19 Budget

Department	No.	FY2017 Actual	FY2018 Budget	FY2019 Submitted Budget	% Chg	Commission Additions / (Cuts)	Merit Increase	03/05/2018 FY2019 Adjusted Budget	FY2019 Final Budget
Expenditures by Dept									
Commission	401	1,744,138	1,785,277	1,850,230	3.64%	(60,843)	23,310	1,812,697	1,812,697
Grade Scale Realign & Merit Increase		-	-	150,000		(30,000)	(120,000)	-	-
New Req-Airport		-	-	20,797		(15,797)		5,000	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	105,000
Increase ee Portion Ins		-	-	(15,000)			-	(15,000)	(15,000)
County Clerk	402	697,793	719,326	722,926	0.50%	(12,626)	6,460	716,760	716,760
Circuit Clerk	403	569,916	604,626	620,325	2.60%		4,082	624,407	624,407
Sheriff's Tax Office	404	542,542	571,366	529,906	-7.26%		4,561	534,467	534,467
Prosecuting Attorney	405	1,761,541	1,810,599	1,814,248	0.20%	(4,784)	16,074	1,825,538	1,825,538
Assessor	406	520,887	528,057	539,183	2.11%			539,183	539,183
Assesor Valuation Fund	407	446,341	523,476	515,250	-1.57%			515,250	515,250
State Wide Computer Network	408	52,849	51,356	54,871	6.84%			54,871	54,871
Agricultural Agent	412	122,585	127,568	133,943	5.00%		521	134,464	134,464
County Clerk Elections	413	293,706	280,489	285,758	1.88%	16,420	488	302,666	302,666
Magistrate Court	415	2,303	2,000	2,000	0.00%			2,000	2,000
Maintenance Dept	424	1,119,985	1,044,079	1,050,820	0.65%	(73,843)	6,939	983,917	983,917
Other Building	425	535,397	587,200	606,200	3.24%	(15,000)		591,200	591,200
Data Processing (IT)	428	389,961	401,845	505,109	25.70%	(5,883)	1,729	500,955	500,955
RDA	429	19,794	19,795	19,795	0.00%			19,795	19,795
EC Development	431	471,372	463,051	551,375	19.07%	(9,412)	1,894	543,857	543,857
Engineering, Planning, Zoning, GIS	440	1,391,517	1,471,458	1,459,598	-0.81%		9,358	1,468,956	1,468,956
Contingency for Emergencies	699	-	195,382	200,000	2.36%			200,000	200,000
Law Enforcement	700	3,722,266	4,431,556	4,381,867	-1.12%	(39,323)	26,714	4,369,258	4,369,258
Service of Process	701	17,606	18,700	18,700	0.00%			18,700	18,700
Regional Jail	704	1,507,475	1,320,000	1,850,000	40.15%			1,850,000	1,850,000
Homeland Security	711	233,099	291,825	266,003	-8.85%		1,576	267,579	267,579
Communication Center (911)	712	1,840,282	1,977,650	2,298,383	16.22%	(244,458)	14,772	2,068,697	2,068,697
JCESA - Ambulance	715	2,506,747	2,848,808	3,103,648	8.95%	(97,000)		3,006,648	3,006,648
JCESA - Fire	713	595,000	665,000	857,686	28.98%	(192,686)		665,000	665,000
Animal Control	716	299,184	270,805	247,180	-8.72%		1,177	248,357	248,357
Central Garage	717	256,812	261,862	284,212	8.54%	(3,700)	345	280,857	280,857
Health Department	800	77,400	79,550	90,980	14.37%	(11,000)		79,980	79,980
Landfill	808	-	15,600	-	-100.00%			-	-
Parks and Recreation	900	749,331	711,369	731,182	2.79%	(4,876)		726,306	726,306
Arts and Humanities	903	15,742	13,916	14,532	4.43%			14,532	14,532
Historical Commission	909	23,310	20,606	26,550	28.85%	(5,000)		21,550	21,550
Visitors Bureau	911	403,554	361,994	377,500	4.28%			377,500	377,500
Library	916	330,000	330,000	330,000	0.00%			330,000	330,000
Senior Citizens	952	-	-	-		-		-	-
Public Transit	953	20,000	20,000	25,000	25.00%	(5,000)		20,000	20,000
Total Expenditures		**$ 23,280,435**	**$ 24,826,191**	**$ 27,020,757**	**8.84%**	**$ (1,209,811)**	**$ -**	**$ 25,810,947**	**$ 25,810,947**
Revenue		**$ 24,262,872**	**$ 25,773,899**	**$ 25,491,770**	**-1.09%**	**$ 335,507**		**$ 25,827,277**	**$ 25,827,277**
Operating Surplus / (Deficit)		**$ 982,437**	**$ 947,708**	**$ (1,528,987)**				**$ 16,330**	**$ 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	$ 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	83,980
Trns to Stabilization Fund	696	610,013	-	-		-		-	-
Trns (from) to Other Funds	696	5,196	(70,000)	(25,000)				(25,000)	(25,000)
Total Transfers Out of General Fund		**$ 2,006,190**	**$ 1,201,200**	**$ 577,200**	**-51.95%**	**$ (518,220)**		**$ 58,980**	**$ 58,980**
Net Use of Funds - Surplus / (Deficit)		**$ (1,023,753)**	**$ (253,492)**	**$ (2,106,187)**		**$ 518,220**		**$ (42,650)**	**$ (42,650)**
Beginning Fund Balance	**699**	**$ 5,622,580**	**$ 4,598,827**	**$ 4,345,335**				**$ 4,345,335**	**$ 4,345,335**
Net Change in Fund Balance		**(1,023,753)**	**(253,492)**	**(2,106,187)**				**(42,650)**	**(42,650)**
Ending Fund Balance		**$ 4,598,827**	**$ 4,345,335**	**$ 2,239,148**				**$ 4,302,685**	**$ 4,302,685**
Fund Balance as a % of Oper Exp		**19.75%**	**17.50%**	**8.29%**				**16.67%**	**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**	**$ 4,302,685**
JCC Goal of 20.00% of Expenditures		**$ 4,656,087**	**$ 4,965,238**	**$ 5,404,151**				**$ 5,162,189**	**$ 5,162,189**
State Required 10.0% of Expenditures		**$ 2,328,044**	**$ 2,482,619**	**$ 2,702,076**				**$ 2,581,095**	**$ 2,581,095**