

**Jefferson County Commission  
FY20 Budget**

Date Prepared: 3/21/2019

Department	No.	FY2018 Actual	FY2019 Budget	FY2020 Submitted Budget	% Chg	Commission Additions / (Cuts)	Merit Increase	FY2020 Adjusted Budget	FY2020 Final Budget
<b>Expenditures by Dept</b>									
Commission	401	1,803,308	1,918,337	1,939,251	1.09%	(43,631)	28,501	1,924,121	1,924,121
Merit Increase		-	-	150,000			(150,000)	-	-
COLA		-	-	68,250			(68,250)	-	-
New Req-Airport		-	-	8,010		(8,010)		-	-
New Req-Conservation Dist		-	-	30,000		(30,000)		-	-
New Req-Jeff Co Comm Ministries		-	-	10,000		(10,000)		-	-
Insurance Premium Increase 4-7%		-	-	115,000				115,000	115,000
County Clerk	402	689,210	716,760	715,724	-0.14%	(9,876)	9,355	715,203	715,203
Circuit Clerk	403	603,737	624,407	632,195	1.25%		6,245	638,440	638,440
Sheriff's Tax Office	404	534,898	534,467	545,389	2.04%	(8,354)	6,509	543,544	543,544
Prosecuting Attorney	405	1,802,123	1,825,538	1,790,280	-1.93%		25,797	1,816,077	1,816,077
Assessor	406	503,027	539,183	536,383	-0.52%	(8,706)	6,581	534,258	534,258
Assesor Valuation Fund	407	489,362	515,250	529,664	2.80%			529,664	529,664
State Wide Computer Network	408	54,879	54,871	43,110	-21.43%			43,110	43,110
Agricultural Agent	412	104,774	134,464	135,994	1.14%		783	136,777	136,777
County Clerk Elections	413	314,493	302,666	304,470	0.60%	(2,021)	1,084	303,533	303,533
Magistrate Court	415	2,365	2,000	3,000	50.00%			3,000	3,000
Maintenance Dept	424	1,025,702	1,047,483	1,123,805	7.29%		15,688	1,139,493	1,139,493
Other Building	425	666,808	591,200	642,200	8.63%	(45,000)		597,200	597,200
Data Processing (IT)	428	363,558	437,389	584,614	33.66%	(20,043)	3,110	567,681	567,681
RDA	429	19,794	19,795	19,795	0.00%			19,795	19,795
EC Development	431	505,337	548,857	661,026	20.44%	(19,000)	10,477	652,503	652,503
Engineering, Planning, Zoning, GIS	440	1,342,956	1,468,956	1,448,613	-1.38%		19,888	1,468,501	1,468,501
Contingency for Emergencies	699	-	195,382	200,000	2.36%			200,000	200,000
Law Enforcement	700	4,191,733	4,371,516	4,642,811	6.21%	(452,018)	48,553	4,239,346	4,239,346
Service of Process	701	23,122	18,700	19,100	2.14%			19,100	19,100
Regional Jail	704	1,582,600	1,850,000	1,500,000	-18.92%			1,500,000	1,500,000
Homeland Security	711	222,794	267,579	267,414	-0.06%		3,022	270,436	270,436
Communication Center (911)	712	1,791,156	2,068,697	2,504,832	21.08%	(397,390)	28,609	2,136,051	2,136,051
JCESA - Ambulance	715	2,024,472	2,084,291	2,623,820	25.89%	(392,473)		2,231,347	2,231,347
JCESA - Fire	713	665,000	665,000	770,000	15.79%	(192,500)		577,500	577,500
Animal Control	716	221,007	293,357	263,003	-10.35%	(4,432)	3,318	261,889	261,889
Central Garage	717	317,514	280,857	322,050	14.67%	22,500	730	345,280	345,280
Health Department	800	79,550	79,980	144,380	80.52%	(64,000)		80,380	80,380
Landfill	808	-	-	-				-	-
Parks and Recreation	900	728,587	726,306	812,536	11.87%	(41,256)		771,280	771,280
Arts and Humanities	903	14,767	14,532	17,949	23.51%	(1,800)		16,149	16,149
Historical Commission	909	21,867	21,550	38,913	80.57%	(15,000)		23,913	23,913
Visitors Bureau	911	383,280	363,300	433,725	19.38%	(22,500)		411,225	411,225
Library	916	330,000	330,000	370,000	12.12%	(40,000)		330,000	330,000
Senior Citizens	952	-	-	-				-	-
Public Transit	953	20,000	20,000	25,000	25.00%	(5,000)		20,000	20,000
<b>Total Expenditures</b>		<b>\$ 23,443,780</b>	<b>\$ 24,932,670</b>	<b>\$ 26,992,306</b>	<b>8.26%</b>	<b>\$ (1,810,510)</b>	<b>\$ -</b>	<b>\$ 25,181,796</b>	<b>\$ 25,181,796</b>
<b>Revenue</b>		<b>\$ 24,698,543</b>	<b>\$ 24,962,335</b>	<b>\$ 25,220,820</b>	<b>1.04%</b>	<b>\$ 175,000</b>		<b>\$ 25,395,820</b>	<b>\$ 25,395,820</b>
<b>Operating Surplus / (Deficit)</b>		<b>\$ 1,254,763</b>	<b>\$ 29,665</b>	<b>\$ (1,771,486)</b>				<b>\$ 214,024</b>	<b>\$ 214,024</b>

**Transfers to Other Funds**

Trns to Capital Fund (5% Gambling)	696	\$ 388,000	\$ 562,000	\$ 729,400	29.79%	\$ (515,376)		\$ 214,024	\$ 214,024
Trns to Capital Fund	696	583,200	38,755	-				-	-
Subtotal Trns to C/O Fund		971,200	600,755	729,400		(515,376)		214,024	214,024
Trns to Stabilization Fund	696	-	-	-				-	-
Trns (from) to Other Funds	696	(233,213)	(70,000)	-				-	-
<b>Total Transfers Out of General Fund</b>		<b>\$ 737,987</b>	<b>\$ 530,755</b>	<b>\$ 729,400</b>	<b>37.43%</b>	<b>\$ (515,376)</b>		<b>\$ 214,024</b>	<b>\$ 214,024</b>
<b>Net Use of Funds - Surplus / (Deficit)</b>		<b>\$ 516,776</b>	<b>\$ (501,090)</b>	<b>\$ (2,500,886)</b>		<b>\$ 515,376</b>		<b>\$ -</b>	<b>\$ -</b>

<b>Beginning Fund Balance</b>	699	\$ 4,669,371	\$ 5,186,147	\$ 4,685,057				\$ 4,685,057	\$ 4,685,057
<b>Net Change in Fund Balance</b>		<b>516,776</b>	<b>(501,090)</b>	<b>(2,500,886)</b>				<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>		<b>\$ 5,186,147</b>	<b>\$ 4,685,057</b>	<b>\$ 2,184,171</b>				<b>\$ 4,685,057</b>	<b>\$ 4,685,057</b>
<b>Fund Balance as a % of Oper Exp</b>		<b>22.12%</b>	<b>18.79%</b>	<b>8.09%</b>				<b>18.60%</b>	<b>18.60%</b>

**Fund Balance Reserve Policy**

JCC Policy Minimum of 16.67% of Exp	\$ 3,908,078	\$ 4,156,276	\$ 4,499,617	\$ 4,197,805	\$ 4,197,805
JCC Goal of 20.00% of Expenditures	\$ 4,688,756	\$ 4,986,534	\$ 5,398,461	\$ 5,036,359	\$ 5,036,359
State Required 10.0% of Expenditures	\$ 2,344,378	\$ 2,493,267	\$ 2,699,231	\$ 2,518,180	\$ 2,518,180

<b>Department</b>	<b>Account</b>	<b>Comm Rev</b>	<b>Dept Total</b>
<b>Expenditure Adjustments</b>			
401-Commission	568-001 Day Report Center	(33,631)	
	223-Professional Services	(10,000)	(43,631)
	95X-Airport	(8,010)	(8,010)
	95X-Jef Co Comm Min-Fund Coal Sev	(10,000)	(10,000)
	95X-EPCD	(30,000)	(30,000)
402-County Clerk	Wages & Ben 2% Increase	(9,876)	(9,876)
403-Circuit Clerk			-
404-Sheriff's Tax	Wages & Ben 2.5% Increase	(8,354)	(8,354)
405-Pros Atty			-
406-Assessor	Wages & Ben 3% Increase	(8,706)	(8,706)
412-Agricultural Agent			
413-Elections	Wages & Ben 2% Increase	(2,021)	(2,021)
424-Courthouse Maint			
425-Other Buildings	215-M&R - Buildings&Grounds	(40,000)	
	230-Contracted Services	(5,000)	(45,000)
428-IT	Wages & Benefits-New Position	14,707	
	230-Contracted Services	(2,250)	
	353-Computer Software	(22,500)	
	354-Computer Hardware	(10,000)	(20,043)
431- Economic Develop	Wages & Benefits 10% Sal Increases	(19,000)	
	Move 85k legal from 568 to 223-Prof Svcs		(19,000)
696-Transfers to Capital Outlay		(515,376)	(515,376)
700-Sheriff Law Enf	Wages & Benefits \$3k/deputy	(111,275)	
	Wages & Benefits Officer Sal Increases	(26,185)	
	Wages & Benefits Civilian increases	(8,236)	
	Wages & Benefits In county Stipend	(14,358)	
	Wages & Benefits 2 Deputies	(149,327)	
	108-002 Wages & Benefits-History	(3,768)	
	108-003 Wages & Benefits-FT Bailiff	(122,721)	
	108-004 Wages & Ben-trip Gd History	(3,230)	
	108-002 Wages & Benefits Internship	(12,918)	(452,018)
712-Communication Ctr	Wages & Ben-cut 5 of 6 new Dispatch	(278,739)	
	Wages & Benefits Asst Sup	(10,949)	
	Wages & Benefits Merit Increases	(16,546)	
	Wages & Benefits CAD Admin	(74,869)	
	Wages & Benefits Extra Help	(10,765)	
	214-Travel	(3,022)	
	341 Materials & Supplies	(2,500)	(397,390)
713-Fire	Cut Contribution	(192,500)	

<u>Department</u>	<u>Account</u>	<u>Comm Rev</u>	<u>Dept Total</u>
<b>Expenditure Adjustments</b>			
			(192,500)
715-JCESA-Amb Auth	COLA 1.9% -Fund by Amb Fee \$.50	(8,973)	
Ambulance Fee Fund	10% Increase Residential Amb Fee	(70,000)	
	Cut 4 of 6 new FT Staff	(202,000)	
	Cut 2nd set of Aparatus	(84,000)	
	457 plan Match	(16,000)	
	Partial cut to training request	(11,500)	(392,473)
716-Animal Control	Wages & Benefits 2.5% Increase	(4,432)	(4,432)
717-Central Garage	Diff for FT instead of PT Mechanic	20,000	
	Increase for existing ee (Base 2124)	2,500	22,500
800-Health Department	567-Sanitarian Increase	(64,000)	(64,000)
900-Parks & Recreation	567-Wage Increases	(48,756)	
	567-Scholarship Inc 2,500 to 10,000	7,500	(41,256)
903-Arts & Humanities	567-Cut New Funding Request	(1,800)	(1,800)
909-Historical Commission	567-Cut Trust request	(15,000)	(15,000)
911- CVB	567-Cut Addition Funding	(22,500)	(22,500)
916-Libraries	567-Cut to PY Funding Level	(40,000)	(40,000)
953-Public Transit	567-Cut Addition Funding	(5,000)	(5,000)
	<b>Total Increase (Decrease) to Expenditures</b>	<b>(2,325,886)</b>	<b>(2,325,886)</b>
<b>Revenue Adjustments</b>			
Property Transfer Tax	001.304OT0	175,000	175,000
			-
			-
			-
			-
		175,000	175,000

Priority (1-5)	Description	Page No.	Location/Building	FY18 Budget	FY19 Budget	Projection for FY20 thru FY24					Project Total
						FY20	FY21	FY22	FY23	FY24	
1	Fire Escape		Moffit/Old Jail	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Tax Office Remodel		Tax Office/Moffit	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Maintenance Van		Maintenance	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	WW Trmt Plant Decommission		Engineering	\$39,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	NICE Audio Recorders		Communications Center	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	9-1-1 Telephone System		Communications Center	\$440,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	HVAC		Hunter House	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	HVAC		Communications Center	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	Courthouse Repairs	2	Courthouse	\$0	\$150,000	\$150,000	\$200,000	\$150,000	\$150,000	\$150,000	\$800,000
1	Magistrate Court-2nd Floor Renovations	3	Courthouse	\$0	\$0	\$50,000	\$0	\$300,000	\$0	\$0	\$350,000
1	Lagoon & Sinkhole Construction	4	Bardane Industrial Park	\$0	\$250,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
1	Financial System	5	IT Data Processing	\$301,675	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
1	IBM AS400	6	IT Data Processing	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$45,000
1	911 Center Monitor Replacement	7	IT Data Processing	\$0	\$0	\$12,500	\$0	\$0	\$0	\$0	\$12,500
2	Replacement Vehicle	8	Sheriff Law Enforcement	\$80,000	\$183,000	\$200,000	\$200,000	\$220,000	\$220,000	\$220,000	\$1,060,000
2	Replacement Vehicle	9	Animal Control	\$45,000	\$0	\$0	\$44,000	\$44,000	\$0	\$44,000	\$132,000
2	Parking Area Downtown	10	Downtown Campus	\$0	\$0	\$0	\$0	\$55,000	\$0	\$0	\$55,000
2	Demo or Repair	11	Smoot Building	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
3	Air Handler	12	Public Services Center	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
5	Lighting Retro	13	All Buildings	\$15,000	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$60,000
3	Remodel / Renovations	14	Animal Control / Old School House	\$0	\$0	\$13,000	\$0	\$100,000	\$0	\$0	\$113,000
3	Vehicle Replacement	15	Engineering	\$0	\$25,000	\$25,000	\$0	\$0	\$25,000	\$0	\$50,000
4	Elevator	16	Mason/Moffit Buildings	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000
5	Area Between Buildings	17	Sheriff & 911 Communications	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$70,000
1	Impact Fee Recalculation	18	Engineering	\$0	\$0	\$55,000	\$0	\$0	\$0	\$0	\$55,000
3	Bolivar-Harpers Ferry Public Library	19	Building Renovations	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
3	Shepherdstown Public Library	20	Building Renovations	\$0	\$100,000	\$0	\$0	\$0	\$0	\$200,000	\$200,000
3	Historical Commission	21	Building & Site Renovations	\$0	\$0	\$0	\$0	\$0	\$0	\$270,000	\$270,000
5	Police Headquarters	22	Building Purchase & Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000
1	County Campus	23	Building Purchases, Demo, Construction	\$0	\$0	\$50,000	\$10,000,000	\$0	\$0	\$0	\$10,050,000
5	Police Substation	24	Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200,000	\$2,200,000
5	JCESA Expansion	25	JCESA	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
1	JCESA Vehicles & Eqpt	26	JCESA	\$0	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$300,000
<b>Totals</b>				<b>\$1,160,675</b>	<b>\$733,000</b>	<b>\$830,500</b>	<b>\$10,689,000</b>	<b>\$1,194,000</b>	<b>\$470,000</b>	<b>\$7,659,000</b>	<b>\$20,842,500</b>

	FY18 Actual	FY19 Budget	Projection for FY20 thru FY24				
			FY20	FY21	FY22	FY23	FY24
Beginning Fund Balance	3,112,922	3,434,108	3,088,768	2,446,184	(8,501,716)	(9,709,616)	(10,037,316)
Transfers from General Fund	971,200	600,755	214,024	892,700	1,052,100	1,208,300	1,361,300
Transfers from Financial Stab Fund	-	210,013	200,000	200,000	-	-	-
Bond Proceeds	-	-	-	-	-	-	8,036,000
Other Revenues	17,112	15,000	15,000	15,000	15,000	15,000	15,000
Less: Debt Payments	180,108	180,108	180,108	-	-	-	-
Less: Bond Issuance Costs 8%	-	-	-	135,600	-	-	1,336,000
Less: Bond Debt Pmts 4%-15 YR	-	-	-	1,000,000	1,000,000	1,000,000	1,200,000
Less: ESA Debt Payment	61,000	81,000	61,000	81,000	81,000	81,000	81,000
Less: Expenditures	426,018	910,000	830,500	10,839,000	1,194,000	470,000	7,659,000
<b>Ending Fund Balance</b>	<b>3,434,108</b>	<b>3,088,768</b>	<b>2,446,184</b>	<b>(8,501,716)</b>	<b>(9,709,616)</b>	<b>(10,037,316)</b>	<b>(10,901,016)</b>
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	No	Yes	Yes	Yes	No	No	No

(Per JCC Cap Outlay Policy 307)