



JEFFERSON COUNTY COMMISSION

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VICE PRESIDENT
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COMMISSIONER
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March 16, 2017

Honorable Commissioners
Jefferson County, West Virginia

I present the approved draft budget for Jefferson County for Fiscal Year (FY) 2018. The County's annual budget determines the allocation of its scarce resources and the manner in which services will be provided to the community during FY18. Adoption of the budget is one of the most important actions taken each year. Difficult decisions were made to develop a balanced budget while maintaining sound financial management practices. The FY18 budget and outlook for future years comes with financial challenges that were taken into consideration during the balancing process.

FY2018 Budget Focus

The FY18 budget continues to focus on reducing the County's reliance on gambling revenues in its General Fund operating budget, recognition of the service provided by County employees through the realignment of the employee pay scale and a cost of living adjustment for sheriff's officers, reductions in discretionary spending by departments, position additions and reclassifications to enhance and maintain needed levels of services provided, and planning for future capital outlay needs.

A new assumption that was introduced this year was a reduction in the fee charged for ambulance services resulting in an estimated annual loss of \$100,000 in revenue. The fee for Residential customers decrease by \$5.00 from \$40.00 to \$35.00. Additional revenue assumptions for FY18 include a 13% decrease in Table Game Revenue and a 6% decrease in Video Lottery Revenue over FY17's projected revenue in response to the anticipated opening of a new casino at National Harbor. The total operating expenditure budget for the General Fund equals \$23.8 million, an increase of 3.3% over last year's total operating budget of \$23.0 million. The Coal Severance Tax Fund revenue budget equals \$86,730 which is flat when compared to last year's budgeted revenue of \$86,250.

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. The Commission unanimously approved a 0% property tax revenue increase. This decision resulted in an increase in the Property Tax Levy Rate for Jefferson County property owners of 2.21% for FY18. The Levy Rate and Max Levy Rate by Class in cents per \$100 of assessed value for FY18 (Proposed) & FY17 (Actual) is as follows:

| Fiscal Year | Levy Rate by Class | | | | % | Max Levy Rate by Class | | | |
|-------------|--------------------|-------|-------|-------|--------|------------------------|-------|-------|-------|
| | I | II | III | IV | | I | II | III | IV |
| 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 |

County Administrator
Stephanie Grove

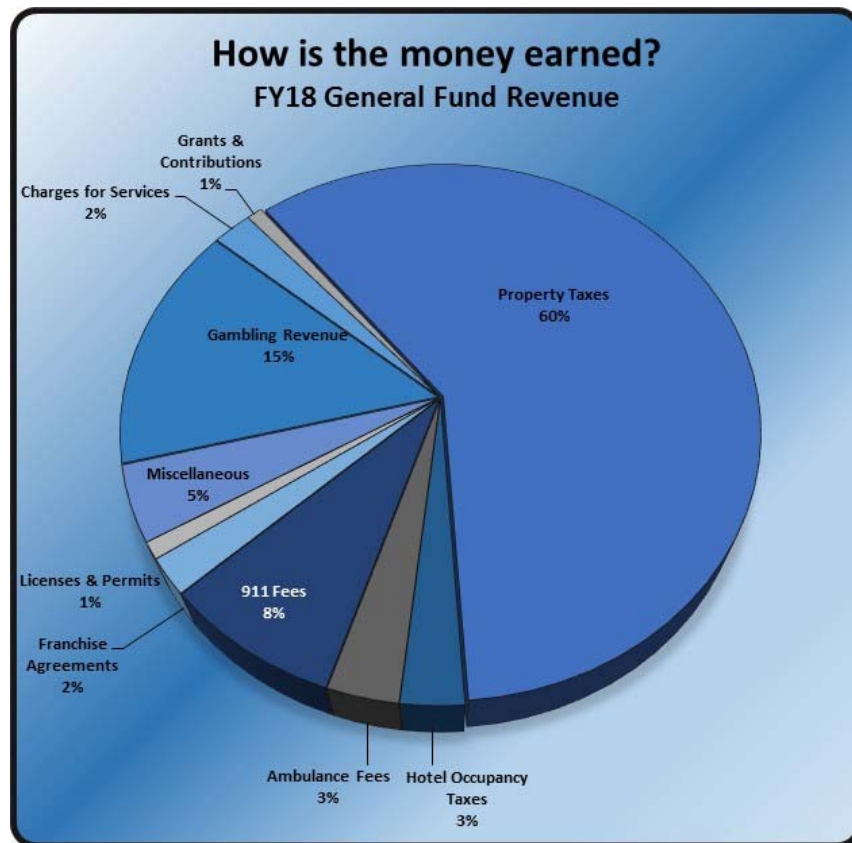
Deputy County Administrator
Sandy Slusher McDonald

In FY16, the County's Property Tax Levy Rate began approaching the maximum levy rate allowed by State law. The decision in FY16, FY17 and FY18 to implement a 0% property tax revenue increase has better positioned the County financially for revenue sustainability in future years. Decreasing the levy rate now is a sound financial management decision that will provide room for potential future rate increases. As other major events occur, future Levy Rate increases may be needed to increase revenues to support services. Those events could include economic or construction downturns causing loss of revenue, or a major weather event creating unexpected expenditures.

Jefferson County Commission
 General Fund

| Revenue by Type | FY18 Budget | | FY17 Budget | |
|------------------------|-------------------|-------|-------------------|-------|
| Charges for Services | 546,565 | 2.3% | 474,253 | 2.0% |
| Grants & Contributions | 220,000 | 0.9% | 240,000 | 1.0% |
| Property Taxes | 14,442,068 | 59.6% | 14,245,409 | 59.6% |
| Hotel Occupancy Taxes | 695,787 | 2.9% | 549,500 | 2.3% |
| Ambulance Fees | 790,000 | 3.3% | 725,000 | 3.0% |
| 911 Fees | 2,003,900 | 8.3% | 1,900,000 | 8.0% |
| Franchise Agreements | 533,300 | 2.2% | 491,000 | 2.1% |
| Licenses & Permits | 245,130 | 1.0% | 250,120 | 1.0% |
| Miscellaneous | 1,099,512 | 4.5% | 1,128,685 | 4.7% |
| Gambling Revenue | 3,637,700 | 15.0% | 3,880,000 | 16.2% |
| Total Revenues | 24,213,962 | | 23,883,967 | |

Revenue from the General Fund comes primarily from Taxes at 63% or \$15.1 million for FY18'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 15% or \$3.6 million and 8% or \$2.0 million respectively. Total revenue is estimated at \$24.2 million for FY18's budget.



Capital Outlay and Maintenance

Infrastructure and facility needs are addressed in both the capital and operating budgets. The operating budget includes \$166,116 in funding for one-time maintenance, repairs and equipment purchases for various departments and buildings and \$747,200 in Transfers to the Capital Outlay Fund. The Capital Outlay Fund budget includes \$1.1 million in funding for (See also attached Project Listing):

- Replacement of the aging Financial System, NICE Audio Recorders and 9-1-1 Telephone system
- Remodeling the Tax office to ensure ADA compliance
- Building, lighting and HVAC upgrades, repairs and replacements to create energy and cost savings, and improve safety

- Replacement of vehicles that include: a Maintenance van; an Animal Control vehicle; and 2 patrol vehicles for Law Enforcement.

Employee Salary and Benefits

In recognition of the outstanding service provided by employees for Jefferson County, the FY18 budget includes a 2% salary increase for full-time, permanent Sheriff’s Officers. Additionally, for civilian employees the pay scale has been revised (attached) to make it consistent with that of other organizations and make it more affordable for potential future step increases. The estimated cost associated with those two employee pay increases is \$323,000 for FY18. Future employee merit increases or cost of living adjustments will be evaluated for affordability annually during the budgetary process. Additionally, due to increases in medical insurance costs, an estimated increase of 5% or \$103,000 is included for medical insurance benefits provided to full-time employees. Part of that increase is being absorbed by County employees through monthly premium increases for a total of \$29,000. The County’s portion of the anticipated medical insurance increase is \$74,000.

Those increases are offset by a decrease in the County’s cost for employee retirement. Employer contributions to the WV Public Employees Retirement System decreased from 12.0% in FY17 to 11.0% in FY18 resulting in an estimated savings of (\$70,000). Prior to the completion of the FY18 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 FY18.

The Commission approved the following position reclassifications, changes or additions:

| Department | Description | Cost |
|-----------------------------|---------------------------------|----------------|
| 401-Commission | Position Reclassification | 11,865 |
| 405-Prosecuting Attorney | Department Restructuring | 38,000 |
| 424-Maintenance | Cleaning Staff 35 hr to 40 hr | 26,000 |
| 428-IT Data Processing | Position Reclassification | 31,211 |
| 431-Economic Development | One employee 35 hr to 40 hr | 5,810 |
| 440-Engineering | Additional Inspector (1/2 Year) | 35,950 |
| 700-Sheriff Law Enforcement | 2 Additional Officers | 140,000 |
| 711-Homeland Security | Position Reclassifications | 30,000 |
| 715-JCESA Ambulance Auth | 2 Additional Admin Positions | 106,000 |
| Total Position Changes | | <u>424,836</u> |

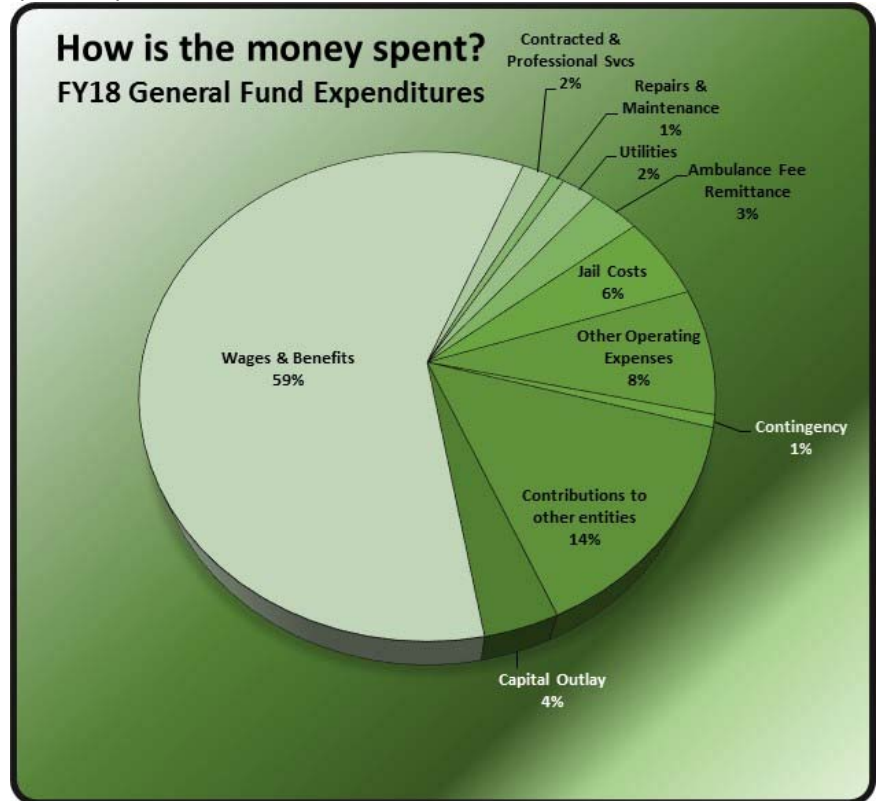
Component Unit and Agency Contributions

Contributions to other entities included in FY18’s budget total \$3.5 million. Increases to component units and/or county agencies included the following:

- Jefferson Day Report Center-an increase of \$50,010 was included to make FY18’s total contribution \$150,010.
- JCESA Ambulance Authority-an increase of \$295,036 was included to cover the cost of 2 new administrative positions and other employee wage and benefit increases.
- Fire Department-an increase of \$70,000 was included. In FY18, seven (7) volunteer fire departments will receive \$95,000 each for a total of \$665,000.

- Based on projected increases in Hotel Occupancy Tax revenue, increases to Parks & Recreation, Arts & Humanities, Historical Commission and the Visitors Bureau were \$63,479; \$3,476; \$4,022; and \$73,144 respectively.

| Jefferson County Commission General Fund | FY18 Budget | FY17 Budget | | |
|---|-------------------|-------------------|-------|-------|
| Expenditures by Object Type | | | | |
| Wages & Benefits | 14,469,909 | 13,836,002 | 59.0% | 56.8% |
| Contracted & Professional Svcs | 458,414 | 565,657 | 1.9% | 2.3% |
| Repairs & Maintenance | 219,653 | 234,383 | 0.9% | 1.0% |
| Utilities | 553,663 | 514,645 | 2.3% | 2.1% |
| Ambulance Fee Remittance | 790,000 | 724,692 | 3.2% | 3.0% |
| Jail Costs | 1,375,000 | 1,375,000 | 5.6% | 5.6% |
| Other Operating Expenses | 2,051,995 | 1,780,881 | 8.4% | 7.3% |
| Contingency | 200,000 | 200,000 | 0.8% | 0.8% |
| Contributions to other entities | 3,502,200 | 3,502,223 | 14.3% | 14.4% |
| Capital Outlay | 913,316 | 1,639,823 | 3.7% | 6.7% |
| Total Expenditures | 24,534,150 | 24,373,306 | | |
| | | | | |
| Net Surplus / (Deficit) | (320,188) | (489,339) | | |



Wages & Benefits are the largest General Fund expenditure at 59% or \$14.5 million for FY18's Budget. Other significant expenditures include \$3.5 million in Contributions and Transfers and \$1.375 million in Jail Costs. Total expenditures are estimated at \$24.5 million for FY18's budget.

Budget Schedule

County departments, component units, and community agencies presented their FY18 budget request to the Commission from February 13 through February 17, 2017, and budget balancing continued through February 28, 2017. All meetings were open to the public and can be viewed online at the County's website www.jeffersoncountywv.org. A public forum on the FY18 Requested Budget and Budget process was held on February 9, 2017. A Special Session to approve the Fiscal Year 2018 Budget will be held on March 23, 2017 and must be held prior to March 29th. Lastly, a Special Session to Lay the Levy for Fiscal Year 2018 will be held on April 18, 2017.

The preparation of the budget each year is a significant undertaking by all County Departments, and I wish to express my appreciation to everyone who assisted in the development of the FY2018 Budget.

Sincerely,

Michelle Gordon
 Finance Director
mgordon@jeffersoncountywv.org

Jefferson County Commission
FY18 Budget
As of 03/16/2017

| 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% | \$ 198,828 | \$ 1,833,901 | \$ - |
| Grade Scale Realignment | | \$ - | \$ 323,000 | | | \$ 323,000 | \$ - |
| New Req-Conservation Dist | | \$ - | \$ 15,000 | | \$ (15,000) | \$ - | \$ - |
| New Req-Airport | | \$ - | \$ 82,536 | | \$ (82,536) | \$ - | \$ - |
| Increase ee Portion Ins Premium | | \$ - | \$ (15,000) | | | \$ (15,000) | \$ - |
| 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% | \$ (72,591) | \$ 1,795,273 | \$ - |
| 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% | \$ 9,900 | \$ 278,698 | \$ - |
| Magistrate Court | 415 | \$ 1,700 | \$ 2,000 | 17.65% | | \$ 2,000 | \$ - |
| Maintenance Dept | 424 | \$ 1,223,081 | \$ 999,942 | -18.24% | \$ 26,000 | \$ 1,025,942 | \$ - |
| 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% | \$ (8,791) | \$ 409,925 | \$ - |
| Engineering, Planning, Zoning, GIS | 440 | \$ 1,388,395 | \$ 1,366,232 | -1.60% | \$ 35,950 | \$ 1,402,182 | \$ - |
| Contingency for Emergencies | 699 | \$ 130,000 | \$ 200,000 | 53.85% | | \$ 200,000 | \$ - |
| Law Enforcement | 700 | \$ 3,781,357 | \$ 4,408,185 | 16.58% | \$ (505,000) | \$ 3,903,185 | \$ - |
| 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 | \$ - |
| Homeland Security | 711 | \$ 273,360 | \$ 268,567 | -1.75% | \$ 30,000 | \$ 298,567 | \$ - |
| Communication Center (911) | 712 | \$ 1,970,152 | \$ 1,966,177 | -0.20% | \$ (11,050) | \$ 1,955,127 | \$ - |
| JCESA - Ambulance | 715 | \$ 2,203,366 | \$ 3,572,053 | 62.12% | \$ (1,073,651) | \$ 2,498,402 | \$ - |
| JCESA - Fire | 713 | \$ 595,000 | \$ 793,100 | 33.29% | \$ (128,100) | \$ 665,000 | \$ - |
| Animal Control | 716 | \$ 328,947 | \$ 318,039 | -3.32% | \$ (21,000) | \$ 297,039 | \$ - |
| 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% | \$ (14,400) | \$ 15,600 | \$ - |
| Parks and Recreation | 900 | \$ 498,280 | \$ 561,759 | 12.74% | | \$ 561,759 | \$ - |
| Arts and Humanities | 903 | \$ 10,440 | \$ 23,916 | 129.08% | \$ (10,000) | \$ 13,916 | \$ - |
| Historical Commission | 909 | \$ 16,584 | \$ 24,727 | 49.10% | \$ (4,121) | \$ 20,606 | \$ - |
| Visitors Bureau | 911 | \$ 274,750 | \$ 347,894 | 26.62% | | \$ 347,894 | \$ - |
| Library | 916 | \$ 330,000 | \$ 435,600 | 32.00% | \$ (105,600) | \$ 330,000 | \$ - |
| Senior Citizens | 952 | \$ - | \$ - | | | \$ - | \$ - |
| Public Transit | 953 | \$ 20,000 | \$ 30,000 | 50.00% | \$ (10,000) | \$ 20,000 | \$ - |
| Total Expenditures | | \$ 23,026,306 | \$ 25,905,747 | 12.51% | \$ (2,118,797) | \$ 23,786,950 | \$ - |
| Revenue | | \$ 23,883,967 | \$ 24,597,962 | 2.99% | \$ (384,000) | \$ 24,213,962 | |
| Operating Surplus / (Deficit) | | \$ 857,661 | \$ (1,307,785) | | | \$ 427,012 | \$ - |
| 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) | \$ (2,054,985) | | \$ - | \$ (320,188) | \$ - |
| Beginning Fund Balance | 699 | \$ 5,495,102 | \$ 5,005,763 | | | \$ 5,005,763 | \$ - |
| Net Change in Fund Balance | | \$ (489,339) | \$ (2,054,985) | | | \$ (320,188) | \$ - |
| Ending Fund Balance | | \$ 5,005,763 | \$ 2,950,778 | | | \$ 4,685,575 | \$ - |
| Fund Balance as a % of Oper Exp | | 21.74% | 11.39% | | | 19.70% | |
| Fund Balance Reserve Policy | | | | | | | |
| Minimum of 16.67% of Expenditures | | \$ 3,838,485 | \$ 4,318,488 | | | \$ 3,965,285 | |
| Goal of 20.00% of Expenditures | | \$ 4,605,261 | \$ 5,181,149 | | | \$ 4,757,390 | |

Jefferson County Commission
FY18 Summary Information

Date Prepared: 3/16/2017

| General Fund | 3 Year Actuals | | | 5 Year Projection | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | FY17 | | % of | TREND | TREND | TREND | TREND | TREND |
| | FY14 | FY15 | FY16 | Projection | Budget | Total | FY18 | FY19 | FY20 | FY21 | FY22 |
| Revenue | | | | | | | | | | | |
| Taxes | 13,817,511 | 13,522,331 | 14,039,865 | 14,569,945 | 14,794,909 | 61.1% | 15,137,855 | 15,523,400 | 16,158,400 | 16,448,400 | 16,680,360 |
| Charges for Services | 394,490 | 399,741 | 609,751 | 521,504 | 474,253 | 2.2% | 546,565 | 551,365 | 556,565 | 561,765 | 566,965 |
| Licenses & Permits | 200,250 | 160,733 | 241,526 | 225,130 | 250,120 | 0.9% | 245,130 | 250,130 | 255,130 | 260,130 | 265,130 |
| Grants | 180,101 | 160,021 | 177,112 | 240,000 | 240,000 | 1.0% | 220,000 | 220,000 | 220,000 | 220,000 | 220,000 |
| Ambulance & 911 Fees | 1,562,469 | 2,467,090 | 2,845,068 | 2,740,000 | 2,625,000 | 11.5% | 2,793,900 | 2,813,900 | 2,834,100 | 2,899,500 | 2,920,100 |
| Franchise Agreements | 401,111 | 427,867 | 470,701 | 500,000 | 491,000 | 2.1% | 533,300 | 538,600 | 544,000 | 549,400 | 554,900 |
| Misc revenue | 1,217,519 | 1,071,544 | 1,020,674 | 1,140,087 | 1,128,685 | 4.8% | 1,099,512 | 1,110,570 | 1,120,970 | 1,131,370 | 1,141,970 |
| Gambling Revenue | 4,397,916 | 4,128,460 | 4,116,274 | 3,923,000 | 3,880,000 | 16.4% | 3,637,700 | 3,674,100 | 3,710,800 | 3,747,900 | 3,785,400 |
| Total Revenue | 22,171,367 | 22,337,786 | 23,520,971 | 23,859,666 | 23,883,967 | | 24,213,962 | 24,682,065 | 25,399,965 | 25,818,465 | 26,134,825 |
| Expenditures | | | | | | | | | | | |
| Wages & Benefits | 14,249,427 | 13,328,212 | 13,573,319 | 13,665,875 | 13,836,002 | 59.9% | 14,469,909 | 15,594,842 | 15,719,042 | 16,165,942 | 16,246,542 |
| Contracted & Professional Svcs | 709,671 | 520,710 | 485,817 | 542,000 | 565,657 | 2.4% | 458,414 | 462,900 | 467,500 | 472,200 | 477,000 |
| Repairs & Maintenance | 180,037 | 209,542 | 186,391 | 240,000 | 234,383 | 1.1% | 219,653 | 221,900 | 224,100 | 226,300 | 228,600 |
| Utilities | 672,568 | 537,858 | 585,595 | 526,000 | 514,645 | 2.3% | 553,663 | 559,200 | 564,800 | 570,400 | 576,100 |
| Ambulance Fee Remittance | - | 675,000 | 940,220 | 725,000 | 724,692 | 3.2% | 790,000 | 797,900 | 805,900 | 814,000 | 822,100 |
| Jail Costs | 1,313,093 | 1,229,458 | 1,195,973 | 1,300,000 | 1,375,000 | 5.7% | 1,375,000 | 1,388,800 | 1,402,700 | 1,416,700 | 1,430,900 |
| Other Operating Expenses | 1,571,178 | 1,648,934 | 1,661,531 | 1,799,214 | 1,780,881 | 7.9% | 2,051,995 | 1,868,500 | 1,887,100 | 1,906,000 | 1,925,000 |
| Contingency | - | - | - | 200,000 | 200,000 | 0.9% | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Contributions to other entities | 3,117,902 | 3,133,481 | 3,349,525 | 3,502,200 | 3,502,223 | 15.4% | 3,502,200 | 3,830,000 | 3,868,300 | 3,907,000 | 3,946,000 |
| Capital Outlay | 234,312 | 188,292 | 263,421 | 312,748 | 292,823 | 1.4% | 166,116 | 167,700 | 169,400 | 171,100 | 172,800 |
| Total Expenditures | 22,048,188 | 21,471,487 | 22,241,792 | 22,813,037 | 23,026,306 | | 23,786,950 | 25,091,742 | 25,308,842 | 25,849,642 | 26,025,042 |
| Net Operating Surplus (Deficit) | 123,179 | 866,299 | 1,279,179 | 1,046,629 | 857,661 | | 427,012 | (409,677) | 91,123 | (31,177) | 109,783 |
| Transfers to Other Funds | - | - | - | 1,347,000 | 1,347,000 | | 747,200 | 583,800 | 1,080,100 | 947,100 | 1,053,800 |
| Net Surplus (Deficit) | 123,179 | 866,299 | 1,279,179 | (300,371) | (489,339) | | (320,188) | (993,477) | (988,977) | (978,277) | (944,017) |
| Fund Balance | | | | | | | | | | | |
| Beginning Fund Balance | 2,881,166 | 3,024,468 | 3,891,396 | 5,453,076 | 5,495,102 | | 5,005,763 | 4,685,575 | 3,692,098 | 2,703,121 | 1,724,844 |
| Prior Period Adjustments | 20,123 | 629 | 282,501 | | | | | | | | |
| Net Change in Fund Balance | 123,179 | 866,299 | 1,279,179 | (300,371) | (489,339) | | (320,188) | (993,477) | (988,977) | (978,277) | (944,017) |
| Ending Fund Balance | 3,024,468 | 3,891,396 | 5,453,076 | 5,152,705 | 5,005,763 | | 4,685,575 | 3,692,098 | 2,703,121 | 1,724,844 | 780,827 |
| Fund Bal as a % of Oper Exp | 13.7% | 18.1% | 24.5% | 22.6% | 21.7% | | 19.7% | 14.7% | 10.7% | 6.7% | 3.0% |

Jefferson County Commission
 General Fund
 FY18 Revenues and Expenditures
 Expenditures by Object Code

Date Prepared: 3/16/2017

| | 3 Year Actuals | | | 5 Year Projection | | | | | | |
|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | FY17 | | TREND | TREND | TREND | TREND | TREND |
| | FY14 | FY15 | FY16 | Projection | Budget | FY18 | FY19 | FY20 | FY21 | FY22 |
| Revenue | | | | | | | | | | |
| Taxes | 11,725,125 | 11,898,276 | 12,273,866 | 12,837,979 | 13,025,919 | 13,214,000 | 13,582,400 | 14,200,400 | 14,473,400 | 14,688,360 |
| Tax Penalties | 309,714 | 285,034 | 285,246 | 262,492 | 295,000 | 295,000 | 295,000 | 295,000 | 295,000 | 295,000 |
| Property Transfer | 1,227,350 | 581,924 | 664,414 | 579,758 | 788,109 | 773,000 | 781,000 | 789,000 | 797,000 | 805,000 |
| Gas/oil | 5,294 | 81,957 | 95,320 | 95,320 | 83,732 | 99,000 | 100,000 | 101,000 | 102,000 | 103,000 |
| Horse Racing | 14,433 | 12,923 | 12,545 | 8,276 | 8,973 | 8,068 | 8,000 | 8,000 | 8,000 | 8,000 |
| Wine Liquor | 28,477 | 32,965 | 36,831 | 46,290 | 32,000 | 37,000 | 38,000 | 39,000 | 40,000 | 41,000 |
| Hotel Occupancy | 490,521 | 600,591 | 652,945 | 724,830 | 549,500 | 695,787 | 703,000 | 710,000 | 717,000 | 724,000 |
| Decal fees | 62 | 68 | 78 | 48 | 61 | 65 | 65 | 65 | 65 | 65 |
| Bldg Permits | 200,140 | 160,599 | 241,384 | 225,000 | 250,000 | 245,000 | 250,000 | 255,000 | 260,000 | 265,000 |
| Misc Permits | 110 | 134 | 142 | 130 | 120 | 130 | 130 | 130 | 130 | 130 |
| Grants | 180,101 | 160,021 | 177,112 | 240,000 | 240,000 | 220,000 | 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 | 18,700 | 19,000 | 19,000 | 19,000 | 19,000 |
| Sheriff Earnings | 24,400 | 28,313 | 21,155 | 103,727 | 103,727 | 143,000 | 144,000 | 145,000 | 146,000 | 147,000 |
| Clerk Earnings | 181,989 | 174,949 | 201,959 | 209,730 | 180,375 | 199,900 | 202,000 | 204,000 | 206,000 | 208,000 |
| Circuit Clerk Earnings | 65,166 | 64,318 | 64,933 | 65,373 | 54,380 | 62,900 | 64,000 | 65,000 | 66,000 | 67,000 |
| Prosecuting Earnings | 1,272 | 1,293 | 1,081 | 1,257 | 1,134 | 1,400 | 1,000 | 1,000 | 1,000 | 1,000 |
| Accident reports | 3,260 | 3,800 | 4,060 | 5,160 | 3,500 | 4,300 | 4,000 | 4,000 | 4,000 | 4,000 |
| Map Sales | 8,018 | 2,514 | 2,685 | 3,697 | 3,697 | 3,200 | 3,000 | 3,000 | 3,000 | 3,000 |
| Rent | 43,612 | 43,225 | 46,975 | 44,679 | 44,679 | 44,200 | 45,000 | 45,000 | 45,000 | 45,000 |
| Ambulance Fee | - | 675,000 | 992,393 | 890,000 | 725,000 | 790,000 | 790,000 | 790,000 | 835,000 | 835,000 |
| 911 Fees | 1,562,469 | 1,792,090 | 1,852,675 | 1,850,000 | 1,900,000 | 2,003,900 | 2,023,900 | 2,044,100 | 2,064,500 | 2,085,100 |
| Franchise 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 | 15,100 | 15,300 | 15,500 | 15,700 | 15,900 |
| Jail fees | 85,651 | 96,912 | 97,813 | 98,000 | 98,000 | 98,000 | 99,000 | 100,000 | 101,000 | 102,000 |
| Interest | 15,693 | 25,434 | 30,916 | 32,300 | 20,200 | 31,770 | 31,770 | 31,770 | 31,770 | 31,770 |
| Misc revenue | 694 | 755 | 42,712 | 600 | 500 | 17,800 | 18,000 | 18,200 | 18,400 | 18,600 |
| Sheriff Commission | 11,738 | 11,619 | 11,563 | 11,500 | 11,498 | 11,200 | 11,300 | 11,400 | 11,500 | 11,600 |
| Table Games | 1,032,363 | 891,153 | 853,011 | 710,000 | 740,000 | 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 | 3,213,000 | 3,140,000 | 3,020,000 | 3,050,200 | 3,080,700 | 3,111,500 | 3,142,600 |
| Reimbursements | 382,778 | 228,635 | 184,020 | 346,000 | 346,800 | 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 Reimbursements | 249,978 | 264,466 | 219,218 | 264,000 | 264,000 | 264,000 | 266,600 | 269,300 | 272,000 | 274,700 |
| Trns Assessor Val fund | 474,477 | 451,504 | 436,534 | 441,008 | 441,008 | 451,342 | 455,900 | 460,500 | 465,100 | 469,800 |
| Total Revenue | 22,171,367 | 22,337,786 | 23,520,971 | 23,859,666 | 23,883,967 | 24,213,962 | 24,682,065 | 25,399,965 | 25,818,465 | 26,134,825 |

Jefferson County Commission
 General Fund
 FY18 Revenues and Expenditures
 Expenditures by Object Code

Date Prepared: 3/16/2017

| Expenditures | 3 Year Actuals | | | FY17 | | 5 Year Projection | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | | | TREND | TREND | TREND | TREND | TREND |
| | FY14 | FY15 | FY16 | Projection | Budget | FY18 | FY19 | FY20 | FY21 | FY22 |
| Commission | 1,568,700 | 1,617,382 | 1,687,540 | 1,765,011 | 1,765,011 | 1,833,901 | 1,943,900 | 1,963,300 | 1,982,900 | 2,002,700 |
| Grade Scale Realignment | - | - | - | - | - | 323,000 | | | | |
| Increase ee Portion Ins Premium | - | - | - | - | - | (15,000) | | | | |
| County Clerk | 812,954 | 698,868 | 720,816 | 743,881 | 743,881 | 712,940 | 770,000 | 777,700 | 793,300 | 801,200 |
| Circuit Clerk | 668,506 | 622,728 | 596,132 | 596,187 | 596,187 | 598,950 | 646,900 | 653,400 | 666,500 | 673,200 |
| Sheriff's Tax Office | 619,414 | 582,979 | 560,242 | 576,969 | 576,969 | 566,583 | 611,900 | 618,000 | 630,400 | 636,700 |
| Prosecuting Attorney | 1,846,930 | 1,746,878 | 1,776,094 | 1,682,394 | 1,782,394 | 1,795,273 | 1,938,900 | 1,958,300 | 1,997,500 | 2,017,500 |
| Assessor | 548,483 | 519,849 | 511,554 | 527,389 | 527,389 | 530,794 | 562,600 | 568,200 | 579,600 | 585,400 |
| Assesor Valuation Fund | 487,644 | 450,124 | 436,534 | 441,008 | 441,008 | 451,342 | 478,400 | 483,200 | 492,900 | 497,800 |
| State Wide Computer Network | 67,044 | 60,079 | 53,302 | 58,077 | 58,077 | 51,356 | 51,900 | 52,400 | 52,900 | 53,400 |
| Agricultural Agent | 139,525 | 125,383 | 115,880 | 113,704 | 128,704 | 128,057 | 133,200 | 134,500 | 137,200 | 138,600 |
| County Clerk Elections | 281,490 | 241,497 | 379,574 | 304,742 | 309,742 | 278,698 | 299,447 | 302,400 | 308,400 | 311,500 |
| Magistrate Court | 997 | 1,135 | 2,257 | 1,700 | 1,700 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Maintenance Dept | 1,239,284 | 1,083,000 | 1,171,924 | 1,173,801 | 1,223,081 | 1,025,942 | 1,108,000 | 1,119,100 | 1,141,500 | 1,152,900 |
| Other Building | 634,472 | 593,238 | 556,735 | 473,000 | 523,000 | 534,300 | 577,000 | 582,800 | 594,500 | 600,400 |
| Data Processing (IT) | 287,171 | 323,913 | 274,039 | 412,980 | 412,980 | 409,898 | 442,700 | 447,100 | 456,000 | 460,600 |
| RDA | 19,794 | 19,794 | 19,794 | 19,794 | 19,795 | 19,795 | 19,795 | 19,795 | 19,795 | 19,795 |
| EC Development | 450,311 | 450,159 | 413,552 | 423,249 | 423,249 | 409,925 | 442,700 | 447,100 | 456,000 | 460,600 |
| Engineering, Planning, Zoning, GIS | 1,559,818 | 1,384,346 | 1,441,886 | 1,388,395 | 1,388,395 | 1,402,182 | 1,514,400 | 1,529,500 | 1,560,100 | 1,575,700 |
| Trns to other funds | 9,327 | 71,717 | 43,781 | - | - | - | - | - | - | - |
| Contingency for Emergencies | - | - | - | - | 130,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Law Enforcement | 3,641,293 | 3,417,649 | 3,637,393 | 3,876,800 | 3,781,357 | 3,903,185 | 4,215,400 | 4,236,447 | 4,370,547 | 4,340,447 |
| Service of Process | 17,206 | 17,534 | 17,564 | 19,512 | 19,512 | 18,700 | 18,900 | 19,100 | 19,300 | 19,500 |
| Regional Jail | 1,313,093 | 1,229,458 | 1,195,973 | 1,300,000 | 1,375,000 | 1,320,000 | 1,388,800 | 1,402,700 | 1,416,700 | 1,430,900 |
| Homeland Security | 239,680 | 226,043 | 229,555 | 273,360 | 273,360 | 298,567 | 316,500 | 319,700 | 326,100 | 332,600 |
| Communication Center (911) | 2,083,000 | 1,907,032 | 1,831,615 | 1,920,152 | 1,970,152 | 1,955,127 | 2,111,500 | 2,132,600 | 2,196,600 | 2,218,600 |
| JCESA - Ambulance | 1,751,353 | 1,997,562 | 2,439,972 | 2,203,366 | 2,203,366 | 2,498,402 | 2,698,300 | 2,725,300 | 2,807,100 | 2,835,200 |
| JCESA - Fire | - | 373,625 | 420,000 | 595,000 | 595,000 | 665,000 | 665,000 | 665,000 | 665,000 | 665,000 |
| Animal Control | 333,579 | 309,388 | 319,140 | 328,947 | 328,947 | 297,039 | 311,900 | 315,000 | 321,300 | 324,500 |
| Central Garage | 333,498 | 273,270 | 239,280 | 252,396 | 262,396 | 261,219 | 274,300 | 277,000 | 282,500 | 285,300 |
| Health Department | - | - | - | - | - | - | - | - | - | - |
| Landfill | 14,058 | 1,500 | - | 15,600 | 15,600 | 15,600 | 15,600 | 15,600 | 15,600 | 15,600 |
| Parks and Recreation | 518,278 | 550,989 | 536,892 | 577,246 | 498,280 | 561,759 | 595,500 | 601,500 | 613,500 | 619,600 |
| Arts and Humanities | 21,382 | 12,012 | 12,827 | 14,497 | 10,440 | 13,916 | 14,100 | 14,200 | 14,300 | 14,400 |
| Historical Commission | 21,382 | 17,786 | 18,994 | 21,465 | 16,584 | 20,606 | 20,800 | 21,000 | 21,200 | 21,400 |
| Visitors Bureau | 267,272 | 300,295 | 320,676 | 362,415 | 274,750 | 347,894 | 351,400 | 354,900 | 358,400 | 362,000 |
| Library | 244,400 | 234,000 | 250,000 | 330,000 | 330,000 | 330,000 | 330,000 | 330,000 | 330,000 | 330,000 |
| Senior Citizens | - | - | - | - | - | - | - | - | - | - |
| Public Transit | 6,850 | 10,275 | 10,275 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Total Expenditures | 22,048,188 | 21,471,487 | 22,241,792 | 22,813,037 | 23,026,306 | 23,786,950 | 25,091,742 | 25,308,842 | 25,849,642 | 26,025,042 |
| Net Surplus / (Deficit) | 123,179 | 866,299 | 1,279,179 | 1,046,629 | 857,661 | 427,012 | (409,677) | 91,123 | (31,177) | 109,783 |

Jefferson County Commission
 General Fund
 FY18 Revenues and Expenditures
 Expenditures by Object Code

Date Prepared: 3/16/2017

| | 3 Year Actuals | | | 5 Year Projection | | | | | | |
|--|----------------|----------------|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Actual | FY17 | | TREND | TREND | TREND | TREND | TREND |
| | FY14 | FY15 | FY16 | Projection | Budget | FY18 | FY19 | FY20 | FY21 | FY22 |
| Net Surplus / (Deficit) | 123,179 | 866,299 | 1,279,179 | 1,046,629 | 857,661 | 427,012 | (409,677) | 91,123 | (31,177) | 109,783 |
| Transfers to Other Funds | | | | | | | | | | |
| Trns to Capital Fund (5% Gambling) | - | - | - | 194,000 | 194,000 | 377,200 | 543,800 | 712,100 | 882,100 | 1,053,800 |
| Trns to Capital Fund | - | - | - | 1,153,000 | 1,153,000 | 370,000 | 40,000 | 368,000 | 65,000 | - |
| Total Transfers Out of General Fund | - | - | - | 1,347,000 | 1,347,000 | 747,200 | 583,800 | 1,080,100 | 947,100 | 1,053,800 |
| Net Uses of Funds - Surplus / (Deficit) | 123,179 | 866,299 | 1,279,179 | (300,371) | (489,339) | (320,188) | (993,477) | (988,977) | (978,277) | (944,017) |
| Fund Balance | | | | | | | | | | |
| Beginning Fund Balance | 2,881,166 | 3,024,468 | 3,891,396 | 5,453,076 | 5,495,102 | 5,005,763 | 4,685,575 | 3,692,098 | 2,703,121 | 1,724,844 |
| Prior Period Adjustments | 20,123 | 629 | 282,501 | | | | | | | |
| Net Change in Fund Balance | 123,179 | 866,299 | 1,279,179 | (300,371) | (489,339) | (320,188) | (993,477) | (988,977) | (978,277) | (944,017) |
| Ending Fund Balance | 3,024,468 | 3,891,396 | 5,453,076 | 5,152,705 | 5,005,763 | 4,685,575 | 3,692,098 | 2,703,121 | 1,724,844 | 780,827 |
| Fund Balance as a % of Operating Exp | 13.7% | 18.1% | 24.5% | 22.6% | 21.7% | 19.7% | 14.7% | 10.7% | 6.7% | 3.0% |

Jefferson County Commission
 Capital Outlay Fund Project Listing
 FY18 thru FY22

| Priority (1-5) | Description | Location/Building | FY18 | FY19 | FY20 | FY21 | FY22 | Project Total |
|-------------------|----------------------------|-----------------------------------|-------------|-----------|-----------|-----------|-------------|------------------|
| 1 | Fire Escape | Moffit/Old Jail | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| 1 | Tax Office Remodel | Tax Office/Moffit | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| 1 | Maintenance Van | Maintenance | \$25,000 | \$0 | \$0 | \$0 | \$0 | \$25,000 |
| 1 | WW Trmt Plant Decommission | Engineering | \$39,000 | \$0 | \$0 | \$0 | \$0 | \$39,000 |
| 1 | NICE Audio Recorders | Communications Center | \$80,000 | \$0 | \$0 | \$0 | \$0 | \$80,000 |
| 1 | 9-1-1 Telephone System | Communications Center | \$440,000 | \$0 | \$0 | \$0 | \$0 | \$440,000 |
| 1 | Munis ERP Solution | IT Data Processing | \$301,675 | \$0 | \$0 | \$0 | \$0 | \$301,675 |
| 2 | Replacement Vehicle | Animal Control | \$21,000 | \$0 | \$0 | \$0 | \$0 | \$21,000 |
| 2 | Replacement Vehicle | Sheriff Law Enforcement | \$80,000 | \$200,000 | \$200,000 | \$200,000 | \$200,000 | \$880,000 |
| 2 | Parking Area Downtown | Downtown Campus | \$0 | \$55,000 | \$0 | \$0 | \$0 | \$55,000 |
| 2 | HVAC | Hunter House | \$35,000 | \$0 | \$0 | \$0 | \$0 | \$35,000 |
| 3 | Demo or Repair | Smoot Building | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$25,000 |
| 3 | Air Handler | Public Services Center | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$100,000 |
| 3 | Lighting Retro | All Buildings | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$15,000 | \$75,000 |
| 3 | HVAC | Communications Center | \$40,000 | \$0 | \$0 | \$0 | \$0 | \$40,000 |
| 3 | Remodel / Renovations | Animal Control / Old School House | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$100,000 |
| 3 | OCE Scanner / Copier | Engineering | \$0 | \$0 | \$35,000 | \$0 | \$0 | \$35,000 |
| 3 | Vehicle Replacement | Engineering | \$0 | \$0 | \$25,000 | \$0 | \$25,000 | \$50,000 |
| 4 | Elevator | Mason/Moffit Buildings | \$0 | \$250,000 | \$0 | \$0 | \$0 | \$250,000 |
| 5 | Area Between Buildings | Sheriff & 911 Communications | \$0 | \$0 | \$0 | \$70,000 | \$0 | \$70,000 |
| 5 | Content Mgmt System | GIS | \$0 | \$0 | \$0 | \$0 | \$235,000 | \$235,000 |
| 5 | Police Substation | Renovation | \$0 | \$0 | \$0 | \$0 | \$2,200,000 | \$2,200,000 |
| Totals | | | \$1,136,675 | \$745,000 | \$275,000 | \$285,000 | \$2,675,000 | \$2,681,675 |

| | FY17 | FY18 | FY19 | FY20 | FY21 | FY22 |
|---------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Beginning Fund Balance | 3,919,896 | 3,115,899 | 2,477,936 | 2,156,649 | 2,820,161 | 3,537,861 |
| Transfers in to CIP | 1,347,000 | 747,200 | 602,200 | 1,117,000 | 1,002,700 | 1,128,300 |
| Less: Debt Payments | 178,488 | 178,488 | 178,488 | 178,488 | - | - |
| Less: ESA Debt Payment | - | 70,000 | - | - | - | - |
| Less: Budgeted Expenditures | 1,972,509 | 1,136,675 | 745,000 | 275,000 | 285,000 | 2,675,000 |
| Ending Fund Balance | 3,115,899 | 2,477,936 | 2,156,649 | 2,820,161 | 3,537,861 | 1,991,161 |
| Fund Balance Requirements | 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 |
| (Per JCC Cap Outlay Policy 307) | | | | | | |