



# JEFFERSON COUNTY COMMISSION

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

Phone: (304) 728-3284 Fax: (304) 725-7916

Web: [www.jeffersoncountywv.org](http://www.jeffersoncountywv.org)

PRESIDENT  
*Jane Tabb*

January 31, 2020

VICE PRESIDENT  
*Ralph Lorenzetti*

Honorable Commissioners  
Jefferson County, West Virginia

COMMISSIONER  
*Josh Compton*

I present to you the Fiscal Year 2021 operating and capital improvements program (CIP) budget requests from department heads, elected officials, and community organizations for Jefferson County. The budget document for FY21 represents the dedicated work of the County's senior leadership and support staff over the past several months. Adoption of the budget is one of the most important actions taken each year. The County's annual budget applies resources in an effective and responsible manner consistent with the policy direction set forth by the Jefferson County Commission. In the next few months, difficult decisions will be made to develop a balanced budget while allocating the county's scarce resources and maintaining sound financial management practices. The FY21 budget and outlook for future years comes with financial challenges that must be taken into consideration during the balancing process.

COMMISSIONER  
*Patrician Noland*

COMMISSIONER  
*Caleb Wayne Hudson*

The County continues to face reduced availability of financial resources, the growing needs of the business and residential community, and 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. 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 and are not able to be achieved without the elimination of full or partial services.

## **FY2021 Budget Focus**

The FY21 budget includes recognition of the service provided by County employees through the proposed merit increases and a cost of living adjustment for employees, numerous requests for position additions and reclassifications to enhance and maintain needed levels of services provided, and planning for future capital outlay needs.

The FY21 requests for operating expenditure allocations for the General Fund totals \$29.0 million, an increase of 14.86% over last year's total operating budget of \$25.3 million. Total estimated revenue for FY21 is estimated at \$25.9 million. This is a 1.9% increase (\$480,000) over FY20's budgeted revenue of \$25.4 million. The increase is primarily a result of projected assessable base growth for real and personal property tax (\$335,000), projected increases in wine liquor tax (\$119,000). Revenue assumptions for FY21 include a 2.3% decrease in Video Lottery Revenue (-\$33,400) over FY20 and an increase of \$85,000 in table games revenue (\$564,400) over the FY20 budget of \$479,400.

## **Assessable Base & Tax Levy Rate**

*Assessable Base.* The assessable base decreased to a low of \$3.0 billion in FY14; however, the assessable base has been increasing in recent years. New construction accounted for \$55 million of the \$170 million increase in FY20. In FY21 it is projected that the existing property assessable base will increase by \$129 million or 2.0% (from 3,723 million to 3,852 million). This is a good economic indicator and shows that market values for existing property are on the rise. In FY21, new construction is estimated to be \$41 million and is consistent with prior year figures for new construction. Because existing property values are expected to increase by

County Administrator  
*Stephanie Grove*

Deputy County Administrator  
*Sandy Slusher McDonald*

2.0% in FY21, the County is expected to remain at the max levy rate. The max levy rate was reached in FY19. The total assessable base projected for FY21 is \$3,893 million which is a 3.0% overall increase when compared to FY20's total assessable base of \$3,778 million. The County normally realizes a tax revenue increase of approximately \$500,000; and, the FY21 budget includes a tax revenue increase of \$335,000.

Valuation

Fiscal Year	Valuation									Totals	Chg	New Property	Existing property	%
	Class II	% of Tot	% Chg	Class III	% of Tot	% Chg	Class IV	% of Tot	% Chg					
FY2021 Estimate	2,566,665,112	65.9%	4.9%	921,537,356	23.7%	-0.2%	405,080,619	10.4%	-0.7%	3,893,283,087	3.0%	41,164,622	3,852,118,465	2.0%
FY2020	2,446,201,200	64.7%	7.6%	923,809,887	24.5%	-1.9%	408,140,959	10.8%	3.5%	3,778,152,046	4.7%	55,084,524	3,723,067,522	3.2%
FY2019	2,272,882,100	63.0%	4.0%	941,438,798	26.1%	-0.1%	394,218,819	10.9%	1.9%	3,608,539,717	2.7%	46,283,923	3,562,255,794	1.4%
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. Due to a slow recovery of the market values for existing properties, the County reached the max levy rate in FY19. It is anticipated that in FY21, the levy rate for the County will remain at 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 FY20 and the previous four (4) fiscal years is as follows:

Fiscal Year	Levy Rate by Class				%	Max Levy Rate by Class			
	I	II	III	IV		I	II	III	IV
2021 Projected	14.30	28.60	57.20	57.20	0.00%	14.30	28.60	57.20	57.20
2021	14.30	28.60	57.20	57.20	0.00%	14.30	28.60	57.20	57.20
2019	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

Even though the FY21 levy rate is not projected to increase, some property owners may still see an increase in their annual tax bill. Owners with property value increases due to market and economic growth may experience an increase in their annual tax bills.

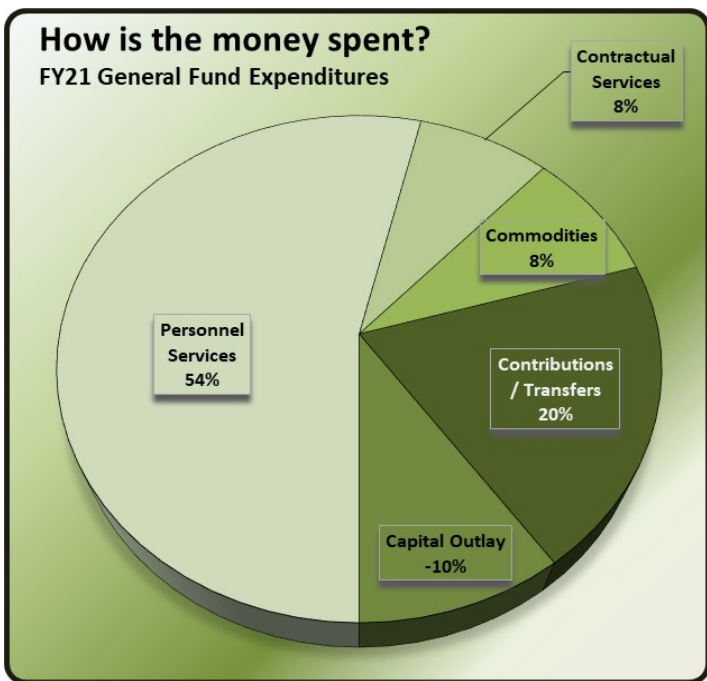
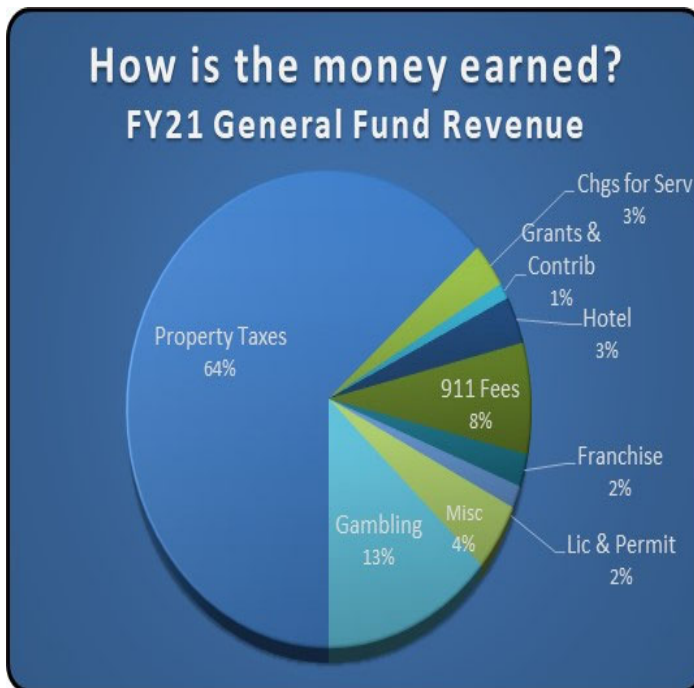
As other major events occur, **future increases to other revenue sources may be needed to generate sufficient revenues to support current services.** As an alternative, expenditure cuts that would result in reductions in operations, reduced service levels, or shifting services to other service providers 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. Based on revenue projections and department requests for FY21, and Capital Outlay needs for FY21 and future years, the Commission must make approximately \$4.0 million in expenditure cuts or revenue additions to balance the budget for FY21.

**Where does the money come from? Where does the money go?**

Jefferson County Commission  
 General Fund

Revenue by Type	FY21 Budget		FY20 Budget	
Property Taxes	16,508,729	63.7%	16,118,030	63.3%
Charges for Services	808,025	3.1%	854,411	3.4%
Grants & Contributions	290,000	1.1%	290,000	1.1%
Hotel Occupancy Taxes	847,300	3.3%	807,450	3.2%
911 Fees	1,962,900	7.6%	1,962,900	7.7%
Franchise Agreements	566,000	2.2%	554,900	2.2%
Licenses & Permits	386,640	1.5%	357,695	1.4%
Miscellaneous	1,160,612	4.5%	1,156,807	4.5%
Gambling Revenue	3,399,000	13.1%	3,347,400	13.2%
<b>Total Revenues</b>	<b>25,929,206</b>		<b>25,449,593</b>	

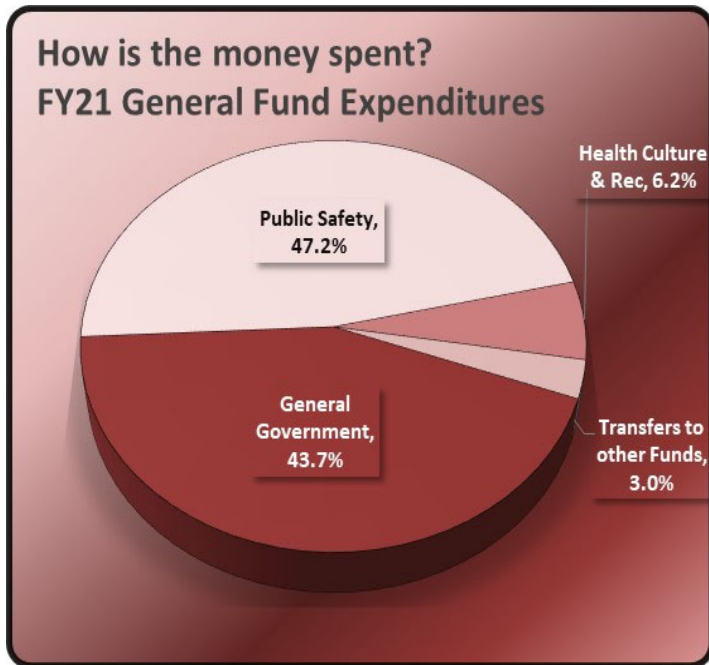
Revenue from the General Fund comes primarily from Taxes at 64% or \$16.5 million for FY21's Budget. Taxes consist of real and personal property taxes, gas & oil tax, horse racing, and hotel occupancy tax. Gambling revenue and 911 Fees make up the next largest revenue sources at 13% or \$3.4 million and 8% or \$2.0 million respectively. Total revenue is estimated at \$25.9 million for FY21's budget.



Jefferson County Commission  
 General Fund

Expenditure by Object	FY21 Budget		FY20 Budget	
Wages & Benefits	16,593,036	55.4%	15,180,566	56.3%
Contracted & Professional Svcs	2,668,427	8.9%	2,443,305	9.1%
Commodities	1,078,632	3.6%	1,086,182	4.0%
Jail Costs	1,200,000	4.0%	1,500,000	5.6%
Contributions to other entities	7,301,600	24.4%	4,916,413	18.2%
Transfers to other Funds	1,099,350	3.7%	1,812,859	6.7%
Capital Outlay	-	0.0%	13,100	0.0%
<b>Total Expenditures</b>	<b>29,941,045</b>		<b>26,952,425</b>	

Wages & Benefits are the largest General Fund expenditure at 55% or \$16.6 million for FY21's Budget. Other significant expenditures include \$7.3 million in Contributions and Transfers and \$1.2 million in Jail Costs. Total expenditures requests are \$29.9 million for FY21's budget.



Jefferson County Commission  
 General Fund

<u>Expenditures by Type</u>	<u>FY21 Budget</u>		<u>FY20 Budget</u>	
General Government	13,076,370	43.7%	12,305,189	45.7%
Public Safety	14,117,623	47.2%	11,286,694	41.9%
Health Culture & Rec	1,847,702	6.2%	1,692,947	6.3%
Transfers to other Funds	899,350	3.0%	1,667,598	6.2%
<b>Total Expenditures</b>	<b>29,941,045</b>		<b>26,952,428</b>	
<b>Net Surplus (Deficit)</b>	<b>(3,836,839)</b>		<b>(1,502,835)</b>	

The County provides a variety of services, and the largest expense is for Public Safety at 47.2% of the FY21 submitted budget or \$14.1 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 43.7% or \$13.1 million in submissions for FY21. 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 funding for one-time maintenance, repairs and equipment purchases for various departments and buildings and \$899,350 in Transfers to the Capital Outlay Fund. The Capital Outlay Fund budget includes \$1.9 million in funding requests for (See also attached Project Listing):

- Demolition and construction of a downtown Charles Town County Complex for administrative, engineering, clerk and tax operations. Approval of this project would require future financing.
- Remodeling the Animal Control building.
- Upgrades to the County’s information technology hardware and software systems.
- Building, lighting and HVAC upgrades, repairs and replacements to create energy and cost savings, and improve safety.
- Replacement of vehicles that includes four (4) patrol vehicles for law enforcement, one (1) vehicle for animal control, and two (2) vehicles for the Jefferson County Emergency Services Agency.
- Capital contribution requests from the Historic Landmarks Commission for building construction, renovations, repairs and upgrades.

**Employee Salary and Benefits**

In recognition of the outstanding service provided by employees for Jefferson County, the FY21 budget request includes a salary increases for full-time employees and permanent Sheriff’s Officers. Future employee merit increases or cost of living adjustments will be evaluated for affordability annually during the budgetary process. Additionally, it is estimated that the County’s medical insurance costs will increase by 8% or \$170,000 in FY21. It is anticipated that this increase will be shared between employees and the County. An estimated increase of 4-7% or \$115,000 is included for medical insurance benefits provided to full-time employees.

Additional department requests are outlined in the Department Highlights section.

**Department Request Highlights**

---

**401-County Commission**

1) Requests for 2 new positions were received: Human Resource Generalist for \$ 424,683  
\$74,621; and a Grant Coordinator for \$61,943

2) The Day Report Center is asking for an increase from their normal grant match to fund case managers due to increased need. The total cost increase approximately \$34,841.

3) All other increases were a result of placeholders for anticipated insurance renewal rates m(\$115,000), and wage increases for the entire county (\$270,000).

*4) Miscellaneous New Requests:*

EWRAA-Airport is requesting \$22,649 to partially fund maintenance and capital improvements.

EPCD-Conservation District is requesting \$8,000 for stream monitoring, watershed associations, and youth education.

**402-County Clerk**

1) The Clerk of the County Commission is requesting new funding of \$10,000 for potential lawsuits. 35,484

2) Additional funding of \$10,457 for added staff increases in addition to the Countywide increase that may be approved.

3) Increased overtime of \$1,187.

4) Printer replacements totalling \$3,780.

5) An increase of \$5,000 for record book repairs.

**405-Prosecuting Attorney**

\$57,630 is requested for a new support staff position 57,630

**424-Maintenance Department**

Due to departmental restructuring, postage has been returned to the maintenance department as a line item 120,000

**425-Other Buildings Maintenance**

Based on historical trends, utilities were increased by \$99,000 99,000

**428-IT Data Processing**

Increases include: maintenance of the wireless tower infrastructure (\$9,000), training for new employees (\$7,250), professional services for website support (\$12,800); computer hardware (\$30,400). 59,450

**431- JC Development Authority**

Decreases from the elimination of a position that no longer has grant funding (\$80,000), and reductions in professional services for legal fees of (\$85,000) are offset by a JCDA Board request to increase the starting salary for the unfilled Director position by \$30,000 with benefits. (135,000)

**Department Request Highlights-continued**

---

**700-Law Enforcement**

The Sheriff has requested 10 new deputies. 672,650

**704-Regional Jail**

Regional Jail Fees include a decrease of \$300,000 based on recent trends. (300,000)

**712-911 Communication Center**

1) New Dispatcher initiative requesting 3 additional positions for dispatchers at a total of \$165,000. With the increase in staffing, the department is requesting to upgrade 4 existing Dispatchers to Assistant Supervisors at a total of \$10,000. 250,500

2) Requesting a new position for CAD Administrator at \$75,500.

**715-JCESA**

Requesting funding for 27 new full time staff members. 2,160,000

**900-Parks & Recreation**

Requesting an additional funding for a new position (facility coordinator). 30,000

**908-Community Center**

Jefferson County Ministries is requesting \$12,000 to assist with programs they currently offer to local homeless persons, and to supplement the homeless shelter when it has more than 16 persons in attendance. 12,000

**909-Historic Commission**

Requesting an additional \$5,000 to as a one time contribution to the Jefferson County Historic Preservation Fund. 5,000

**916-Libraries**

Requesting an additional \$50,000 to fund County library operating costs. 50,000

**952-Senior Citizens**

Jefferson County Council on Aging is requesting new funding to cover the local portion of a grant match for meals for older citizens. 7,043

**953-Public Transit**

Placeholder for the State's request that Jefferson County contribute to Marc Train services. 80,000

### **Budget Schedule**

---

County departments, component units, and community agencies will present their FY21 budget request to the Commission from February 12 through February 14, 2020, and budget balancing will commence the following week through February 28, 2020. All meetings are open to the public and can be viewed online at the County's website [www.jeffersoncountywv.org](http://www.jeffersoncountywv.org). A public forum on the FY21 Requested Budget and Budget process will be held on February 4, 2020 at 7:00 PM. A Special Session to approve the Fiscal Year 2020 Budget will be held at the end of March 2019 and must be held prior to March 28th. Lastly, a Special Session to Lay the Levy for Fiscal Year 2020 will be held on April 21, 2020.

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 FY21 Budget.

Sincerely,

Michelle Gordon  
Finance Director  
[mgordon@jeffersoncountywv.org](mailto:mgordon@jeffersoncountywv.org)

**Jefferson County Commission  
FY21 Budget**

Date Prepared: 1/29/2020

Department	No.	FY2018 Actual	FY2019 Actual	FY2020 Budget	FY2021 Submitted Budget	% Chg
<b>Expenditures by Dept</b>						
Commission	401	1,803,308	1,928,689	2,060,608	2,069,641	20.61%
Merit Increase		-	-	-	195,000	
COLA		-	-	-	75,000	
New Req-Airport		-	-	-	22,649	
New Req-Conservation Dist		-	-	-	8,000	
Insurance Premium Increase 4-7%		-	-	-	115,001	
County Clerk	402	689,210	677,164	715,203	769,281	7.56%
Circuit Clerk	403	603,737	623,346	638,440	631,370	-1.11%
Sheriff's Tax Office	404	534,898	506,881	543,544	539,874	-0.68%
Prosecuting Attorney	405	1,802,123	1,806,652	1,816,077	1,952,571	7.52%
Assessor	406	503,027	530,016	537,199	533,755	-0.64%
Assesor Valuation Fund	407	489,362	508,508	529,664	528,199	-0.28%
State Wide Computer Network	408	54,879	57,865	43,110	54,871	27.28%
Agricultural Agent	412	104,774	122,803	136,777	137,637	0.63%
County Clerk Elections	413	314,493	311,982	303,533	307,338	1.25%
Magistrate Court	415	2,365	2,298	3,000	3,000	0.00%
Maintenance Dept	424	1,025,702	1,078,105	1,120,540	1,233,707	10.10%
Other Building	425	666,808	710,177	623,734	726,300	16.44%
Data Processing (IT)	428	363,558	438,865	567,681	618,256	8.91%
RDA	429	19,794	19,794	19,795	19,795	0.00%
EC Development	431	505,337	553,549	652,503	502,077	-23.05%
Engineering, Planning, Zoning, GIS	440	1,342,956	1,379,995	1,468,501	1,507,663	2.67%
Transfers to Other Entities	697	-	3,067	-	3,100	100.00%
Contingency for Emergencies	699	-	-	200,000	200,000	0.00%
Law Enforcement	700	4,191,733	4,313,311	4,290,371	4,859,339	13.26%
Service of Process	701	23,122	18,700	19,100	18,900	-1.05%
Regional Jail	704	1,582,600	1,204,513	1,500,000	1,200,000	-20.00%
Homeland Security	711	222,794	238,496	270,436	268,164	-0.84%
Communication Center (911)	712	1,791,156	1,807,990	2,136,051	2,480,935	16.15%
JCESA - Ambulance	715	2,024,472	2,102,376	2,231,347	4,462,847	100.01%
JCESA - Fire	713	665,000	665,000	577,500	577,500	0.00%
Animal Control	716	221,007	283,849	261,889	249,938	-4.56%
Central Garage	717	317,514	301,626	325,280	322,285	-0.92%
Health Department	800	79,550	79,980	80,380	80,782	0.50%
Landfill	808	-	-	-	-	
Parks and Recreation	900	728,587	742,886	771,280	818,892	6.17%
Arts and Humanities	903	14,767	15,369	16,149	16,884	4.55%
Community Center	908	-	-	-	12,000	100.00%
Historical Commission	909	21,867	25,257	23,913	30,001	25.46%
Visitors Bureau	911	383,280	384,213	411,225	422,100	2.64%
Library	916	330,000	330,000	330,000	380,000	15.15%
Senior Citizens	952	-	-	-	7,043	100.00%
Public Transit	953	20,000	20,000	60,000	80,000	33.33%
<b>Total Expenditures</b>		<b>\$ 23,443,780</b>	<b>\$ 23,793,322</b>	<b>\$ 25,284,830</b>	<b>\$ 29,041,695</b>	<b>14.86%</b>
<b>Revenue</b>		<b>\$ 24,698,543</b>	<b>\$ 25,346,564</b>	<b>\$ 25,449,593</b>	<b>\$ 25,929,206</b>	<b>1.88%</b>
<b>Operating Surplus / (Deficit)</b>		<b>\$ 1,254,763</b>	<b>\$ 1,553,242</b>	<b>\$ 164,763</b>	<b>\$ (3,112,489)</b>	

**Transfers to Other Funds**

Trns to Capital Fund (5% Gambling)	696	\$ 388,000	\$ 562,000	\$ 729,400	\$ 899,350	
Trns to Capital Fund	696	583,200	38,755	938,198	-	
Subtotal Trns to C/O Fund		971,200	600,755	1,667,598	899,350	-46.07%
Trns to Stabilization Fund	696	-	-	-	-	
Trns (from) to Other Funds	696	(233,213)	-	-	-	
<b>Total Transfers Out of General Fund</b>		<b>\$ 737,987</b>	<b>\$ 600,755</b>	<b>\$ 1,667,598</b>	<b>\$ 899,350</b>	<b>-46.07%</b>
<b>Net Use of Funds - Surplus / (Deficit)</b>		<b>\$ 516,776</b>	<b>\$ 952,487</b>	<b>\$ (1,502,835)</b>	<b>\$ (4,011,839)</b>	

<b>Beginning Fund Balance</b>	<b>699</b>	<b>\$ 4,669,371</b>	<b>\$ 5,186,147</b>	<b>\$ 6,138,634</b>	<b>\$ 4,635,799</b>	
<b>Net Change in Fund Balance</b>		<b>516,776</b>	<b>952,487</b>	<b>(1,502,835)</b>	<b>(4,011,839)</b>	
<b>Ending Fund Balance</b>		<b>\$ 5,186,147</b>	<b>\$ 6,138,634</b>	<b>\$ 4,635,799</b>	<b>\$ 623,960</b>	
<b>Fund Balance as a % of Oper Exp</b>		<b>22.12%</b>	<b>25.80%</b>	<b>18.33%</b>	<b>2.15%</b>	

**Fund Balance Reserve Policy**

<b>JCC Policy Minimum of 16.67% of Exp</b>	<b>\$ 3,908,078</b>	<b>\$ 3,966,347</b>	<b>\$ 4,214,981</b>	<b>\$ 4,841,251</b>	
<b>JCC Goal of 20.00% of Expenditures</b>	<b>\$ 4,688,756</b>	<b>\$ 4,758,664</b>	<b>\$ 5,056,966</b>	<b>\$ 5,808,339</b>	
<b>State Required 10.0% of Expenditures</b>	<b>\$ 2,344,378</b>	<b>\$ 2,379,332</b>	<b>\$ 2,528,483</b>	<b>\$ 2,904,170</b>	



## Jefferson County Commission

## General Fund

## Five Year Projection (FY2021 - FY2025)

	2 Year Actuals		Submitted			Projection				
	Actual	Actual	FY20		Proj	Budget	TREND	TREND	TREND	TREND
	FY18	FY19	Projection	Budget	Chg %	FY21	FY22	FY23	FY24	FY25
<b>Revenue</b>										
Taxes	13,551,915	13,827,216	13,785,695	14,610,640		14,945,769	15,374,460	15,811,260	16,266,360	16,735,160
<i>Tax Revenue % Inc/(Dec)</i>	6.2%	2.0%	-0.3%	5.7%		2.3%	2.9%	2.8%	2.9%	2.9%
Tax Penalties	287,868	308,187	308,000	313,100	1.0%	311,080	314,190	317,330	320,500	323,710
Property Transfer	970,973	759,477	950,000	1,084,070	6.0%	1,007,000	1,067,420	1,131,470	1,199,360	1,271,320
Gas/oil	62,174	85,562	100,552	88,130	3.0%	103,570	106,680	109,880	113,180	116,580
Horse Racing	10,098	9,681	10,296	10,440	2.0%	10,500	10,710	10,920	11,140	11,360
Wine Liquor	17,243	43,303	127,000	11,650	3.0%	130,810	134,730	138,770	142,930	147,220
Hotel Occupancy	738,360	768,425	804,000	807,450	5.0%	844,200	869,530	895,620	940,400	987,420
<i>Hotel Occ % Inc/(Dec)</i>	-4.8%	4.1%	4.6%	5.1%		5.0%	3.0%	3.0%	5.0%	5.0%
Hotel Occupancy- Other Entity	-	3,067	3,100	-		3,100	3,100	3,100	3,100	3,100
Waste Coal	-	5,562	-	-		-	-	-	-	-
Bldg Permits	275,866	328,778	358,000	357,695		386,640	413,700	426,110	438,890	443,280
<i>Building Permit % Inc/(Dec)</i>	9.1%	19.2%	8.9%	8.8%		8.0%	7.0%	3.0%	3.0%	1.0%
Grants	644,424	506,093	195,000	270,000		270,000	220,000	220,000	220,000	220,000
Payment in lieu of taxes	17,593	19,296	19,000	20,000		20,000	20,000	20,000	20,000	20,000
Sheriff Service Process	20,016	17,051	19,100	19,100		18,900	19,000	19,000	19,000	19,000
Sheriff Earnings	195,596	190,624	192,600	192,600	1.0%	190,500	192,410	194,330	196,270	198,230
Clerk Earnings	223,629	173,780	201,990	207,000	0.5%	198,800	199,790	200,790	201,790	202,800
Circuit Clerk Earnings	45,786	59,453	60,000	58,770	1.0%	60,000	60,600	61,210	61,820	62,440
Prosecuting Earnings	1,550	2,133	2,000	1,554	1.0%	1,841	1,860	1,880	1,900	1,920
Charges for Services	-	40,860	-	41,400		-	-	-	-	-
Rent	318,490	306,906	313,987	313,987	2.0%	316,484	322,810	329,270	335,860	342,580
911 Fees	1,760,952	1,909,065	1,905,700	1,962,900		1,962,900	1,982,500	2,002,300	2,022,300	2,042,500
<i>911 Fees % Inc/(Dec)</i>	-5.3%	8.4%	-0.2%	2.8%		3.0%	1.0%	1.0%	1.0%	1.0%
Franchise Agreements	522,938	824,770	554,900	554,900		566,000	571,700	577,400	583,200	589,000
<i>Franchise Fees % Inc/(Dec)</i>	11.1%	59.1%	-32.7%	-32.7%		2.0%	1.0%	1.0%	1.0%	1.0%
IRP fees	15,680	18,789	15,800	15,800	1.0%	17,200	17,370	17,540	17,720	17,900
Jail fees	112,557	97,087	98,000	98,000	0.5%	98,000	98,490	98,980	99,470	99,970
Interest	31,436	36,882	34,770	32,871	0.2%	33,413	33,480	33,550	33,620	33,690
Misc revenue	49,782	66,435	46,372	46,372	1.0%	45,400	45,850	46,310	46,770	47,240
Sheriff Commission	11,581	11,514	11,520	11,600	1.0%	11,600	11,720	11,840	11,960	12,080
Table Games	634,044	<b>635,682</b>	620,000	479,400		564,400	536,200	509,400	499,200	489,200
<i>Table Games % Inc/(Dec)</i>	-13.9%	<b>0.3%</b>	-2.5%	-24.6%		-9.0%	-5.0%	-5.0%	-2.0%	-2.0%
Filing Fees	-	4,941	-	-		-	-	-	-	-
Video Lottery	3,038,420	2,999,873	2,900,000	2,868,000		2,834,600	2,777,900	2,722,300	2,667,900	2,614,500
<i>Video Lottery % Inc/(Dec)</i>	-4.6%	-1.3%	-3.3%	-4.4%		-2.3%	-2.0%	-2.0%	-2.0%	-2.0%
Defeasance of Debt	40,226	-	-	-		-	-	-	-	-
Reimbursements	230,065	241,285	170,000	178,500	1.0%	184,300	186,140	188,000	189,880	191,780
Gain/Loss on Sale of Fixed Assets	10,726	10,922	-	-		-	-	-	-	-
Charges to other entities	70,098	-	100,000	-		-	-	-	-	-
Trans from other entities	36,430	220	-	-		-	-	-	-	-
General School Reimbursements	266,698	307,276	264,000	264,000	1.0%	264,000	266,640	269,310	272,000	274,720
Trns Assessor Val fund	485,329	510,200	529,664	529,664	2.0%	528,199	538,760	549,540	560,530	571,740
<b>Total Revenue</b>	<b>24,698,543</b>	<b>25,130,395</b>	<b>24,701,046</b>	<b>25,449,593</b>		<b>25,929,206</b>	<b>26,397,740</b>	<b>26,917,410</b>	<b>27,497,050</b>	<b>28,090,440</b>

## Jefferson County Commission

## General Fund

## Five Year Projection (FY2021 - FY2025)

	2 Year Actuals		Submitted			Projection				
	Actual	Actual	FY20		Proj	Budget	TREND	TREND	TREND	TREND
	FY18	FY19	Projection	Budget	Chg %	FY21	FY22	FY23	FY24	FY25
<b>Expenditures</b>										
Commission	1,803,308	1,928,689	2,029,699	2,060,608	2.0%	2,069,641	2,111,030	2,153,250	2,196,320	2,240,250
Employee Increases (~2% Merit)	-	-	-	-		195,000	198,900	202,878	206,936	211,074
Employee Increases (COLA)	-	-	-	-		75,000	80,300	85,900	91,900	98,300
95X New Requests	-	-	-	-		30,649	-	-	-	-
Health Increases (5%)	-	-	-	-		115,001	115,000	120,750	126,788	133,127
County Clerk	689,210	677,164	704,475	715,203	2.0%	769,281	784,670	800,360	816,370	832,700
Circuit Clerk	603,737	623,346	628,863	638,440	2.0%	631,370	644,000	656,880	670,020	683,420
Sheriff's Tax Office	534,898	506,881	535,391	543,544	2.0%	539,874	550,670	561,680	572,910	584,370
Prosecuting Attorney	1,802,123	1,806,652	1,788,836	1,816,077	2.0%	1,952,571	1,991,620	2,031,450	2,072,080	2,113,520
Assessor	503,027	530,016	529,141	537,199	2.0%	533,755	544,430	555,320	566,430	577,760
Assesor Valuation Fund	489,362	508,508	521,719	529,664	2.0%	528,199	538,760	549,540	560,530	571,740
State Wide Computer Network	54,879	57,865	42,463	43,110	2.0%	54,871	55,970	57,090	58,230	59,390
Agricultural Agent	104,774	122,803	134,725	136,777	2.0%	137,637	140,390	143,200	146,060	148,980
County Clerk Elections	314,493	311,982	298,980	303,533	2.0%	307,338	313,480	319,750	326,150	332,670
Magistrate Court	2,365	2,298	2,955	3,000	2.0%	3,000	3,060	3,120	3,180	3,240
Maintenance Dept	1,025,702	1,078,105	1,103,732	1,120,540	3.0%	1,233,707	1,270,720	1,308,840	1,348,110	1,388,550
Other Building	666,808	710,177	614,378	623,734	2.0%	726,300	740,830	755,650	770,760	786,180
Data Processing (IT)	363,558	438,865	559,166	567,681	2.0%	618,256	630,620	643,230	656,090	669,210
RDA	19,794	19,794	19,498	19,795	2.0%	19,795	20,190	20,590	21,000	21,420
EC Development	505,337	553,549	642,715	652,503	2.0%	502,077	512,120	522,360	532,810	543,470
Engineering, Planning, Zoning, GIS	1,342,956	1,379,995	1,446,473	1,468,501	2.0%	1,507,663	1,537,820	1,568,580	1,599,950	1,631,950
Hotel Occupancy Other Entities	-	3,067	3,100	-		3,100	3,100	3,100	3,100	3,100
Contingency for Emergencies	-	-	197,000	200,000		200,000	200,000	200,000	200,000	200,000
Law Enforcement	4,191,733	4,313,311	4,226,015	4,290,371	2.0%	4,859,339	4,956,530	5,055,660	5,156,770	5,259,910
Service of Process	23,122	18,700	18,814	19,100		18,900	19,000	19,000	19,000	19,000
Regional Jail	1,582,600	1,204,513	1,477,500	1,500,000	2.0%	1,200,000	1,224,000	1,248,480	1,273,450	1,298,920
Regional Jail % Inc/(Dec)	5.0%	-23.9%	22.7%	24.5%		-18.8%	2.0%	2.0%	2.0%	2.0%
Homeland Security	222,794	238,496	266,379	270,436	2.0%	268,164	273,530	279,000	284,580	290,270
Communication Center (911)	1,791,156	1,807,990	2,104,010	2,136,051	2.0%	2,480,935	2,530,550	2,581,160	2,632,780	2,685,440
JCESA - Ambulance	2,024,472	2,102,376	2,197,877	2,231,347	2.0%	4,462,847	4,552,100	4,643,140	4,736,000	4,830,720
JCESA - Fire	665,000	665,000	568,838	577,500	0.0%	577,500	577,500	577,500	577,500	577,500
Animal Control	221,007	283,849	257,961	261,889	2.0%	249,938	254,940	260,040	265,240	270,540
Central Garage	317,514	301,626	320,401	325,280	6.0%	322,285	341,620	362,120	383,850	406,880
Health Department	79,550	79,980	79,174	80,380	2.0%	80,782	82,400	84,050	85,730	87,440
Parks and Recreation	728,587	742,886	759,711	771,280	3.9%	818,892	859,673	872,967	894,694	917,445
Arts and Humanities	14,767	15,369	15,907	16,149	5.0%	16,884	17,391	17,912	18,808	19,748
Community Center	-	-	-	-		12,000	12,000	12,000	12,000	12,000
Historical Commission	21,867	25,257	23,554	23,913	5.0%	30,001	25,751	26,524	27,850	29,242
Visitors Bureau	383,280	384,213	405,057	411,225	5.0%	422,100	434,765	447,810	470,200	493,710
Library	330,000	330,000	325,050	330,000	0.0%	380,000	380,000	380,000	380,000	380,000
Senior Citizens	-	-	-	-		7,043	7,043	7,043	7,043	7,043
Public Transit	20,000	20,000	59,100	60,000		80,000	80,000	80,000	80,000	80,000
<b>Total Expenditures</b>	<b>23,443,780</b>	<b>23,793,322</b>	<b>24,908,657</b>	<b>25,284,830</b>		<b>29,041,695</b>	<b>29,616,473</b>	<b>30,217,924</b>	<b>30,851,218</b>	<b>31,500,229</b>
<b>Net Surplus / (Deficit)</b>	<b>1,254,763</b>	<b>1,337,073</b>	<b>(207,612)</b>	<b>164,763</b>		<b>(3,112,489)</b>	<b>(3,218,734)</b>	<b>(3,300,514)</b>	<b>(3,354,169)</b>	<b>(3,409,790)</b>

Jefferson County Commission  
 General Fund  
 Five Year Projection (FY2021 - FY2025)

	2 Year Actuals		FY20		Submitted Budget FY21	Projection			
	Actual	Actual	Proj			TREND	TREND	TREND	TREND
	FY18	FY19	Projection	Budget		Chg %	FY22	FY23	FY24
<b>Net Surplus / (Deficit)</b>	<b>1,254,763</b>	<b>1,337,073</b>	<b>(207,612)</b>	<b>164,763</b>	<b>(3,112,489)</b>	<b>(3,218,734)</b>	<b>(3,300,514)</b>	<b>(3,354,169)</b>	<b>(3,409,790)</b>
<b>Transfers from/ (to) Other Funds</b>									
<b>Transfers to Capital Outlay Fund</b>									
<i>Trns to Capital Fund (5% Gambling)</i>	-	(562,000)	<b>(729,400)</b>	(729,400)	(899,350)	(1,065,100)	(1,226,700)	(1,385,100)	(1,540,300)
<i>Trns to Capital Fund</i>	(971,200)	(38,755)	<b>(938,198)</b>	(938,198)	-	-	-	-	-
<b>Subtotal Trns to Capital Outlay Fund</b>	<b>(971,200)</b>	<b>(600,755)</b>	<b>(1,667,598)</b>	<b>(1,667,598)</b>	<b>(899,350)</b>	<b>(1,065,100)</b>	<b>(1,226,700)</b>	<b>(1,385,100)</b>	<b>(1,540,300)</b>
Trns from Coal Severance Fund	70,000	70,000	-	-	-	-	-	-	-
Trns from (to) Other Funds	163,213	146,169	-	-	-	-	-	-	-
<b>Total Transfers Out of General Fund</b>	<b>(737,987)</b>	<b>(384,586)</b>	<b>(1,667,598)</b>	<b>(1,667,598)</b>	<b>(899,350)</b>	<b>(1,065,100)</b>	<b>(1,226,700)</b>	<b>(1,385,100)</b>	<b>(1,540,300)</b>
<b>Net Uses of Funds - Surplus/(Deficit)</b>	<b>516,776</b>	<b>952,487</b>	<b>(1,875,210)</b>	<b>(1,502,835)</b>	<b>(4,011,839)</b>	<b>(4,283,834)</b>	<b>(4,527,214)</b>	<b>(4,739,269)</b>	<b>(4,950,090)</b>
<b>Fund Balance</b>									
Beginning Fund Balance	4,669,371	5,186,147	6,138,634	6,138,634	4,635,799	623,960	(3,659,874)	(8,187,088)	(12,926,357)
Net Change in Fund Balance	516,776	952,487	(1,875,210)	(1,502,835)	(4,011,839)	(4,283,834)	(4,527,214)	(4,739,269)	(4,950,090)
<b>Ending Fund Balance</b>	<b>5,186,147</b>	<b>6,138,634</b>	<b>4,263,425</b>	<b>4,635,799</b>	<b>623,960</b>	<b>(3,659,874)</b>	<b>(8,187,088)</b>	<b>(12,926,357)</b>	<b>(17,876,446)</b>
<b>Fund Balance as a % of Operating Exp</b>	<b>22.12%</b>	<b>25.80%</b>	<b>17.12%</b>	<b>18.33%</b>	<b>2.15%</b>	<b>-12.36%</b>	<b>-27.09%</b>	<b>-41.90%</b>	<b>-56.8%</b>

Jefferson County Commission  
Capital Outlay Fund Project Listing  
FY21 thru FY25

Priority	(1-5)	Description	Page No.	Location/Building	FY19 Budget	FY20 Projected	Projection for FY21 thru FY25				
							FY21	FY22	FY23	FY24	FY25
	1	Courthouse Repairs	2	Courthouse	\$150,000	\$150,000	\$150,000	\$150,000	\$200,000	\$150,000	\$150,000
	1	Magistrate Court-2nd Floor Renovations	3	Courthouse	\$0	\$50,000	\$0	\$300,000	\$0	\$0	\$0
	1	DataCenter Windows Server OS	4	IT Data Processing	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0
	1	Lagoon & Sinkhole Construction	5	Bardane Industrial Park	\$250,000	\$50,000	\$0	\$0	\$0	\$0	\$0
	1	Financial System	6	IT Data Processing	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
	1	IBM AS400	7	IT Data Processing	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0
	1	911 Center Monitor Replacement	8	IT Data Processing	\$0	\$12,500	\$0	\$0	\$0	\$0	\$0
	2	Replacement Vehicle	9	Sheriff Law Enforcement	\$183,000	\$200,000	\$225,000	\$200,000	\$220,000	\$220,000	\$220,000
	2	Replacement Vehicle	10	Animal Control	\$0	\$0	\$45,000	\$44,000	\$0	\$44,000	\$0
	2	Parking Area Downtown	11	Downtown Campus	\$0	\$0	\$0	\$55,000	\$0	\$0	\$0
	2	Demo or Repair	12	Smoot Building	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
	3	Air Handler	13	Public Services Center	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
	5	Lighting Retro	14	All Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3	Remodel / Renovations	15	Animal Control / Old School House	\$0	\$13,000	\$0	\$100,000	\$0	\$0	\$0
	3	Vehicle Replacement	16	Engineering	\$25,000	\$25,000	\$0	\$25,000	\$0	\$0	\$25,000
	4	Elevator	17	Mason/Moffit Buildings	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0
	5	Area Between Buildings	18	Sheriff & 911 Communications	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0
	1	Impact Fee Recalculation	19	Engineering	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0
	3	Bolivar-Harpers Ferry Public Library	20	Building Renovations	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
	3	Shepherdstown Public Library	21	Building Renovations	\$100,000	\$0	\$0	\$0	\$0	\$200,000	\$0
	3	Historical Commission	22	Building & Site Renovations	\$0	\$0	\$0	\$0	\$0	\$0	\$270,000
	5	Police Headquarters	23	Building Purchase & Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
	1	Courthouse Portico	24	Courthouse	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
	1	County Campus	25	Building Purchases, Demo, Construction	\$0	\$50,000	\$1,000,000	\$4,000,000	\$0	\$0	\$1,000,000
	5	Police Substation	26	Renovation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200,000
	5	JCESA Expansion	27	JCESA	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	1	JCESA Vehicles & Eqpt	28	JCESA	\$0	\$60,000	\$130,000	\$65,000	\$70,000	\$70,000	\$70,000
		<b>Totals</b>			<b>\$733,000</b>	<b>\$830,500</b>	<b>\$1,795,000</b>	<b>\$5,189,000</b>	<b>\$490,000</b>	<b>\$684,000</b>	<b>\$8,435,000</b>

	FY19 Budget	FY20 Projected	Projection for FY21 thru FY25				
			FY21	FY22	FY23	FY24	FY25
Beginning Fund Balance	3,974,431	3,894,736	4,504,226	3,742,576	3,387,076	3,657,776	3,892,876
Transfers from General Fund	600,755	1,667,598	899,350	1,065,100	1,226,700	1,385,100	1,540,300
Transfers from Financial Stab Fund	210,013	200,000	200,000	-	-	-	-
Grant Revenue	100,000	-	-	-	-	-	-
Financing Proceeds	-	-	-	4,320,000	-	-	8,036,000
Other Revenues	28,316	15,000	15,000	15,000	15,000	15,000	15,000
Less: Debt Payments	180,108	180,108	-	-	-	-	-
Less: Bond Issuance Costs 8%	-	-	-	135,600	-	-	642,880
Less: Bond Debt Pmts 4%-15 YR	-	-	-	200,000	400,000	400,000	800,000
Less: ESA Debt Payment	81,000	61,000	81,000	81,000	81,000	81,000	81,000
Less: Expenditures	757,671	1,032,000	1,795,000	5,339,000	490,000	684,000	8,435,000
<b>Ending Fund Balance</b>	<b>3,894,736</b>	<b>4,504,226</b>	<b>3,742,576</b>	<b>3,387,076</b>	<b>3,657,776</b>	<b>3,892,876</b>	<b>3,525,296</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	2,000,000
Minimum Reserve Met	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes

(Per JCC Cap Outlay Policy 307)