

Jefferson County Commission
 Five Year Projection (FY2021 - FY2025)
 Expenditures by Funding Source

	FY19 Actual	FY2020		Proj Chg %	Projected	Projection			
		Projection	Budget		Budget	TREND	TREND	TREND	TREND
					FY21	FY22	FY23	FY24	FY25
STATUTORY REVENUE & RELATED EXPENDITURES									
Statutory Revenues									
Tax Revenue	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>	2.0%	-0.3%	5.7%		2.3%	2.9%	2.8%	2.9%	2.9%
911 Fee Revenue	1,909,065	1,905,700	1,962,900		1,962,900	1,982,500	2,002,300	2,022,300	2,042,500
911 Fees % Inc/(Dec)	8.4%	-0.2%	2.8%		3.0%	1.0%	1.0%	1.0%	1.0%
Total Statutory Revenues	15,736,281	15,691,395	16,573,540		16,908,669	17,356,960	17,813,560	18,288,660	18,777,660
Statutory Expenditures									
County Commission	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
County Clerk	677,164	704,475	715,203	2.0%	769,281	784,670	800,360	816,370	832,700
Circuit Clerk	623,346	628,863	638,440	2.0%	631,370	644,000	656,880	670,020	683,420
Sheriff and Treasurer	506,881	535,391	543,544	2.0%	539,874	550,670	561,680	572,910	584,370
Prosecuting Attorney	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	530,016	529,141	537,199	2.0%	533,755	544,430	555,320	566,430	577,760
Statewide Computer - Assessor	57,865	42,463	43,110	2.0%	54,871	55,970	57,090	58,230	59,390
Elections County Clerk	311,982	298,980	303,533	2.0%	307,338	313,480	319,750	326,150	332,670
Magistrate Court	2,298	2,955	3,000	2.0%	3,000	3,060	3,120	3,180	3,240
Courthouse (Maintenance)	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
Regional Development Authority	19,794	19,498	19,795	2.0%	19,795	20,190	20,590	21,000	21,420
Sheriff Law Enforcement	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
Regional Jail	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
Homeland Security	238,496	266,379	270,436	2.0%	268,164	273,530	279,000	284,580	290,270
911 Center Expenditures									
Communications Center	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
Comm Ctr (Est In Other Depts)	105,000	105,000	105,000	2.0%	105,000	105,000	105,000	105,000	105,000
Transfers to C/O Fund									
Courthouse & Building Maintenance	339,647	1,186,490	1,186,490		147,850	650,100	855,700	970,100	1,144,300
Prosecuting Attorney	-	-	-		-	-	-	-	-
JCESA Mortgage	81,000	61,000	61,000		211,000	146,000	151,000	151,000	151,000
County Clerk	-	23,813	23,813		-	-	-	-	-
Elections County Clerk	180,108	180,108	180,108		-	-	-	-	-
Sheriff's Tax & Law Enforcement	-	240,000	240,000		283,000	244,000	220,000	264,000	220,000
Other Statutorially Required	-	25,000	25,000		145,000	25,000	-	-	25,000
911 / Homeland Security	-	12,500	12,500		112,500	-	-	-	-
Total Statutory Expenditures	15,812,857	17,591,848	17,831,818		17,927,991	18,444,550	18,964,330	19,488,480	20,017,130
Subtotal Net Tax Surplus/(Deficit)	(76,576)	(1,900,453)	(1,258,278)		(1,019,322)	(1,087,590)	(1,150,770)	(1,199,820)	(1,239,470)
DEDICATED REVENUE & RELATED EXPENDITURES									
Hotel Tax Revenue									
Hotel Occupancy Tax	771,492	807,100	807,450	5.0%	847,300	872,630	898,720	943,500	990,520
Hotel Tax Expenditures									
Other Entities	3,067	3,100	-		3,100	3,100	3,100	3,100	3,100
Parks and Recreation	742,886	759,711	771,280	3.9%	818,892	859,673	872,967	894,694	917,445
Arts and Humanities	15,369	15,907	16,149	5.0%	16,884	17,391	17,912	18,808	19,748
Historical Commission	25,257	23,554	23,913	5.0%	30,001	25,751	26,524	27,850	29,242
Convention Visitor's Bureau	384,213	405,057	411,225	5.0%	422,100	434,765	447,810	470,200	493,710
Total Hotel Expenditures	1,170,792	1,207,329	1,222,567		1,290,977	1,340,680	1,368,313	1,414,652	1,463,245
Subtotal Net Hotel Surplus/(Deficit)	(399,300)	(400,229)	(415,117)		(443,677)	(468,050)	(469,593)	(471,152)	(472,725)
Permit Fee Revenue									
Building Permit Fees	328,778	358,000	357,695	0.0%	386,640	413,700	426,110	438,890	443,280
Permit Fee Expenditures									
Engineering	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
Subtotal Net Permit Surplus/(Deficit)	(1,051,217)	(1,088,473)	(1,110,806)		(1,121,023)	(1,124,120)	(1,142,470)	(1,161,060)	(1,188,670)
Service of Process Revenue									
Sheriff's Service of Process	17,051	19,100	19,100	0.0%	18,900	19,000	19,000	19,000	19,000
Service of Process Expenditures									
Sheriff's Service of Process	18,700	18,814	19,100	0.0%	18,900	19,000	19,000	19,000	19,000
Subtotal Net Process Surplus/(Deficit)	(1,649)	286	-		-	-	-	-	-
Assessor Valuation Fund Revenue									
Transfer from the Assessor's Valuation Fund	510,200	529,664	529,664	2.0%	528,199	538,760	549,540	560,530	571,740
Assessor Valuation Fund Expenditures									
Assessor's Valuation Fund	508,508	521,719	529,664	2.0%	528,199	538,760	549,540	560,530	571,740
Subtotal Net ASV Surplus/(Deficit)	1,692	7,945	-		-	-	-	-	-
Net Surplus/(Deficit) Before Other	(1,527,050)	(3,380,924)	(2,784,201)		(2,584,022)	(2,679,760)	(2,762,833)	(2,832,032)	(2,900,865)

Jefferson County Commission
 Five Year Projection (FY2021 - FY2025)
 Expenditures by Funding Source

	FY19 Actual	FY2020		Proj Chg %	Projected	Projection			
		Projection	Budget		Budget	TREND	TREND	TREND	TREND
					FY21	FY22	FY23	FY24	FY25
NON-DEDICATED REVENUE & EXPENDITURES									
Other Revenue									
Table Games	635,682	620,000	479,400		564,400	536,200	509,400	499,200	489,200
<i>Table Games % Inc/(Dec)</i>	0.3%	-2.5%	-24.6%		-9.0%	-5.0%	-5.0%	-2.0%	-2.0%
Video Lottery	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>	-1.3%	-3.3%	-4.4%		-2.3%	-2.0%	-2.0%	-2.0%	-2.0%
Tax Penalties	308,187	308,000	313,100	1.0%	311,080	314,190	317,330	320,500	323,710
Property Transfer Tax	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 Severance Tax	85,562	100,552	88,130	3.0%	103,570	106,680	109,880	113,180	116,580
Horse & Dog Racing tax	9,681	10,296	10,440	2.0%	10,500	10,710	10,920	11,140	11,360
Wine & Liquor Tax	43,303	127,000	11,650	3.0%	130,810	134,730	138,770	142,930	147,220
Waste Coal	5,562	-	-		-	-	-	-	-
Sheriff's Earnings	190,624	192,600	192,600	1.0%	190,500	192,410	194,330	196,270	198,230
Jail Fees	97,087	98,000	98,000	0.5%	98,000	98,490	98,980	99,470	99,970
County Clerk's Earnings	173,780	201,990	207,000	0.5%	198,800	199,790	200,790	201,790	202,800
Circuit Clerk's Earnings	59,453	60,000	58,770	1.0%	60,000	60,600	61,210	61,820	62,440
Prosecuting Attorney Earnings	2,133	2,000	1,554	1.0%	1,841	1,860	1,880	1,900	1,920
License/ Decals	-	-	-		-	-	-	-	-
Misc. Permits	-	-	-		-	-	-	-	-
Grants	506,093	195,000	270,000	0.0%	270,000	220,000	220,000	220,000	220,000
Payment in Lieu of Taxes-Federal	19,296	19,000	20,000	0.0%	20,000	20,000	20,000	20,000	20,000
Accident Reports	-	-	-	0.0%	-	-	-	-	-
Map Sales	-	-	-		-	-	-	-	-
Rent - Concessions	306,906	313,987	313,987	2.0%	316,484	322,810	329,270	335,860	342,580
Franchise Fees	824,770	554,900	554,900		566,000	571,700	577,400	583,200	589,000
<i>Franchise Fees % Inc/(Dec)</i>	59.1%	-32.7%	-32.7%		2.0%	1.0%	1.0%	1.0%	1.0%
IRP Fees	18,789	15,800	15,800	1.0%	17,200	17,370	17,540	17,720	17,900
Interest Earned	36,882	34,770	32,871	0.2%	33,413	33,480	33,550	33,620	33,690
Defeasance of Debt	-	-	-		-	-	-	-	-
Charges to Other Entities	40,860	100,000	41,400		-	-	-	-	-
Miscellaneous Revenue	66,434	46,372	46,372	1.0%	45,400	45,850	46,310	46,770	47,240
Sheriff's Commission	11,514	11,520	11,600	1.0%	11,600	11,720	11,840	11,960	12,080
Recycling / Scrap Revenue	-	-	-	0.0%	-	-	-	-	-
Filing Fees	4,941	-	-		-	-	-	-	-
Gain/Loss on Sale of Assets	10,922	-	-		-	-	-	-	-
Reimbursement / Other Revenue	241,285	170,000	178,500	1.0%	184,300	186,140	188,000	189,880	191,780
General School Fund Reimb	307,276	264,000	264,000	1.0%	264,000	266,640	269,310	272,000	274,720
Donations from Other Entities	220	-	-		-	-	-	-	-
Transfers from Other Funds	146,169	-	-		-	-	-	-	-
Transfers from Coal Severance Fund	70,000	-	-		-	-	-	-	-
Total Non-Dedicated Revenues	7,982,762	7,295,787	7,162,143		7,239,498	7,196,690	7,210,480	7,246,470	7,288,240
Other Expenditures									
Commission - Discretionary Items									
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
Health Increases (5%)	-	-	-		115,001	115,000	120,750	126,788	133,127
95X New Requests	-	-	-		30,649	-	-	-	-
Emergency Services Expenditures									
Fire Departments	665,000	568,838	577,500	0.0%	577,500	577,500	577,500	577,500	577,500
Jeff Co Emergency Services Agency	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
Agricultural Agent	122,803	134,725	136,777	2.0%	137,637	140,390	143,200	146,060	148,980
Other Buildings	710,177	614,378	623,734	2.0%	726,300	740,830	755,650	770,760	786,180
IT Data Processing	438,865	559,166	567,681	2.0%	618,256	630,620	643,230	656,090	669,210
Economic Development	553,549	642,715	652,503	2.0%	502,077	512,120	522,360	532,810	543,470
Contingencies	-	197,000	200,000	0.0%	200,000	200,000	200,000	200,000	200,000
Animal Control	283,849	257,961	261,889	2.0%	249,938	254,940	260,040	265,240	270,540
Central Garage	301,626	320,401	325,280	6.0%	322,285	341,620	362,120	383,850	406,880
Health Department	79,980	79,174	80,380	2.0%	80,782	82,400	84,050	85,730	87,440
Community Center	-	-	-		12,000	12,000	12,000	12,000	12,000
Solid Waste Authority	-	-	-	0.0%	-	-	-	-	-
Libraries	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 Transportation	20,000	59,100	60,000	0.0%	80,000	80,000	80,000	80,000	80,000
Transfer to Financial Stabilization Fund	-	-	-	0.0%	-	-	-	-	-
Transfer to Capital Outlay Fund	600,755	1,667,598	1,667,598	0.0%	899,350	1,065,100	1,226,700	1,385,100	1,540,300
Less: Trfrs for Elected Officials, Comm Center & Sheriff	(600,755)	(1,728,911)	(1,728,911)		(899,350)	(1,065,100)	(1,226,700)	(1,385,100)	(1,540,300)
Less: 911 Comm Center Est of Operating	(105,000)	(105,000)	(105,000)		(105,000)	(105,000)	(105,000)	(105,000)	(105,000)

Jefferson County Commission
 Five Year Projection (FY2021 - FY2025)
 Expenditures by Funding Source

	FY19 Actual	FY2020		Proj Chg %	Projected	Projection			
		Projection	Budget		Budget	TREND	TREND	TREND	TREND
					FY21	FY22	FY23	FY24	FY25
Total Non-Dedicated Expenditures	5,503,225	5,790,072	5,880,778		8,667,315	8,800,763	8,974,861	9,153,706	9,337,464
Net Surplus/(Deficit) of Revenues over Expenditures	952,487	(1,875,210)	(1,502,836)		(4,011,839)	(4,283,833)	(4,527,214)	(4,739,269)	(4,950,090)
GRAND TOTAL REVENUES	25,346,564	24,701,045	25,449,592		25,929,206	26,397,740	26,917,410	27,497,050	28,090,440
GRAND TOTAL EXPENDITURES	24,394,077	26,576,255	26,952,428		29,941,045	30,681,573	31,444,624	32,236,318	33,040,529
Net Surplus/(Deficit) of Revenues over Expenditures	952,487	(1,875,210)	(1,502,836)		(4,011,839)	(4,283,833)	(4,527,214)	(4,739,269)	(4,950,090)
BEGINNING FUND BALANCE	5,186,147	6,138,634	6,138,634	-	4,635,799	623,960	(3,659,874)	(8,187,088)	(12,926,357)
PRIOR PERIOD ADJUSTMENTS	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE	952,487	(1,875,210)	(1,502,836)		(4,011,839)	(4,283,833)	(4,527,214)	(4,739,269)	(4,950,090)
ENDING FUND BALANCE	6,138,634	4,263,424	4,635,799	-	623,960	(3,659,874)	(8,187,088)	(12,926,357)	(17,876,446)
FUND BALANCE AS A % OF OPERATING EXP	25.16%	16.04%	17.20%		2.08%	-11.93%	-26.04%	-40.10%	-54.10%