

**Jefferson County Commission  
FY22 Budget**

Date Prepared: 3/18/2021 FINAL

Department	No.	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Submitted Budget	% Chg	Commission Additions / (Cuts)	FY2022 Adjusted Budget	% Chg
<b>Expenditures by Dept</b>									
Commission	401	1,928,689	2,035,611	1,903,298	1,902,769	397.38%	(194,721)	1,708,048	-3.89%
Merit Increase		-	-	-	195,000		(195,000)	-	
COLA		-	-	-	75,000		(75,000)	-	
New Req-Water Adv Comm \$110K		-	-	-	-		-	-	
New Req-Airport		-	-	-	31,241		(31,241)	-	
County Clerk	402	677,164	740,849	663,274	662,011	-0.19%	(15,750)	646,261	-2.57%
Circuit Clerk	403	623,346	631,483	508,465	522,593	2.78%	(2,625)	519,968	2.26%
Sheriff's Tax Office	404	506,881	512,826	497,586	493,616	-0.80%	(750)	492,866	-0.95%
Prosecuting Attorney	405	1,806,652	1,839,523	1,712,568	1,705,221	-0.43%	(6,000)	1,699,221	-0.78%
Assessor	406	530,016	507,400	449,332	440,510	-1.96%	(1,125)	439,385	-2.21%
Assesor Valuation Fund	407	508,508	519,867	536,275	563,493	5.08%		563,493	5.08%
State Wide Computer Network	408	57,865	32,984	54,871	60,000	9.35%		60,000	9.35%
Agricultural Agent	412	122,803	126,621	117,994	119,863	1.58%	(3,750)	116,113	-1.59%
County Clerk Elections	413	311,982	321,820	287,788	269,228	-6.45%	(275)	268,953	-6.54%
Magistrate Court	415	2,298	2,966	3,000	3,000	0.00%		3,000	0.00%
Insurance Program	423	-	-	2,395,358	2,308,160		(165,354)	2,142,806	-10.54%
Insurance Premium Increase 4-7%		-	-	-	115,001			115,001	
Maintenance Dept	424	1,078,105	1,038,506	1,067,784	1,039,564	-2.64%	22,780	1,062,344	-0.51%
Other Building	425	710,177	607,620	733,315	726,300	-0.96%		726,300	-0.96%
Data Processing (IT)	428	438,865	519,882	566,118	558,543	-1.34%	241,076	799,619	41.25%
RDA	429	19,794	19,795	29,974	19,795	-33.96%	10,179	29,974	0.00%
EC Development	431	553,549	528,383	458,585	453,382	-1.13%		453,382	-1.13%
Engineering, Planning, Zoning, GIS	440	1,379,995	1,472,453	1,275,722	1,279,302	0.28%	(207,432)	1,071,870	-15.98%
Transfers to Other Entities	697	3,067	38,193	3,100	40,000	100.00%		40,000	
Law Enforcement	700	4,313,311	4,201,139	4,025,555	4,198,067	4.29%	(749,423)	3,448,644	-14.33%
Service of Process	701	18,700	9,006	18,900	15,175	-19.71%		15,175	-19.71%
Regional Jail	704	1,204,513	759,070	1,050,000	900,000	-14.29%	(50,000)	850,000	-19.05%
Homeland Security	711	238,496	233,985	240,403	242,571	0.90%	(4,350)	238,221	-0.91%
Communication Center (911)	712	1,807,990	1,907,582	2,010,039	2,115,965	5.27%	(143,384)	1,972,581	-1.86%
Fire	713	665,000	1,493,683	1,497,500	1,585,000	5.84%	(1,095,000)	490,000	-67.28%
JCESA - Ambulance	715	2,102,376	2,263,293	2,622,847	3,327,760	26.88%	611,378	3,939,138	50.19%
Animal Control	716	283,849	238,373	232,980	284,907	22.29%	(45,913)	238,994	2.58%
Central Garage	717	301,626	255,317	312,879	355,995	13.78%	(44,601)	311,394	-0.47%
Health Department	800	79,980	80,380	80,782	193,586	139.64%	(112,400)	81,186	0.50%
Landfill	808	-	-	-	-			-	
Parks and Recreation	900	742,886	675,974	988,892	889,682	-10.03%	(185,000)	704,682	-28.74%
Arts and Humanities	903	15,369	12,010	16,884	12,764	-24.40%		12,764	-24.40%
Community Center	908	-	-	-	45,000	100.00%	(45,000)	-	
Historical Commission	909	25,257	17,784	25,001	20,401	-18.40%	(1,500)	18,901	-24.40%
Visitors Bureau	911	384,213	307,758	422,100	319,110	-24.40%		319,110	-24.40%
Library	916	330,000	330,000	330,000	395,320	19.79%	(65,320)	330,000	0.00%
Senior Citizens	952	-	-	-	14,382	100.00%	(14,382)	-	
Public Transit	953	20,000	60,000	30,000	60,000	100.00%		60,000	100.00%
<b>Total Expenditures</b>		<b>\$ 23,793,322</b>	<b>\$ 24,342,136</b>	<b>\$ 27,169,169</b>	<b>\$ 28,559,277</b>	<b>5.12%</b>	<b>\$ (2,569,882)</b>	<b>\$ 25,989,395</b>	<b>-4.34%</b>
<b>Revenue</b>		<b>\$ 25,295,337</b>	<b>\$ 28,406,412</b>	<b>\$ 26,467,416</b>	<b>\$ 26,581,446</b>	<b>0.43%</b>	<b>\$ (389,038)</b>	<b>\$ 26,192,408</b>	<b>-1.04%</b>
<b>Operating Surplus / (Deficit)</b>		<b>\$ 1,502,015</b>	<b>\$ 4,064,276</b>	<b>\$ (701,753)</b>	<b>\$ (1,977,831)</b>			<b>\$ 203,013</b>	
<b>Contingencies</b>									
Contingency for Emergencies	696	\$ -	\$ -	\$ 200,000	\$ 200,000	0.00%		\$ 200,000	0.00%
<b>Operating Surplus / (Deficit) After Contingency for Emergency</b>		<b>1,502,015</b>	<b>4,064,276</b>	<b>(901,753)</b>	<b>(2,177,831)</b>			<b>3,013</b>	
<b>Transfers to Other Funds</b>									
Trns to Capital Fund (5% Gambling)	698	\$ 562,000	\$ 600,000	\$ 899,350	\$ 1,069,300		\$ (1,069,300)	\$ -	
Trns to Capital Fund	698	38,755	-	3,797,736	-			-	
Subtotal Trns to C/O Fund		600,755	600,000	4,697,086	1,069,300	-77.23%	(1,069,300)	-	
Trns to Stabilization Fund	698	-	-	-	-			-	
Trns (from) to Other Funds	698	(216,168)	(101,429)	-	-		257,155	257,155	
<b>Total Transfers Out of General Fund</b>		<b>\$ 384,587</b>	<b>\$ 498,571</b>	<b>\$ 4,697,086</b>	<b>\$ 1,069,300</b>	<b>-77.23%</b>	<b>\$ (812,145)</b>	<b>\$ 257,155</b>	
<b>Net Use of Funds - Surplus / (Deficit)</b>		<b>\$ 1,117,428</b>	<b>\$ 3,565,705</b>	<b>\$ (5,598,839)</b>	<b>\$ (3,247,131)</b>		<b>\$ 812,145</b>	<b>\$ (254,142.00)</b>	
<b>Beginning Fund Balance</b>	299001	<b>\$ 5,186,147</b>	<b>\$ 6,303,575</b>	<b>\$ 9,869,280</b>	<b>\$ 4,670,441</b>			<b>\$ 4,670,441</b>	
<b>Net Change in Fund Balance</b>		<b>1,117,428</b>	<b>3,565,705</b>	<b>(5,598,839)</b>	<b>(3,247,131)</b>			<b>(254,142)</b>	
<b>Ending Fund Balance</b>	699	<b>\$ 6,303,575</b>	<b>\$ 9,869,280</b>	<b>\$ 4,270,441</b>	<b>\$ 1,423,310</b>			<b>\$ 4,416,300</b>	
<b>Fund Balance as a % of Oper Exp</b>		<b>26.49%</b>	<b>40.54%</b>	<b>15.72%</b>	<b>4.98%</b>			<b>16.86%</b>	
<b>Fund Balance Reserve Policy</b>									
JCC Policy Minimum of 16.67% of Exp		\$ 3,966,347	\$ 4,057,834	\$ 4,529,100	\$ 4,760,831			\$ 4,332,432	
JCC Goal of 20.00% of Expenditures		\$ 4,758,664	\$ 4,868,427	\$ 5,433,834	\$ 5,711,855			\$ 5,197,879	
State Required 10.0% of Expenditures		\$ 2,379,332	\$ 2,434,214	\$ 2,716,917	\$ 2,855,928			\$ 2,598,939	

Jefferson County Commission  
 FY22 Commission Revisions to Proposed Budget

3/18/2021 FINAL

<b>Department</b>	<b>Account</b>	<b>Comm Rev</b>	<b>Dept Total</b>
<b>Expenditure Adjustments</b>			
401-Commission	Cut Merit Increase	(195,000)	
	Cut COLA	(75,000)	
	Cut HR Generalist	(64,285)	
	4214-Cut 75% Travel	(3,000)	
	56802-Airport Cut	(31,241)	
	56802-Cut Day Report Center	(30,514)	
	New Req-Water Advisory Committee	110,000	
	Cut Water Advisory Committee	(110,000)	
	Cut Project Manager	(96,922)	(495,962)
402-County Clerk	Reduce Employee Increases	(12,037)	
	4214-Cut 75% Travel	(3,713)	(15,750)
403-Circuit Clerk	4214-Cut 75% Travel	(2,625)	(2,625)
404-Sheriff's Tax	4214-Cut 75% Travel	(750)	(750)
405-Pros Atty	4214-Cut 75% Travel	(6,000)	(6,000)
406-Assessor	4214-Cut 75% Travel	(1,125)	(1,125)
412-Agricultural Agent	4214-Cut 75% Travel	(3,750)	(3,750)
413-Elections	Addl FY21 Employee Increase	1,075	
	4214-Cut 75% Travel	(1,350)	(275)
423-Insurance Program	Cut Project Manager	(10,060)	
	Cut CAD Administor Position	(10,060)	
	Cut 3 JCSO New Positions	(30,180)	
	Cut Central Garage New Position	(10,060)	
	Cut Animal Control New Position	(10,060)	
	Cut HR Generalist	(10,060)	
	Eliminate 1 Unfunded Deputy	(21,142)	
	Move 5 Deputies to Grant Funds	(63,732)	(165,354)
424-Courthouse Maint	Add Overtime	23,530	
	4214-Cut 75% Travel	(750)	22,780
428-IT	Wages & Benefits-Trf GIS	194,521	
	211-Telephone-Trf GIS	670	
	214-Travel-Trf GIS	975	
	216-Maint Repair Equip-Trf GIS	750	
	221-Training-Trf GIS	850	
	222-Dues & Subscriptions-Trf GIS	180	
	23001-Contracted Svcs-Trf GIS	1,600	
	34101-Materials & Supp-Trf GIS	2,261	
	354-Computer Hardware-Cradlepoints	40,000	
	4214-Cut 75% Travel	(731)	241,076
429-RDA	56801-Ozone Contribution	10,179	10,179
440-Engineering	Wages & Benefits-Trf GIS	(194,521)	
	211-Telephone-Trf GIS	(670)	

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<b>Expenditure Adjustments</b>			
	214-Travel-Trf GIS	(975)	
	216-Maint Repair Equip-Trf GIS	(750)	
	221-Training-Trf GIS	(850)	
	222-Dues & Subscriptions-Trf GIS	(180)	
	23001-Contracted Svcs-Trf GIS	(1,600)	
	34101-Materials & Supp-Trf GIS	(5,625)	
	4214-Cut 75% Travel	(2,261)	(207,432)
698-Trfr to Other Funds	456611-JCSO Grant Match PRO Officer	48,013	
	456611-JCSO Mat/Supp Grant Match	75,000	
	456600-JCSO Potential Match Needs	54,142	
	456600-JCSO Temp Funding Dep	80,000	257,155
700-Sheriff Law Enf	Cut OT to PY level	(35,295)	
	<b>Move 3 positions to grant funds</b>	(224,433)	
	<b>Remove 2 Unfunded Positions GHSP</b>	(120,239)	
	<b>Move 1 Temp funded position</b>	(80,000)	
	Move Mat/Supp Grant match	(75,000)	
	Cut 3 New Position Requests	(171,697)	
	Wages & Benefits Bailiff Inc	32,295	
	Wages & Benfits-Trip Guard to PY	(5,383)	
	4214-Cut 75% Travel	(5,250)	
	341-Mat & Supplies-Cut to PY	(64,421)	(749,423)
704-Regional Jail Fees	344-Jail Fees	(50,000)	(50,000)
711-Emergency Services	4214-Cut 75% Travel	(4,350)	(4,350)
712-Communication Ctr	Wages & Ben-Cut Chg After Cut off	(63,528)	
	Cut CAD Administor Position	(51,628)	
	Wages & Benefits Asst Sup	10,033	
	Cut Wages & Ben-Asst Sup	(10,033)	
	4214-Cut 75% Travel	(17,040)	
	4216-Maint/Rep-Cut Discretionary	(11,188)	(143,384)
713-Fire	Cut Contribution to \$70k each	(175,000)	
	Move In-Kind Amb Fee to 715	(920,000)	(1,095,000)
715-JCESA-Amb Auth	Cut 4 new FT Staff (keep 3 new)	(358,622)	
	Move In-Kind Amb Fee to 715	920,000	
	Add Amb Fee increase not approved	50,000	611,378
716-Animal Control	Cut New Position Request	(44,413)	
	4214-Cut 75% Travel	(1,500)	(45,913)
717-Central Garage	Wages & Ben-5% one employee	2,914	
	Cut Wages & Ben-5% one employee	(2,914)	
	Cut New Position Request	(44,413)	
	4214-Cut 75% Travel	(188)	(44,601)
800-Health Department	Cut new requests	(112,400)	(112,400)
900-Parks & Recreation	567 -Cut to PY Level	(185,000)	(185,000)

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3/18/2021 FINAL

<b>Department</b>	<b>Account</b>	<b>Comm Rev</b>	<b>Dept Total</b>
<b>Expenditure Adjustments</b>			
908- Community Center	568-JC Ministries-Cut	(20,000)	
	568-JC Ministries-Move to Coal Sev	(20,000)	
	568-CASA-Move to Coal Sev	(5,000)	(45,000)
909-Historical Commission	567-Cut Trust request	(1,500)	(1,500)
916-Libraries	567-Cut to PY Funding Level	(65,320)	(65,320)
952-Senior Citizens	567-Move to Coal Sev	(14,382)	(14,382)
<b>Total Increase (Decrease) to Expenditures</b>		<b>(2,312,727)</b>	<b>(2,312,727)</b>
<b>Revenue Adjustments</b>			
Federal Grant Funding	001.322IG0 Move PRO to Grant Fund	(15,000)	
	001.322IG0 Loss of GHSP Grant	(119,157)	
	001.322IG0 Loss of Task Force Grant	(80,000)	(214,157)
Other Grant Funding	001.324IG0 Move PRO to Grant Fund	(45,000)	(45,000)
Sheriff Earn-Bolivar	001.330CS5 Move to Grant Fund	(160,000)	(160,000)
Tax Revenue	001.301 Adj Cert of Val-Final	30,119	30,119
			-
		<b>(389,038)</b>	<b>(389,038)</b>