

Jefferson County Commission
 FY17 Budget
 As of 3-2-2016

Department	No.	FY2015 YTD Actual	FY2016 Budget	FY2017 Proposed Budget	% Chg	Commission Additions / (Cuts)	FY2017 Adjusted Budget
Commission	401	\$ 1,619,093	\$ 1,774,171	\$ 1,756,396	-1.00%	\$ (2,000)	\$ 1,754,396
<i>Employee 3% COLA</i>						\$ 316,613	\$ 316,613
County Clerk	402	\$ 702,372	\$ 753,392	\$ 731,693	-2.88%	\$ (2,000)	\$ 729,693
Circuit Clerk	403	\$ 625,750	\$ 632,182	\$ 584,704	-7.51%	\$ -	\$ 584,704
Sheriff's Tax Office	404	\$ 585,812	\$ 575,687	\$ 565,866	-1.71%	\$ (250)	\$ 565,616
Prosecuting Attorney	405	\$ 1,756,302	\$ 1,799,740	\$ 1,783,729	-0.89%	\$ (57,807)	\$ 1,725,922
Assessor	406	\$ 522,465	\$ 526,372	\$ 533,379	1.33%	\$ (14,506)	\$ 518,873
Assessor Valuation Fund	407	\$ 452,730	\$ 430,228	\$ 440,267	2.33%	\$ -	\$ 440,267
State Wide Computer Network	408	\$ 60,079	\$ 63,100	\$ 58,077	-7.96%	\$ -	\$ 58,077
Agricultural Agent	412	\$ 125,884	\$ 129,461	\$ 126,534	-2.26%	\$ -	\$ 126,534
County Clerk Elections	413	\$ 242,068	\$ 336,434	\$ 307,106	-8.72%	\$ -	\$ 307,106
Magistrate Court	415	\$ 1,135	\$ 1,000	\$ 1,700	70.00%	\$ -	\$ 1,700
Maintenance Dept	424	\$ 1,087,447	\$ 1,130,004	\$ 1,215,879	7.60%	\$ (13,000)	\$ 1,202,879
Other Building	425	\$ 593,238	\$ 634,750	\$ 536,000	-15.56%	\$ (13,000)	\$ 523,000
Data Processing (IT)	428	\$ 324,358	\$ 335,993	\$ 414,020	23.22%	\$ 3,000	\$ 417,020
RDA	429	\$ 19,794	\$ 19,795	\$ 19,795	0.00%	\$ -	\$ 19,795
EC Development	431	\$ 452,316	\$ 429,155	\$ 415,935	-3.08%	\$ -	\$ 415,935
Engineering, Planning, Zoning & GIS Comb	440	\$ 1,392,264	\$ 1,482,225	\$ 1,444,808	-2.52%	\$ (62,000)	\$ 1,382,808
Contingency for Emergencies	696	\$ -	\$ 200,000	\$ 200,000	0.00%	\$ -	\$ 200,000
Law Enforcement	700	\$ 3,434,781	\$ 3,521,034	\$ 3,711,683	5.41%	\$ (210,856)	\$ 3,500,827
Service of Process	701	\$ 17,534	\$ 18,000	\$ 5,000	-72.22%	\$ 14,512	\$ 19,512
Regional Jail	704	\$ 1,229,458	\$ 1,350,000	\$ 1,375,000	1.85%	\$ -	\$ 1,375,000
Emergency Services	711	\$ 227,005	\$ 274,197	\$ 273,360	-0.31%	\$ -	\$ 273,360
Communication Center	712	\$ 1,916,742	\$ 1,991,164	\$ 1,961,221	-1.50%	\$ (28,558)	\$ 1,932,663
JCESA - Ambulance	715	\$ 1,997,562	\$ 2,123,312	\$ 2,203,366	3.77%	\$ -	\$ 2,203,366
JCESA - Fire	713	\$ 373,625	\$ 420,000	\$ 770,000	83.33%	\$ (175,000)	\$ 595,000
Dog Warden	716	\$ 311,179	\$ 325,809	\$ 328,994	0.98%	\$ (6,700)	\$ 322,294
Central Garage	717	\$ 273,638	\$ 306,979	\$ 290,026	-5.52%	\$ (29,000)	\$ 261,026
Health Department	800	\$ -	\$ -	\$ 242,500	100.00%	\$ (242,500)	\$ -
Landfill	808	\$ 1,500	\$ -	\$ 15,600	100.00%	\$ -	\$ 15,600
Parks and Recreation	900	\$ 550,989	\$ 505,160	\$ 495,780	-1.86%	\$ 2,500	\$ 498,280
Arts and Humanities	903	\$ 12,012	\$ 10,990	\$ 10,440	-5.00%	\$ -	\$ 10,440
Historical Commission	909	\$ 17,786	\$ 15,900	\$ 26,584	67.19%	\$ (10,000)	\$ 16,584
Visitors Bureau	911	\$ 300,295	\$ 275,110	\$ 274,500	-0.22%	\$ -	\$ 274,500
Library	916	\$ 234,000	\$ 250,000	\$ 400,000	60.00%	\$ (70,000)	\$ 330,000
Senior Citizens	952	\$ -	\$ -	\$ -		\$ -	\$ -
Public Transit	953	\$ 10,275	\$ 10,275	\$ 20,000	94.65%	\$ -	\$ 20,000
Total Expenditures		\$ 21,471,488	\$ 22,651,619	\$ 23,539,942	3.92%	\$ (600,552)	\$ 22,939,390
Revenue		\$ 22,337,786	\$ 22,701,278	\$ 23,578,440			\$ 23,578,440
Operating Surplus / (Deficit)		\$ 866,298	\$ 49,659	\$ 38,498			\$ 639,050

Transfers to Other Funds

Trns to Capital Fund (5% Gambling)	696	\$ -	\$ -	\$ 194,000	100.00%	\$ -	\$ 194,000
Trns to Capital Fund	696	\$ -	\$ -	\$ -		\$ 400,000	\$ 400,000
Trns to Stabilization Fund	696	\$ -	\$ 2,106,758	\$ 2,000,000	-5.07%	\$ (2,000,000)	\$ -
Total Transfers Out of General Fund		\$ -	\$ 2,106,758	\$ 2,194,000		\$ (1,600,000)	\$ 594,000

Net Use of Funds - Surplus / (Deficit) \$ 866,298 \$ (2,057,099) \$ (2,155,502) \$ 1,600,000 \$ 45,050

Beginning Fund Balance	699	\$ 3,025,097	\$ 3,891,395	\$ 1,834,296		\$ -	\$ 3,941,054
Net Change in Fund Balance		\$ 866,298	\$ (2,057,099)	\$ (2,155,502)		\$ -	\$ 45,050
Ending Fund Balance		\$ 3,891,395	\$ 1,834,296	\$ (321,206)		\$ -	\$ 3,986,104
Fund Balance as a % of Operating Exp		18.12%	8.10%	-1.36%			17.38%

Fund Balance with no Transfers Out \$ 3,941,054 \$ 3,979,552
 Fund Balance as a % of Operating Exp 17.40% 16.91%

Fund Balance Reserve Policy

Minimum of 16.67% of Expenditures	\$ 3,579,297	\$ 3,776,025	\$ 3,924,108	\$ 3,823,996
Goal of 20.00% of Expenditures	\$ 4,294,298	\$ 4,530,324	\$ 4,707,988	\$ 4,587,878

OTHER CALCULATIONS

Stabilization Fund (Max 30% of Most Recently Adopted Budget)	\$ 6,437,846	\$ 6,810,383
Gambling Revenue	\$ 3,880,000	
5% of Gambling Revenue	\$ 194,000	
2% PERS Retirement Savings	\$ (181,968)	