



# JEFFERSON COUNTY COMMISSION

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March 1, 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 a reduction in the Property Tax Levy Rate for Jefferson County property owners of (0.93%) 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	13.81	27.62	55.24	55.24	-0.93%	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

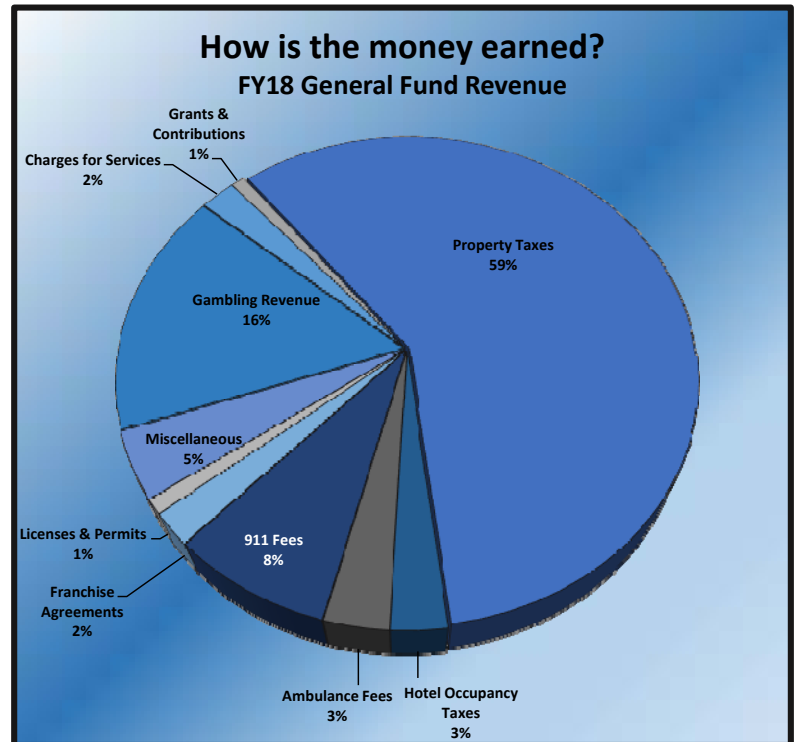
County Administrator  
*Stephanie Grove*

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	2.2%	474,253	2.0%
Grants & Contributions	220,000	0.9%	240,000	1.0%
Property Taxes	14,442,068	58.8%	14,245,409	59.6%
Hotel Occupancy Taxes	695,787	2.8%	549,500	2.3%
Ambulance Fees	790,000	3.2%	725,000	3.0%
911 Fees	2,003,900	8.2%	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	4,001,700	16.3%	3,880,000	16.2%
<b>Total Revenues</b>	<b>24,577,962</b>		<b>23,883,967</b>	



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 16% or \$4.0 million and 8% or \$2.0 million respectively. Total revenue is estimated at \$24.6 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 \$947,200 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:

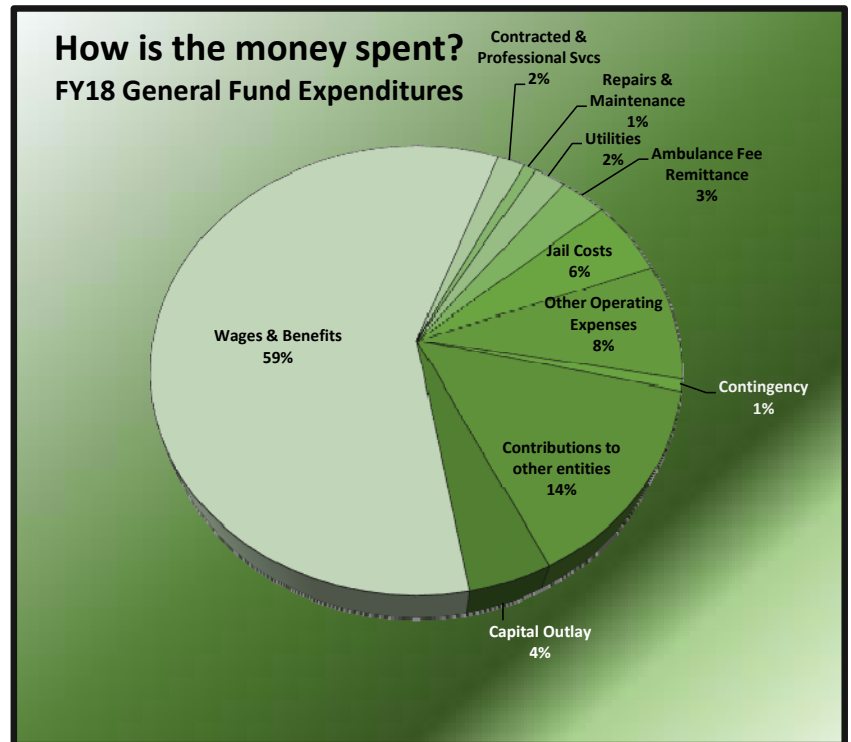
<b>Department</b>	<b>Description</b>	<b>Cost</b>
401-Commission	Position Reclassification	11,865
405-Prosecuting Attorney	Department Restructuring	38,000
424-Maintenance	Cleaning Staff 35 hr to 40 hr	26,000
428-IT Data Processing	Position Reclassification	31,211
431-Economic Development	One employee 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	
<b>Expenditures by Object Type</b>				
Wages & Benefits	14,469,909	58.5%	13,836,002	56.8%
Contracted & Professional Svcs	458,414	1.9%	565,657	2.3%
Repairs & Maintenance	219,653	0.9%	234,383	1.0%
Utilities	553,663	2.2%	514,645	2.1%
Ambulance Fee Remittance	790,000	3.2%	724,692	3.0%
Jail Costs	1,375,000	5.6%	1,375,000	5.6%
Other Operating Expenses	2,051,995	8.3%	1,780,881	7.3%
Contingency	200,000	0.8%	200,000	0.8%
Contributions to other entities	3,502,200	14.2%	3,502,223	14.4%
Capital Outlay	1,113,316	4.5%	1,639,823	6.7%
<b>Total Expenditures</b>	<b>24,734,150</b>		<b>24,373,306</b>	
Net Surplus / (Deficit)	(156,188)		(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 \$24.7 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](http://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](mailto:mgordon@jeffersoncountywv.org)

Jefferson County Commission  
 FY18 Budget  
 As of 02/28/2017

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	\$ -
<b>Total Expenditures</b>		<b>\$ 23,026,306</b>	<b>\$ 25,905,747</b>	<b>12.51%</b>	<b>\$ (2,118,797)</b>	<b>\$ 23,786,950</b>	<b>\$ -</b>
<b>Revenue</b>		<b>\$ 23,883,967</b>	<b>\$ 24,597,962</b>	<b>2.99%</b>	<b>\$ (20,000)</b>	<b>\$ 24,577,962</b>	
<b>Operating Surplus / (Deficit)</b>		<b>\$ 857,661</b>	<b>\$ (1,307,785)</b>			<b>\$ 791,012</b>	<b>\$ -</b>
<b>Transfers to Other Funds</b>							
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%	\$ 200,000	\$ 570,000	
Trns to Stabilization Fund	696	\$ -	\$ -			\$ -	
<b>Total Transfers Out of General Fund</b>		<b>\$ 1,347,000</b>	<b>\$ 747,200</b>	<b>-44.53%</b>	<b>\$ 200,000</b>	<b>\$ 947,200</b>	<b>\$ -</b>
<b>Net Use of Funds - Surplus / (Deficit)</b>		<b>\$ (489,339)</b>	<b>\$ (2,054,985)</b>		<b>\$ (200,000)</b>	<b>\$ (156,188)</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	699	<b>\$ 5,495,102</b>	<b>\$ 5,005,763</b>			<b>\$ 5,005,763</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>		<b>\$ (489,339)</b>	<b>\$ (2,054,985)</b>			<b>\$ (156,188)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>		<b>\$ 5,005,763</b>	<b>\$ 2,950,778</b>			<b>\$ 4,849,575</b>	<b>\$ -</b>
<b>Fund Balance as a % of Oper Exp</b>		<b>21.74%</b>	<b>11.39%</b>			<b>20.39%</b>	
<b>Fund Balance Reserve Policy</b>							
<b>Minimum of 16.67% of Expenditures</b>		<b>\$ 3,838,485</b>	<b>\$ 4,318,488</b>			<b>\$ 3,965,285</b>	
<b>Goal of 20.00% of Expenditures</b>		<b>\$ 4,605,261</b>	<b>\$ 5,181,149</b>			<b>\$ 4,757,390</b>	

Jefferson County Commission  
 FY18 Summary Information

Date Prepared: 3/1/2017

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
<b>Revenue</b>											
Taxes	13,817,511	13,522,331	14,039,865	14,569,945	14,794,909	60.1%	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	11.3%	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	4.7%	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	4,310,000	3,880,000	17.8%	4,001,700	4,041,700	4,082,100	4,122,900	4,164,200
<b>Total Revenue</b>	<b>22,171,367</b>	<b>22,337,786</b>	<b>23,520,971</b>	<b>24,246,666</b>	<b>23,883,967</b>		<b>24,577,962</b>	<b>25,049,665</b>	<b>25,771,265</b>	<b>26,193,465</b>	<b>26,513,625</b>
<b>Expenditures</b>											
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
<b>Total Expenditures</b>	<b>22,048,188</b>	<b>21,471,487</b>	<b>22,241,792</b>	<b>22,813,037</b>	<b>23,026,306</b>		<b>23,786,950</b>	<b>25,091,742</b>	<b>25,308,842</b>	<b>25,849,642</b>	<b>26,025,042</b>
Net Operating Surplus (Deficit)	123,179	866,299	1,279,179	1,433,629	857,661		791,012	(42,077)	462,423	343,823	488,583
Transfers to Other Funds	-	-	-	1,347,000	1,347,000		947,200	602,200	1,117,000	1,002,700	1,128,300
Net Surplus (Deficit)	123,179	866,299	1,279,179	86,629	(489,339)		(156,188)	(644,277)	(654,577)	(658,877)	(639,717)
<b>Fund Balance</b>											
Beginning Fund Balance	2,881,166	3,024,468	3,891,396	5,453,076	5,495,102		5,005,763	4,849,575	4,205,298	3,550,721	2,891,844
Prior Period Adjustments	20,123	629	282,501								
Net Change in Fund Balance	123,179	866,299	1,279,179	86,629	(489,339)		(156,188)	(644,277)	(654,577)	(658,877)	(639,717)
Ending Fund Balance	3,024,468	3,891,396	5,453,076	5,539,705	5,005,763		4,849,575	4,205,298	3,550,721	2,891,844	2,252,127
Fund Bal as a % of Oper Exp	13.7%	18.1%	24.5%	24.3%	21.7%		20.4%	16.8%	14.0%	11.2%	8.7%

General Fund

FY18 Revenues and Expenditures

Expenditures by Object Code

	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
<b>Revenue</b>										
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	3,600,000	3,140,000	3,384,000	3,417,800	3,452,000	3,486,500	3,521,400
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
<b>Total Revenue</b>	<b>22,171,367</b>	<b>22,337,786</b>	<b>23,520,971</b>	<b>24,246,666</b>	<b>23,883,967</b>	<b>24,577,962</b>	<b>25,049,665</b>	<b>25,771,265</b>	<b>26,193,465</b>	<b>26,513,625</b>

General Fund

FY18 Revenues and Expenditures

Expenditures by Object Code

	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
<b>Expenditures</b>										
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
<b>Total Expenditures</b>	<b>22,048,188</b>	<b>21,471,487</b>	<b>22,241,792</b>	<b>22,813,037</b>	<b>23,026,306</b>	<b>23,786,950</b>	<b>25,091,742</b>	<b>25,308,842</b>	<b>25,849,642</b>	<b>26,025,042</b>
<b>Net Surplus / (Deficit)</b>	<b>123,179</b>	<b>866,299</b>	<b>1,279,179</b>	<b>1,433,629</b>	<b>857,661</b>	<b>791,012</b>	<b>(42,077)</b>	<b>462,423</b>	<b>343,823</b>	<b>488,583</b>

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

Date Prepared: 3/1/2017

	3 Year Actuals			FY17		5 Year Projection				
	Actual	Actual	Actual	Projection	Budget	TREND	TREND	TREND	TREND	TREND
	FY14	FY15	FY16			FY18	FY19	FY20	FY21	FY22
<b>Net Surplus / (Deficit)</b>	123,179	866,299	1,279,179	1,433,629	857,661	791,012	(42,077)	462,423	343,823	488,583
<b>Transfers to Other Funds</b>										
Trns to Capital Fund (5% Gambling)	-	-	-	194,000	194,000	377,200	562,200	749,000	937,700	1,128,300
Trns to Capital Fund	-	-	-	1,153,000	1,153,000	570,000	40,000	368,000	65,000	-
<b>Total Transfers Out of General Fund</b>	-	-	-	<b>1,347,000</b>	<b>1,347,000</b>	<b>947,200</b>	<b>602,200</b>	<b>1,117,000</b>	<b>1,002,700</b>	<b>1,128,300</b>
<b>Net Uses of Funds - Surplus / (Deficit)</b>	<b>123,179</b>	<b>866,299</b>	<b>1,279,179</b>	<b>86,629</b>	<b>(489,339)</b>	<b>(156,188)</b>	<b>(644,277)</b>	<b>(654,577)</b>	<b>(658,877)</b>	<b>(639,717)</b>
<b>Fund Balance</b>										
Beginning Fund Balance	2,881,166	3,024,468	3,891,396	5,453,076	5,495,102	5,005,763	4,849,575	4,205,298	3,550,721	2,891,844
Prior Period Adjustments	20,123	629	282,501							
Net Change in Fund Balance	123,179	866,299	1,279,179	86,629	(489,339)	(156,188)	(644,277)	(654,577)	(658,877)	(639,717)
Ending Fund Balance	3,024,468	3,891,396	5,453,076	5,539,705	5,005,763	4,849,575	4,205,298	3,550,721	2,891,844	2,252,127
Fund Balance as a % of Operating Exp	13.7%	18.1%	24.5%	24.3%	21.7%	20.4%	16.8%	14.0%	11.2%	8.7%

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 Serivces 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	2,677,936	2,356,649	3,020,161	3,737,861
Transfers in to CIP	1,347,000	947,200	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	2,677,936	2,356,649	3,020,161	3,737,861	2,191,161
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)