

Jefferson County Commission  
 FY18 General Fund Revenues and Expenditures  
 Expenditures by Funding Source

	FY16 Actual	FY17 Budget	FY18 Budget
<b>STATUTORY REVENUE &amp; RELATED EXPENDITURES</b>			
<b>Statutory Revenues</b>			
Tax Revenue	12,273,866	13,025,919	13,744,400
911 Fee Revenue	1,852,675	1,797,200	2,003,900
Total Statutory Revenues	14,126,541	14,823,119	15,748,300
<b>Statutory Expenditures</b>			
COUNTY COMMISSION	1,687,540	1,781,233	1,835,790
COUNTY CLERK	720,816	739,881	719,326
CIRCUIT CLERK	596,132	596,187	604,626
SHERIFF AND TREASURER	560,242	576,969	571,366
PROSECUTING ATTORNEY	1,776,094	1,802,394	1,810,599
ASSESSOR	511,554	527,389	534,954
STATEWIDE COMPUTER NET	53,302	58,077	51,356
ELECTIONS COUNTY CLERK	379,574	313,742	280,489
MAGISTRATE COURT	2,257	1,700	2,000
COURTHOUSE (MAINTENANCE)	1,171,924	1,116,812	1,033,314
REGIONAL DEVELOPMENT AUTH	19,795	19,795	19,795
SHERIFF LAW ENFORCEMENT	3,637,393	3,781,357	3,960,896
REGIONAL JAIL	1,195,973	1,537,800	1,320,000
HOMELAND SECURITY	229,555	273,360	291,825
<b>911 Center Expenditures</b>			
COMMUNICATIONS CENTER	1,831,615	1,908,251	1,977,650
COMMUNICATIONS CENTER (Est In Other Depts)	100,000	105,000	110,000
<b>Transfers to C/O Fund</b>			
COURTHOUSE (MAINTENANCE)	-	265,601	-
PROSECUTING ATTORNEY	-	908,911	-
ELECTIONS COUNTY CLERK	-	178,488	178,488
SHERIFF'S DEPT	-	-	80,000
COMMUNICATIONS CENTER	-	-	488,712
Total Statutory Expenditures	14,473,766	16,492,947	15,871,186
<b>Subtotal Net Tax Surplus/(Deficit)</b>	<b>(347,225)</b>	<b>(1,669,828)</b>	<b>(122,886)</b>
<b>DEDICATED REVENUE &amp; RELATED EXPENDITURES</b>			
<b>Ambulance Fee Revenue</b>			
AMBULANCE FEES	992,393	880,000	790,000
<b>Ambulance Fee Expenditures</b>			
FIRE DEPARTMENTS	420,000	595,000	665,000
AMBULANCE AUTHORITY	2,439,972	2,223,366	2,662,402
Total Expenditures	2,859,972	2,818,366	3,327,402
<b>Subtotal Net Ambulance Surplus/(Deficit)</b>	<b>(1,867,579)</b>	<b>(1,938,366)</b>	<b>(2,537,402)</b>

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<b>DEDICATED REVENUE &amp; RELATED EXPENDITURES (continued)</b>			
<b>Hotel Tax Revenue</b>			
HOTEL OCCUPANCY TAX	652,945	764,918	695,787
<b>Hotel Tax Expenditures</b>			
PARKS AND RECREATION	536,892	595,302	561,759
ARTS AND HUMANITIES	12,827	14,749	13,916
HISTORICAL COMMISSION	18,994	22,964	20,606
VISITOR'S BUREAU	320,676	382,457	347,894
Total Hotel Expenditures	889,389	1,015,472	944,175
<b>Subtotal Net Hotel Surplus/(Deficit)</b>	<b>(236,444)</b>	<b>(250,554)</b>	<b>(248,388)</b>
<b>Permit Fee Revenue</b>			
BUILDING PERMIT FEES	241,384	240,000	245,000
<b>Permit Fee Expenditures</b>			
ENGINEERING	1,441,885	1,414,045	1,421,458
<b>Subtotal Net Permit Surplus/(Deficit)</b>	<b>(1,200,501)</b>	<b>(1,174,045)</b>	<b>(1,176,458)</b>
<b>Service of Process Revenue</b>			
SHERIFF'S SRVC OF PROCESS	19,255	19,512	18,700
<b>Service of Process Expenditures</b>			
SHERIFF SVC OF PROCESS	17,564	19,512	18,700
<b>Subtotal Net Process Surplus/(Deficit)</b>	<b>1,691</b>	<b>-</b>	<b>-</b>
<b>Assessor Valuation Fund Revenue</b>			
TRANS/ASSR VAL FUND	436,534	447,551	456,273
<b>Assessor Valuation Fund Expenditures</b>			
ASSESSOR'S VALUATION FUND	436,534	441,008	456,273
<b>Subtotal Net ASV Surplus/(Deficit)</b>	<b>-</b>	<b>6,543</b>	<b>-</b>
<b>Net Surplus/(Deficit) Before Other</b>	<b>(3,650,058)</b>	<b>(5,026,250)</b>	<b>(4,085,134)</b>
<b>NON-DEDICATED REVENUE &amp; EXPENDITURES</b>			
<b>Other Revenue</b>			
TABLE GAMES	853,011	740,000	617,700
VIDEO LOTTERY	3,263,262	3,140,000	3,020,000
TAX PENALTIES	285,246	296,000	295,000
PROPERTY TRANSFER TAX	664,414	785,228	773,000
GAS & OIL SEVERANCE TAX	95,320	58,800	99,000
HORSE & DOG RACING TAX	12,545	11,000	8,068
WINE & LIQUOR TAX	36,831	43,000	37,000
SHERIFF EARNINGS	21,155	163,727	143,000
SHERIFF'S COMMISSION	11,563	11,498	11,200
JAIL FEES	97,813	69,300	98,000
COUNTY CLERK'S EARNING	201,959	192,375	199,900
CIRCUIT CLERK'S EARNING	64,933	61,000	62,900
PROSECUTING ATTY EARNINGS	1,081	1,134	1,400
LICENSE/DECALS	78	61	65
<b>NON-DEDICATED REVENUE &amp; EXPENDITURES (continued)</b>			

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<b>Other Revenue (continued)</b>			
MISC. RENTS	142	120	130
FEDERAL GOV GRANTS	177,112	240,000	220,000
FED PYMNT IN LIEU OF TAXS	18,698	11,676	16,000
ACCIDENT REPORTS	4,060	4,900	4,300
MAP SALES	2,685	3,697	3,200
RENT - CONCESSIONS	46,975	44,679	44,200
FRANCHISE FEES	470,701	496,000	533,300
IRP FEES-INTNATL REG PGM	15,496	11,700	15,100
INTEREST EARNED	30,916	33,737	31,770
MISCELLANEOUS REVENUE	15,986	2,583	17,800
FILING FEES	-	10,800	-
GAIN/LOSS SALE-FIX ASSETS	33,750	-	-
REIMBURSEMENT/OTHER REVENUE	406,969	302,520	279,200
GEN SCHOOL FUND REIMB	219,218	264,000	264,000
Total Non-Dedicated Revenues	7,051,919	6,999,535	6,795,233
<b>Other Expenditures</b>			
AGRICULTURAL AGENT	115,880	128,704	127,568
OTHER BUILDINGS	556,735	531,000	534,300
IT DATA PROCESSING	274,039	412,980	403,645
ECONOMIC DEVELOPMENT	413,552	423,249	412,176
CONTINGENCIES		85,000	200,000
ANIMAL CONTROL	319,140	328,947	299,805
CENTRAL GARAGE	239,280	254,396	261,862
SOLID WASTE AUTHORITY	-	15,600	15,600
LIBRARIES	250,000	330,000	330,000
PUBLIC TRANSPORTATION	10,275	20,000	20,000
TRANSFER TO CAPITAL OUTLAY FUND	43,781	1,353,000	747,200
LESS: TRFRS FOR ELECT, COMM CTR & SHERIFF	-	(1,353,000)	(747,200)
LESS: 911 COMM CENTER EST OF OPERATING	(100,000)	(105,000)	(110,000)
Total Non-Dedicated Expenditures	2,122,682	2,424,876	2,494,956
<b>Net Surplus/(Deficit) of Revenues over Expenditures</b>	<b>1,279,179</b>	<b>(451,591)</b>	<b>215,143</b>
GRAND TOTAL REVENUES	23,520,971	24,174,635	24,749,293
GRAND TOTAL EXPENDITURES	22,241,792	24,626,226	24,534,150
<b>Net Surplus/(Deficit) of Revenues over Expenditures</b>	<b>1,279,179</b>	<b>(451,591)</b>	<b>215,143</b>
BEGINNING FUND BALANCE	4,173,897	5,453,076	5,005,763
NET CHANGE INFUND BALANCE	1,279,179	(451,591)	215,143
ENDING FUND BALANCE	5,453,076	5,001,485	5,220,906
FUND BALANCE AS A % OF OPERATING EXP	24.52%	20.31%	21.28%