



JEFFERSON COUNTY COMMISSION

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PRESIDENT
Josh Compton

February 1, 2018

VICE PRESIDENT
Caleb Wayne Hudson

Honorable Commissioners
Jefferson County, West Virginia

COMMISSIONER
Patricia A. Noland

The Fiscal Year 2019 budget requests from department heads, elected officials, and community organizations for Jefferson County are presented in budget document. The budget document for FY19 represents the dedicated work of the County's senior leadership and support staff over the past several months. 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 FY19. Adoption of the budget is one of the most important actions taken each year. Difficult decisions will be made to develop a balanced budget while maintaining sound financial management practices. The FY19 budget and outlook for future years comes with financial challenges that will be taken into consideration during the balancing process.

COMMISSIONER
Peter Onoszko

COMMISSIONER
Jane Tabb

In recent years, the County has taken fiscally responsible actions to manage and provide the same or improved service levels. Unfortunately, the challenges and concerns outlined in previous years' messages have not improved. The County continues to face reduced availability of financial resources, the growing needs of the business and residential community, and the rising cost of providing services. The County's ability to meet the demands of continuing current service levels and workforce support are negatively impacted by continued revenue shortfalls.

A systematic review of all FY19 operational and capital expenditure requests were thoroughly reviewed and prioritized. Where possible, spending was cut or deferred. The County has experienced multiple years of lean operations and repeated deferment of capital projects and operating expenditures. As a result, areas for substantial cost reduction were not easily identified and are not able to be achieved without the elimination of full or partial services.

FY2019 Budget Focus

The FY19 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 proposed realignment of the employee pay scale and a cost of living adjustment for employees, 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.

The FY19 requests for operating expenditure allocations for the General Fund totals \$27.0 million, an increase of 8.84% over last year's total operating budget of \$24.8 million. Total estimated revenue for FY19 is estimated at \$25.5 million. This is a 1.09% decrease (\$282,000) over FY18's budgeted revenue of \$25.8 million. The decrease is a result of the reduced ambulance fee revenue, the anticipation of the County reaching the max levy rate for real and personal property tax, and continued reductions in gaming revenue. The new assumption that was introduced last fiscal year to reduce the fee charged for ambulance services resulted in an estimated annual loss of \$100,000 in revenue. Additional revenue assumptions for FY19 include a 12% decrease in Table Game Revenue and a 2.6% decrease in Video Lottery Revenue over FY18.

County Administrator
Stephanie Grove

Deputy County Administrator
Sandy Slusher McDonald

Assessable Base & Tax Levy Rate

Assessable Base. The County's assessable base reached \$4.0 billion in FY09. The assessable base began decreasing in FY10 and decreased to a low of \$3.0 billion in FY14. The assessable base has been increasing in recent years primarily due to new construction. New construction accounted for \$118 million of the \$122 million increase in FY18. In FY19, new construction is estimated to be \$46 million and is consistent with prior year figures for new construction. Because existing property values are only expected to increase by 1.3% in FY19, the County is expected to reach the max levy rate. Once the max levy rate is reached, the County will not receive as much revenue as in previous years. The County normally realizes a tax revenue increase of approximately \$500,000; however, because the max levy rate is anticipated, the FY19 budget includes a tax revenue increase of \$365,000.

Fiscal Year	Valuation									Totals	%	New Property	Existing property	%
	Class II	% of Tot	% Chg	Class III	% of Tot	% Chg	Class IV	% of Tot	% Chg					
FY2019 Prelim	2,272,882,100	63.0%	4.0%	938,894,885	26.0%	-0.4%	393,412,071	10.9%	1.7%	3,605,189,057	2.6%	46,283,923	3,558,905,134	1.3%
FY2018	2,184,710,420	62.2%	2.7%	942,520,834	26.8%	8.7%	387,012,500	11.0%	-2.7%	3,514,243,754	3.6%	117,815,590	3,396,428,164	0.1%
FY2017	2,127,107,610	62.7%	7.5%	867,108,278	25.6%	1.8%	397,765,932	11.7%	5.5%	3,391,981,820	5.8%	50,125,292	3,341,856,528	4.2%
FY2016	1,977,898,240	61.7%	4.0%	851,651,539	26.6%	1.0%	376,990,644	11.8%	0.2%	3,206,540,423	2.7%	46,833,731	3,159,706,692	1.2%
FY2015	1,901,426,070	60.9%	3.5%	843,296,811	27.0%	-0.5%	376,253,589	12.1%	3.1%	3,120,976,470	2.3%	36,258,450	3,084,718,020	1.2%
FY2014	1,837,314,930	60.3%	-1.5%	847,249,885	27.8%	1.4%	364,890,027	12.0%	-0.5%	3,049,454,842	-0.6%	51,775,592	2,997,679,250	-2.3%
FY2013	1,865,152,520	60.8%	-6.2%	835,533,540	27.2%	-1.5%	366,552,161	12.0%	-1.2%	3,067,238,221	-4.4%	51,975,811	3,015,262,410	-6.0%
FY2012	1,989,212,550	62.0%	-6.2%	848,325,714	26.4%	-2.3%	370,977,693	11.6%	-7.1%	3,208,515,957	-5.3%	50,148,602	3,158,367,355	-6.8%
FY2011	2,119,649,580	62.6%	-15.9%	868,421,052	25.6%	-9.9%	399,273,387	11.8%	-8.9%	3,387,344,019	-13.6%	33,797,775	3,353,546,244	-14.5%
FY2010	2,520,735,550	64.3%	-1.9%	963,739,417	24.6%	-3.9%	438,125,221	11.2%	0.7%	3,922,600,188	-2.1%	90,913,324	3,831,686,864	-4.4%
FY2009	2,568,421,740	64.1%	16.0%	1,002,329,292	25.0%	12.9%	435,255,769	10.9%	23.6%	4,006,006,801	15.7%	127,335,046	3,878,671,755	12.0%

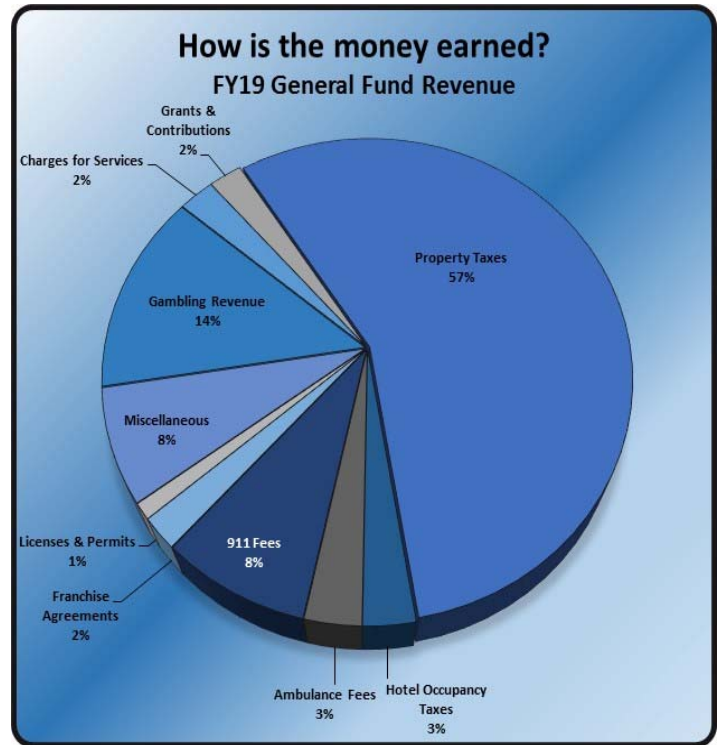
Tax Levy Rate. According to *WV Code 11-8-6e*, the County is permitted to increase the Levy Rate each year without a public hearing as long as the levy rate increase doesn't result in an increase of more than 1% of the prior year projected property tax revenue. In FY16, the County's Property Tax Levy Rate began approaching the maximum levy rate allowed by State law. Each year since FY16, the Commission unanimously approved a 0% rollup for the property tax levy rate. The decision in FY16, FY17 and FY18 to implement a 0% rollup better positioned the County financially for revenue sustainability in those years. Due to a slow recovery of the market values for existing properties, it is anticipated that in FY19, the County will reach the State's max levy rate of \$28.60 cents per \$100 of assessed value for Class II properties (see table below). The Levy Rate and Max Levy Rate by Class in cents per \$100 of assessed value for FY19 (Estimated), FY18, FY17, and FY16 (Actual) is as follows:

Fiscal Year	Levy Rate by Class				%	Max Levy Rate by Class			
	I	II	III	IV		I	II	III	IV
2019 Estimated	14.30	28.60	57.20	57.20	0.36%	14.30	28.60	57.20	57.20
2018	14.25	28.50	56.99	56.99	2.21%	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
2016	14.19	28.38	56.76	56.76	1.07%	14.30	28.60	57.20	57.20

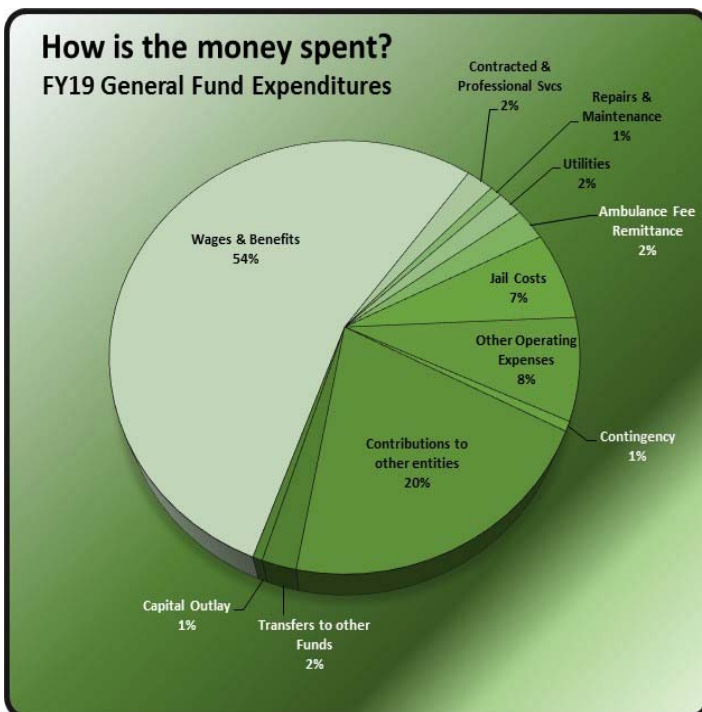
As other major events occur, future increases to other revenue sources may be needed to generate sufficient revenues to support current services. As an alternative, expenditure cuts that would result in reductions in operations, reduced service levels, or shifting services to other service providers may need to be considered. Other major events that could impact the County could include another economic or construction downturn causing loss of revenue, or a major weather event creating unexpected expenditures. Based on revenue projections and department requests for FY19, and Capital Outlay needs for FY19 and future years, the Commission must make approximately \$2.1 million in expenditure cuts or revenue additions to balance the budget for FY19.

Where does the money come from? Where does the money go?

Jefferson County Commission General Fund	FY19 Budget		FY18 Budget	
Revenue by Type				
Charges for Services	634,830	2.5%	597,980	2.3%
Grants & Contributions	586,000	2.3%	1,000,795	3.9%
Property Taxes	14,406,245	56.5%	14,039,400	54.5%
Hotel Occupancy Taxes	726,600	2.9%	695,787	2.7%
Ambulance Fees	790,000	3.1%	854,415	3.3%
911 Fees	2,104,100	8.3%	2,023,000	7.8%
Franchise Agreements	544,000	2.1%	533,300	2.1%
Licenses & Permits	275,335	1.1%	245,195	1.0%
Miscellaneous	1,938,960	7.6%	2,146,327	8.3%
Gambling Revenue	3,485,700	13.7%	3,637,700	14.1%
Total Revenues	25,491,770		25,773,899	

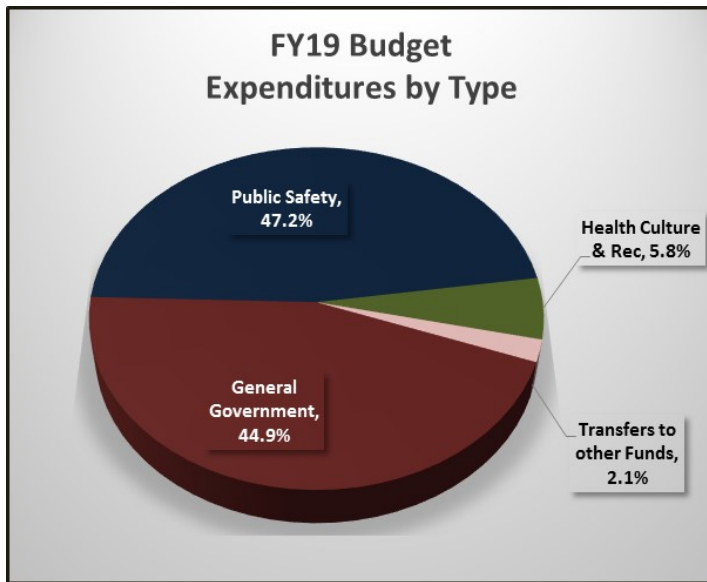


Revenue from the General Fund comes primarily from Taxes at 57% or \$14.4 million for FY19's Budget. Taxes consist of real and personal property taxes, gas & oil tax, horse racing, and hotel occupancy tax. Gambling revenue and 911 Fees make up the next largest revenue sources at 14% or \$3.5 million and 8% or \$2.1 million respectively. Total revenue is estimated at \$25.5 million for FY19's budget.



Jefferson County Commission General Fund	FY19 Budget		FY18 Budget	
Expenditures by Object Type				
Wages & Benefits	15,045,061	54.5%	14,423,598	55.4%
Contracted & Professional Svcs	587,406	2.1%	610,128	2.3%
Repairs & Maintenance	247,737	0.9%	236,772	0.9%
Utilities	556,037	2.0%	574,909	2.2%
Ambulance Fee Remittance	675,000	2.4%	708,168	2.7%
Jail Costs	1,850,000	6.7%	1,320,000	5.1%
Other Operating Expenses	2,099,802	7.6%	1,856,044	7.1%
Contingency	200,000	0.7%	195,382	0.8%
Contributions to other entities	5,596,314	20.3%	4,737,790	18.2%
Transfers to other Funds	577,200	2.1%	1,201,200	4.6%
Capital Outlay	163,400	0.6%	163,400	0.6%
Total Expenditures	27,597,957		26,027,391	
Net Surplus / (Deficit)	(2,106,187)		(253,492)	

Wages & Benefits are the largest General Fund expenditure at 54% or \$15.0 million for FY19's Budget. Other significant expenditures include \$62 million in Contributions and Transfers and \$1.85 million in Jail Costs. Total expenditures are estimated at \$27.6 million for FY19's budget.



Jefferson County Commission Expenditures by Type	FY19 Budget	
	Request	FY18 Budget
General Government	12,401,546	11,448,812
Public Safety	13,023,467	11,824,344
Health Culture & Rec	1,595,744	1,553,035
Transfers to other Funds	577,200	1,201,200
Total Expenditures	27,597,957	26,027,391

The County provides a variety of services, and the largest expense is for Public Safety at 47% of the FY19 submitted budget or \$13.0 million. Public Safety includes personnel and operating expenditures to maintain the County’s police department, emergency services, and the 911 communications center. General Government makes up the next largest component at 45% or \$12.4 million in submissions for FY19. General Government includes personnel and operating expenditures for departments like the County and Circuit Court Clerks, Assessor, Tax Office, Engineering, Planning, Zoning and Maintenance.

Capital Outlay and Maintenance

Infrastructure and facility needs are addressed in both the capital and operating budgets. The operating budget includes \$163,400 in funding for one-time maintenance, repairs and equipment purchases for various departments and buildings and \$602,200 in Transfers to the Capital Outlay Fund. The Capital Outlay Fund budget includes \$1.4 million in funding requests for (See also attached Project Listing):

- Construction work to decommission the abandoned Bardane Industrial Park wastewater treatment plant lagoon and to divert storm water runoff around the sinkhole; and sinkhole remediation.
- Resurfacing of the parking lot behind the Courthouse and Hunter House buildings.
- Remodeling the Animal Control building.
- Building, lighting and HVAC upgrades, repairs and replacements to create energy and cost savings, and improve safety
- Replacement of vehicles that include: a vehicle replacement for Engineering; an Animal Control vehicle; and 5 patrol vehicles for Law Enforcement.
- Capital contribution requests from the Shepherdstown Public Library and the Historic Landmarks Commission for building construction, renovations, repairs and upgrades.

Employee Salary and Benefits

In recognition of the outstanding service provided by employees for Jefferson County, the FY19 budget request includes a 1% salary increase for full-time, permanent Sheriff’s Officers. Additionally, for civilian employees the pay scale has been revised to make it consistent with that of other organizations and make it more affordable for potential future step increases. 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 8%-10% or \$225,000 is included for medical insurance benefits provided to full-time employees. Additional department requests are outlined in the Department Highlights section.

Those increases are offset by a decrease in the County's cost for employee retirement. Employer contributions to the WV Public Employees Retirement System is expected to decrease from 11.0% in FY18 to 10.0% in FY19 resulting in an estimated savings of (\$77,000). Prior to the completion of the FY19 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 FY19.

Department Request Highlights

Department Highlights	Amount
401-County Commission	
The Day Report Center is asking for an increase from their normal grant match to fund 2 new case managers due to increased need. The total cost is approximately \$110,000. All other increases were a result of anticipated insurance renewal rates.	\$ 110,000
402-County Clerk	
A grant applictaion has been submitted for reformattin and conservation of documents. \$15,000 is the anticipated grant match. If the grant is not approved, \$29,293 in funding will be needed.	15,000
404-Sheriff's Tax Office	
The Sheriff is proposing that a vacant position not be filled in order to create savings. With that savings, he would like to add \$9,000 in funding for part-time help during the departments busy season. Net total savings is \$41,000.	(41,000)
405-Prosecuting Attorney	
\$35,000 is requested for case management software.	35,000
406 & 407-Assessor, Assessor Valuation Fund	
406-The Assessor would like to fill a vacant position at a lower salary range to create savings need to provide merit increases for staff. Increases for Department 407 would be funded by the Assessor's Valuation Fund.	
413-County Clerk Elections	
Maintenance Contract for the new election pollbook and election system. This is a required expense.	6,300
425-Other Buildings Maintenance	
An increase of \$19,000 was included in maintenance & repairs of equipment because this has been defferred in recent years, and for the security system maintenance contract.	19,000
428-IT Data Processing	
Requesting a merit increase for an existing employee, and to add an addional employee.	68,449
431- JC Development Authority	
The Business coach position totalling 77,000 was added in FY18 and is fully funded by other sources. A new request for employee merit increases was submitted at a cost of 9,412.	86,412

Department Highlights	Amount
440-Engineering The Permit Inspector that was added in FY18 and is funded for a full year in FY19. Additionally, \$25,000 will be transferred from the Coal Severance Fund to cover Professional Services related to the wastewater treatment plant decommissioning, lagoon and sinkhol repairs.	-
700-Law Enforcement 1) The Sheriff would like to include increases for the part-time and full-time bailiffs. Additional funding was needed for bailiffs due to the addition of a new courtroom. The total increase for bailiffs with benefits is approximately \$129,000 2) The Sheriff is proposing to place the Chief Deputy position on hold in order to create a new position for a Crime Analyst and promote a deputy to a supervisory role to fill the duties previously performed by the Chief Deputy. Total savings is approximately \$33,000. A portion of that savings will be used to fund slight increases for equipment, materials & supplies 3) Grant funded expenditures are estimated to total \$573,947. Much of that amount is carry over from FY18's approved grants that have not been expended.	
704-Regional Jail Regional Jail Fees have an increase of \$530,000 based on recent trends for FY17 and FY18.	530,000
712-911 Communication Center New Dispatcher initiative requesting 6 additional positions for dispatchers at a total of \$331,000. With the increase in staffing, the department is requesting to upgrade 4 existng Dispatchers to Assistant Supervisors at a total of \$11,000.	342,000
713-Fire Departments Requesting an increase of \$193,000 in addition to last year's contribution rate of \$665,000 for a total request of \$858,000.	858,000
715-JCESA Requesting an additional \$233,000 to fund an administrative position, part-time wage increases, a grade scale realignment, retirement match contributions and additional training.	233,000
716-Animal Control Would like to eliminate the supervisor position and use that savings to add a part-time kennel assistant at a cost of \$8,000 and implement merit increases / a career path for existing employees at a cost of \$3,750. Total net savings is approximately \$23,000.	(23,000)
717-Central Garage An increase of \$20,000 was included for fuel expense. Additionally, \$3,700 was included to provide a merit increase for an existing employee.	23,700
800-Health Department Requesting funding for vaccines and personnel costs.	11,000

Department Highlights	Amount
900-Parks & Recreation Requesting an additional county contribution of \$4,876 to fund a 2% increase for employees.	4,876
909-Historic Commission Requesting an additional \$5,000 to fund the asbestos removal at the Eyer House. A Capital Outlay fund request was also submitted for \$235,000 to fund site improvement at the Peter Burr Farm, Shepherdstown Battlefield and Duffield's Depot.	240,000
Miscellaneous New Requests:	
EWRAA-Airport is requesting \$20,797 to partially fund maintenance and capital improvements.	20,797
Elmwood Cemetery is requesting a contribution to complete repairs and maintenance on the cemetery house.	250,000
CATF-Theater Festival is requesting a contribution for their festival.	10,000
EPCD-Conservation District is requesting funding for stream monitoring, watershed associations, and youth education.	15,000

Budget Schedule

County departments, component units, and community agencies presented their FY19 budget request to the Commission from February 12 through February 16, 2018, and budget balancing continued through February 28, 2018. All meetings were open to the public and can be viewed online at the County's website www.jeffersoncountywv.org. A public forum on the FY19 Requested Budget and Budget process will be held on February 6, 2018 at 7:00 PM. A Special Session to approve the Fiscal Year 2019 Budget will be held at the end of March 2018 and must be held prior to March 29th. Lastly, a Special Session to Lay the Levy for Fiscal Year 2019 will be held on April 17, 2018.

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 FY19 Budget.

Sincerely,

Michelle Gordon
Finance Director
mgordon@jeffersoncountywv.org

**Jefferson County Commission
FY19 Budget**

Date Prepared: 01/31/2018

Department	No.	FY2017 Actual	FY2018 Budget	FY2019 Submitted Budget	% Chg	Commission Additions / (Cuts)	FY2019 Adjusted Budget	FY2019 Final Budget
Expenditures by Dept								
Commission	401	1,744,138	1,785,277	1,850,230	3.64%		1,850,230	
1% COLA		-	-	150,000			150,000	
New Req-Airport		-	-	20,797			20,797	
New Req-Conservation Dist		-	-	15,000			15,000	
New Req-CATF Theater Festival		-	-	10,000			10,000	
New Req-Elmwood Cem		-	-	250,000			250,000	
Inurance Premium Increase 8-10%		-	-	225,000			225,000	
Grade Scale Realignment		-	-	-			-	
Increase ee Portion Ins Premium		-	-	(15,000)			(15,000)	
County Clerk	402	697,793	719,326	722,926	0.50%		722,926	
Circuit Clerk	403	569,916	604,626	620,325	2.60%		620,325	
Sheriff's Tax Office	404	542,542	571,366	529,906	-7.26%		529,906	
Prosecuting Attorney	405	1,761,541	1,810,599	1,814,248	0.20%		1,814,248	
Assessor	406	520,887	528,057	539,183	2.11%		539,183	
Assesor Valuation Fund	407	446,341	523,476	515,250	-1.57%		515,250	
State Wide Computer Network	408	52,849	51,356	54,871	6.84%		54,871	
Agricultural Agent	412	122,585	127,568	133,943	5.00%		133,943	
County Clerk Elections	413	293,706	280,489	285,758	1.88%		285,758	
Magistrate Court	415	2,303	2,000	2,000	0.00%		2,000	
Maintenance Dept	424	1,119,985	1,044,079	1,050,820	0.65%		1,050,820	
Other Building	425	535,397	587,200	606,200	3.24%		606,200	
Data Processing (IT)	428	389,961	401,845	505,109	25.70%		505,109	
RDA	429	19,794	19,795	19,795	0.00%		19,795	
EC Development	431	471,372	463,051	551,375	19.07%		551,375	
Engineering, Planning, Zoning, GIS	440	1,391,517	1,471,458	1,459,598	-0.81%		1,459,598	
Contingency for Emergencies	699	-	195,382	200,000	2.36%		200,000	
Law Enforcement	700	3,722,266	4,431,556	4,381,867	-1.12%		4,381,867	
Service of Process	701	17,606	18,700	18,700	0.00%		18,700	
Regional Jail	704	1,507,475	1,320,000	1,850,000	40.15%		1,850,000	
Homeland Security	711	233,099	291,825	266,003	-8.85%		266,003	
Communication Center (911)	712	1,840,282	1,977,650	2,298,383	16.22%		2,298,383	
JCESA - Ambulance	715	2,506,747	2,848,808	3,103,648	8.95%		3,103,648	
JCESA - Fire	713	595,000	665,000	857,686	28.98%		857,686	
Animal Control	716	299,184	270,805	247,180	-8.72%		247,180	
Central Garage	717	256,812	261,862	284,212	8.54%		284,212	
Health Department	800	77,400	79,550	90,980	14.37%		90,980	
Landfill	808	-	15,600	-	-100.00%		-	
Parks and Recreation	900	749,331	711,369	731,182	2.79%		731,182	
Arts and Humanities	903	15,742	13,916	14,532	4.43%		14,532	
Historical Commission	909	23,310	20,606	26,550	28.85%		26,550	
Visitors Bureau	911	403,554	361,994	377,500	4.28%		377,500	
Library	916	330,000	330,000	330,000	0.00%		330,000	
Senior Citizens	952	-	-	-			-	
Public Transit	953	20,000	20,000	25,000	25.00%		25,000	
Total Expenditures		\$ 23,280,435	\$ 24,826,191	\$ 27,020,757	8.84%	\$ -	\$ 27,020,757	\$ -
Revenue		\$ 24,262,872	\$ 25,773,899	\$ 25,491,770	-1.09%		\$ 25,491,770	\$ -
Operating Surplus / (Deficit)		\$ 982,437	\$ 947,708	\$ (1,528,987)			\$ (1,528,987)	\$ -

Transfers to Other Funds

Trns to Capital Fund (5% Gambling)	696	\$ 194,000	\$ 377,200	\$ 550,300	45.89%		\$ 550,300	\$ -
Trns to Capital Fund	696	1,196,981	894,000	51,900	-94.19%		51,900	-
Subtotal Trns to C/O Fund		1,390,981	1,271,200	602,200		-	602,200	-
Trns (from) to Other Funds	696	615,209	(70,000)	(25,000)			(25,000)	-
Total Transfers Out of General Fund		\$ 2,006,190	\$ 1,201,200	\$ 577,200	-51.95%	\$ -	\$ 577,200	\$ -
Net Use of Funds - Surplus / (Deficit)		\$ (1,023,753)	\$ (253,492)	\$ (2,106,187)		\$ -	\$ (2,106,187)	\$ -
Beginning Fund Balance	699	\$ 5,622,580	\$ 4,598,827	\$ 4,345,335			\$ 4,345,335	\$ -
Net Change in Fund Balance		(1,023,753)	(253,492)	(2,106,187)			(2,106,187)	-
Ending Fund Balance		\$ 4,598,827	\$ 4,345,335	\$ 2,239,148			\$ 2,239,148	\$ -
Fund Balance as a % of Oper Exp		19.75%	17.50%	8.29%			8.29%	

Fund Balance Reserve Policy

JCC Policy Minimum of 16.67% of Exp		\$ 3,880,849	\$ 4,138,526	\$ 4,504,360			\$ 4,504,360	\$ -
JCC Goal of 20.00% of Expenditures		\$ 4,656,087	\$ 4,965,238	\$ 5,404,151			\$ 5,404,151	\$ -
State Required 10.0% of Expenditures		\$ 2,328,044	\$ 2,482,619	\$ 2,702,076			\$ 2,702,076	\$ -

Jefferson County Commission

General Fund

Five Year Projection (FY2019 - FY2023)

Revenue	3 Year Actuals			FY18		5 Year Projection				
	Actual	Actual	Actual	FY18		TREND	TREND	TREND	TREND	TREND
	FY15	FY16	FY17	Projection	Budget	FY19	FY20	FY21	FY22	FY23
Taxes	11,898,276	12,273,866	12,759,741	13,244,406	13,744,400	14,108,295	14,387,534	15,051,634	15,348,434	15,653,714
Tax Penalties	285,034	285,246	294,779	295,000	295,000	297,950	300,930	303,940	306,980	310,050
Property Transfer	581,924	664,414	733,432	1,174,884	773,000	795,380	843,100	893,690	947,310	1,004,150
Gas/oil	81,957	95,320	58,840	62,174	99,000	64,040	65,960	67,940	69,980	72,080
Horse Racing	12,923	12,545	11,735	12,198	8,068	12,440	12,690	12,940	13,200	13,460
Wine Liquor	32,965	36,831	43,784	47,751	37,000	49,180	50,660	52,180	53,750	55,360
Hotel Occupancy	600,591	652,945	775,514	692,000	695,787	726,600	762,930	801,080	841,130	883,190
Decal fees	68	78	116	90	65	65	65	65	65	65
Bldg Permits	160,599	241,384	252,580	275,000	245,000	275,140	280,640	286,250	294,840	303,690
Misc Permits	134	142	152	155	130	130	130	130	130	130
Grants	160,021	177,112	230,177	615,660	690,660	270,000	270,000	270,000	270,000	270,000
Payment in lieu of taxes	28,660	18,698	19,877	19,000	16,000	20,000	20,000	20,000	20,000	20,000
Sheriff Service Process	18,001	19,255	17,915	18,700	18,700	18,200	18,000	18,000	18,000	18,000
Sheriff Earnings	28,313	21,155	183,015	143,000	143,000	199,300	201,000	203,000	205,000	207,000
Clerk Earnings	174,949	201,959	195,778	214,353	199,900	191,000	195,000	199,000	203,000	207,000
Circuit Clerk Earnings	64,318	64,933	62,737	63,000	62,900	64,000	64,000	65,000	65,000	65,000
Prosecuting Earnings	1,293	1,081	1,681	1,524	1,400	1,600	1,620	1,640	1,660	1,680
Accident reports	3,800	4,060	4,860	5,640	4,300	4,700	4,750	4,800	4,850	4,900
Map Sales	2,514	2,685	1,764	-	3,200	-	-	-	-	-
Rent	43,225	46,975	334,290	352,030	352,030	352,030	352,030	352,030	352,030	352,030
Ambulance Fee	675,000	992,393	968,222	800,000	854,415	790,000	790,000	790,000	830,000	830,000
911 Fees	1,792,090	1,852,675	1,859,007	2,007,900	2,007,900	2,089,100	2,110,000	2,131,100	2,152,400	2,173,900
Franchise Agreements	427,867	470,701	518,503	533,300	533,300	544,000	549,400	554,900	560,400	566,000
IRP fees	6,030	15,496	12,069	15,100	15,100	15,000	15,200	15,400	15,600	15,800
Jail fees	96,912	97,813	69,244	112,557	98,000	100,000	100,000	101,000	101,000	102,000
Interest	25,434	30,916	33,495	31,814	31,945	32,170	32,170	32,170	32,170	32,170
Misc revenue	755	42,712	1,983	17,800	17,800	21,300	21,500	21,700	21,900	22,100
Sheriff Commission	11,619	11,563	11,536	11,500	11,200	11,600	11,700	11,800	11,900	12,000
Table Games	891,153	853,011	736,573	617,700	617,700	544,200	533,300	522,600	512,100	501,900
Recycling / Scrap Revenue	-	-	2,830	-	-	-	-	-	-	-
Filing Fees	3,542	14,846	10,752	-	-	-	-	-	-	-
Video Lottery	3,237,306	3,263,263	3,183,492	3,020,000	3,020,000	2,941,500	3,000,300	3,060,300	3,121,500	3,183,900
Defeasance of Debt	-	-	19,827	40,226	40,226	-	-	-	-	-
Reimbursements	228,635	184,020	166,213	170,000	279,200	173,600	175,300	177,100	178,900	180,700
Charges to other entities	-	166,390	8,427	70,097	70,097	-	-	-	-	-
Trans from other entities	-	14,800	-	-	-	-	-	-	-	-
General School Reimbursements	264,466	219,218	186,714	264,000	264,000	264,000	266,600	269,300	272,000	274,700
Trns Assessor Val fund	451,504	436,534	446,341	523,476	523,476	523,476	533,900	539,200	550,000	555,500
Total Revenue	22,291,881	23,487,035	24,217,995	25,472,035	25,773,899	25,499,996	25,970,409	26,829,889	27,375,229	27,892,169

Jefferson County Commission

General Fund

Five Year Projection (FY2019 - FY2023)

	3 Year Actuals			5 Year Projection						
	Actual	Actual	Actual	FY18		TREND	TREND	TREND	TREND	TREND
	FY15	FY16	FY17	Projection	Budget	FY19	FY20	FY21	FY22	FY23
Expenditures										
Commission	1,617,382	1,687,540	1,744,138	1,770,277	1,785,277	1,770,277	1,805,700	1,823,800	1,842,000	1,860,400
Employee Increases (1% COLA)	-	-	-	-	-	150,000	300,000	450,000	600,000	750,000
Health Increases (10%)	-	-	-	-	-	230,000	230,000	230,000	230,000	230,000
County Clerk	698,868	720,816	697,793	704,326	719,326	704,326	718,400	725,600	740,100	747,500
Circuit Clerk	622,728	596,132	569,916	589,626	604,626	589,626	601,400	607,400	619,500	625,700
Sheriff's Tax Office	582,979	560,242	542,542	556,366	571,366	556,366	567,500	573,200	584,700	590,500
Prosecuting Attorney	1,746,878	1,776,094	1,761,541	1,795,599	1,810,599	1,795,599	1,831,500	1,849,800	1,886,800	1,905,700
Assessor	519,849	511,554	520,887	523,057	528,057	523,057	533,500	538,800	549,600	555,100
Assesor Valuation Fund	450,124	436,534	446,341	523,476	523,476	523,476	533,900	539,200	550,000	555,500
State Wide Computer Network	60,079	53,302	52,849	51,356	51,356	51,356	52,400	52,900	53,400	53,900
Agricultural Agent	125,383	115,880	122,585	122,568	127,568	122,568	125,000	126,300	128,800	130,100
County Clerk Elections	241,497	379,574	293,706	345,586	350,586	345,586	352,500	356,000	363,100	366,700
Magistrate Court	1,135	2,257	2,301	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Maintenance Dept	1,083,000	1,171,924	1,119,985	1,044,079	1,044,079	1,044,079	1,065,000	1,075,700	1,097,200	1,108,200
Other Building	593,238	556,735	535,397	596,200	596,200	596,200	608,100	614,200	626,500	632,800
Data Processing (IT)	323,913	274,039	389,961	386,845	401,845	386,845	394,600	398,500	406,500	410,600
RDA	19,794	19,794	19,794	19,795	19,795	19,795	20,200	20,200	20,200	20,200
EC Development	450,159	413,552	471,372	461,676	461,676	461,676	470,900	475,600	485,100	490,000
Engineering, Planning, Zoning, GIS	1,384,346	1,441,886	1,391,517	1,456,458	1,471,458	1,456,458	1,485,600	1,500,500	1,530,500	1,545,800
Contingency for Emergencies	-	-	-	-	100,000	200,000	204,000	204,000	204,000	204,000
Law Enforcement	3,417,649	3,637,393	3,722,266	4,391,556	4,431,556	4,391,556	4,479,400	4,503,047	4,645,147	4,617,747
Service of Process	17,534	17,564	17,606	18,700	18,700	18,200	18,600	18,000	18,000	18,000
Regional Jail	1,229,458	1,195,973	1,507,475	1,420,000	1,320,000	1,420,000	1,448,400	1,402,700	1,416,700	1,430,900
Homeland Security	226,043	229,555	233,099	261,825	291,825	261,825	267,100	269,800	275,200	280,700
Communication Center (911)	1,907,032	1,831,615	1,840,282	1,917,650	1,977,650	1,917,650	1,956,000	1,975,600	2,034,900	2,055,200
JCESA - Ambulance	1,997,562	2,439,972	2,506,548	2,848,808	2,848,808	2,848,808	2,905,800	2,934,900	3,022,900	3,053,100
JCESA - Fire	373,625	420,000	595,000	665,000	665,000	665,000	665,000	665,000	665,000	665,000
Animal Control	309,388	319,140	299,184	260,805	275,805	260,805	266,000	268,700	274,100	276,800
Central Garage	273,270	239,280	256,812	261,862	261,862	261,862	267,100	269,800	275,200	278,000
Health Department	-	-	77,400	77,400	77,400	77,400	77,400	77,400	77,400	77,400
Landfill	1,500	-	-	15,600	15,600	15,600	15,600	15,600	15,600	15,600
Parks and Recreation	550,989	536,892	749,331	708,603	710,309	723,827	745,150	762,332	780,370	799,314
Arts and Humanities	12,012	12,827	15,742	13,840	13,916	14,532	15,259	16,022	16,823	17,664
Historical Commission	17,786	18,994	23,310	20,494	20,606	21,518	22,594	23,724	24,910	26,155
Visitors Bureau	300,295	320,676	403,554	356,000	357,894	373,300	391,465	410,540	430,565	451,595
Library	234,000	250,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Senior Citizens	-	-	-	-	-	-	-	-	-	-
Public Transit	10,275	10,275	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Expenditures	21,399,770	22,198,011	23,280,234	24,537,433	24,806,221	25,151,173	25,793,068	26,126,865	26,842,815	27,197,875
Net Surplus / (Deficit)	892,111	1,289,024	937,761	934,602	967,678	348,823	177,341	703,024	532,414	694,294

Jefferson County Commission

General Fund

Five Year Projection (FY2019 - FY2023)

	3 Year Actuals			FY18		5 Year Projection				
	Actual	Actual	Actual			TREND	TREND	TREND	TREND	TREND
	FY15	FY16	FY17	Projection	Budget	FY19	FY20	FY21	FY22	FY23
Net Surplus / (Deficit)	892,111	1,289,024	937,761	934,602	967,678	348,823	177,341	703,024	532,414	694,294
Transfers from/ (to) Other Funds										
Transfers to Capital Outlay Fund										
Trns to Capital Fund (5% Gambling)	-	-	(194,000)	(376,000)	(376,000)	(550,300)	(727,000)	(906,100)	(1,087,800)	(1,272,100)
Trns to Capital Fund	-	-	(1,196,981)	(671,200)	(895,200)	(51,900)	-	-	-	-
Subtotal Trns to Capital Outlay Fund	-	-	(1,390,981)	(1,047,200)	(1,271,200)	(602,200)	(727,000)	(906,100)	(1,087,800)	(1,272,100)
Trns to Financial Stabilization Fund	-	-	(610,013)	-	(1,499,077)	-	-	-	-	-
Trns from Coal Severance Fund	-	-	-	50,000	50,000	-	-	-	-	-
Trns from (to) Other Funds	(25,811)	(9,845)	39,479	-	-	-	-	-	-	-
Total Transfers Out of General Fund	(25,811)	(9,845)	(1,961,515)	(997,200)	(2,720,277)	(602,200)	(727,000)	(906,100)	(1,087,800)	(1,272,100)
Net Uses of Funds - Surplus / (Deficit)	866,300	1,279,179	(1,023,754)	(62,598)	(1,752,599)	(253,377)	(549,659)	(203,076)	(555,386)	(577,806)
Fund Balance										
Beginning Fund Balance	3,024,468	3,891,397	5,453,077	4,598,827	4,598,827	4,536,229	4,282,852	3,733,193	3,530,117	2,974,731
Prior Period Adjustments	629	282,501	169,504	-	-	-	-	-	-	-
Net Change in Fund Balance	866,300	1,279,179	(1,023,754)	(62,598)	(1,752,599)	(253,377)	(549,659)	(203,076)	(555,386)	(577,806)
Ending Fund Balance	3,891,397	5,453,077	4,598,827	4,536,229	2,846,228	4,282,852	3,733,193	3,530,117	2,974,731	2,396,925
Fund Balance as a % of Operating Exp	18.18%	24.57%	19.75%	18.49%	11.47%	17.03%	14.47%	13.51%	11.08%	8.8%

Jefferson County Commission
Capital Outlay Fund Project Listing
FY19 thru FY23

Priority (1-5)	Description	Page No.	Location/Building	FY18 Budget	Projection for FY19 thru FY23					Project
					FY19	FY20	FY21	FY22	FY23	Total
1	Fire Escape		Moffitt/Old Jail	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
1	Tax Office Remodel		Tax Office/Moffitt	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
1	Maintenance Van		Maintenance	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
1	WW Trmt Plant Decommission		Engineering	\$39,000	\$0	\$0	\$0	\$0	\$0	\$0
1	NICE Audio Recorders		Communications Center	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0
1	9-1-1 Telephone System		Communications Center	\$440,000	\$0	\$0	\$0	\$0	\$0	\$0
2	HVAC		Hunter House	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0
3	HVAC		Communications Center	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
1	Lagoon & Sinkhole Construction	1	Bardane Industrial Park	\$0	\$200,000	\$0	\$0	\$0	\$0	\$200,000
1	Financial System	2	IT Data Processing	\$301,675	\$100,000	\$0	\$0	\$0	\$0	\$100,000
2	Replacement Vehicle	3	Sheriff Law Enforcement	\$80,000	\$250,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,050,000
2	Replacement Vehicle	4	Animal Control	\$45,000	\$41,000	\$41,000	\$41,000	\$0	\$0	\$123,000
2	Parking Area Downtown	5	Downtown Campus	\$0	\$55,000	\$0	\$0	\$0	\$0	\$55,000
3	Demo or Repair	6	Smoot Building	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
3	Air Handler	7	Public Services Center	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
3	Lighting Retro	8	All Buildings	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
3	Remodel / Renovations	9	Animal Control / Old School House	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
3	OCE Scanner / Copier	10	Engineering	\$0	\$0	\$35,000	\$0	\$0	\$0	\$35,000
1	Vehicle Replacement	11	Engineering	\$0	\$25,000	\$25,000	\$0	\$0	\$25,000	\$75,000
4	Elevator	12	Mason/Moffitt Buildings	\$0	\$0	\$250,000	\$0	\$0	\$0	\$250,000
5	Area Between Buildings	13	Sheriff & 911 Communications	\$0	\$0	\$0	\$70,000	\$0	\$0	\$70,000
1	Impact Fee Recalculation	14	Engineering	\$0	\$0	\$55,000	\$0	\$0	\$0	\$55,000
3	Shepherdstown Public Library	15	Building Renovations	\$0	\$300,000	\$0	\$0	\$0	\$0	\$300,000
3	Historical Commission	16	Building & Site Renovations	\$0	\$235,000	\$0	\$0	\$0	\$0	\$235,000
5	Police Headquarters	17	Building Purchase & Renovation	\$0	\$0	\$0	\$0	\$0	\$2,500,000	\$2,500,000
5	County Campus	18	Building Purchases, Demo, Construction	\$0	\$0	\$0	\$0	\$0	\$10,000,000	\$10,000,000
5	Police Substation	19	Renovation	\$0	\$0	\$0	\$0	\$0	\$2,200,000	\$2,200,000
5	JCESA Expansion	20	JCESA	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Totals				\$1,160,675	\$1,446,000	\$621,000	\$326,000	\$215,000	\$16,940,000	\$19,548,000

	FY17 Actual	FY18 Budget	Projection for FY19 thru FY23				
			FY19	FY20	FY21	FY22	FY23
Beginning Fund Balance	3,919,896	3,112,922	2,664,959	1,657,672	1,620,184	2,215,284	3,103,084
Transfers in to CIP	1,390,981	871,200	602,200	727,000	906,100	1,087,800	1,272,100
Bond Proceeds	-	-	-	-	-	-	16,700,000
Other Revenues	43,301	15,000	15,000	35,000	15,000	15,000	15,000
Less: Debt Payments	178,488	178,488	178,488	178,488	-	-	-
Less: ESA Debt Payment	-	70,000	-	-	-	-	-
Less: Expenditures	2,062,768	1,085,675	1,446,000	621,000	326,000	215,000	16,940,000
Ending Fund Balance	3,112,922	2,664,959	1,657,672	1,620,184	2,215,284	3,103,084	4,150,184
Fund Balance Requirements	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Minimum Reserve Met	Yes	Yes	No	No	Yes	Yes	Yes