

Jefferson County Commission
Five Year Projection (FY2020 - FY2024)

Expenditures by Funding Source

	FY17 Actual	FY18 Actual	FY2019		Proj Chg %	Projected	Projection			
			Projection	Budget		Budget FY20	TREND FY21	TREND FY22	TREND FY23	TREND FY24
STATUTORY REVENUE & RELATED EXPENDITURES										
Statutory Revenues										
Tax Revenue	12,759,741	13,551,915	13,580,840	14,114,752		14,610,639	15,030,481	15,457,581	15,900,981	16,358,081
<i>Tax Revenue % Inc/(Dec)</i>	4.0%	6.2%	0.2%	4.2%		3.5%	2.9%	2.8%	2.9%	2.9%
911 Fee Revenue	1,859,007	1,760,952	1,905,700	2,089,100		1,962,900	1,982,500	2,002,300	2,022,300	2,042,500
911 Fees % Inc/(Dec)	0.3%	-5.3%	8.2%	18.6%		3.0%	1.0%	1.0%	1.0%	1.0%
Total Statutory Revenues	14,618,748	15,312,867	15,486,540	16,203,852		16,573,539	17,012,981	17,459,881	17,923,281	18,400,581
Statutory Expenditures										
County Commission	1,744,138	1,803,308	1,903,337	1,918,337	2.0%	1,941,400	1,980,230	2,019,830	2,060,230	2,101,430
County Clerk	697,793	689,210	701,760	716,760	2.0%	715,800	730,120	744,720	759,610	774,800
Circuit Clerk	569,916	603,737	609,407	624,407	2.0%	621,600	634,030	646,710	659,640	672,830
Sheriff and Treasurer	542,542	534,898	519,467	534,467	2.0%	529,860	540,460	551,270	562,300	573,550
Prosecuting Attorney	1,761,541	1,802,123	1,810,538	1,825,538	2.0%	1,846,750	1,883,690	1,921,360	1,959,790	1,998,990
Assessor	520,887	503,027	534,183	539,183	2.0%	544,870	555,770	566,890	578,230	589,790
Statewide Computer - Assessor	52,849	54,879	54,871	54,871	2.0%	55,970	57,090	58,230	59,390	60,580
Elections County Clerk	293,706	314,493	297,666	302,666	2.0%	303,620	309,690	315,880	322,200	328,640
Magistrate Court	2,301	2,365	2,500	2,000	2.0%	3,000	3,060	3,120	3,180	3,240
Courthouse (Maintenance)	1,119,985	1,025,702	983,917	983,917	3.0%	1,013,430	1,043,830	1,075,140	1,107,390	1,140,610
Regional Development Authority	19,794	19,794	19,795	19,795	2.0%	20,190	20,590	21,000	21,420	21,850
Sheriff Law Enforcement	3,722,266	4,191,733	4,331,516	4,371,516	2.0%	4,418,150	4,506,510	4,596,640	4,688,570	4,782,340
Regional Jail	1,507,475	1,582,600	1,650,000	1,850,000	2.0%	1,683,000	1,716,660	1,750,990	1,786,010	1,821,730
Homeland Security	233,099	222,794	237,579	267,579	2.0%	242,330	247,180	252,120	257,160	262,300
911 Center Expenditures										
Communications Center	1,840,282	1,791,156	2,008,697	2,068,697	2.0%	2,048,870	2,089,850	2,131,650	2,174,280	2,217,770
Comm Ctr (Est In Other Depts)	105,000	105,000	110,000	110,000	2.0%	112,200	114,440	116,730	119,060	121,440
Transfers to C/O Fund										
Courthouse & Building Maintenance	232,549	166,104	-	156,647		72,292	470,700	730,100	877,300	1,080,300
Prosecuting Attorney	979,944	-	-	-		-	-	-	-	-
JCESA Mortgage	-	61,000	81,000	81,000		81,000	81,000	81,000	81,000	81,000
County Clerk	-	59,373	-	-		-	100,000	-	50,000	-
Elections County Clerk	178,488	180,108	180,108	180,108		180,108	-	-	-	-
Sheriff's Law Enforcement	-	122,361	88,892	183,000		241,000	241,000	241,000	200,000	200,000
Other Statutorially Required	-	-	-	-		55,000	-	-	-	-
911 / Homeland Security	-	78,180	-	-		100,000	-	-	-	-
Total Statutory Expenditures	16,124,555	15,913,945	16,125,233	16,790,488		16,830,440	17,325,900	17,824,380	18,326,760	18,833,190
Subtotal Net Tax Surplus/(Deficit)	(1,505,807)	(601,078)	(638,693)	(586,636)		(256,901)	(312,919)	(364,499)	(403,479)	(432,609)
DEDICATED REVENUE & RELATED EXPENDITURES										
Hotel Tax Revenue										
Hotel Occupancy Tax	775,514	738,360	769,000	726,600	5.0%	807,450	847,820	890,210	934,720	981,460
Hotel Tax Expenditures										
Parks and Recreation	744,109	728,587	745,402	726,306	2.8%	763,420	789,833	810,925	833,972	857,023
Arts and Humanities	15,510	14,767	15,380	14,532	5.0%	16,149	16,956	17,804	18,694	19,629
Historical Commission	22,967	21,867	22,806	21,550	5.0%	23,913	25,108	26,364	27,682	29,066
Convention Visitor's Bureau	397,757	383,280	384,500	363,300	5.0%	403,725	423,910	445,105	467,360	490,730
Total Hotel Expenditures	1,180,343	1,148,501	1,168,088	1,125,688		1,207,207	1,255,808	1,300,198	1,347,708	1,396,448
Subtotal Net Hotel Surplus/(Deficit)	(404,829)	(410,141)	(399,088)	(399,088)		(399,757)	(407,988)	(409,988)	(412,988)	(414,988)
Permit Fee Revenue										
Building Permit Fees	252,580	275,648	325,000	340,140	0.0%	357,500	382,530	409,310	421,590	434,240
Permit Fee Expenditures										
Engineering	1,391,517	1,342,956	1,453,956	1,468,956	2.0%	1,483,040	1,512,700	1,542,950	1,573,810	1,605,290
Subtotal Net Permit Surplus/(Deficit)	(1,138,937)	(1,067,308)	(1,128,956)	(1,128,816)		(1,125,540)	(1,130,170)	(1,133,640)	(1,152,220)	(1,171,050)

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			Projection	Budget			TREND FY21	TREND FY22	TREND FY23	TREND FY24
DEDICATED REVENUE & RELATED EXPENDITURES										
Service of Process Revenue										
Sheriff's Service of Process	17,915	20,016	18,700	18,700	0.0%	19,100	19,000	19,000	19,000	19,000
Service of Process Expenditures										
Sheriff's Service of Process	17,606	23,122	18,700	18,700	0.0%	19,100	19,000	19,000	19,000	19,000
Subtotal Net Process Surplus/(Deficit)	309	(3,106)	-	-		-	-	-	-	-
Assessor Valuation Fund Revenue										
Transfer from the Assessor's Valuation Fund	446,341	485,329	515,250	515,250	2.0%	525,560	536,070	546,790	557,730	568,880
Assessor Valuation Fund Expenditures										
Assessor's Valuation Fund	446,341	489,362	515,250	515,250	2.0%	525,560	536,070	546,790	557,730	568,880
Subtotal Net ASV Surplus/(Deficit)	-	(4,033)	-	-		-	-	-	-	-
Net Surplus/(Deficit) Before Other	(3,049,264)	(2,085,666)	(2,166,737)	(2,114,540)		(1,782,198)	(1,851,077)	(1,908,127)	(1,968,687)	(2,018,647)
NON-DEDICATED REVENUE & EXPENDITURES										
Other Revenue										
Table Games	736,573	634,044	544,200	544,200		479,400	455,400	432,600	423,900	415,400
<i>Table Games % Inc/(Dec)</i>	<i>-13.7%</i>	<i>-13.9%</i>	<i>-14.2%</i>	<i>-14.2%</i>		<i>-11.9%</i>	<i>-5.0%</i>	<i>-5.0%</i>	<i>-2.0%</i>	<i>-2.0%</i>
Video Lottery	3,183,492	3,038,420	2,941,500	2,941,500		2,868,000	2,810,600	2,754,400	2,699,300	2,645,300
<i>Video Lottery % Inc/(Dec)</i>	<i>-2.4%</i>	<i>-4.6%</i>	<i>-3.2%</i>	<i>-3.2%</i>		<i>-2.5%</i>	<i>-2.0%</i>	<i>-2.0%</i>	<i>-2.0%</i>	<i>-2.0%</i>
Tax Penalties	294,779	287,868	310,000	297,950	1.0%	313,100	316,230	319,390	322,580	325,810
Property Transfer Tax	733,432	970,973	857,616	795,380	6.0%	909,070	963,610	1,021,430	1,082,720	1,147,680
Gas & Oil Severance Tax	58,840	62,174	85,562	64,040	3.0%	88,130	90,770	93,490	96,290	99,180
Horse & Dog Racing tax	11,735	10,098	10,233	12,440	2.0%	10,440	10,650	10,860	11,080	11,300
Wine & Liquor Tax	43,784	17,243	11,310	49,180	3.0%	11,650	12,000	12,360	12,730	13,110
Waste Coal	-	-	5,562	-		-	-	-	-	-
Sheriff's Earnings	183,015	195,596	199,300	199,300	1.0%	192,600	194,530	196,480	198,440	200,420
Jail Fees	69,244	112,557	98,000	100,000	0.5%	98,000	98,490	98,980	99,470	99,970
County Clerk's Earnings	195,778	223,629	201,520	191,000	0.5%	207,000	208,040	209,080	210,130	211,180
Circuit Clerk's Earnings	62,737	45,786	58,770	64,000	1.0%	58,770	59,360	59,950	60,550	61,160
Prosecuting Attorney Earnings	1,681	1,550	1,430	1,600	1.0%	1,554	1,570	1,590	1,610	1,630
License/ Decals	116	66	162	65		65	65	65	65	65
Misc. Permits	152	152	155	130		130	130	130	130	130
Grants	242,872	644,424	385,000	460,000	0.0%	270,000	220,000	220,000	220,000	220,000
Payment in Lieu of Taxes-Federal	19,877	17,593	18,000	20,000	0.0%	20,000	20,000	20,000	20,000	20,000
Accident Reports	4,860	4,950	3,750	4,700	1.0%	4,200	4,240	4,280	4,320	4,360
Map Sales	1,764	45	-	-		-	-	-	-	-
Rent - Concessions	289,290	318,490	334,180	348,380	2.0%	313,987	320,270	326,680	333,210	339,870
Franchise Fees	518,503	522,938	544,000	544,000		554,900	560,400	566,000	571,700	577,400
<i>Franchise Fees % Inc/(Dec)</i>	<i>10.2%</i>	<i>0.9%</i>	<i>4.0%</i>	<i>4.0%</i>		<i>2.0%</i>	<i>1.0%</i>	<i>1.0%</i>	<i>1.0%</i>	<i>1.0%</i>
IRP Fees	12,069	15,680	15,000	15,000	1.0%	15,800	15,960	16,120	16,280	16,440
Interest Earned	33,063	31,436	36,070	32,170	0.2%	32,871	32,940	33,010	33,080	33,150
Defeasance of Debt	19,827	40,226	-	-		-	-	-	-	-
Charges to Other Entities	8,427	70,098	100,000	-		-	-	-	-	-
Miscellaneous Revenue	1,982	40,711	23,558	23,558	1.0%	29,800	30,100	30,400	30,700	31,010
Sheriff's Commission	11,536	11,581	11,520	11,600	1.0%	11,600	11,720	11,840	11,960	12,080
Recycling / Scrap Revenue	2,830	4,076	-	-	0.0%	-	-	-	-	-
Filing Fees	10,752	-	-	-		-	-	-	-	-
Gain/Loss on Sale of Assets	-	10,726	-	-		-	-	-	-	-
Reimbursement / Other Revenue	166,213	230,065	170,000	173,600	1.0%	178,500	180,290	182,090	183,910	185,750
General School Fund Reimb	186,714	266,698	264,000	264,000	1.0%	264,000	266,640	269,310	272,000	274,720
Donations from Other Entities	-	36,430	-	-		-	-	-	-	-
Transfers from Other Funds	132,925	163,213	-	-		-	-	-	-	-
Transfers from Coal Severance Fund	-	70,000	50,000	70,000		-	-	-	-	-
Total Non-Dedicated Revenues	7,238,862	8,099,536	7,280,398	7,227,793		6,933,566	6,884,005	6,890,535	6,916,155	6,947,115

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			Projection	Budget			TREND FY21	TREND FY22	TREND FY23	TREND FY24
NON-DEDICATED REVENUE & EXPENDITURES										
Other Expenditures										
Commission - Discretionary Items										
Employee Increases (~2% Merit)	-	-	-	-		195,000	198,900	202,878	206,936	211,074
Employee Increases (0.7% COLA)	-	-	-	-		68,250	69,615	71,007	72,427	73,876
Health Increases (5%)	-	-	-	-		115,000	120,750	126,788	133,127	139,783
Emergency Services Expenditures										
Fire Departments	595,000	665,000	665,000	665,000	0.0%	665,000	665,000	665,000	665,000	665,000
Jeff Co Emergency Services Agency	1,537,894	2,024,472	2,084,291	2,084,291	2.0%	2,125,980	2,168,500	2,211,870	2,256,110	2,301,230
Agricultural Agent	122,585	104,774	129,464	134,464	2.0%	132,050	134,690	137,380	140,130	142,930
Other Buildings	535,397	666,808	591,200	591,200	2.0%	603,020	615,080	627,380	639,930	652,730
IT Data Processing	389,961	363,558	485,955	500,955	2.0%	495,670	505,580	515,690	526,000	536,520
Economic Development	471,372	505,337	548,857	548,857	2.0%	559,830	571,030	582,450	594,100	605,980
Contingencies	-	-	-	184,360	0.0%	200,000	200,000	200,000	200,000	200,000
Animal Control	299,184	221,007	278,357	293,357	2.0%	283,920	289,600	295,390	301,300	307,330
Central Garage	256,812	317,514	280,857	280,857	6.0%	297,710	315,570	334,500	354,570	375,840
Health Department	77,400	79,550	79,980	79,980	2.0%	80,380	81,990	83,630	85,300	87,010
Solid Waste Authority	-	-	-	-	0.0%	-	-	-	-	-
Libraries	330,000	330,000	330,000	330,000	0.0%	330,000	330,000	330,000	330,000	330,000
Public Transportation	20,000	20,000	20,000	20,000	0.0%	20,000	20,000	20,000	20,000	20,000
Transfer to Financial Stabilization Fund	610,013	-	-	-	0.0%	-	-	-	-	-
Transfer to Capital Outlay Fund	1,390,981	971,200	350,000	600,755	0.0%	729,400	892,700	1,052,100	1,208,300	1,361,300
Less: Trfers for Elected Officials, Comm Center & Sheriff	(1,390,981)	(667,126)	(350,000)	(600,755)		(729,400)	(892,700)	(1,052,100)	(1,208,300)	(1,361,300)
Less: 911 Comm Center Est of Operating	(105,000)	(105,000)	(110,000)	(110,000)		(112,200)	(114,440)	(116,730)	(119,060)	(121,440)
Total Non-Dedicated Expenditures	5,140,618	5,497,094	5,383,961	5,603,321		6,059,610	6,171,865	6,287,233	6,405,870	6,527,863
Net Surplus/(Deficit) of Revenues over Expenditures	(951,020)	516,776	(270,300)	(490,068)		(908,242)	(1,138,937)	(1,304,825)	(1,458,402)	(1,599,395)
GRAND TOTAL REVENUES	23,349,960	24,931,756	24,394,888	25,032,335		25,216,715	25,682,406	26,215,726	26,772,476	27,351,276
GRAND TOTAL EXPENDITURES	24,300,980	24,414,980	24,665,188	25,522,403		26,124,957	26,821,343	27,520,551	28,230,878	28,950,671
Net Surplus/(Deficit) of Revenues over Expenditures	(951,020)	516,776	(270,300)	(490,068)		(908,242)	(1,138,937)	(1,304,825)	(1,458,402)	(1,599,395)
BEGINNING FUND BALANCE	5,450,887	4,669,371	5,186,147	5,186,147	-	4,915,847	4,007,606	2,868,669	1,563,844	105,442
PRIOR PERIOD ADJUSTMENTS	169,504	-	-	-	-	-	-	-	-	-
NET CHANGE INFUND BALANCE	(951,020)	516,776	(270,300)	(490,068)		(908,242)	(1,138,937)	(1,304,825)	(1,458,402)	(1,599,395)
ENDING FUND BALANCE	4,669,371	5,186,147	4,915,847	4,696,079	-	4,007,605	2,868,669	1,563,844	105,442	(1,493,953)
FUND BALANCE AS A % OF OPERATING EXP	19.21%	21.24%	19.93%	18.40%		15.34%	10.70%	5.68%	0.37%	-5.16%