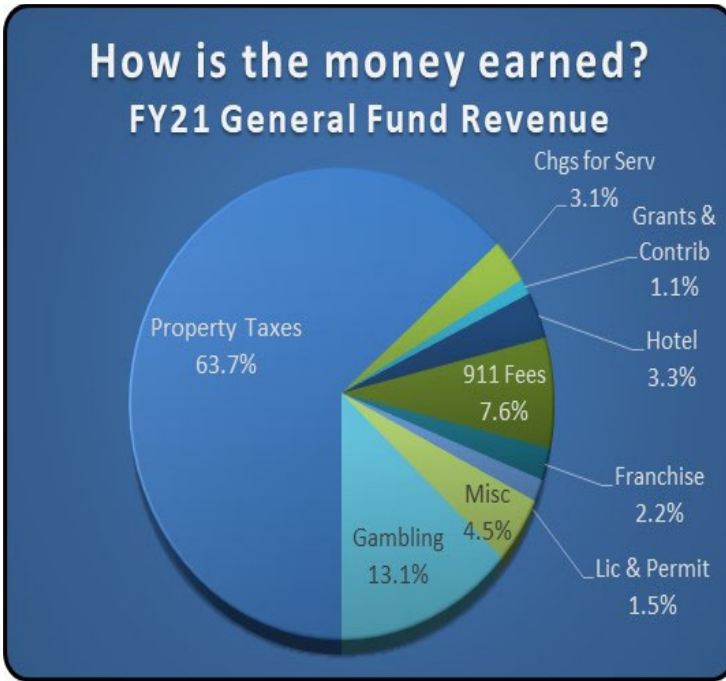


**Jefferson County Commission**  
**FY21 Public Forum 2/4/2020**  
**General Fund**  
**Revenues & Expenditures**



**General Fund Revenues**

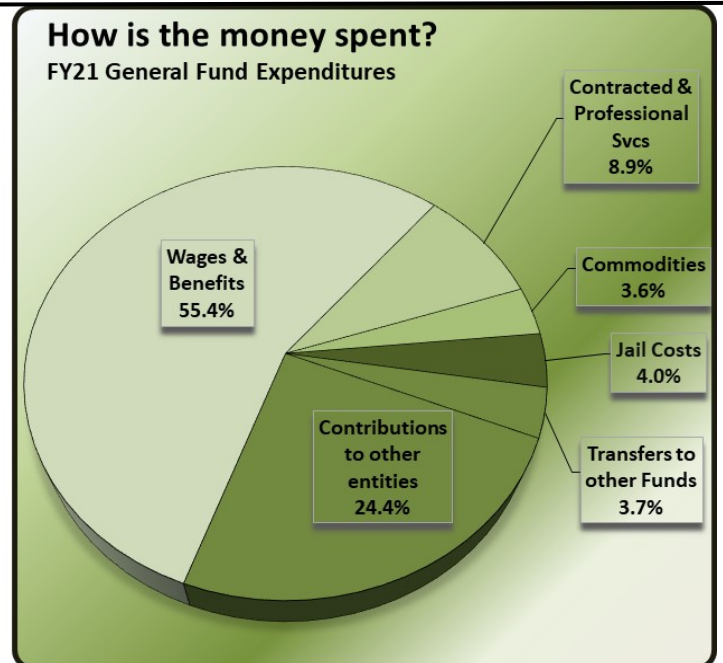
| Revenue by Type        | FY21 Budget       |       | FY20 Budget       |       |
|------------------------|-------------------|-------|-------------------|-------|
| Property Taxes         | 16,508,729        | 63.7% | 16,118,030        | 63.3% |
| Charges for Services   | 808,025           | 3.1%  | 854,411           | 3.4%  |
| Grants & Contributions | 290,000           | 1.1%  | 290,000           | 1.1%  |
| Hotel Occupancy Taxes  | 847,300           | 3.3%  | 807,450           | 3.2%  |
| 911 Fees               | 1,962,900         | 7.6%  | 1,962,900         | 7.7%  |
| Franchise Agreements   | 566,000           | 2.2%  | 554,900           | 2.2%  |
| Licenses & Permits     | 386,640           | 1.5%  | 357,695           | 1.4%  |
| Miscellaneous          | 1,160,612         | 4.5%  | 1,156,807         | 4.5%  |
| Gambling Revenue       | 3,399,000         | 13.1% | 3,347,400         | 13.2% |
| <b>Total Revenues</b>  | <b>25,929,206</b> |       | <b>25,449,593</b> |       |

For FY21, total revenues are projected to be \$25.9 million which is a 1.9% increase over FY20 budgeted revenues of \$25.4 million. Revenue in the General Fund comes from a variety of sources. Property taxes make up 63.7 of total revenues and are the largest revenue source. Total property tax revenues are projected to be \$16.5 million in FY21. Property taxes consist of real and personal property taxes paid by Jefferson County property owners. Gambling revenue is projected to at \$3.4 million for FY21. Gambling revenue is the County's second largest revenue source at 13.1% of total revenues. Other sources of revenue include charges for services, licenses and permits, grants, contributions to other agencies and other taxes.

**General Fund Expenditures**

| Expenditure by Object           | FY21 Budget        |       | FY20 Budget        |       |
|---------------------------------|--------------------|-------|--------------------|-------|
| Wages & Benefits                | 16,593,036         | 55.4% | 15,180,566         | 56.3% |
| Contracted & Professional Svcs  | 2,668,427          | 8.9%  | 2,443,305          | 9.1%  |
| Commodities                     | 1,078,632          | 3.6%  | 1,086,182          | 4.0%  |
| Jail Costs                      | 1,200,000          | 4.0%  | 1,500,000          | 5.6%  |
| Transfers to other Funds        | 1,099,350          | 3.7%  | 1,812,859          | 6.7%  |
| Contributions to other entities | 7,301,600          | 24.4% | 4,916,413          | 18.2% |
| Capital Outlay                  | -                  | 0.0%  | 13,100             | 0.0%  |
| <b>Total Expenditures</b>       | <b>29,941,045</b>  |       | <b>26,952,425</b>  |       |
| <b>Net Surplus (Deficit)</b>    | <b>(4,011,839)</b> |       | <b>(1,502,835)</b> |       |

Once the County collects property taxes and other revenues, those monies must be spent efficiently and must provide services to the citizens and businesses located in the County. For FY21, total expenditures submitted for consideration from departments and local community agencies totaled \$29.9 million. The County provides a variety of services, and the largest expense is for Public Safety at 47.2% of the FY21 submitted budget or \$14.1 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 43.7% or \$13.1 million in submissions for FY21. General Government includes personnel and operating expenditures for departments like the County and Circuit Court Clerks, Assessor, Tax Office, Engineering, Planning, Zoning and Maintenance.



| Expenditures by Type         | FY21 Budget        |       | FY20 Budget        |       |
|------------------------------|--------------------|-------|--------------------|-------|
| General Government           | 13,076,370         | 43.7% | 12,305,189         | 45.7% |
| Public Safety                | 14,117,623         | 47.2% | 11,286,694         | 41.9% |
| Health Culture & Rec         | 1,847,702          | 6.2%  | 1,692,947          | 6.3%  |
| Transfers to other Funds     | 899,350            | 3.0%  | 1,667,598          | 6.2%  |
| <b>Total Expenditures</b>    | <b>29,941,045</b>  |       | <b>26,952,428</b>  |       |
| <b>Net Surplus (Deficit)</b> | <b>(4,011,839)</b> |       | <b>(1,502,835)</b> |       |

Jefferson County Commission  
Five Year Projection (FY2021 - FY2025)

Expenditures by Funding Source

|   | FY19 Actual     | FY2020             |                    | Proj<br>Chg % | Projected          | Projection         |                    |                    |                    |
|---|-----------------|--------------------|--------------------|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   |                 | Projection         | Budget             |               | Budget             | TREND              | TREND              | TREND              | TREND              |
|   |                 |                    |                    |               | FY21               | FY22               | FY23               | FY24               | FY25               |
| <b>STATUTORY REVENUE &amp; RELATED EXPENDITURES</b> |                 |                    |                    |               |                    |                    |                    |                    |                    |
| <b>Statutory Revenues</b>                           |                 |                    |                    |               |                    |                    |                    |                    |                    |
| Tax Revenue   | 13,827,216      | 13,785,695         | 14,610,640         |               | 14,945,769         | 15,374,460         | 15,811,260         | 16,266,360         | 16,735,160         |
| <i>Tax Revenue % Inc/(Dec)</i>                      | 2.0%            | -0.3%              | 5.7%               |               | 2.3%               | 2.9%               | 2.8%               | 2.9%               | 2.9%               |
| 911 Fee Revenue                                     | 1,909,065       | 1,905,700          | 1,962,900          |               | 1,962,900          | 1,982,500          | 2,002,300          | 2,022,300          | 2,042,500          |
| 911 Fees % Inc/(Dec)                                | 8.4%            | -0.2%              | 2.8%               |               | 3.0%               | 1.0%               | 1.0%               | 1.0%               | 1.0%               |
| Total Statutory Revenues                            | 15,736,281      | 15,691,395         | 16,573,540         |               | 16,908,669         | 17,356,960         | 17,813,560         | 18,288,660         | 18,777,660         |
| <b>Statutory Expenditures</b>                       |                 |                    |                    |               |                    |                    |                    |                    |                    |
| County Commission                                   | 1,928,689       | 2,029,699          | 2,060,608          | 2.0%          | 2,069,641          | 2,111,030          | 2,153,250          | 2,196,320          | 2,240,250          |
| County Clerk  | 677,164         | 704,475            | 715,203            | 2.0%          | 769,281            | 784,670            | 800,360            | 816,370            | 832,700            |
| Circuit Clerk                                       | 623,346         | 628,863            | 638,440            | 2.0%          | 631,370            | 644,000            | 656,880            | 670,020            | 683,420            |
| Sheriff and Treasurer                               | 506,881         | 535,391            | 543,544            | 2.0%          | 539,874            | 550,670            | 561,680            | 572,910            | 584,370            |
| Prosecuting Attorney                                | 1,806,652       | 1,788,836          | 1,816,077          | 2.0%          | 1,952,571          | 1,991,620          | 2,031,450          | 2,072,080          | 2,113,520          |
| Assessor  | 530,016         | 529,141            | 537,199            | 2.0%          | 533,755            | 544,430            | 555,320            | 566,430            | 577,760            |
| Statewide Computer - Assessor                       | 57,865          | 42,463             | 43,110             | 2.0%          | 54,871             | 55,970             | 57,090             | 58,230             | 59,390             |
| Elections County Clerk                              | 311,982         | 298,980            | 303,533            | 2.0%          | 307,338            | 313,480            | 319,750            | 326,150            | 332,670            |
| Magistrate Court                                    | 2,298           | 2,955              | 3,000              | 2.0%          | 3,000              | 3,060              | 3,120              | 3,180              | 3,240              |
| Courthouse (Maintenance)                            | 1,078,105       | 1,103,732          | 1,120,540          | 3.0%          | 1,233,707          | 1,270,720          | 1,308,840          | 1,348,110          | 1,388,550          |
| Regional Development Authority                      | 19,794          | 19,498             | 19,795             | 2.0%          | 19,795             | 20,190             | 20,590             | 21,000             | 21,420             |
| Sheriff Law Enforcement                             | 4,313,311       | 4,226,015          | 4,290,371          | 2.0%          | 4,859,339          | 4,956,530          | 5,055,660          | 5,156,770          | 5,259,910          |
| Regional Jail                                       | 1,204,513       | 1,477,500          | 1,500,000          | 2.0%          | 1,200,000          | 1,224,000          | 1,248,480          | 1,273,450          | 1,298,920          |
| Homeland Security                                   | 238,496         | 266,379            | 270,436            | 2.0%          | 268,164            | 273,530            | 279,000            | 284,580            | 290,270            |
| <b>911 Center Expenditures</b>                      |                 |                    |                    |               |                    |                    |                    |                    |                    |
| Communications Center                               | 1,807,990       | 2,104,010          | 2,136,051          | 2.0%          | 2,480,935          | 2,530,550          | 2,581,160          | 2,632,780          | 2,685,440          |
| Comm Ctr (Est In Other Depts)                       | 105,000         | 105,000            | 105,000            | 2.0%          | 105,000            | 105,000            | 105,000            | 105,000            | 105,000            |
| <b>Transfers to C/O Fund</b>                        |                 |                    |                    |               |                    |                    |                    |                    |                    |
| Courthouse & Building Maintenance                   | 339,647         | 1,186,490          | 1,186,490          |               | 147,850            | 650,100            | 855,700            | 970,100            | 1,144,300          |
| Prosecuting Attorney                                | -               | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |
| JCESA Mortgage                                      | 81,000          | 61,000             | 61,000             |               | 211,000            | 146,000            | 151,000            | 151,000            | 151,000            |
| County Clerk  | -               | 23,813             | 23,813             |               | -                  | -                  | -                  | -                  | -                  |
| Elections County Clerk                              | 180,108         | 180,108            | 180,108            |               | -                  | -                  | -                  | -                  | -                  |
| Sheriff's Tax & Law Enforcement                     | -               | 240,000            | 240,000            |               | 283,000            | 244,000            | 220,000            | 264,000            | 220,000            |
| Other Statutorially Required                        | -               | 25,000             | 25,000             |               | 145,000            | 25,000             | -                  | -                  | 25,000             |
| 911 / Homeland Security                             | -               | 12,500             | 12,500             |               | 112,500            | -                  | -                  | -                  | -                  |
| Total Statutory Expenditures                        | 15,812,857      | 17,591,848         | 17,831,818         |               | 17,927,991         | 18,444,550         | 18,964,330         | 19,488,480         | 20,017,130         |
| <b>Subtotal Net Tax Surplus/(Deficit)</b>           | <b>(76,576)</b> | <b>(1,900,453)</b> | <b>(1,258,278)</b> |               | <b>(1,019,322)</b> | <b>(1,087,590)</b> | <b>(1,150,770)</b> | <b>(1,199,820)</b> | <b>(1,239,470)</b> |

**DEDICATED REVENUE & RELATED EXPENDITURES**

**Hotel Tax Revenue**

|                     |         |         |         |      |         |         |         |         |         |
|---------------------|---------|---------|---------|------|---------|---------|---------|---------|---------|
| Hotel Occupancy Tax | 771,492 | 807,100 | 807,450 | 5.0% | 847,300 | 872,630 | 898,720 | 943,500 | 990,520 |
|---------------------|---------|---------|---------|------|---------|---------|---------|---------|---------|

**Hotel Tax Expenditures**

|                             |           |           |           |      |           |           |           |           |           |
|-----------------------------|-----------|-----------|-----------|------|-----------|-----------|-----------|-----------|-----------|
| Other Entities              | 3,067     | 3,100     | -         |      | 3,100     | 3,100     | 3,100     | 3,100     | 3,100     |
| Parks and Recreation        | 742,886   | 759,711   | 771,280   | 3.9% | 818,892   | 859,673   | 872,967   | 894,694   | 917,445   |
| Arts and Humanities         | 15,369    | 15,907    | 16,149    | 5.0% | 16,884    | 17,391    | 17,912    | 18,808    | 19,748    |
| Historical Commission       | 25,257    | 23,554    | 23,913    | 5.0% | 30,001    | 25,751    | 26,524    | 27,850    | 29,242    |
| Convention Visitor's Bureau | 384,213   | 405,057   | 411,225   | 5.0% | 422,100   | 434,765   | 447,810   | 470,200   | 493,710   |
| Total Hotel Expenditures    | 1,170,792 | 1,207,329 | 1,222,567 |      | 1,290,977 | 1,340,680 | 1,368,313 | 1,414,652 | 1,463,245 |

|   |                  |                  |                  |  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|--|------------------|------------------|------------------|------------------|------------------|
| <b>Subtotal Net Hotel Surplus/(Deficit)</b> | <b>(399,300)</b> | <b>(400,229)</b> | <b>(415,117)</b> |  | <b>(443,677)</b> | <b>(468,050)</b> | <b>(469,593)</b> | <b>(471,152)</b> | <b>(472,725)</b> |
|---|------------------|------------------|------------------|--|------------------|------------------|------------------|------------------|------------------|

Jefferson County Commission  
 Five Year Projection (FY2021 - FY2025)  
 Expenditures by Funding Source

|   | FY19 Actual        | FY2020             |                    | Proj<br>Chg % | Projected          | Projection         |                    |                    |                    |
|---|--------------------|--------------------|--------------------|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   |                    | Projection         | Budget             |               | Budget             | TREND              | TREND              | TREND              | TREND              |
|   |                    |                    |                    |               | FY21               | FY22               | FY23               | FY24               | FY25               |
| <b>Permit Fee Revenue</b>                     |                    |                    |                    |               |                    |                    |                    |                    |                    |
| Building Permit Fees                          | 328,778            | 358,000            | 357,695            | 0.0%          | 386,640            | 413,700            | 426,110            | 438,890            | 443,280            |
| <b>Permit Fee Expenditures</b>                |                    |                    |                    |               |                    |                    |                    |                    |                    |
| Engineering                                   | 1,379,995          | 1,446,473          | 1,468,501          | 2.0%          | 1,507,663          | 1,537,820          | 1,568,580          | 1,599,950          | 1,631,950          |
| <b>Subtotal Net Permit Surplus/(Deficit)</b>  | <b>(1,051,217)</b> | <b>(1,088,473)</b> | <b>(1,110,806)</b> |               | <b>(1,121,023)</b> | <b>(1,124,120)</b> | <b>(1,142,470)</b> | <b>(1,161,060)</b> | <b>(1,188,670)</b> |
| <b>Service of Process Revenue</b>             |                    |                    |                    |               |                    |                    |                    |                    |                    |
| Sheriff's Service of Process                  | 17,051             | 19,100             | 19,100             | 0.0%          | 18,900             | 19,000             | 19,000             | 19,000             | 19,000             |
| <b>Service of Process Expenditures</b>        |                    |                    |                    |               |                    |                    |                    |                    |                    |
| Sheriff's Service of Process                  | 18,700             | 18,814             | 19,100             | 0.0%          | 18,900             | 19,000             | 19,000             | 19,000             | 19,000             |
| <b>Subtotal Net Process Surplus/(Deficit)</b> | <b>(1,649)</b>     | <b>286</b>         | <b>-</b>           |               | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>Assessor Valuation Fund Revenue</b>        |                    |                    |                    |               |                    |                    |                    |                    |                    |
| Transfer from the Assessor's Valuation Fund   | 510,200            | 529,664            | 529,664            | 2.0%          | 528,199            | 538,760            | 549,540            | 560,530            | 571,740            |
| <b>Assessor Valuation Fund Expenditures</b>   |                    |                    |                    |               |                    |                    |                    |                    |                    |
| Assessor's Valuation Fund                     | 508,508            | 521,719            | 529,664            | 2.0%          | 528,199            | 538,760            | 549,540            | 560,530            | 571,740            |
| <b>Subtotal Net ASV Surplus/(Deficit)</b>     | <b>1,692</b>       | <b>7,945</b>       | <b>-</b>           |               | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           |
| <b>Net Surplus/(Deficit) Before Other</b>     | <b>(1,527,050)</b> | <b>(3,380,924)</b> | <b>(2,784,201)</b> |               | <b>(2,584,022)</b> | <b>(2,679,760)</b> | <b>(2,762,833)</b> | <b>(2,832,032)</b> | <b>(2,900,865)</b> |

**NON-DEDICATED REVENUE & EXPENDITURES**

**Other Revenue**

|                                   |              |               |               |      |              |              |              |              |              |
|-----------------------------------|--------------|---------------|---------------|------|--------------|--------------|--------------|--------------|--------------|
| Table Games                       | 635,682      | 620,000       | 479,400       |      | 564,400      | 536,200      | 509,400      | 499,200      | 489,200      |
| <i>Table Games % Inc/(Dec)</i>    | <i>0.3%</i>  | <i>-2.5%</i>  | <i>-24.6%</i> |      | <i>-9.0%</i> | <i>-5.0%</i> | <i>-5.0%</i> | <i>-2.0%</i> | <i>-2.0%</i> |
| Video Lottery                     | 2,999,873    | 2,900,000     | 2,868,000     |      | 2,834,600    | 2,777,900    | 2,722,300    | 2,667,900    | 2,614,500    |
| <i>Video Lottery % Inc/(Dec)</i>  | <i>-1.3%</i> | <i>-3.3%</i>  | <i>-4.4%</i>  |      | <i>-2.3%</i> | <i>-2.0%</i> | <i>-2.0%</i> | <i>-2.0%</i> | <i>-2.0%</i> |
| Tax Penalties                     | 308,187      | 308,000       | 313,100       | 1.0% | 311,080      | 314,190      | 317,330      | 320,500      | 323,710      |
| Property Transfer Tax             | 759,477      | 950,000       | 1,084,070     | 6.0% | 1,007,000    | 1,067,420    | 1,131,470    | 1,199,360    | 1,271,320    |
| Gas & Oil Severance Tax           | 85,562       | 100,552       | 88,130        | 3.0% | 103,570      | 106,680      | 109,880      | 113,180      | 116,580      |
| Horse & Dog Racing tax            | 9,681        | 10,296        | 10,440        | 2.0% | 10,500       | 10,710       | 10,920       | 11,140       | 11,360       |
| Wine & Liquor Tax                 | 43,303       | 127,000       | 11,650        | 3.0% | 130,810      | 134,730      | 138,770      | 142,930      | 147,220      |
| Waste Coal                        | 5,562        | -             | -             |      | -            | -            | -            | -            | -            |
| Sheriff's Earnings                | 190,624      | 192,600       | 192,600       | 1.0% | 190,500      | 192,410      | 194,330      | 196,270      | 198,230      |
| Jail Fees                         | 97,087       | 98,000        | 98,000        | 0.5% | 98,000       | 98,490       | 98,980       | 99,470       | 99,970       |
| County Clerk's Earnings           | 173,780      | 201,990       | 207,000       | 0.5% | 198,800      | 199,790      | 200,790      | 201,790      | 202,800      |
| Circuit Clerk's Earnings          | 59,453       | 60,000        | 58,770        | 1.0% | 60,000       | 60,600       | 61,210       | 61,820       | 62,440       |
| Prosecuting Attorney Earnings     | 2,133        | 2,000         | 1,554         | 1.0% | 1,841        | 1,860        | 1,880        | 1,900        | 1,920        |
| License/ Decals                   | -            | -             | -             |      | -            | -            | -            | -            | -            |
| Misc. Permits                     | -            | -             | -             |      | -            | -            | -            | -            | -            |
| Grants                            | 506,093      | 195,000       | 270,000       | 0.0% | 270,000      | 220,000      | 220,000      | 220,000      | 220,000      |
| Payment in Lieu of Taxes-Federal  | 19,296       | 19,000        | 20,000        | 0.0% | 20,000       | 20,000       | 20,000       | 20,000       | 20,000       |
| Accident Reports                  | -            | -             | -             | 0.0% | -            | -            | -            | -            | -            |
| Map Sales                         | -            | -             | -             |      | -            | -            | -            | -            | -            |
| Rent - Concessions                | 306,906      | 313,987       | 313,987       | 2.0% | 316,484      | 322,810      | 329,270      | 335,860      | 342,580      |
| Franchise Fees                    | 824,770      | 554,900       | 554,900       |      | 566,000      | 571,700      | 577,400      | 583,200      | 589,000      |
| <i>Franchise Fees % Inc/(Dec)</i> | <i>59.1%</i> | <i>-32.7%</i> | <i>-32.7%</i> |      | <i>2.0%</i>  | <i>1.0%</i>  | <i>1.0%</i>  | <i>1.0%</i>  | <i>1.0%</i>  |

Jefferson County Commission  
 Five Year Projection (FY2021 - FY2025)  
 Expenditures by Funding Source

|  |                  |                    |                    |               | Projected          | Projection         |                    |                    |                    |      |
|--|------------------|--------------------|--------------------|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|------|
|  | FY2020           |                    | Proj<br>Budget     | Proj<br>Chg % | Budget<br>FY21     | TREND              | TREND              | TREND              | TREND              |      |
|  | FY19 Actual      | Projection         |                    |               |                    | Budget             | FY22               | FY23               | FY24               | FY25 |
| IRP Fees   | 18,789           | 15,800             | 15,800             | 1.0%          | 17,200             | 17,370             | 17,540             | 17,720             | 17,900             |      |
| Interest Earned  | 36,882           | 34,770             | 32,871             | 0.2%          | 33,413             | 33,480             | 33,550             | 33,620             | 33,690             |      |
| Defeasance of Debt   | -                | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |      |
| Charges to Other Entities                                  | 40,860           | 100,000            | 41,400             |               | -                  | -                  | -                  | -                  | -                  |      |
| Miscellaneous Revenue                                      | 66,434           | 46,372             | 46,372             | 1.0%          | 45,400             | 45,850             | 46,310             | 46,770             | 47,240             |      |
| Sheriff's Commission                                       | 11,514           | 11,520             | 11,600             | 1.0%          | 11,600             | 11,720             | 11,840             | 11,960             | 12,080             |      |
| Recycling / Scrap Revenue                                  | -                | -                  | -                  | 0.0%          | -                  | -                  | -                  | -                  | -                  |      |
| Filing Fees  | 4,941            | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |      |
| Gain/Loss on Sale of Assets                                | 10,922           | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |      |
| Reimbursement / Other Revenue                              | 241,285          | 170,000            | 178,500            | 1.0%          | 184,300            | 186,140            | 188,000            | 189,880            | 191,780            |      |
| General School Fund Reimb                                  | 307,276          | 264,000            | 264,000            | 1.0%          | 264,000            | 266,640            | 269,310            | 272,000            | 274,720            |      |
| Donations from Other Entities                              | 220              | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |      |
| Transfers from Other Funds                                 | 146,169          | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |      |
| Transfers from Coal Severance Fund                         | 70,000           | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |      |
| <b>Total Non-Dedicated Revenues</b>                        | <b>7,982,762</b> | <b>7,295,787</b>   | <b>7,162,143</b>   |               | <b>7,239,498</b>   | <b>7,196,690</b>   | <b>7,210,480</b>   | <b>7,246,470</b>   | <b>7,288,240</b>   |      |
| <b>Other Expenditures</b>                                  |                  |                    |                    |               |                    |                    |                    |                    |                    |      |
| Commission - Discretionary Items                           |                  |                    |                    |               |                    |                    |                    |                    |                    |      |
| Employee Increases (~2% Merit)                             | -                | -                  | -                  |               | 195,000            | 198,900            | 202,878            | 206,936            | 211,074            |      |
| Employee Increases (COLA)                                  | -                | -                  | -                  |               | 75,000             | 80,300             | 85,900             | 91,900             | 98,300             |      |
| Health Increases (5%)                                      | -                | -                  | -                  |               | 115,001            | 115,000            | 120,750            | 126,788            | 133,127            |      |
| 95X New Requests   | -                | -                  | -                  |               | 30,649             | -                  | -                  | -                  | -                  |      |
| Emergency Services Expenditures                            |                  |                    |                    |               |                    |                    |                    |                    |                    |      |
| Fire Departments   | 665,000          | 568,838            | 577,500            | 0.0%          | 577,500            | 577,500            | 577,500            | 577,500            | 577,500            |      |
| Jeff Co Emergency Services Agency                          | 2,102,376        | 2,197,877          | 2,231,347          | 2.0%          | 4,462,847          | 4,552,100          | 4,643,140          | 4,736,000          | 4,830,720          |      |
| Agricultural Agent   | 122,803          | 134,725            | 136,777            | 2.0%          | 137,637            | 140,390            | 143,200            | 146,060            | 148,980            |      |
| Other Buildings  | 710,177          | 614,378            | 623,734            | 2.0%          | 726,300            | 740,830            | 755,650            | 770,760            | 786,180            |      |
| IT Data Processing   | 438,865          | 559,166            | 567,681            | 2.0%          | 618,256            | 630,620            | 643,230            | 656,090            | 669,210            |      |
| Economic Development                                       | 553,549          | 642,715            | 652,503            | 2.0%          | 502,077            | 512,120            | 522,360            | 532,810            | 543,470            |      |
| Contingencies  | -                | 197,000            | 200,000            | 0.0%          | 200,000            | 200,000            | 200,000            | 200,000            | 200,000            |      |
| Animal Control   | 283,849          | 257,961            | 261,889            | 2.0%          | 249,938            | 254,940            | 260,040            | 265,240            | 270,540            |      |
| Central Garage   | 301,626          | 320,401            | 325,280            | 6.0%          | 322,285            | 341,620            | 362,120            | 383,850            | 406,880            |      |
| Health Department  | 79,980           | 79,174             | 80,380             | 2.0%          | 80,782             | 82,400             | 84,050             | 85,730             | 87,440             |      |
| Community Center   | -                | -                  | -                  |               | 12,000             | 12,000             | 12,000             | 12,000             | 12,000             |      |
| Solid Waste Authority                                      | -                | -                  | -                  | 0.0%          | -                  | -                  | -                  | -                  | -                  |      |
| Libraries  | 330,000          | 325,050            | 330,000            | 0.0%          | 380,000            | 380,000            | 380,000            | 380,000            | 380,000            |      |
| Senior Citizens  | -                | -                  | -                  |               | 7,043              | 7,043              | 7,043              | 7,043              | 7,043              |      |
| Public Transportation                                      | 20,000           | 59,100             | 60,000             | 0.0%          | 80,000             | 80,000             | 80,000             | 80,000             | 80,000             |      |
| Transfer to Financial Stabilization Fund                   | -                | -                  | -                  | 0.0%          | -                  | -                  | -                  | -                  | -                  |      |
| Transfer to Capital Outlay Fund                            | 600,755          | 1,667,598          | 1,667,598          | 0.0%          | 899,350            | 1,065,100          | 1,226,700          | 1,385,100          | 1,540,300          |      |
| Less: Trfers for Elected Officials, Comm Center & Sheriff  | (600,755)        | (1,728,911)        | (1,728,911)        |               | (899,350)          | (1,065,100)        | (1,226,700)        | (1,385,100)        | (1,540,300)        |      |
| Less: 911 Comm Center Est of Operating                     | (105,000)        | (105,000)          | (105,000)          |               | (105,000)          | (105,000)          | (105,000)          | (105,000)          | (105,000)          |      |
| <b>Total Non-Dedicated Expenditures</b>                    | <b>5,503,225</b> | <b>5,790,072</b>   | <b>5,880,778</b>   |               | <b>8,667,315</b>   | <b>8,800,763</b>   | <b>8,974,861</b>   | <b>9,153,706</b>   | <b>9,337,464</b>   |      |
| <b>Net Surplus/(Deficit) of Revenues over Expenditures</b> | <b>952,487</b>   | <b>(1,875,210)</b> | <b>(1,502,836)</b> |               | <b>(4,011,839)</b> | <b>(4,283,833)</b> | <b>(4,527,214)</b> | <b>(4,739,269)</b> | <b>(4,950,090)</b> |      |

Jefferson County Commission  
 Five Year Projection (FY2021 - FY2025)  
 Expenditures by Funding Source

|  | FY19 Actual    | FY2020             |                    | Proj<br>Chg % | Projected          | Projection         |                    |                    |                    |
|--|----------------|--------------------|--------------------|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|  |                | Projection         | Budget             |               | Budget             | TREND              | TREND              | TREND              | TREND              |
|  |                |                    |                    |               | FY21               | FY22               | FY23               | FY24               | FY25               |
| GRAND TOTAL REVENUES                                       | 25,346,564     | 24,701,045         | 25,449,592         |               | 25,929,206         | 26,397,740         | 26,917,410         | 27,497,050         | 28,090,440         |
| GRAND TOTAL EXPENDITURES                                   | 24,394,077     | 26,576,255         | 26,952,428         |               | 29,941,045         | 30,681,573         | 31,444,624         | 32,236,318         | 33,040,529         |
| <b>Net Surplus/(Deficit) of Revenues over Expenditures</b> | <b>952,487</b> | <b>(1,875,210)</b> | <b>(1,502,836)</b> |               | <b>(4,011,839)</b> | <b>(4,283,833)</b> | <b>(4,527,214)</b> | <b>(4,739,269)</b> | <b>(4,950,090)</b> |
| BEGINNING FUND BALANCE                                     | 5,186,147      | 6,138,634          | 6,138,634          | -             | 4,635,799          | 623,960            | (3,659,874)        | (8,187,088)        | (12,926,357)       |
| PRIOR PERIOD ADJUSTMENTS                                   | -              | -                  | -                  |               | -                  | -                  | -                  | -                  | -                  |
| NET CHANGE IN FUND BALANCE                                 | 952,487        | (1,875,210)        | (1,502,836)        |               | (4,011,839)        | (4,283,833)        | (4,527,214)        | (4,739,269)        | (4,950,090)        |
| ENDING FUND BALANCE  | 6,138,634      | 4,263,424          | 4,635,799          | -             | 623,960            | (3,659,874)        | (8,187,088)        | (12,926,357)       | (17,876,446)       |
| FUND BALANCE AS A % OF OPERATING EXP                       | 25.16%         | 16.04%             | 17.20%             |               | 2.08%              | -11.93%            | -26.04%            | -40.10%            | -54.10%            |

| Priority<br>(1-5) | Description                            | Page No. | Location/Building                      | FY20 Projected   | Projection for FY21 thru FY25 |                    |                  |                  |                    | Project             |
|-------------------|--|----------|--|------------------|-------------------------------|--------------------|------------------|------------------|--------------------|---------------------|
|                   |  |          |  |                  | FY21                          | FY22               | FY23             | FY24             | FY25               | Total               |
| 1                 | Courthouse Repairs                     | 2        | Courthouse                             | \$150,000        | \$150,000                     | \$150,000          | \$200,000        | \$150,000        | \$150,000          | \$800,000           |
| 1                 | Magistrate Court-2nd Floor Renovations | 3        | Courthouse                             | \$50,000         | \$0                           | \$300,000          | \$0              | \$0              | \$0                | \$300,000           |
| 1                 | DataCenter Windows Server OS           | 4        | IT Data Processing                     | \$0              | \$45,000                      | \$0                | \$0              | \$0              | \$0                | \$45,000            |
| 1                 | Lagoon & Sinkhole Construction         |          | Bardane Industrial Park                | \$50,000         | \$0                           | \$0                | \$0              | \$0              | \$0                | \$0                 |
| 1                 | Financial System                       | 5        | IT Data Processing                     | \$0              | \$100,000                     | \$0                | \$0              | \$0              | \$0                | \$100,000           |
| 1                 | IBM AS400                              |          | IT Data Processing                     | \$45,000         | \$0                           | \$0                | \$0              | \$0              | \$0                | \$0                 |
| 1                 | 911 Center Monitor Replacement         |          | IT Data Processing                     | \$12,500         | \$0                           | \$0                | \$0              | \$0              | \$0                | \$0                 |
| 2                 | Replacement Vehicle                    | 6        | Sheriff Law Enforcement                | \$200,000        | \$225,000                     | \$200,000          | \$220,000        | \$220,000        | \$220,000          | \$1,085,000         |
| 2                 | Replacement Vehicle                    | 7        | Animal Control                         | \$0              | \$45,000                      | \$44,000           | \$0              | \$44,000         | \$0                | \$133,000           |
| 2                 | Parking Area Downtown                  | 8        | Downtown Campus                        | \$0              | \$0                           | \$55,000           | \$0              | \$0              | \$0                | \$55,000            |
| 2                 | Demo or Repair                         |          | Smoot Building                         | \$0              | \$0                           | \$0                | \$0              | \$0              | \$0                | \$0                 |
| 3                 | Air Handler                            |          | Public Services Center                 | \$100,000        | \$0                           | \$0                | \$0              | \$0              | \$0                | \$0                 |
| 3                 | Remodel / Renovations                  | 9        | Animal Control / Old School House      | \$13,000         | \$0                           | \$100,000          | \$0              | \$0              | \$0                | \$100,000           |
| 3                 | Vehicle Replacement                    | 10       | Engineering                            | \$25,000         | \$0                           | \$25,000           | \$0              | \$0              | \$25,000           | \$50,000            |
| 4                 | Elevator                               | 11       | Mason/Moffit Buildings                 | \$0              | \$0                           | \$250,000          | \$0              | \$0              | \$0                | \$250,000           |
| 5                 | Area Between Buildings                 | 12       | Sheriff & 911 Communications           | \$0              | \$70,000                      | \$0                | \$0              | \$0              | \$0                | \$70,000            |
| 1                 | Impact Fee Recalculation               |          | Engineering                            | \$55,000         | \$0                           | \$0                | \$0              | \$0              | \$0                | \$0                 |
| 3                 | Bolivar-Harpers Ferry Public Library   |          | Building Renovations                   | \$20,000         | \$0                           | \$0                | \$0              | \$0              | \$0                | \$0                 |
| 3                 | Shepherdstown Public Library           | 13       | Building Renovations                   | \$0              | \$0                           | \$0                | \$0              | \$200,000        | \$0                | \$200,000           |
| 3                 | Historical Commission                  | 14       | Building & Site Renovations            | \$0              | \$0                           | \$0                | \$0              | \$0              | \$270,000          | \$270,000           |
| 5                 | Police Headquarters                    | 16       | Building Purchase & Renovation         | \$0              | \$0                           | \$0                | \$0              | \$0              | \$2,500,000        | \$2,500,000         |
| 1                 | Courthouse Portico                     | 15       | Courthouse                             | \$0              | \$30,000                      | \$0                | \$0              | \$0              | \$0                | \$30,000            |
| 1                 | County Campus                          | 17       | Building Purchases, Demo, Construction | \$50,000         | \$1,000,000                   | \$4,000,000        | \$0              | \$0              | \$1,000,000        | \$6,000,000         |
| 5                 | Police Substation                      | 18       | Renovation                             | \$0              | \$0                           | \$0                | \$0              | \$0              | \$2,200,000        | \$2,200,000         |
| 5                 | JCESA Expansion                        | 19       | JCESA                                  | \$0              | \$0                           | \$0                | \$0              | \$0              | \$2,000,000        | \$2,000,000         |
| 1                 | JCESA Vehicles & Eqpt                  | 20       | JCESA                                  | \$60,000         | \$130,000                     | \$65,000           | \$70,000         | \$70,000         | \$70,000           | \$405,000           |
| <b>Totals</b>     |  |          |  | <b>\$830,500</b> | <b>\$1,795,000</b>            | <b>\$5,189,000</b> | <b>\$490,000</b> | <b>\$684,000</b> | <b>\$8,435,000</b> | <b>\$16,593,000</b> |

|                                    | FY20 Projected   | Projection for FY21 thru FY25 |                  |                  |                  |                  |
|------------------------------------|------------------|-------------------------------|------------------|------------------|------------------|------------------|
|                                    |                  | FY21                          | FY22             | FY23             | FY24             | FY25             |
| Beginning Fund Balance             | 3,894,736        | 4,504,226                     | 3,742,576        | 3,387,076        | 3,657,776        | 3,892,876        |
| Transfers from General Fund        | 1,667,598        | 899,350                       | 1,065,100        | 1,226,700        | 1,385,100        | 1,540,300        |
| Transfers from Financial Stab Fund | 200,000          | 200,000                       | -                | -                | -                | -                |
| Grant Revenue                      | -                | -                             | -                | -                | -                | -                |
| Financing Proceeds                 | -                | -                             | 4,320,000        | -                | -                | 8,036,000        |
| Other Revenues                     | 15,000           | 15,000                        | 15,000           | 15,000           | 15,000           | 15,000           |
| Less: Debt Payments                | 180,108          | -                             | -                | -                | -                | -                |
| Less: Bond Issuance Costs 8%       | -                | -                             | 135,600          | -                | -                | 642,880          |
| Less: Bond Debt Pmts 4%-15 YR      | -                | -                             | 200,000          | 400,000          | 400,000          | 800,000          |
| Less: ESA Debt Payment             | 61,000           | 81,000                        | 81,000           | 81,000           | 81,000           | 81,000           |
| Less: Expenditures                 | 1,032,000        | 1,795,000                     | 5,339,000        | 490,000          | 684,000          | 8,435,000        |
| <b>Ending Fund Balance</b>         | <b>4,504,226</b> | <b>3,742,576</b>              | <b>3,387,076</b> | <b>3,657,776</b> | <b>3,892,876</b> | <b>3,525,296</b> |

|                           |           |           |           |           |           |           |           |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 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       | No        | Yes       | Yes       | Yes       | Yes       | Yes       | Yes       |

(Per JCC Cap Outlay Policy 307)