

**Jefferson County Commission  
FY22 Budget**

Date Prepared: 2/19/2021

Department	No.	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Submitted Budget	% Chg	Commission Additions / (Cuts)	FY2022 Adjusted Budget	% Chg
<b>Expenditures by Dept</b>									
Commission	401	1,928,689	2,035,611	1,903,298	1,902,769	397.38%	(194,721)	1,708,048	-2.96%
Merit Increase		-	-	-	195,000		(195,000)	-	
COLA		-	-	-	75,000		(75,000)	-	
New Req-Water Adv Comm \$110K							-	-	
New Req-Airport		-	-	-	31,241		(31,241)	-	
County Clerk	402	677,164	740,849	663,274	662,011	-0.19%	(15,750)	646,261	-2.57%
Circuit Clerk	403	623,346	631,483	508,465	522,593	2.78%	(2,625)	519,968	2.26%
Sheriff's Tax Office	404	506,881	512,826	497,586	493,616	-0.80%	(750)	492,866	-0.95%
Prosecuting Attorney	405	1,806,652	1,839,523	1,712,568	1,705,221	-0.43%	(6,000)	1,699,221	-0.78%
Assessor	406	530,016	507,400	449,332	440,510	-1.96%	(1,125)	439,385	-2.21%
Assesor Valuation Fund	407	508,508	519,867	536,275	563,493	5.08%		563,493	5.08%
State Wide Computer Network	408	57,865	32,984	54,871	60,000	9.35%		60,000	9.35%
Agricultural Agent	412	122,803	126,621	117,994	119,863	1.58%	(3,750)	116,113	-1.59%
County Clerk Elections	413	311,982	321,820	287,788	269,228	-6.45%	(275)	268,953	-6.54%
Magistrate Court	415	2,298	2,966	3,000	3,000	0.00%		3,000	0.00%
Insurance Program	423	-	-	2,395,358	2,308,160		(80,480)	2,227,680	-7.00%
Insurance Premium Increase 4-7%		-	-	-	115,001			115,001	
Maintenance Dept	424	1,078,105	1,038,506	1,067,784	1,039,564	-2.64%	22,780	1,062,344	-0.51%
Other Building	425	710,177	607,620	733,315	726,300	-0.96%		726,300	-0.96%
Data Processing (IT)	428	438,865	519,882	566,118	558,543	-1.34%	241,076	799,619	41.25%
RDA	429	19,794	19,795	29,974	19,795	-33.96%	10,179	29,974	0.00%
EC Development	431	553,549	528,383	458,585	453,382	-1.13%		453,382	-1.13%
Engineering, Planning, Zoning, GIS	440	1,379,995	1,472,453	1,275,722	1,279,302	0.28%	(207,432)	1,071,870	-15.98%
Transfers to Other Entities	697	3,067	38,193	3,100	40,000	100.00%		40,000	
Law Enforcement	700	4,313,311	4,201,139	4,025,555	4,198,067	4.29%	(249,751)	3,948,316	-1.92%
Service of Process	701	18,700	9,006	18,900	15,175	-19.71%		15,175	-19.71%
Regional Jail	704	1,204,513	759,070	1,050,000	900,000	-14.29%	(50,000)	850,000	-19.05%
Homeland Security	711	238,496	233,985	240,403	242,571	0.90%	(4,350)	238,221	-0.91%
Communication Center (911)	712	1,807,990	1,907,582	2,010,039	2,115,965	5.27%	(143,384)	1,972,581	-1.86%
Fire	713	665,000	1,493,683	1,497,500	1,585,000	5.84%	(175,000)	1,410,000	-5.84%
JCESA - Ambulance	715	2,102,376	2,263,293	2,622,847	3,327,760	26.88%	(308,622)	3,019,138	15.11%
Animal Control	716	283,849	238,373	232,980	284,907	22.29%	(45,913)	238,994	2.58%
Central Garage	717	301,626	255,317	312,879	355,995	13.78%	(44,601)	311,394	-0.47%
Health Department	800	79,980	80,380	80,782	193,586	139.64%	(112,400)	81,186	0.50%
Landfill	808	-	-	-	-			-	
Parks and Recreation	900	742,886	675,974	988,892	889,682	-10.03%	(185,000)	704,682	-28.74%
Arts and Humanities	903	15,369	12,010	16,884	12,764	-24.40%		12,764	-24.40%
Community Center	908	-	-	-	45,000	100.00%	(45,000)	-	
Historical Commission	909	25,257	17,784	25,001	20,401	-18.40%	(1,500)	18,901	-24.40%
Visitors Bureau	911	384,213	307,758	422,100	319,110	-24.40%		319,110	-24.40%
Library	916	330,000	330,000	330,000	395,320	19.79%	(65,320)	330,000	0.00%
Senior Citizens	952	-	-	-	14,382	100.00%	(14,382)	-	
Public Transit	953	20,000	60,000	30,000	60,000	100.00%		60,000	100.00%
<b>Total Expenditures</b>		<b>\$ 23,793,322</b>	<b>\$ 24,342,136</b>	<b>\$ 27,169,169</b>	<b>\$ 28,559,277</b>	<b>5.12%</b>	<b>\$ (1,985,336)</b>	<b>\$ 26,573,941</b>	<b>-2.19%</b>
<b>Revenue</b>		<b>\$ 25,295,337</b>	<b>\$ 28,406,412</b>	<b>\$ 26,467,416</b>	<b>\$ 26,581,446</b>	<b>0.43%</b>	<b>\$ -</b>	<b>\$ 26,581,446</b>	<b>0.43%</b>
<b>Operating Surplus / (Deficit)</b>		<b>\$ 1,502,015</b>	<b>\$ 4,064,276</b>	<b>\$ (701,753)</b>	<b>\$ (1,977,831)</b>			<b>\$ 7,505</b>	
<b>Contingencies</b>									
Contingency for Emergencies	696	\$ -	\$ -	\$ 200,000	\$ 200,000	0.00%		\$ 200,000	0.00%
<b>Operating Surplus / (Deficit) After Contingency for Emergency</b>		<b>1,502,015</b>	<b>4,064,276</b>	<b>(901,753)</b>	<b>(2,177,831)</b>			<b>(192,495)</b>	
<b>Transfers to Other Funds</b>									
Trns to Capital Fund (5% Gambling)	698	\$ 562,000	\$ 600,000	\$ 899,350	\$ 1,069,300		\$ (1,069,300)	\$ -	
Trns to Capital Fund	698	38,755	-	3,797,736	-			-	
Subtotal Trns to C/O Fund		600,755	600,000	4,697,086	1,069,300	-77.23%	(1,069,300)	-	
Trns to Stabilization Fund	696	-	-	-	-			-	
Trns (from) to Other Funds	696	(216,168)	(101,429)	-	-			-	
<b>Total Transfers Out of General Fund</b>		<b>\$ 384,587</b>	<b>\$ 498,571</b>	<b>\$ 4,697,086</b>	<b>\$ 1,069,300</b>	<b>-77.23%</b>	<b>\$ (1,069,300)</b>	<b>\$ -</b>	
<b>Net Use of Funds - Surplus / (Deficit)</b>		<b>\$ 1,117,428</b>	<b>\$ 3,565,705</b>	<b>\$ (5,598,839)</b>	<b>\$ (3,247,131)</b>		<b>\$ 1,069,300</b>	<b>\$ (192,494.64)</b>	
<b>Beginning Fund Balance</b>	699	<b>\$ 5,186,147</b>	<b>\$ 6,303,575</b>	<b>\$ 9,869,280</b>	<b>\$ 4,670,441</b>			<b>\$ 4,670,441</b>	
<b>Net Change in Fund Balance</b>		<b>1,117,428</b>	<b>3,565,705</b>	<b>(5,598,839)</b>	<b>(3,247,131)</b>			<b>(192,495)</b>	
<b>Ending Fund Balance</b>		<b>\$ 6,303,575</b>	<b>\$ 9,869,280</b>	<b>\$ 4,270,441</b>	<b>\$ 1,423,310</b>			<b>\$ 4,477,946</b>	
<b>Fund Balance as a % of Oper Exp</b>		<b>26.49%</b>	<b>40.54%</b>	<b>15.72%</b>	<b>4.98%</b>			<b>16.73%</b>	
<b>Fund Balance Reserve Policy</b>									
JCC Policy Minimum of 16.67% of Exp		\$ 3,966,347	\$ 4,057,834	\$ 4,529,100	\$ 4,760,831			\$ 4,429,876	
JCC Goal of 20.00% of Expenditures		\$ 4,758,664	\$ 4,868,427	\$ 5,433,834	\$ 5,711,855			\$ 5,314,788	
State Required 10.0% of Expenditures		\$ 2,379,332	\$ 2,434,214	\$ 2,716,917	\$ 2,855,928			\$ 2,657,394	

<b>Department</b>	<b>Account</b>	<b>Comm Rev</b>	<b>Dept Total</b>
<b>Expenditure Adjustments</b>			
401-Commission	Cut Merit Increase	(195,000)	
	Cut COLA	(75,000)	
	Cut HR Generalist	(64,285)	
	4214-Cut 75% Travel	(3,000)	
	56802-Airport Cut	(31,241)	
	56802-Cut Day Report Center	(30,514)	
	New Req-Water Advisory Committee	110,000	
	Cut Water Advisory Committee	(110,000)	
	Cut Project Manager	(96,922)	(495,962)
402-County Clerk	Reduce Employee Increases	(12,037)	
	4214-Cut 75% Travel	(3,713)	(15,750)
403-Circuit Clerk	4214-Cut 75% Travel	(2,625)	(2,625)
404-Sheriff's Tax	4214-Cut 75% Travel	(750)	(750)
405-Pros Atty	4214-Cut 75% Travel	(6,000)	(6,000)
406-Assessor	4214-Cut 75% Travel	(1,125)	(1,125)
412-Agricultural Agent	4214-Cut 75% Travel	(3,750)	(3,750)
413-Elections	Addl FY21 Employee Increase	1,075	
	4214-Cut 75% Travel	(1,350)	(275)
423-Insurance Program	Cut Project Manager	(10,060)	
	Cut CAD Administor Position	(10,060)	
	Cut 3 JCSO New Positions	(30,180)	
	Cut Central Garage New Position	(10,060)	
	Cut Animal Control New Position	(10,060)	
	Cut HR Generalist	(10,060)	(80,480)
424-Courthouse Maint	Add Overtime	23,530	
	4214-Cut 75% Travel	(750)	22,780
428-IT	Wages & Benefits-Trf GIS	194,521	
	211-Telephone-Trf GIS	670	
	214-Travel-Trf GIS	975	
	216-Maint Repair Equip-Trf GIS	750	
	221-Training-Trf GIS	850	
	222-Dues & Subscriptions-Trf GIS	180	
	23001-Contracted Svcs-Trf GIS	1,600	
	34101-Materials & Supp-Trf GIS	2,261	
	354-Computer Hardware-Cradlepoints	40,000	
	4214-Cut 75% Travel	(731)	241,076
429-RDA	56801-Ozone Contribution	10,179	10,179
440-Engineering	Wages & Benefits-Trf GIS	(194,521)	
	211-Telephone-Trf GIS	(670)	
	214-Travel-Trf GIS	(975)	
	216-Maint Repair Equip-Trf GIS	(750)	

<b>Department</b>	<b>Account</b>	<b>Comm Rev</b>	<b>Dept Total</b>
<b>Expenditure Adjustments</b>			
	221-Training-Trf GIS	(850)	
	222-Dues & Subscriptions-Trf GIS	(180)	
	23001-Contracted Svcs-Trf GIS	(1,600)	
	34101-Materials & Supp-Trf GIS	(5,625)	
	4214-Cut 75% Travel	(2,261)	(207,432)
700-Sheriff Law Enf	Cut OT to PY level	(35,295)	
	Cut 3 positions	(171,697)	
	Wages & Benefits Bailiff Inc	32,295	
	Wages & Benefits-Trip Guard to PY	(5,383)	
	4214-Cut 75% Travel	(5,250)	
	341-Mat & Supplies-Cut to PY	(64,421)	(249,751)
704-Regional Jail Fees	344-Jail Fees	(50,000)	(50,000)
711-Emergency Services	4214-Cut 75% Travel	(4,350)	(4,350)
712-Communication Ctr	Wages & Ben-Cut Chg After Cut off	(63,528)	
	Cut CAD Administor Position	(51,628)	
	Wages & Benefits Asst Sup	10,033	
	Cut Wages & Ben-Asst Sup	(10,033)	
	4214-Cut 75% Travel	(17,040)	
	4216-Maint/Rep-Cut Discretionary	(11,188)	(143,384)
713-Fire	Cut Contribution to \$70k each	(175,000)	(175,000)
715-JCESA-Amb Auth	Cut 4 new FT Staff (keep 3 new)	(358,622)	
	Add Amb Fee increase not approved	50,000	(308,622)
716-Animal Control	Cut New Position Request	(44,413)	
	4214-Cut 75% Travel	(1,500)	(45,913)
717-Central Garage	Wages & Ben-5% one employee	2,914	
	Cut Wages & Ben-5% one employee	(2,914)	
	Cut New Position Request	(44,413)	
	4214-Cut 75% Travel	(188)	(44,601)
800-Health Department	Cut new requests	(112,400)	(112,400)
900-Parks & Recreation	567 -Cut to PY Level	(185,000)	(185,000)
908- Community Center	568-JC Ministries-Cut	(20,000)	
	568-JC Ministries-Move to Coal Sev	(20,000)	
	568-CASA-Move to Coal Sev	(5,000)	(45,000)
909-Historical Commission	567-Cut Trust request	(1,500)	(1,500)
916-Libraries	567-Cut to PY Funding Level	(65,320)	(65,320)
952-Senior Citizens	567-Move to Coal Sev	(14,382)	(14,382)
<b>Total Increase (Decrease) to Expenditures</b>		<b>(1,985,336)</b>	<b>(1,985,336)</b>