

Jefferson County Commission Date Prepared: 3/17/2022
FY23 Budget

Department	No.	FY2022 Budget	FY2023 Submitted Budget	% Chg	Commission Additions / (Cuts)	Merit/ COLA Increase	FY2023 Adjusted Budget	% Chg
Expenditures by Dept								
Commission	401	1,708,048	1,671,800	-2.12%	163,109	15,964	1,850,873	8.36%
Merit Increase		-	195,000		98,387	(293,387)	-	
COLA		-	75,000		71,735	(146,735)	-	
Equity Adjustment		-	750,000		(750,000)	-	-	
County Clerk	402	650,724	669,235	2.84%	7,242	16,333	692,810	6.47%
Circuit Clerk	403	522,593	518,748	-0.74%	7,242	13,979	539,969	3.32%
Sheriff's Tax Office	404	492,866	573,881	16.44%	(38,318)	13,101	548,664	11.32%
Prosecuting Attorney	405	1,702,500	1,648,599	-3.17%	72,145	49,157	1,769,901	3.96%
Assessor	406	439,385	448,795	2.14%	7,614	8,065	464,474	5.71%
Assesor Valuation Fund	407	563,493	612,705	8.73%	-	14,888	627,593	11.38%
State Wide Computer Network	408	60,000	60,000	0.00%	-	-	60,000	0.00%
Agricultural Agent	412	116,113	118,541	2.09%	-	1,141	119,682	3.07%
County Clerk Elections	413	268,953	279,743	4.01%	583	3,234	283,560	5.43%
Magistrate Court	415	3,000	3,200	6.67%	-	-	3,200	6.67%
Civil Service Commission	421	-	20,000	100.00%	(10,000)	-	10,000	100.00%
Insurance Program	423	2,257,807	2,164,846	-4.12%	(72,072)	-	2,092,774	-7.31%
Insurance Premium Increase 4-7%		-	115,000		-	-	115,000	
Maintenance Dept	424	1,062,344	1,065,858	0.33%	(51,188)	32,411	1,047,081	-1.44%
Other Building	425	726,300	732,300	0.83%	-	-	732,300	0.83%
Data Processing (IT)	428	812,537	839,854	3.36%	35,000	17,145	891,999	9.78%
RDA	429	29,974	35,844	19.58%	-	-	35,844	19.58%
EC Development	431	453,382	584,052	28.82%	(158,766)	12,370	437,656	-3.47%
Engineering, Planning, Zoning, GIS	440	1,071,870	1,213,332	13.20%	-	33,142	1,246,474	16.29%
Transfers to Other Entities	697	40,000	37,000	100.00%	-	-	37,000	
Law Enforcement	700	3,465,836	4,427,049	27.73%	(702,432)	119,616	3,844,233	10.92%
Service of Process	701	15,175	11,412	-24.80%	-	-	11,412	-24.80%
Regional Jail	704	850,000	850,000	0.00%	-	-	850,000	0.00%
Homeland Security	711	238,221	227,443	-4.52%	493	4,402	232,338	-2.47%
Communication Center (911)	712	1,959,663	2,224,943	13.54%	(230,105)	54,378	2,049,216	4.57%
Fire	713	490,000	-	-100.00%	577,500	-	577,500	17.86%
JCESA - Ambulance	715	3,939,138	6,622,638	68.12%	(2,520,767)	-	4,101,871	4.13%
Animal Control	716	238,994	291,916	22.14%	(11,588)	8,701	289,029	20.94%
Central Garage	717	311,394	377,154	21.12%	-	1,818	378,972	21.70%
Health Department	800	81,186	81,592	0.50%	-	-	81,592	0.50%
Landfill	808	-	-		-	-	-	
Parks and Recreation	900	704,682	835,729	18.60%	-	-	835,729	18.60%
Arts and Humanities	903	12,764	13,132	2.88%	-	-	13,132	2.88%
Community Center	908	-	80,000	100.00%	(79,000)	-	1,000	100.00%
Historical Commission	909	18,901	44,445	135.15%	-	-	44,445	135.15%
Visitors Bureau	911	319,110	328,300	2.88%	-	-	328,300	2.88%
Library	916	330,000	399,002	20.91%	(39,002)	-	360,000	9.09%
Social Services (CASA)	950	-	10,000	100.00%	(10,000)	-	-	100.00%
Senior Citizens	952	-	14,382	100.00%	(14,382)	-	-	100.00%
Public Transit	953	60,000	139,370	132.28%	(50,291)	-	89,079	48.47%
Total Expenditures		\$ 26,016,953	\$31,411,840	20.74%	\$ (3,696,861)	\$ (20,277)	\$27,694,702	6.45%
Revenue		\$ 26,192,408	\$28,304,620	8.06%	\$ 831,953		\$29,136,573	11.24%
Operating Surplus / (Deficit)		\$ 175,455	\$ (3,107,220)				\$ 1,441,871	
Contingencies								
Contingency for Emergencies	699	\$ 196,721	\$ 200,000	1.67%	\$ 240,000		\$ 440,000	123.67%
Operating Surplus / (Deficit)								
After Contingency for Emergency		(21,266)	(3,307,220)		(240,000)		1,001,871	
Transfers to Other Funds								
Trns to Capital Fund (5% Gambling)	698	\$ 899,350	\$ 1,069,300		\$ 700,000		\$ 1,769,300	
Trns to Capital Fund	698	2,188,645	-		-	-	-	
Subtotal Trns to C/O Fund		3,087,995	1,069,300	-65.37%	700,000		1,769,300	
Trns to Stabilization Fund	696	-	-		2,362,250		2,362,250	
Trns to ARPA Fund	388	-	(800,000)		-		(800,000)	
Trns (from) to Other Funds	698	252,692	(59,994)		(61,451)	20,277	(101,168)	
Total Transfers Out of General Fund		\$ 3,340,687	\$ 209,306	-93.73%	\$ 3,000,799	\$ 20,277	\$ 3,230,382	
Net Use of Funds - Surplus / (Deficit)		\$ (3,361,953)	\$ (3,516,526)		\$ (3,240,799)	\$ (20,277)	\$ (2,228,511)	
Beginning Fund Balance	299001	\$ 7,788,627	\$ 5,325,979				\$ 5,325,979	
Net Change in Fund Balance		(3,361,953)	(3,516,526)				(2,228,511)	
Ending Fund Balance	699	\$ 4,426,674	\$ 1,809,453		\$ -	\$ -	\$ 3,097,468	
Fund Balance as a % of Oper Exp		17.01%	5.76%				19.41%	
Fund Balance Reserve Policy								
JCC Policy Minimum of 16.67% of Exp		\$ 4,337,026	\$ 5,236,354				\$ 4,616,707	
JCC Goal of 20.00% of Expenditures		\$ 5,203,391	\$ 6,282,368				\$ 5,538,940	
State Required 10.0% of Expenditures		\$ 2,601,695	\$ 3,141,184				\$ 2,769,470	

Jefferson County Commission
 FY23 Commission Revisions to Proposed Budget

3/17/2022

<u>Department</u>	<u>Account</u>	<u>Comm Rev</u>	<u>Dept Total</u>
Expenditure Adjustments			
401-Commission	5% Merit Increase	98,387	
	Equity Adjustment	(750,000)	
	1% COLA-4% for 1DEP	71,735	
	SB172-~10% Increase-Elected	24,155	
	4568-EPCD	25,000	
	4211-Telephone	500	
	Wages & Ben from 424	51,188	
	Wages & Ben FPB-from 431	73,035	
	In-kind Rent FPB-from 431	14,231	
	4568-Cut EPCD	(25,000)	(416,769)
	56802-Cut Day Report Center		
	New Req-Water Advisory Committee		
	Cut Water Advisory Committee		
402-County Clerk	SB172-~10% Increase-Elected	7,242	7,242
403-Circuit Clerk	SB172-~10% Increase-Elected	7,242	7,242
404-Sheriff's Tax	Cut 1 of the 2 New Positions	(37,328)	
	SB172-~10% Increase-Elected	7,614	
	Cut Salary Adjustments	(8,604)	(38,318)
405-Pros Atty	4211-Telephone	(1,300)	
	SB172-~10% Increase-Elected	12,620	
	4353-Computer Software	2,500	
	Wages & Ben-Investigator-New Position	58,325	72,145
406-Assessor	SB172-~10% Increase-Elected	7,614	7,614
413-Elections	Addl FY22 Employee Increase	583	583
421-Civil Service Comm	4223-Cut Prof Services	(10,000)	(10,000)
423-Insurance Program	405-Ins-Investigator	10,296	
	712- CAD Administor Position	10,296	
	Cut-712-CAD Admin	(10,296)	
	Cut 404-1 Tax Clerk	(10,296)	
	Cut 700- 3 new FT Bailiffs	(30,888)	
	Cut 700- 4 of 6 New Deputies	(41,184)	
			(72,072)
424-Courthouse Maint	Wages & Ben-Trfr Position to 401	(51,188)	(51,188)
428-IT	4355-Prof Svc-Response Plan	35,000	35,000
431-JCDA	Wages & Ben FPB -trf to 401	(73,035)	
	Cut engineering	(34,000)	
	Cut Marketing	(37,500)	
	Inkind Rent-Trf to 401	(14,231)	(158,766)
696-Trfr to Financial Stab Fun	456609-Trfr to C/O Fund	2,362,250	2,362,250
698-Trfr to Other Funds	456609-Trfr to C/O Fund	700,000	700,000

<u>Department</u>	<u>Account</u>	<u>Comm Rev</u>	<u>Dept Total</u>
Expenditure Adjustments			
699-Conting for Emerg	JCESA Conting-2 EMT	180,000	
	Uniforms, SCBA, etc-2 EMT	60,000	240,000
700-Sheriff Law Enf	Cut 4 of 6 New Deputy Positions:		
	Wages & Ben - 4 Deputies	(235,026)	
	Sign-on Bonus- 4 Deputies	(14,478)	
	4345-Uniforms- 4 Deputies	(32,000)	
	4221-Trng-4 Deputies	(1,333)	
	Adjust Signon Bonus \$2k after academy-repayable if 1 year not completed, \$3k at 1 year-Contingent on 2 more years	12,065	
	Cut New Pay Scale-Adjustments included in Merit/COLA	(8,087)	
	Retirement Correction	56,694	
	Cut ee Salary Increases	(89,281)	
	4221-Trng-Cut new K9 Handler	(6,500)	
	Cut FT Bailiff Option A	(13,041)	
	Cut FT Bailiff Option B	(109,814)	
	Cut PT Bailiff Wages to PY Level	(212,071)	
	Add PT Bailiff Hourly Rate Increase	10,765	
	Cut OT to PY Level	(60,325)	(702,432)
711-Emergency Services	Additional wages/ben for new hire	493	493
712-Communication Ctr	Wages & Ben-Asst Sup	18,000	
	4221-Training-Asst Sup	2,552	
	Wages & Ben-CAD Admin-New Position	44,704	
	Cut CAD Admin	(44,704)	
	Cut Wages & Ben-Asst Sup	(18,000)	
	4216-Maint/Rep-DUP Batteries-CO Fund	(108,000)	
	4221-Cut Training-Asst Sup	(2,552)	
	4353-Cut Dup-Priority Disp-Move to Coal	(116,975)	
	4221-Cut SHRM Training	(5,130)	(230,105)
713-Fire	456711-Friendship	100,000	
	Cut to FY21 Level	(17,500)	
	456712-Citizens	100,000	
	Cut to FY21 Level	(17,500)	
	456713-Shepherdstown	100,000	
	Cut to FY21 Level	(17,500)	
	456714-Independent	100,000	
	Cut to FY21 Level	(17,500)	
	456715-Blue Ridge	100,000	
	Cut to FY21 Level	(17,500)	
	456716-Middleway	100,000	
	Cut to FY21 Level	(17,500)	
	456717-Bakerton	100,000	
	Cut to FY21 Level	(17,500)	577,500
715-JCESA-Amb Auth	Cut Depreciation Accrual	(61,776)	
	Cut 29 FT EMT New Positions	(2,505,321)	

<u>Department</u>	<u>Account</u>	<u>Comm Rev</u>	<u>Dept Total</u>
Expenditure Adjustments			
	<i>NO Amb Fee Increase-Cut Amb Fee Ask from 946k to 900k-Fund with General Fund</i>	46,330	
	Add 1 Billing Specialist	58,660	
	Cut 1 Billing Specialist	(58,660)	(2,520,767)
716-Animal Control	Cut Salary Adjustments	(3,602)	
	CT PT Wages	(2,153)	
	Cut OT to PY Level	(5,833)	(11,588)
908- Community Center	568-JC Ministries-Defer for ARPA	(79,000)	(79,000)
916-Libraries	567-Cut Funding Level	(39,002)	(39,002)
950-Social Services	568-CASA-Defer to ARPA	(10,000)	(10,000)
952-Senior Citizens	567-Move to Coal Sev	(14,382)	(14,382)
953-Public Transit	567-Cut EPTA Funding	(20,000)	
	567-Cut Airport Request	(30,291)	(50,291)
Total Increase (Decrease) to Expenditures		(394,611)	(394,611)
Revenue Adjustments			
Tax Revenue	001.301T00-Pub Util Adj to Cert of Val	(16,022)	
	001.301T01-Ad Valorem Adj to Cert of Val	864,568	
	001.301T99-Tax Disc Adj to Cert of Val	(16,593)	831,953
	001.399TR0-Trsfr from Assr Val Fund	61,451	61,451
		893,404	893,404