

Jefferson County Commission **FY25 Budget Process Calendar**

Revised 02/16/2024

FY 25 Schedule	Task
	Budget Director to compile estimate of revenues
	More accurate property valuations are available. Budget Director to adjust projected revenues
Tuesday, February 6, 2024	Budget Charge from Commissioners
Mid January 2024	Preliminary health insurance renewal rates available
Tuesday, January 16, 2024	Budget reports distributed to departments (per auditor's office should be done no later than the 1st week of February)
Friday, February 9, 2024	Department Heads to return budgets to Budget Director (per regulation must be done by March 2nd)
Friday, February 9, 2024	Elected Officials to return budgets to Budget Director (per regulation must be done by March 2nd)
Monday, February 26, 2024	Budget Binders distributed to Commissioners
Tuesday, February 21, 2024 - CANCELLED	Tuesday evening Budget 101 (6:30 PM)
February 27, & 28, 2024	Need to schedule two to three full days of individual department budget presentations to the Commissioners
Thursday, February 29, 2024	Assessor to certify value of real and personal property (per regulation must be done by March 3rd)
	Final health insurance renewal rates obtained
March 12, 14 & 19, 2024	Budget Workshop for Commissions
Tuesday, March 19, 2024	Schedule community forum for public hearing of budget (per regulation must be done between March 7th and March 28th)
Thursday, March 21, 2024	Currently, this is an evening regular session. Commissioners adopt budget (per regulation must be done by March 29th) or Special Session on Tuesday, March 26, 2024.
	Budget must be published by March 28th each year in the local paper of record.
	Health insurance renewal rates/options presented to Commissioners
Tuesday, April 16, 2024	Commissioners reconvene and consider any objections, and proceeds with the laying of property tax levy rates (per regulation must be done by April 16th, the 3rd Tuesday of April) – Normally a 9:30 meeting
Friday, April 19, 2024	Budget Director to forward the levy order to the State Auditor's Office (per regulation must be done within 3 days of the 3rd Tuesday in April)

Jefferson County Commission FY25 Budget Requests Presentation Schedule

2/23/2024

**Please arrive 15 minutes prior to your scheduled time.*

Tuesday, February 27, 2024

9:30 AM	9:45 AM	Review of the budget process - Bessie Nelson
		Review of Projected Revenues & Expenditure Requests - Bessie & Charli Heilmann (Cox Hollida)
9:45 AM	10:15 AM	700, 701, 704-Sheriff, 404-Tax Office, 716-Animal Control - Sheriff Hansen
10:15 AM	10:30 AM	424-Maintenance, 717-Central Garage, 425-Other Buildings - Laura Kuhn
10:30 AM	11:00 AM	713, 715-Fire & JCESA- Mike Sine
11:00 AM	11:30 AM	BREAK
11:30 AM	11:45 AM	712-911 Center - Jeff Polcynski
11:45 AM	12:00 PM	711-Homeland Security - Dick Myers
12:00 PM	12:15 PM	428-Technology Budget (Includes GIS) - Russ Burgess
12:15 PM	12:45 PM	440-Engineering (includes Planning & Zoning) - Roger Goodwin
12:45 PM	1:00 PM	246-Capital Projects- Laura Kuhn Mike Sine Sheriff Hansen
1:00 PM	2:15 PM	Break for Lunch
2:15 PM	2:20 PM	401-Commission Budget - Eddie Benites
2:20 PM	2:30 PM	001401-456800 Misc Req- Eastern Panhandle Conservation District - Dan Lutz
2:30 PM	2:45 PM	001401-456800 G2011 Day Report Center - Kelly Franklin
2:45 PM	3:00 PM	403-Circuit Clerk - Tina Renner
3:00 PM	3:15 PM	402,413,421-County Clerk, Elections & Civil Service Commission - Jackie Shadle
3:15 PM	3:30 PM	406, 407, 408-Assessor Budget - Angie Banks

Wednesday, February 28, 2024

9:30 AM	9:45 AM	405-Prosecuting Attorney-Matt Harvey
9:45 AM	10:00 AM	412-Agricultural Agent- Emily Morrow
10:00 AM	10:30 AM	431-Development Authority - Eddie Benites
10:30 AM	11:00 AM	450-Farmland Protection
11:00 AM	11:15 AM	BREAK
11:15 AM	11:30 AM	800-Health Dept - Gino Sisco
11:30 AM	11:45 AM	900-Parks & Recs - Jennifer Myers
11:45 AM	12:00 PM	908-Jefferson Co Ministries
12:00 PM	12:15 PM	909-Historical Commission - Martin Burke
12:15 PM	12:30 PM	916-Libraries
12:30 PM	12:45 PM	911-CVB Annette Gavin
12:45 PM	2:00 PM	Break for Lunch
2:00 PM	2:15 PM	950-CASA - Michelle Sudduth
2:15 PM	2:30 PM	953-EPTA-Elaine Bartoldson
2:30 PM	2:45 PM	Depts 415 - Mag Court, 429 - RDA - Bessie Nelson
2:45 PM	3:00 PM	002-Coal Severance Fund- Bessie / Charli
3:00 PM	3:15 PM	Establish Budget Balancing Schedule & Closing Questions for Bessie / Charli
3:15 PM	3:30 PM	

No Request Submitted:

808-Landfill
903-Arts & Humanities (Hotel Motel portion)
952-Jefferson Co Council on Aging
1401-45802 Eastern WV Regional Airport (KMRB)

Jefferson County Commission
General Fund
Year Projection (FY2025-FY2029)

	Actual 2022	Actual 2023	Projected 2024	Budget 2024	Chg %	Budget 2025	Trend 2026	Trend 2027	Trend 2028	Trend 2029
Revenue										
Taxes	14,876,892	16,120,312	\$ 17,485,955	17,725,150	7.0%	\$ 18,708,244	\$ 19,175,950	\$ 19,357,435	\$ 20,129,225	\$ 20,901,016
<i>Tax Revenue % Inc/(Dec)</i>	1.59%	8.36%	8.5%			5.5%	2.5%	0.9%	4.0%	3.8%
Tax Penalties	279,632	275,798	278,000	280,000	-0.7%	280,000	284,950	287,647	299,115	310,584
Property Transfer	1,975,472	1,578,706	1,711,058	1,800,000	5.2%	1,800,000	2,065,031	2,183,046	2,301,061	2,419,076
Gas/oil	79,146	249,468	438,514	275,000	-36.1%	280,000	530,687	616,724	702,760	788,797
Horse Racing	6,480	14,526	17,833	8,640	-15.9%	15,000	22,830	25,994	29,157	32,320
Wine Liquor	305,854	274,358	318,997	343,330	0.3%	320,000	326,144	333,574	341,004	348,434
Hotel Occupancy	581,033	607,808	582,725	528,766	-4.0%	559,508	618,881	633,891	648,901	663,911
<i>Hotel Occ % Inc/(Dec)</i>	37.64%	4.61%	-4.13%				10.41%	2.43%	2.37%	2.31%
Hotel Occupancy- Other Entity	72,742	330,697	365,035	331,234	-4.0%	350,492	548,775	643,984	739,242	834,501
Waste Coal	-	8,197	5,605	-	78.4%	10,000	9,885	11,516	13,147	14,778
Bldg Permits	746,857	764,974	622,038	688,450	6.2%	660,800	693,840	728,532	764,959	803,207
<i>Building Permit % Inc/(Dec)</i>	33.82%	2.43%	-18.69%				5.00%	5.00%	5.00%	5.00%
Grants	295,946	100,919	70,855	150,000	111.7%	150,000	150,000	150,000	150,000	150,000
Payment in lieu of taxes - Federal	24,788	26,559	22,500	22,500	0.0%	22,500	25,487	25,922	26,357	26,792
Payment in lieu of taxes - Local	-	-	313,000	-	0.6%	315,000	315,000	315,000	315,000	315,000
Sheriff Service Process	14,995	12,325	14,230	14,300	0.5%	14,300	14,586	14,950	15,324	15,707
Sheriff Earnings	20,151	19,750	20,645	56,000	0.3%	20,700	20,923	21,170	21,417	21,664
Clerk Earnings	289,326	180,164	192,653	215,000	2.6%	197,700	201,654	205,687	209,801	213,997
Circuit Clerk Earnings	41,692	41,572	47,105	38,415	15.1%	40,000	40,800	41,616	42,448	43,297
Prosecuting Earnings	1,395	2,380	2,174	1,857	-4.4%	2,078	2,182	2,216	2,249	2,283
Accident Reports	4,890	4,670	5,100	4,800	-2.0%	5,000	5,000	5,000	5,000	5,000
Rent	309,001	310,737	323,154	323,154	0.0%	323,154	323,154	323,154	323,154	323,154
Ambulance Billings	1,029,452	-	950,000	950,000	5.0%	997,500	1,047,375	1,099,744	1,154,731	1,212,467
Emergency Service Fees	-	-	1,600,000	1,600,000	0.0%	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
911 Fees	2,091,477	1,645,081	2,101,918	2,152,000	1.3%	2,129,100	2,171,682	2,215,116	2,259,418	2,304,606
<i>911 Fees % Inc/(Dec)</i>	5.43%	-21.34%	27.77%				2.00%	2.00%	2.00%	2.00%
Franchise Agreements	582,364	417,553	560,000	574,300		560,000	565,600	571,256	576,969	582,738
<i>Franchise Fees % Inc/(Dec)</i>	4.90%	-28.30%	34.11%				1.0%	1.0%	1.0%	1.0%
IRP fees	17,283	16,510	15,211	20,800	1.9%	15,500	15,988	15,858	15,728	15,598
fees	42,129	49,218	51,500	46,400	-2.8%	50,000	61,672	66,358	71,043	75,729
rest	49,414	55,907	51,608	47,500	-8.0%	47,500	46,447	44,125	41,919	39,823
Misc revenue	35,986	13,811	-	20,000		20,000	20,000	20,000	20,000	20,000
Sheriff Commission	9,154	9,208	9,346	10,000	7.0%	10,000	9,813	10,304	10,819	11,360
Table Games	647,418	655,736	620,386	647,500	5.4%	653,975	660,515	667,120	673,791	680,529
<i>Table Games % Inc/(Dec)</i>	44.84%	1.28%	-5.39%		-100.0%		1.0%	1.0%	1.0%	1.0%
Recycling / Scrap Revenue	1,501	672	539	-		-	-	-	-	-
Filing Fees	-	-	-	-		-	-	-	-	-
Video Lottery	2,968,438	3,126,393	2,948,235	3,001,344	3.8%	3,061,575	3,122,806	3,185,263	3,248,968	3,313,947
<i>Video Lottery % Inc/(Dec)</i>	17.39%	5.32%	-5.76%				2.00%	2.00%	2.00%	2.00%
Donations from Private Sources	333	289	-	-		-	-	-	-	-
Reimbursements	193,433	264,114	300,000	300,000	0.0%	300,000	347,846	378,936	410,025	441,114
Gain/Loss on Sale of Fixed Assets	60,234	-	-	-		-	-	-	-	-
General School Reimbursements	149,416	126,988	125,000	125,000	4.0%	130,000	130,000	130,000	130,000	130,000
Trns Assessor Val fund	567,495	606,616	627,593	627,593	6.8%	670,000	689,673	720,419	751,165	781,911
Total Revenue	28,371,615	27,912,018	32,798,513	32,929,233	4.6%	34,319,626	35,865,128	36,651,554	38,043,897	39,443,339

Expenditures										
Commission	1,753,912	1,847,682	1,955,611	1,800,611	95.8%	3,829,519	2,154,950	2,255,800	2,356,649	2,403,782
County Clerk	636,612	651,931	688,353	789,688	13.7%	782,356	729,866	895,894	950,360	997,878
Circuit Clerk	508,110	487,462	486,601	557,629	15.0%	559,833	401,318	450,873	440,069	310,175
Sheriff's Tax Office	455,723	528,023	543,456	670,150	5.5%	573,527	549,974	684,533	728,400	764,820
Prosecuting Attorney	1,675,818	1,691,715	1,724,490	1,935,893	13.5%	1,956,574	1,639,048	1,878,018	1,927,354	2,023,722
Assessor	367,547	424,279	449,102	529,772	17.6%	527,939	471,557	576,753	617,530	648,407
Assessor Valuation Fund	569,943	614,306	671,582	600,000	-1.4%	662,102	705,161	821,888	872,708	916,343
State Wide Computer Network	42,499	5,107	40,911	60,000	46.7%	60,000	42,957	44,030	45,131	46,260
Agricultural Agent	112,288	123,233	129,072	133,213	9.5%	141,316	135,526	155,099	163,491	171,666
County Clerk Elections	211,613	238,930	204,483	315,681	60.7%	328,663	214,707	225,443	236,715	248,550
Magistrate Court	2,498	2,838	2,588	3,200	23.6%	3,200	2,717	2,821	2,866	3,010
Insurance Program	1,782,787	1,616,477	1,843,910	2,300,000	149.5%	4,600,000	4,830,000	5,071,500	5,325,075	5,591,329
<i>Health Increases (5%-9%)</i>	-5.95%	-9.33%	14.07%	24.73%			5.00%	5.00%	5.00%	5.00%
Maintenance Dept	990,677	1,094,697	1,116,352	1,274,118	22.0%	1,361,734	1,141,792	1,318,592	1,381,430	1,450,501
Other Building	611,918	733,404	695,873	777,800	20.1%	835,800	744,448	848,308	890,286	934,800
Data Processing (IT)	700,096	760,559	837,744	1,328,589	59.8%	1,338,629	998,028	1,041,429	1,110,253	1,232,798
Regional Development Authority	29,974	35,844	47,965	47,965	13.1%	54,240	57,595	73,910	82,905	87,050
Economic Development	396,467	410,801	386,675	440,990	14.6%	442,957	415,676	428,146	440,990	454,220
Engineering, Planning, Zoning, GIS	1,060,226	1,269,264	1,462,774	1,467,990	8.2%	1,583,023	1,535,913	1,612,708	1,693,344	1,778,011
Land Protection	-	-	-	-		107,727	-	-	-	-
Hotel Occupancy Other Entities	52,329	52,170	45,835	37,000	-7.3%	42,500	44,625	46,856	49,199	51,659
Contingency for Emergencies	-	-	2,658,293	2,658,293		4,120,935	-	-	-	-

Law Enforcement	3,277,144	3,358,591	3,994,932	4,803,075	33.2%	5,320,812	5,520,863	6,125,382	6,729,901	7,334,427
Service of Process	12,900	14,600	14,995	14,995	-17.8%	12,325	17,097	18,355	19,403	19,3
Regional Jail	837,717	722,689	649,167	850,000	19.4%	775,000	790,500	806,310	822,436	838,88
Regional Jail % Inc/(Dec)	-24%	14%	10%				2.00%	2.00%	2.00%	2.00%
Homeland Security	164,253	191,382	201,475	264,629	62.5%	327,426	173,467	260,147	278,758	284,334
Communication Center (911)	1,565,173	1,682,591	2,067,772	2,380,085	30.0%	2,687,501	2,274,549	2,777,043	3,028,343	3,088,910
JCESA - Ambulance	4,048,590	3,148,871	3,778,645	5,245,618	97.1%	7,448,150	4,156,510	4,364,335	4,582,552	4,811,679
JCESA - Fire	490,000	577,500	595,000	595,000	47.1%	875,000	624,750	655,988	688,787	723,226
Animal Control	213,884	242,189	329,058	295,343	8.6%	357,237	326,493	333,023	339,684	346,477
Central Garage	334,174	389,272	456,304	404,066	45.0%	661,452	550,728	637,510	698,575	709,250
Health Department	81,186	81,592	106,186	106,186	228.4%	348,686	106,994	139,655	152,155	159,762
Parks and Recreation	686,171	940,793	999,440	999,440	34.1%	1,340,471	1,098,698	1,502,006	1,658,641	1,279,714
Arts and Humanities	12,036	17,798	13,132	13,132	36.3%	17,900	15,657	16,514	17,062	17,489
Community Center	-	-	-	-		200,000	-	-	-	-
Historical Commission	17,822	26,354	32,745	10,000	132.1%	76,000	36,483	38,308	40,223	42,234
Visitors Bureau	300,900	444,937	328,300	328,300	36.5%	448,000	366,001	412,846	426,546	447,873
Library	330,000	360,000	370,800	370,800	5.4%	390,750	368,800	435,200	455,600	422,280
Civil Services	-	402	-	11,000		11,000	-	-	-	-
Human Resources	-	-	-	7,850		-	-	-	-	-
Social Services	-	-	-	-		20,000	-	-	-	-
Public Transit	60,000	80,000	100,000	100,000		100,000	118,000	160,000	180,000	157,000
Total Expenditures	24,343,088	24,868,283	30,029,621	34,528,101		45,330,284	33,381,540	37,115,223	39,433,419	40,797,860
Net Surplus / (Deficit)	4,028,531	3,043,735	2,768,892	(1,598,868)		(11,010,658)	2,483,588	(463,669)	(1,389,522)	(1,354,521)
Transfers from/ (to) Other Funds										
Trns to Capital Outlay Fund	(4,626,948)	(3,149,164)	(4,225,000)	(4,225,000)		(653,975)	(660,515)	(667,120)	(673,791)	(680,529)
Trns from Ambulance billings	26,690	-	-	-		50,000	50,000	50,000	50,000	50,000
Trns from (to) Other Funds	108,982	54,076	945,000	945,000		850,000	850,000	850,000	850,000	850,000
Total Transfers Out of General Fund	(4,491,276)	(3,095,088)	(3,280,000)	(3,280,000)		246,025	239,485	232,880	226,209	219,471
Net Uses of Funds - Surplus/(Deficit)	(462,745)	(51,353)	(511,108)	(4,878,868)		(10,764,633)	2,723,074	(230,789)	(1,163,313)	(1,135,050)
Fund Balance										
Beginning Fund Balance	7,628,803	7,166,058	7,114,705	7,114,705		6,603,597	(4,161,036)	(1,437,963)	(1,668,752)	(2,832,065)
Net Change in Fund Balance	(462,745)	(51,353)	(511,108)	(4,878,868)		(10,764,633)	2,723,074	(230,789)	(1,163,313)	(1,135,050)
	7,166,058	7,114,705	6,603,597	2,235,837		(4,161,036)	(1,437,963)	(1,668,752)	(2,832,065)	(3,967,115)
Fund Balance as a % of Operating Expenditures	29%	29%	22%	6%		-9%	-4%	-4%	-7%	-10%

Fund Balance Reserve Policy	FY2024 Projected	FY2024 Budgeted	FY2025 Budget
JCC Policy minimum of 16.67% of expenditures	4,562,800	5,312,697	6,869,598
JCC Goal of 20.00% of expenditures	5,474,266	6,373,982	8,241,870

Jefferson County Policies & Procedures			
Policy Name:	Fund Balance Policy	Approved:	12-19-2013
Policy Number:	308	Author:	Stanton
Associated:			

The County shall maintain an unencumbered fund balance in the General Fund of a minimum of 16.67% of general fund operating expenditures, with a goal of maintaining the fund balance at 20% of General Fund operating expenditures. This ratio will be reviewed as of June 30th of each year. Should the unencumbered fund balance fall below the benchmark, then the County shall adopt a plan to restore this balance to the benchmark level within 24 months. If restoration of the reserve cannot be accomplished within such a period without severe hardship to the County, then the County will establish a different time period.

Should the unencumbered balance rise above the amount stated in the policy, 50 percent of the excess amount will be placed into a Rainy Day Fund.

