

AGENDA
JEFFERSON COUNTY COMMISSION
COMMUNITY FORUM
THURSDAY, MARCH 13, 2014
7:00 P.M.

County Commission Meeting Room
located at the Old Charles Town Library
200 E. Washington Street, Charles Town, WV

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ANNOUNCEMENTS

- Report if there are changes in the agenda if applicable

APPOINTMENT

1. 7:00 p.m. Community Forum
Fiscal Year 2015 Jefferson County Budget
2. **ADJOURN**

At all times the County Commission reserves the right to rearrange agenda times because of time constraints and to accommodate the Commission schedule or the public.

FY15 Budget Narrative

The County needed to reduce the expenditure level from the prior year by \$3.3 million, or \$2.7 million excluding the contingency reserve. The County is no longer in the position where they can balance the budget with prior year's reserves. Going forward the County must balance the budget of reoccurring expenditures with reoccurring annual revenue. In addition the County has seen over the last two years a decrease of \$1.5 million in gambling revenue. The FY15 the budget takes into account the above factors and results in a balance budget for FY15. In the FY15 budget it assumes that the landline 911 fees will be increased to a level of \$5 resulting in an additional 911 revenue income of \$485,000. The following is a recap of expenditures by department:

Department 401 Commission – The employee health reimbursement account has been eliminated effective January 1, 2015 which is an annual savings of \$190,000. There are also reductions in supplies, travel and printing. The contribution to Affordable Housing and all non-profits (excluding the libraries) have been eliminated. The Commission added one employee to administer the billing and collection of ambulance fees which goes into effect on July 1, 2014.

Department 402 County Clerk – has reduced overtime, extra help, printing, training and supplies.

Department 403 Circuit Clerk – has reduced overtime, extra help and supplies. Has increased contractual services.

Department 404 Sheriff Tax Office – decreased overtime, printing, travel and supplies.

Department 405 Prosecuting Attorney – agreed to reduce budget by 5%. Specific reductions not announced yet.

Department 406 Assessor – reduced overtime, extra help and all non-personnel lines were reduced with the exception of contractual services.

Department 407 Assessor Valuation Fund – not applicable as fully reimbursed.

Department 408 State Wide Computer Network – amount set by State of West Virginia.

Department 412 WVU Extension Agent – Program Assistant will not be fully funded based on budget reductions.

Department 413 Elections – no significant changes.

Department 415 Magistrate Court – no significant changes.

Department 424 Maintenance Department – reduction in supplies.

Department 425 Buildings – reduction is supplies and repairs to buildings.

Department 428 Technology – recommended staffing level not funded, electrical backup of servers not funded, enhancement of email not funded, computer hardware reduced. The technology budget is a limited budget in an attempt to maintain the current computer hardware and software that the County has.

Department 429 Region 9 – cost represents dues for Region 9.

Department 431 Economic Development – Agriculture Development Officer position eliminated. Economic Development is a component unit of the County not a County department, therefore the above position was cut based on the decision of the Economic Development Board.

Department 433 GIS – the following has funding cut to zero, web tool, topographic data development and aerial photography. Other lines reduced includes travel and training.

Department 439 Planning and Zoning – cuts full-time Planner position and part-time intern. Reduces funding for professional services, travel, supplies, and hardware.

Department 440 Engineering – all non-personnel lines were reduced.

Department 451 Zoning – Zoning Administrator position was eliminated.

Department 699 Contingencies – Amount set per policy.

Department 700 Sheriff – personnel lines that were reduced were overtime, bailiffs, and trip guards. All non-personnel lines were reduced. Sheriff agreed not to purchase any vehicles in FY15.

Department 701 Sherriff Service of Process – no change.

Department 704 Regional Jail – reduced \$100,000.

Department 711 Homeland Security – reductions in training and supplies.

Department 712 911 Center – elimination of Administrative Assistant position. Elimination of County cell phones from this budget. Reduction in printing, travel, legal publications, training, dues, professional services, and supplies.

Department 715 JCESA ambulance and fire – ambulance allocation reduced by 20%. Fire allocation reduced by 12.50% with \$150,000 of the fire allocation being paid by the Coal Severance Fund. Specific reductions of ambulance and fire are to be determined by the JCESA Board as JCESA is not a County department but a component unit.

Department 716 Dog Warden – reduction in overtime, training, contracted services, and supplies.

Department 717 Central Garage – reduction in extra help, supplies, and training.

Department 808 Landfill – funding eliminated which eliminates the free landfill days for residents until such time that the landfill can find another sponsor.

Department 900 – Parks and Recreation – The Park Manager position has been eliminated as well as funding for fireworks and scholarships. The Recreational Coordinator is also not fully funded. Specific cost reductions are a function of the Parks and Recreation Board as they are a component unit and not a County department.

Department 903 Arts & Humanities – contribution reduced by 50%.

Department 909 Historical Commission – contribution reduced by 50%.

Department 911 Visitors Bureau – pass thru grant, percentage of funding allocation remains unchanged.

Department 916 Libraries – all libraries will receive a 15% reduction in County contribution.

Department 952 Council on Aging – funding eliminated.

Department 953 Pan Tran – County contribution reduced 25%.

Department 975 – County Clerk Equipment – no equipment requested in FY15.

Please refer to the two attached pages with the first page being a comparison of FY15 revenue as compare to FY14 and the second page being a comparison of expenditures.

FY15 Revenue Projections					
Accts	Revenue Classification	FY15 Projected	Budgeted revenues-FY Ending 6/30/2014	Change from FY14	% Change
299	Unrestricted fund balance carry forward	0	1,315,872	(1,315,872)	-100.00%
301-000	Public Utility Taxes	540,624	544,424	(3,800)	-0.70%
301-001	Ad Valorem Taxes-Current	10,884,273	10,287,722	596,551	5.80%
301-002	Ad Valorem Taxes-1st Prior Year	121,909	633,000	(11,091)	-1.75%
301-003	Ad Valorem Taxes-2nd Prior Year	8,345	8,000	345	4.32%
301-004	Ad Valorem Taxes-3rd Prior Year	2,087	1,000	1,087	108.67%
301-005	Ad Valorem Taxes-4th & Other PY	1,548	1,801	(253)	-14.04%
301-006	Supplimental taxes	181,865	209,607	(27,742)	-13.24%
301-007	Land Sale Surplus	--	36,114	(36,114)	-100.00%
301-008	Delinquent & Nonentered Land	40,000	15,491	24,509	158.21%
301-099	Tax Discounts	(221,085)	-	(221,085)	#DIV/0!
302	Interest and Publication Fees on Taxes	301,220	306,500	(5,280)	-1.72%
304	Property Transfer Taxes	468,000	1,204,108	(736,108)	-61.13%
306	Oil and Gas Severance Tax	30,000	20,000	10,000	50.00%
307	Horse Racing	14,219	15,676	(1,457)	-9.29%
308	Wine and Liquor Tax	25,433	28,074	(2,641)	-9.41%
309	Hotel Occupancy Tax	520,000	556,447	(36,447)	-6.55%
317	License Decal Fee	75	70	5	6.94%
318	Permits-Building	170,000	164,000	6,000	3.66%
319	Permits-Misc	150	112	38	33.93%
322	Federal Grants	80,000	140,000	(60,000)	-42.86%
323	State Grants	--	6,196	(6,196)	-100.00%
325	Federal Payment in Lieu of Taxes	9,949	9,949	-	0.00%
329	Sheriff's Service of Poces	19,250	18,000	1,250	6.94%
330-000	Sheriff's Earnings	15,000	29,593	(14,593)	-49.31%
330-001	Sheriff's Earnings-Arrest Fees	13,000	-	13,000	#DIV/0!
331	County Clerks Earnings	205,000	220,431	(15,431)	-7.00%
331-002	County Clerks Earnings-Preservation Fund	1,500	-	1,500	#DIV/0!
332	Circuit Clerks Earnings	65,183	72,754	(7,571)	-10.41%
333	Prosecuting Attorney Earnings	1,129	638	491	76.97%
334	Accidents Reports	3,500	3,765	(265)	-7.04%
336	Map Sales	4,200	4,809	(609)	-12.66%
340	Rents, Magistrate Court	45,200	45,000	200	0.44%
340-001	Rents, County Farm House	1,200	1,200	-	0.00%
340-002	Rent-County Farm	775	300	475	158.33%
346-000	E-911 Fees	1,884,808	1,140,000	744,808	65.33%
346-001	EMG Comm-Signs	250	451	(201)	-44.57%
348	Franchise Fees	402,796	396,641	6,155	1.55%
350	IRP Fees	10,140	10,744	(604)	-5.62%
362	Jail Cost Reimb-RJA	85,650	100,594	(14,944)	-14.86%
365-000	Interest-GCF	11,998	11,412	586	5.13%
365-001	Interest-County Clerk	1,067	800	267	33.39%
365-002	Interest-Circuit Clerk	886	1,200	(314)	-26.14%
365-004	Interest-State Fees	762	1,400	(638)	-45.56%
365-005	Interest-Racing Fees	30	240	(210)	-87.43%
365-006	Interest-Video Lottery	2,530	2,000	530	26.48%
366	Miscellaneous Revenue	50	38	12	31.58%
367	Sheriff's Commission	12,000	11,915	85	0.71%
370	Table Games	960,000	1,163,539	(203,539)	-17.49%
373-000	Video Lottery	3,315,293	3,210,301	104,992	3.27%
373-001	Video Lottery-Local	93,000	93,000	-	0.00%
382-000	Reimbursements-Local	288,000	352,026	(64,026)	-18.19%
382-001	Reimbursements-Circuit Clerk	11,000	11,000	-	0.00%
394-000	Reimbursements-Other	264,000	291,000	(27,000)	-9.28%
399	Transfers-AVF	493,127	517,374	(24,247)	-4.69%
Total Revenue		21,890,936	23,216,328	(1,325,392)	-5.71%

FY15 Expenditures								
Department	Dept	FY14 Original	FY14 Revised	FY15 Proposed Budget	Reduction from FY14 Original	Reduction from FY14 Revised	% Reduction from Original	% Reduction from Revised
Commission	401	\$ 2,031,870.00	\$ 1,790,557.00	\$ 1,769,307.00	\$ 262,563.00	\$ 21,250.00	12.92%	1.19%
County Clerk	402	\$ 955,973.00	\$ 872,602.00	\$ 858,405.00	\$ 97,568.00	\$ 14,197.00	10.21%	1.63%
Circuit Clerk	403	\$ 660,350.00	\$ 688,725.00	\$ 672,345.00	\$ (11,995.00)	\$ 16,380.00	-1.82%	2.38%
Sheriff's Tax Office	404	\$ 635,091.00	\$ 620,017.00	\$ 609,517.00	\$ 25,574.00	\$ 10,500.00	4.03%	1.69%
Prosecuting Attorney	405	\$ 1,894,571.00	\$ 1,852,986.00	\$ 1,799,842.00	\$ 94,729.00	\$ 53,144.00	5.00%	2.87%
Assessor	406	\$ 666,226.00	\$ 570,848.00	\$ 542,975.00	\$ 123,251.00	\$ 27,873.00	18.50%	4.88%
Assesor Valuation Fund	407	\$ 423,188.00	\$ 495,858.00	\$ 493,127.00	\$ (69,939.00)	\$ 2,731.00	-16.53%	0.55%
State Wide Computer Network	408	\$ 47,197.00	\$ 47,197.00	\$ 57,075.00	\$ (9,878.00)	\$ (9,878.00)	-20.93%	-20.93%
Agricultural Agent	412	\$ 143,057.00	\$ 138,722.00	\$ 128,752.00	\$ 14,305.00	\$ 9,970.00	10.00%	7.19%
County Clerk Elections	413	\$ 364,580.00	\$ 321,299.00	\$ 362,740.00	\$ 1,840.00	\$ (41,441.00)	0.50%	-12.90%
Magistrate Court	415	\$ 1,015.00	\$ 1,015.00	\$ 1,000.00	\$ 15.00	\$ 15.00	1.48%	1.48%
Maintenance Dept	424	\$ 1,312,119.00	\$ 1,319,632.00	\$ 1,122,683.00	\$ 189,436.00	\$ 196,949.00	14.44%	14.92%
Other Building	425	\$ 803,000.00	\$ 750,500.00	\$ 649,750.00	\$ 153,250.00	\$ 100,750.00	19.08%	13.42%
Data Processing (IT)	428	\$ 419,506.00	\$ 406,134.00	\$ 305,546.00	\$ 113,960.00	\$ 100,588.00	27.17%	24.77%
RDA	429	\$ 41,487.00	\$ 41,487.00	\$ 19,795.00	\$ 21,692.00	\$ 21,692.00	52.29%	52.29%
EC Development	431	\$ 471,405.00	\$ 463,881.00	\$ 432,630.00	\$ 38,775.00	\$ 31,251.00	8.23%	6.74%
GIS	433	\$ 301,301.00	\$ 274,097.00	\$ 243,212.00	\$ 58,089.00	\$ 30,885.00	19.28%	11.27%
Planning and Zoning	439	\$ 529,581.00	\$ 478,730.00	\$ 397,186.00	\$ 132,395.00	\$ 81,544.00	25.00%	17.03%
Engineering	440	\$ 781,490.00	\$ 754,253.00	\$ 744,836.00	\$ 36,654.00	\$ 9,417.00	4.69%	1.25%
Trns to other funds	442	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 25,000.00	\$ 25,000.00	100.00%	100.00%
Trns to other funds	443	\$ 22,000.00	\$ 22,000.00	\$ -	\$ 22,000.00	\$ 22,000.00	100.00%	100.00%
Zoning	451	\$ 165,446.00	\$ 141,949.00	\$ 71,138.00	\$ 94,308.00	\$ 70,811.00	57.00%	49.88%
Contingencies	699	\$ 1,032,746.00	\$ 140,008.00	\$ 360,000.00	\$ 672,746.00	\$ (219,992.00)	65.14%	-157.13%
Law Enforcement	700	\$ 3,585,707.00	\$ 3,569,830.00	\$ 3,484,627.00	\$ 101,080.00	\$ 85,203.00	2.82%	2.39%
Service of Process	701	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	\$ -	0.00%	0.00%
Regional Jail	704	\$ 1,200,000.00	\$ 1,200,000.00	\$ 1,100,000.00	\$ 100,000.00	\$ 100,000.00	8.33%	8.33%
Emergency Services	711	\$ 276,789.00	\$ 271,950.00	\$ 265,645.00	\$ 11,144.00	\$ 6,305.00	4.03%	2.32%
Communication Center	712	\$ 2,247,789.00	\$ 2,133,431.00	\$ 2,016,530.00	\$ 231,259.00	\$ 116,901.00	10.29%	5.48%
JCESA - Ambulance	715	\$ 1,809,453.00	\$ 1,776,953.00	\$ 1,447,562.00	\$ 361,891.00	\$ 329,391.00	20.00%	18.54%
JCESA - Fire	715	\$ 427,000.00	\$ 401,400.00	\$ 223,625.00	\$ 203,375.00	\$ 177,775.00	47.63%	44.29%
Dog Warden	716	\$ 345,562.00	\$ 315,894.00	\$ 334,317.00	\$ 11,245.00	\$ (18,423.00)	3.25%	-5.83%
Central garage	717	\$ 357,478.00	\$ 352,203.00	\$ 353,165.00	\$ 4,313.00	\$ (962.00)	1.21%	-0.27%
Landfill	808	\$ 36,750.00	\$ 21,438.00	\$ -	\$ 36,750.00	\$ 21,438.00	100.00%	100.00%
Parks and Recreation	900	\$ 561,916.00	\$ 543,769.00	\$ 493,529.00	\$ 68,387.00	\$ 50,240.00	12.17%	9.24%
Arts and Humanities	903	\$ 26,250.00	\$ 26,250.00	\$ 10,400.00	\$ 15,850.00	\$ 15,850.00	60.38%	60.38%
Historical Commission	909	\$ 26,250.00	\$ 26,250.00	\$ 10,400.00	\$ 15,850.00	\$ 15,850.00	60.38%	60.38%
Visitors Bureau	911	\$ 278,224.00	\$ 278,224.00	\$ 260,000.00	\$ 18,224.00	\$ 18,224.00	6.55%	6.55%
Library	916	\$ 260,000.00	\$ 244,400.00	\$ 221,000.00	\$ 39,000.00	\$ 23,400.00	15.00%	9.57%
Senior Citizens	952	\$ 6,300.00	\$ -	\$ -	\$ 6,300.00	\$ -	100.00%	#DIV/0!
Public Transit	953	\$ 13,700.00	\$ 6,850.00	\$ 10,275.00	\$ 3,425.00	\$ (3,425.00)	25.00%	-50.00%
County Clerk	975	\$ 29,300.00	\$ 29,300.00	\$ -	\$ 29,300.00	\$ 29,300.00	100.00%	100.00%
Totals		\$ 25,234,667.00	\$ 23,433,639.00	\$ 21,890,936.00				
Revenue				\$21,890,936.00				
Net				\$ -				

(1) \$150,000 to be funded from Coal Severance Fund resulting in overall reduction of 12.50%