



JEFFERSON COUNTY COMMISSION

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PRESIDENT
Josh Compton

January 29, 2021

VICE PRESIDENT
Stephen Stolipher

Honorable Commissioners
Jefferson County, West Virginia

COMMISSIONER
Jane Tabb

I present to you the Fiscal Year 2022 operating and capital improvements program (CIP) budget requests from department heads, elected officials, and community organizations for Jefferson County. The budget document for FY22 represents the dedicated work of the County's senior leadership and support staff over the past several months. Adoption of the budget is one of the most important actions taken each year. The County's annual budget applies resources in an effective and responsible manner consistent with the policy direction set forth by the Jefferson County Commission. In the next few months, difficult decisions will be made to develop a balanced budget while allocating the county's scarce resources and maintaining sound financial management practices. The FY22 budget and outlook for future years comes with financial challenges that must be taken into consideration during the balancing process.

COMMISSIONER
Tricia Jackson

COMMISSIONER
Caleb Wayne Hudson

The last year has been especially challenging for the nation, state and county. National, state, county and private organizations have been negatively impacted by the COVID19 pandemic office closures, and reductions in business hours and capacity. As a result, each organization has seen unprecedented revenue loss coupled by unexpected expenditures increases to combat the spread of COVID19. In FY21, the County implemented sound financial management policies to counter these effects by deferring capital projects, delaying filling of vacancies and deferring discretionary spending for travel, education, equipment, materials and supplies. The economy is expected to rebound slowly over the next few fiscal years.

FY22's revenue projections reflect the impact that the pandemic has had on County funding sources. The County continues to face reduced availability of financial resources, the growing needs of the business and residential community, and the rising cost of providing services. The County's ability to meet the demands of continuing current service levels and workforce support are negatively impacted by continued and increased revenue shortfalls. The County has experienced multiple years of lean operations and repeated deferment of capital projects and operating expenditures. As a result, areas for substantial cost reduction were not easily identified and are not able to be achieved without the elimination of full or partial services.

FY2022 Budget Focus

The FY22 budget continues to include recognition of the service provided by County employees through the proposed merit increases and a cost of living adjustment for employees. Numerous requests for position additions have been received and are needed to enhance and maintain needed levels of services provided. Additionally, the budget includes projects that promote planning for future capital outlay needs.

The FY22 requests for operating expenditure allocations for the General Fund totals \$28.6 million, an increase of 5.12% over last year's total operating budget of \$27.2 million. Total estimated revenue for FY22 is estimated at \$26.6 million. This is a 0.43% increase (\$114,000) over FY21's revised budgeted revenue of \$26.5 million. The increase is primarily a result of projected assessable base growth for real and personal property tax (\$184,000), projected increases in property transfer tax (\$269,000), building permits (\$78,000), and wine liquor tax (\$66,000). Revenue assumptions for FY22 include a 8.6% decrease in Video Lottery Revenue (-

County Administrator
Stephanie Grove

Deputy County Administrator
Sandy Slusher McDonald

\$200,000) over FY21’s budget. Additionally, a decrease of -\$114,000 or -23.8% in table games revenue was included (FY22 Budget: \$365,400, FY21 Budget: \$479,400).

Assessable Base & Tax Levy Rate

Assessable Base. The assessable base decreased to a low of \$3.0 billion in FY14; however, the assessable base has been increasing in recent years. In FY22 it is projected that the total property assessable base will increase by 2.3% (from 3.88 billion to 3.98 billion). This is a good economic indicator and shows that market values for county property are on the rise. In FY22, new construction is estimated to be \$47 million and is consistent with prior year figures for new construction. Because total property values are expected to increase by only 2.29% in FY22, the County is expected to remain at the max levy rate. The max levy rate was reached in FY19. The County normally realizes a tax revenue increase of approximately \$500,000; and, the FY22 budget includes a tax revenue increase of \$184,000.

The assessable base for class II owner occupied real property is projected to increase by 4.07%. At the time that revenue estimates were prepared in December 2020, assessment values for personal property and utilities were not completed. Those figures will be revised in late February. For projection purposes, no change was included. The assessable base broken down by category is estimated as follows:

	<u>Real Prop</u>	<u>% Chg</u>	<u>Pers Prop</u>	<u>% Chg</u>	<u>Utilities</u>	<u>% Chg</u>	<u>Total Assess</u>	<u>% Chg</u>
Tax Year 2021 for FY2022 ESTIMATED								
Grand Total	3,461,688,500	2.63%	339,072,200	0.00%	166,951,144	0.00%	3,967,711,844	2.29%
Tax Year 2020 for FY2021								
Grand Total	3,373,012,400	2.68%	339,072,200	2.27%	166,951,144	3.28%	3,879,035,744	2.67%

Tax Levy Rate. According to WV Code 11-8-6e, the County is permitted to increase the Levy Rate each year without a public hearing as long as the levy rate increase doesn’t result in an increase of more than 1% of the prior year projected property tax revenue. Due to a slow recovery of the market values for existing properties, the County reached the max levy rate in FY19. It is anticipated that in FY21, the levy rate for the County will remain at the State’s max levy rate of \$28.60 cents per \$100 of assessed value for Class II properties (see table below). The Levy Rate and Max Levy Rate by Class in cents per \$100 of assessed value for FY20 and the previous four (4) fiscal years is as follows:

Fiscal Year	<u>Levy Rate by Class</u>				<u>% Inc/(Dec)</u>	<u>Max Levy Rate by Class</u>			
	<u>I</u>	<u>II</u>	<u>III</u>	<u>IV</u>		<u>I</u>	<u>II</u>	<u>III</u>	<u>IV</u>
2022 Projected	14.30	28.60	57.20	57.20	0.00%	14.30	28.60	57.20	57.20
2021	14.30	28.60	57.20	57.20	0.00%	14.30	28.60	57.20	57.20
2020	14.30	28.60	57.20	57.20	0.00%	14.30	28.60	57.20	57.20
2019	14.30	28.60	57.20	57.20	0.36%	14.30	28.60	57.20	57.20

Even though the FY22 levy rate is not projected to increase, some property owners may still see an increase in their annual tax bill. Owners with property value increases due to market and economic growth may experience an increase in their annual tax bills.

As other major events occur, **future increases to other revenue sources may be needed to generate sufficient revenues to support current services.** As an alternative, expenditure cuts that would result in reductions in operations, reduced service levels, or shifting services to other service providers may need to be considered. In addition to the continued COVID19 pandemic business closures, other major events that could impact the County could include another economic or construction downturn causing loss of revenue, or a major weather event creating unexpected expenditures. Based on revenue projections and department requests for FY22,

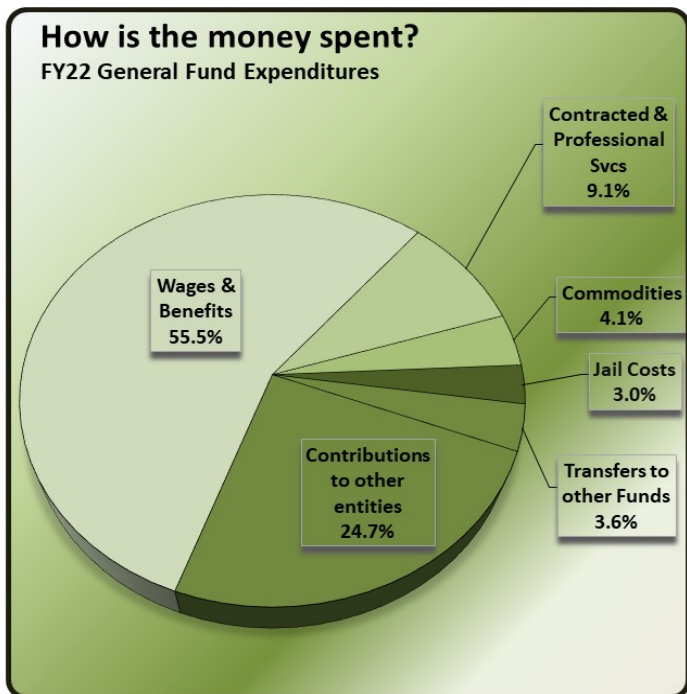
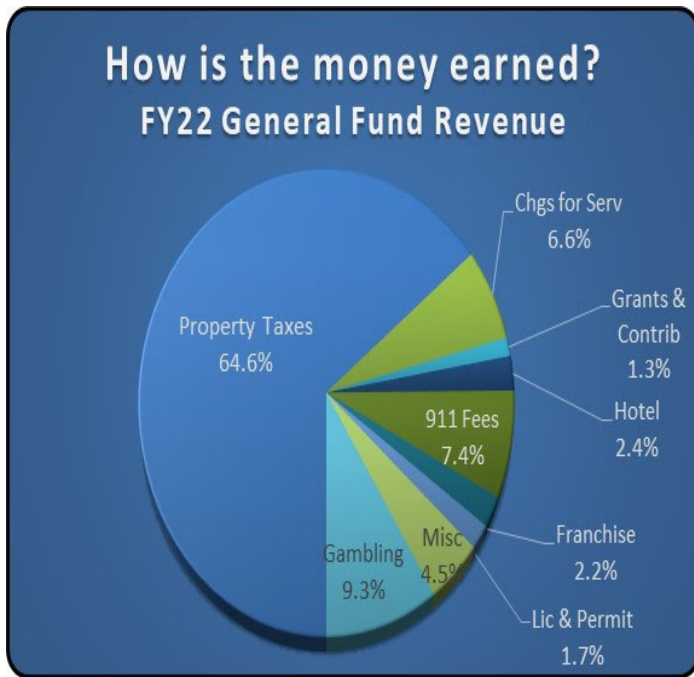
and Capital Outlay needs for FY22 and future years, the Commission must make approximately \$3.2 million in expenditure cuts or revenue additions to balance the budget for FY22.

Where does the money come from? Where does the money go?

Jefferson County Commission
 General Fund

Revenue by Type	FY22 Budget		FY21 Budget	
Property Taxes	17,166,954	64.6%	16,626,457	64.9%
Charges for Services	1,752,377	6.6%	849,663	3.3%
Grants & Contributions	342,000	1.3%	430,515	1.7%
Hotel Occupancy Taxes	638,220	2.4%	844,200	3.3%
911 Fees	1,962,900	7.4%	1,962,900	7.7%
Franchise Agreements	577,300	2.2%	566,000	2.2%
Licenses & Permits	464,400	1.7%	386,640	1.5%
Miscellaneous	1,197,095	4.5%	1,168,688	4.6%
Gambling Revenue	2,480,200	9.3%	2,794,000	10.9%
Total Revenues	26,581,446		25,629,063	

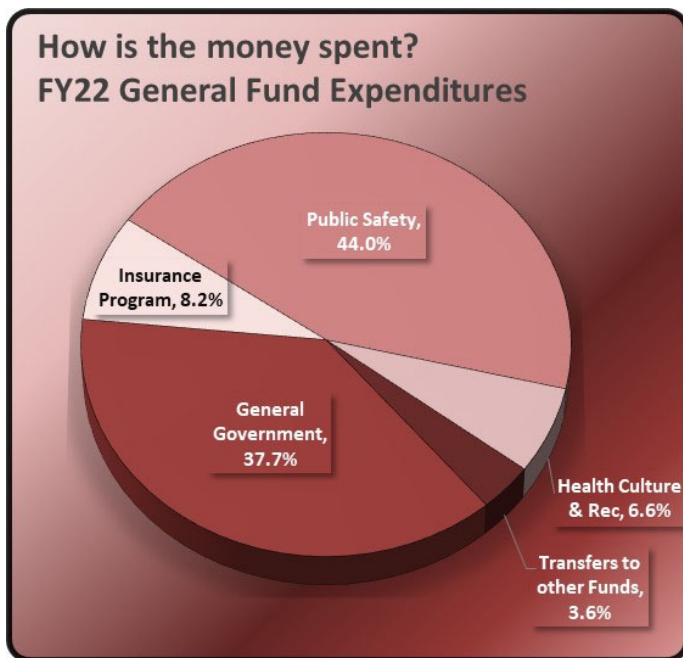
Revenue from the General Fund comes primarily from Taxes at 65% or \$17.2 million for FY22's Budget. Taxes consist of real and personal property taxes, gas & oil tax, horse racing, and hotel occupancy tax. Gambling revenue and 911 Fees make up the next largest revenue sources at 9.3% or \$2.5 million and 7.4% or \$2.0 million respectively. Total revenue is estimated at \$26.6 million for FY22's budget.



Jefferson County Commission
 General Fund

Expenditure by Object	FY22 Budget		FY21 Budget	
Wages & Benefits	16,430,711	55.5%	15,947,874	49.7%
Contracted & Professional Svcs	2,703,649	9.1%	2,666,994	8.3%
Commodities	1,214,938	4.1%	1,126,555	3.5%
Jail Costs	900,000	3.0%	1,050,000	3.3%
Transfers to other Funds	1,069,300	3.6%	4,897,086	15.3%
Contributions to other entities	7,309,979	24.7%	6,377,746	19.9%
Capital Outlay	-	0.0%	-	0.0%
Total Expenditures	29,628,577		32,066,255	

Wages & Benefits are the largest General Fund expenditure at 56% or \$16.4 million for FY22's Budget. Other significant expenditures include \$7.3 million in Contributions and Transfers and \$0.9 million in Jail Costs. Total expenditures requests are \$29.6 million for FY22's budget.



Jefferson County Commission
 General Fund

<u>Expenditures by Type</u>	<u>FY22 Budget</u>		<u>FY21 Budget</u>	
General Government	11,160,431	37.7%	11,069,049	34.5%
Insurance Program	2,423,161	8.2%	2,395,358	7.5%
Public Safety	13,025,440	44.0%	12,011,103	37.5%
Health Culture & Rec	1,950,245	6.6%	1,893,659	5.9%
Transfers to other Funds	1,069,300	3.6%	4,697,086	14.6%
Total Expenditures	29,628,577		32,066,255	

The County provides a variety of services, and the largest expense is for Public Safety at 44.0% of the FY22 submitted budget or \$13.0 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 37.7% or \$11.2 million in submissions for FY22. General Government includes personnel and operating expenditures for departments like the County and Circuit Court Clerks, Assessor, Tax Office, Engineering, Planning, Zoning and Maintenance.

Capital Outlay and Maintenance

Infrastructure and facility needs are addressed in both the capital and operating budgets. The operating budget includes funding for one-time maintenance, repairs and equipment purchases for various departments and buildings and \$1.1 million in Transfers to the Capital Outlay Fund. The Capital Outlay Fund budget includes \$1.1 million in funding requests for (See also attached Project Listing):

- DataCenters hardware infrastructure replacements for the County’s voice and data networks.
- Building, lighting and HVAC upgrades, repairs and replacements to create energy and cost savings, and improve safety.
- Twelve (12) replacement of vehicles that includes:
 - Four (4) patrol vehicles for law enforcement,
 - One (1) vehicle for the Sheriff,
 - Three (3) total broken down as one (1) vehicle each for animal control, engineering and the communications center,
 - Two (2) vehicles for the Jefferson County Emergency Services Agency,
 - Two (2) for the maintenance department.
- Capital contribution requests from the Shepherdstown Public Library and the Historic Landmarks Commission for furniture, building construction, renovations, repairs and upgrades.

Employee Salary and Benefits

In recognition of the outstanding service provided by employees for Jefferson County, the FY22 budget request includes a salary increases for full-time employees and permanent Sheriff’s Officers. Future employee merit increases or cost of living adjustments will be evaluated for affordability annually during the budgetary process. Additionally, it is estimated that the County’s medical insurance costs will increase by 5% or \$115,001

in FY22. It is anticipated that this increase will be shared between employees and the County. An estimated increase of 4-7% or \$115,000 is included for medical insurance benefits provided to full-time employees.

Additional department requests are outlined in the Department Highlights section.

Department Request Highlights

401-County Commission

The Day Report Center is asking for an increase from their normal grant match to fund new case managers due to increased need. The total cost is approximately \$30,000 \$ 30,000

402 & 413-County Clerk

The County Clerk is requesting \$24,000 for salary increases for department employees, and \$1,500 for legal fees. 25,500

403-Circuit Clerk

The Circuit Clerk is requesting \$19,000 for part time wages to scan archived files. 19,000

700-Law Enforcement

1) The Sheriff would like additional funds for materials and supplies (\$65,000) and contracted services (\$9,000). 74,000

2) The Sheriff is requesting additional funds for overtime. 35,000

3) Sheriff is requesting the addition of 3 deputies. 202,000

4) CAPITAL OUTLAY FUND-The Sheriff has asked that we include \$300,000 in the capital outlay fund for the purchase of five (5) replacement vehicles, and one (1) replacement vehicle for the Sheriff. 300,000

704-Regional Jail

Decrease based on FY21 History (150,000)

712-911 Communication Center

The Department is requesting \$34,000 in contractual services for technical assistance with Spillman. 34,000

713-Fire Departments

Requesting \$95,000 per Station for \$665,000. Last year's contribution rate was \$577,500. 87,500

715-JCESA

1) Requesting salary increases for department employees. 77,000

2) Requesting \$31,000 be added to the amounts funded by the Ambulance Fee. 31,000

3) Requesting the addition of seven (7) new full time staff members. 601,000

4) Requesting additional funding for part time staff. 26,000

5) CAPITAL OUTLAY FUND-JCESA has asked that we include \$120,000 in the capital outlay fund for the purchase of two (2) replacement vehicles. 120,000

Department Request Highlights-continued

716-Animal Control

Sheriff is requesting the addition of one (1) new position. 55,000

717-Central Garage

The department is requesting the addition of one (1) new position. 55,000

800-Health Department

Requesting funding for an additional nurse and part time staff for contact tracing. 112,000

909-Historic Commission

Requesting an additional \$1,500 as a contribution to the Our History Our Community endowment at EWVCF. A Capital Outlay fund request was also submitted for \$300,000 to fund site improvement at the Peter Burr Farm, Shepherdstown Battlefield and Duffield's Depot. 1,500

916-Libraries

Requesting an additional \$65,000 to fund County library operating costs. 65,000

952-Senior Citizens

Jefferson County Council on Aging is requesting new funding to cover the local portion of a grant match for meals for older citizens. 14,382

953-Public Transit

The EPTA is requesting funds as local match for federal funding. 60,000

Miscellaneous New Requests:

EWRAA-Airport is requesting \$21,000 to partially fund maintenance and capital improvements. 5k for Dan Zappe's EWVRAA seat. 21,000

Jefferson County Community Ministries - Requesting a contribution for community support. 40,000

CASA- is asking for \$5,000 to fund volunteer recruitment initiatives. 5,000

Budget Schedule

County departments, component units, and community agencies will present their FY22 budget request to the Commission from February 8 through February 12, 2021, and budget balancing will commence the following week through February 28, 2021. All meetings are open to the public either in person or via a virtual platform and can be viewed online at the County's website www.jeffersoncountywv.org. A public forum on the FY22 Requested Budget and Budget process will be held on February 2, 2021 at 7:00 PM. A Special Session to approve the Fiscal Year 2022 Budget will be held at the end of March 2021 and must be held prior to March 28th. Lastly, a Special Session to Lay the Levy for Fiscal Year 2022 will be held on April 20, 2021.

The preparation of the budget each year is a significant undertaking by all County Departments, and I wish to express my appreciation to everyone who assisted in the development of the FY22 Budget.

Sincerely,

Michelle Gordon
Finance Director
mgordon@jeffersoncountywv.org

Jefferson County Commission FY22 Budget		Date Prepared: 1/29/2021				
Department	No.	FY2019 Actual	FY2020 Actual	FY2021 Budget	FY2022 Submitted Budget	% Chg
Expenditures by Dept						
Commission	401	1,928,689	2,035,611	1,903,298	1,902,769	397.38%
Merit Increase		-	-	-	195,000	
COLA		-	-	-	75,000	
New Req-Airport		-	-	-	31,241	
County Clerk	402	677,164	740,849	663,274	662,011	-0.19%
Circuit Clerk	403	623,346	631,483	508,465	522,593	2.78%
Sheriff's Tax Office	404	506,881	512,826	497,586	493,616	-0.80%
Prosecuting Attorney	405	1,806,652	1,839,523	1,712,568	1,705,221	-0.43%
Assessor	406	530,016	507,400	449,332	440,510	-1.96%
Assesor Valuation Fund	407	508,508	519,867	536,275	563,493	5.08%
State Wide Computer Network	408	57,865	32,984	54,871	60,000	9.35%
Agricultural Agent	412	122,803	126,621	117,994	119,863	1.58%
County Clerk Elections	413	311,982	321,820	287,788	269,228	-6.45%
Magistrate Court	415	2,298	2,966	3,000	3,000	0.00%
Insurance Program	423	-	-	2,395,358	2,308,160	
Insurance Premium Increase 4-7%		-	-	-	115,001	
Maintenance Dept	424	1,078,105	1,038,506	1,067,784	1,039,564	-2.64%
Other Building	425	710,177	607,620	733,315	726,300	-0.96%
Data Processing (IT)	428	438,865	519,882	566,118	558,543	-1.34%
RDA	429	19,794	19,795	29,974	19,795	-33.96%
EC Development	431	553,549	528,383	458,585	453,382	-1.13%
Engineering, Planning, Zoning, GIS	440	1,379,995	1,472,453	1,275,722	1,279,302	0.28%
Transfers to Other Entities	697	3,067	38,193	3,100	40,000	100.00%
Law Enforcement	700	4,313,311	4,201,139	4,025,555	4,198,067	4.29%
Service of Process	701	18,700	9,006	18,900	15,175	-19.71%
Regional Jail	704	1,204,513	759,070	1,050,000	900,000	-14.29%
Homeland Security	711	238,496	233,985	240,403	242,571	0.90%
Communication Center (911)	712	1,807,990	1,907,582	2,010,039	2,115,965	5.27%
JCESA - Ambulance	715	2,102,376	2,263,293	2,622,847	3,327,760	26.88%
JCESA - Fire	713	665,000	1,493,683	1,497,500	1,585,000	5.84%
Animal Control	716	283,849	238,373	232,980	284,907	22.29%
Central Garage	717	301,626	255,317	312,879	355,995	13.78%
Health Department	800	79,980	80,380	80,782	193,586	139.64%
Landfill	808	-	-	-	-	
Parks and Recreation	900	742,886	675,974	988,892	889,682	-10.03%
Arts and Humanities	903	15,369	12,010	16,884	12,764	-24.40%
Community Center	908	-	-	-	45,000	100.00%
Historical Commission	909	25,257	17,784	25,001	20,401	-18.40%
Visitors Bureau	911	384,213	307,758	422,100	319,110	-24.40%
Library	916	330,000	330,000	330,000	395,320	19.79%
Senior Citizens	952	-	-	-	14,382	100.00%
Public Transit	953	20,000	60,000	30,000	60,000	100.00%
Total Expenditures		\$ 23,793,322	\$ 24,342,136	\$ 27,169,169	\$ 28,559,277	5.12%
Revenue		\$ 25,295,337	\$ 28,406,412	\$ 26,467,416	\$ 26,581,446	0.43%
Operating Surplus / (Deficit)		\$ 1,502,015	\$ 4,064,276	\$ (701,753)	\$ (1,977,831)	
Contingencies						
Contingency for Emergencies	696	\$ -	\$ -	\$ 200,000	\$ 200,000	0.00%
Operating Surplus / (Deficit) After Contingency for Emergency		1,502,015	4,064,276	(901,753)	(2,177,831)	
Transfers to Other Funds						
Trns to Capital Fund (5% Gambling)	698	\$ 562,000	\$ 600,000	\$ 899,350	\$ 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%
Trns to Stabilization Fund	696	-	-	-	-	
Trns (from) to Other Funds	696	(216,168)	(101,429)	-	-	
Total Transfers Out of General Fund		\$ 384,587	\$ 498,571	\$ 4,697,086	\$ 1,069,300	-77.23%
Net Use of Funds - Surplus / (Deficit)		\$ 1,117,428	\$ 3,565,705	\$ (5,598,839)	\$ (3,247,131)	
Beginning Fund Balance	699	\$ 5,186,147	\$ 6,303,575	\$ 9,869,280	\$ 5,733,006	
Net Change in Fund Balance		1,117,428	3,565,705	(5,598,839)	(3,247,131)	
Ending Fund Balance		\$ 6,303,575	\$ 9,869,280	\$ 4,270,441	\$ 2,485,875	
Fund Balance as a % of Oper Exp		26.49%	40.54%	15.72%	8.70%	
Fund Balance Reserve Policy						
JCC Policy Minimum of 16.67% of Exp		\$ 3,966,347	\$ 4,057,834	\$ 4,529,100	\$ 4,760,831	
JCC Goal of 20.00% of Expenditures		\$ 4,758,664	\$ 4,868,427	\$ 5,433,834	\$ 5,711,855	
State Required 10.0% of Expenditures		\$ 2,379,332	\$ 2,434,214	\$ 2,716,917	\$ 2,855,928	

Jefferson County Commission

General Fund

Five Year Projection (FY2022 - FY2026)

	2 Year Actuals		Projected			Projection				
	Actual	Actual	FY21		Proj	Budget	TREND	TREND	TREND	TREND
	FY19	FY20	Projection	Budget	Chg %	FY22	FY23	FY24	FY25	FY26
Revenue										
Taxes	13,827,216	14,365,058	14,519,911	14,944,397		15,128,654	15,562,885	15,998,485	16,458,385	16,932,085
<i>Tax Revenue % Inc/(Dec)</i>	8.4%	6.0%	1.1%	4.0%		1.2%	2.9%	2.8%	2.9%	2.9%
Tax Penalties	308,187	290,822	300,000	311,080	1.0%	303,000	306,030	309,090	312,180	315,300
Property Transfer	878,427	1,121,056	1,258,000	1,007,000	1.5%	1,276,870	1,296,020	1,315,460	1,335,190	1,355,220
Gas/oil	85,562	100,552	65,027	103,570	2.0%	66,330	67,660	69,010	70,390	71,800
Horse Racing	9,681	6,510	45,000	6,500	2.0%	45,900	46,820	47,760	48,720	49,690
Wine Liquor	43,303	255,144	310,000	250,810	2.0%	316,200	322,520	328,970	335,550	342,260
Hotel Occupancy	768,424	600,516	455,868	844,200	5.0%	638,220	765,860	788,840	828,280	869,690
<i>Hotel Occ % Inc/(Dec)</i>	-0.9%	-18.7%	-24.1%	40.6%		40.0%	20.0%	3.0%	5.0%	5.0%
Hotel Occupancy- Other Entity	3,067	38,193	30,000	3,100		30,000	30,000	30,000	30,000	30,000
Waste Coal	5,562	-	-	-		-	-	-	-	-
Bldg Permits	328,778	412,819	430,000	386,640		464,400	496,910	511,820	527,170	532,440
<i>Building Permit % Inc/(Dec)</i>	30.0%	49.6%	4.2%	-6.3%		8.0%	7.0%	3.0%	3.0%	1.0%
Grants	506,093	2,734,578	2,350,024	370,506		320,000	270,000	270,000	270,000	270,000
Payment in lieu of taxes	19,296	22,324	22,000	20,000		22,000	22,000	22,000	22,000	22,000
Sheriff Service Process	17,051	15,175	18,900	18,900		17,900	18,000	18,000	18,000	18,000
Sheriff Earnings	190,623	202,011	190,500	190,500	1.0%	192,300	194,220	196,160	198,120	200,100
Clerk Earnings	192,584	242,582	201,600	198,800	0.5%	211,200	212,260	213,320	214,390	215,460
Circuit Clerk Earnings	59,453	57,547	60,000	60,000	1.0%	60,000	60,600	61,210	61,820	62,440
Prosecuting Earnings	2,133	2,099	2,000	1,841	1.0%	1,893	1,910	1,930	1,950	1,970
Charges for Services	40,860	18,505	58,000	41,100		-	-	-	-	-
Rent	306,906	307,700	316,484	316,484	2.0%	316,484	322,810	329,270	335,860	342,580
Ambulance Billings (In Kind Fire)	-	916,183	920,000	920,000	1.0%	929,200	957,076	985,788	1,035,000	1,035,000
911 Fees	1,909,532	2,046,615	1,905,700	1,962,900		1,962,900	1,982,500	2,002,300	2,022,300	2,042,500
<i>911 Fees % Inc/(Dec)</i>	2.7%	16.2%	-6.9%	-4.1%		3.0%	1.0%	1.0%	1.0%	1.0%
Franchise Agreements	824,770	538,780	566,000	566,000		577,300	583,100	588,900	594,800	600,700
<i>Franchise Fees % Inc/(Dec)</i>	75.2%	3.9%	5.1%	5.1%		2.0%	1.0%	1.0%	1.0%	1.0%
IRP fees	18,789	14,694	17,200	17,200	1.0%	19,000	19,190	19,380	19,570	19,770
Jail fees	97,087	81,112	98,000	98,000	0.5%	98,000	98,490	98,980	99,470	99,970
Interest	36,954	41,153	57,490	33,413	0.2%	38,502	38,580	38,660	38,740	38,820
Misc revenue	66,434	58,943	4,300	4,300	1.0%	50,400	50,900	51,410	51,920	52,440
Sheriff Commission	11,514	9,160	11,520	11,600	1.0%	11,600	11,720	11,840	11,960	12,080
Table Games	635,682	508,749	392,170	479,400		365,400	372,700	380,200	380,200	372,600
<i>Table Games % Inc/(Dec)</i>	-13.7%	-19.8%	-22.9%	-5.8%		-6.8%	2.0%	2.0%	0.0%	-2.0%
Filing Fees	4,941	-	-	-		-	-	-	-	-
Video Lottery	2,999,873	2,428,346	2,212,202	2,314,600		2,114,800	2,157,100	2,200,200	2,200,200	2,156,200
<i>Video Lottery % Inc/(Dec)</i>	-5.8%	-20.1%	-8.9%	-4.7%		-4.4%	2.0%	2.0%	0.0%	-2.0%
Reimbursements	267,937	193,321	170,000	184,300	1.0%	175,500	177,260	179,030	180,820	182,630
Gain/Loss on Sale of Fixed Assets	10,922	-	-	-		-	-	-	-	-
Charges to other entities	-	-	58,000	-		-	-	-	-	-
Trans from other entities	220	1,530	-	-		-	-	-	-	-
General School Reimbursements	307,276	252,026	264,000	264,000	1.0%	264,000	266,640	269,310	272,000	274,720
Trns Assessor Val fund	510,200	522,609	536,275	536,275	2.0%	563,493	574,760	586,260	597,990	609,950
Total Revenue	25,295,337	28,406,412	27,846,171	26,467,416		26,581,446	27,286,521	27,923,583	28,572,975	29,128,415

Jefferson County Commission
 General Fund
 Five Year Projection (FY2022 - FY2026)

	2 Year Actuals		Projected			Projection				
	Actual	Actual	FY21		Proj	Budget	TREND	TREND	TREND	TREND
	FY19	FY20	Projection	Budget	Chg %	FY22	FY23	FY24	FY25	FY26
Expenditures										
Commission	1,928,692	2,036,168	1,878,671	1,907,280	2.0%	1,934,009	1,972,690	2,012,140	2,052,380	2,093,430
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
County Clerk	677,164	740,849	653,325	663,274	2.0%	662,011	675,250	688,760	702,540	716,590
Circuit Clerk	623,346	632,535	500,838	508,465	2.0%	522,593	533,040	543,700	554,570	565,660
Sheriff's Tax Office	506,881	512,826	490,122	497,586	2.0%	493,616	503,490	513,560	523,830	534,310
Prosecuting Attorney	1,806,652	1,839,523	1,686,879	1,712,568	2.0%	1,705,221	1,739,330	1,774,120	1,809,600	1,845,790
Assessor	530,016	509,367	442,592	449,332	2.0%	440,510	449,320	458,310	467,480	476,830
Assesor Valuation Fund	508,508	519,867	528,231	536,275	2.0%	563,493	574,760	586,260	597,990	609,950
State Wide Computer Network	57,865	32,984	54,048	54,871	2.0%	60,000	61,200	62,420	63,670	64,940
Agricultural Agent	122,803	126,621	116,224	117,994	2.0%	119,863	122,260	124,710	127,200	129,740
County Clerk Elections	311,982	321,820	283,471	287,788	2.0%	269,228	274,610	280,100	285,700	291,410
Magistrate Court	2,298	2,963	2,955	3,000	2.0%	3,000	3,060	3,120	3,180	3,240
Insurance Program	-	-	2,347,870	2,383,624	2.0%	2,308,160	2,354,320	2,401,410	2,449,440	2,498,430
Health Increases (5%)	-	-	-	-		115,001	115,000	120,750	126,788	133,127
Maintenance Dept	1,078,105	1,045,787	1,051,767	1,067,784	3.0%	1,039,564	1,070,750	1,102,870	1,135,960	1,170,040
Other Building	710,177	613,514	715,406	726,300	2.0%	726,300	740,830	755,650	770,760	786,180
Data Processing (IT)	438,865	526,872	539,259	547,471	2.0%	558,543	569,710	581,100	592,720	604,570
RDA	19,794	19,794	29,524	29,974	2.0%	19,795	20,190	20,590	21,000	21,420
EC Development	553,549	528,383	451,706	458,585	2.0%	453,382	462,450	471,700	481,130	490,750
Engineering, Planning, Zoning, GIS	1,379,995	1,472,612	1,256,586	1,275,722	2.0%	1,279,302	1,304,890	1,330,990	1,357,610	1,384,760
Hotel Occupancy Other Entities	3,067	38,193	30,000	3,100		40,000	30,000	30,000	30,000	30,000
Contingency for Emergencies	-	-	197,000	200,000		200,000	200,000	200,000	200,000	200,000
Law Enforcement	4,313,311	4,209,711	3,830,009	3,888,334	2.0%	4,198,067	4,282,030	4,367,670	4,455,020	4,544,120
Service of Process	18,700	9,096	18,617	18,900		15,175	18,000	18,000	18,000	18,000
Regional Jail	1,204,513	759,070	1,034,250	1,050,000	2.0%	900,000	918,000	936,360	955,090	974,190
Regional Jail % Inc/(Dec)	-20.1%	-52.0%	36.3%	38.3%		-13.0%	2.0%	2.0%	2.0%	2.0%
Homeland Security	238,496	233,985	236,797	240,403	2.0%	242,571	247,420	252,370	257,420	262,570
Communication Center (911)	1,807,990	1,908,901	1,967,323	1,997,282	2.0%	2,115,965	2,158,280	2,201,450	2,245,480	2,290,390
JCESA - Ambulance	2,102,376	1,493,683	2,697,847	2,622,847	2.0%	3,327,760	3,394,320	3,462,210	3,531,450	3,602,080
JCESA - Fire	665,000	2,263,293	2,417,500	1,497,500	0.0%	1,585,000	1,534,576	1,563,288	1,612,500	1,612,500
Animal Control	283,849	238,373	229,485	232,980	2.0%	284,907	290,610	296,420	302,350	308,400
Central Garage	301,626	256,392	308,186	312,879	6.0%	355,995	377,350	399,990	423,990	449,430
Health Department	79,980	80,380	80,782	80,782	2.0%	193,586	197,460	201,410	205,440	209,550
Parks and Recreation	742,886	675,974	785,813	803,892	2.2%	889,682	814,053	825,956	845,289	865,524
Arts and Humanities	15,367	12,010	9,117	16,884	5.0%	12,764	15,317	15,777	16,566	17,394
Community Center	-	-	-	-		45,000	-	-	-	-
Historical Commission	25,257	17,784	13,501	25,001	5.0%	20,401	22,681	23,361	24,530	25,756
Visitors Bureau	384,213	307,758	285,934	422,100	5.0%	319,110	382,930	394,420	414,140	434,845
Library	330,000	330,000	330,000	330,000	0.0%	395,320	395,320	395,320	395,320	395,320
Senior Citizens	-	-	-	-		14,382	14,382	14,382	14,382	14,382
Public Transit	20,000	60,000	30,000	30,000		60,000	60,000	60,000	60,000	60,000
Total Expenditures	23,793,323	24,377,088	27,531,635	27,000,777		28,759,276	29,179,079	29,779,422	30,429,350	31,044,992
Net Surplus / (Deficit)	1,502,014	4,029,324	314,536	(533,361)		(2,177,831)	(1,892,558)	(1,855,839)	(1,856,376)	(1,916,578)

Jefferson County Commission
 General Fund
 Five Year Projection (FY2022 - FY2026)

Date Prepared: 1/30/2021

	2 Year Actuals		Projected			Projection				
	Actual	Actual	FY21		Proj	Budget	TREND	TREND	TREND	TREND
	FY19	FY20	Projection	Budget	Chg %	FY22	FY23	FY24	FY25	FY26
Net Surplus / (Deficit)	1,502,014	4,029,324	314,536	(533,361)		(2,177,831)	(1,892,558)	(1,855,839)	(1,856,376)	(1,916,578)
Transfers from/ (to) Other Funds										
Transfers to Capital Outlay Fund										
Trns to Capital Fund (5% Gambling)	(562,000)	(600,000)	(740,000)	(740,000)		(1,069,300)	(1,065,100)	(1,226,700)	(1,385,100)	(1,540,300)
Trns to Capital Fund	(38,755)	-	(3,710,810)	(3,710,810)		-	-	-	-	-
Subtotal Trns to Capital Outlay Fund	(600,755)	(600,000)	(4,450,810)	(4,450,810)		(1,069,300)	(1,065,100)	(1,226,700)	(1,385,100)	(1,540,300)
Trns from Coal Severance Fund	70,000	-	-	-		-	-	-	-	-
Trns from (to) Other Funds	146,169	136,381	-	-		-	-	-	-	-
Total Transfers Out of General Fund	(384,586)	(463,619)	(4,450,810)	(4,450,810)		(1,069,300)	(1,065,100)	(1,226,700)	(1,385,100)	(1,540,300)
Net Uses of Funds -Surplus/(Deficit)	1,117,428	3,565,705	(4,136,274)	(4,984,171)		(3,247,131)	(2,957,658)	(3,082,539)	(3,241,476)	(3,456,878)
Fund Balance										
Beginning Fund Balance	5,186,147	6,303,575	9,869,280	9,336,259		5,733,006	2,485,875	(471,783)	(3,554,322)	(6,795,798)
Net Change in Fund Balance	1,117,428	3,565,705	(4,136,274)	(4,984,171)		(3,247,131)	(2,957,658)	(3,082,539)	(3,241,476)	(3,456,878)
Ending Fund Balance	6,303,575	9,869,280	5,733,006	4,352,088		2,485,875	(471,783)	(3,554,322)	(6,795,798)	(10,252,676)
Fund Balance as a % of Operating Exp	26.49%	40.49%	20.82%	16.12%		8.64%	-1.62%	-11.94%	-22.33%	-33.0%

Jefferson County Commission
Capital Outlay Fund Project Listing
FY22 thru FY26

Priority	(1-5)	Description	Page No.	Location/Building	FY21 Projected	Projection for FY22 thru FY26				
						FY22	FY23	FY24	FY25	FY26
	1	Courthouse Repairs	1	Courthouse	\$0	\$0	\$150,000	\$200,000	\$150,000	\$150,000
	1	Magistrate Court-2nd Floor	2	Courthouse	\$0	\$0	\$300,000	\$0	\$0	\$0
	1	DataCenter Hardware Upgrade	3	IT Data Processing	\$0	\$280,000	\$0	\$0	\$0	\$0
	1	911 Center Monitor Replacement		IT Data Processing	\$12,500	\$0	\$0	\$0	\$0	\$0
	1	Maintenance Utility	4	Maintenance Utility	\$0	\$30,000	\$0	\$0	\$0	\$0
	1	Maintenance Truck	5	Maintenance Truck	\$0	\$35,000	\$0	\$0	\$0	\$0
	1	911 Communication	6	911 Communications	\$0	\$30,000	\$0	\$0	\$0	\$0
	2	Replacement Vehicle	7	Sheriff Law Enforcement	\$225,000	\$300,000	\$225,000	\$225,000	\$225,000	\$225,000
	2	Replacement Vehicle	8	Animal Control	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000
	2	Parking Area Downtown	9	Downtown Campus	\$0	\$0	\$0	\$0	\$0	\$55,000
	3	Remodel / Renovations	10	Animal Control / Old School House	\$0	\$0	\$0	\$0	\$0	\$100,000
	3	Vehicle Replacement	11	Engineering	\$0	\$28,000	\$28,000	\$29,000	\$0	\$0
	4	Elevator	12	Mason/Moffit Buildings	\$0	\$0	\$0	\$0	\$250,000	\$0
	5	Area Between Buildings	13	Sheriff & 911 Communications	\$0	\$0	\$0	\$0	\$0	\$70,000
	1	Impact Fee Recalculation		Engineering	\$55,000	\$0	\$0	\$0	\$0	\$0
	3	Shepherdstown Public Library	14	Building Renovations	\$0	\$200,000	\$0	\$0	\$0	\$0
	3	Historical Commision	15	Building & Site Renovations	\$0	\$0	\$0	\$0	\$0	\$300,000
	5	Police Headquarters	16	Building Purchase & Renovation	\$0	\$0	\$0	\$0	\$0	\$2,500,000
	1	Courthouse Portico	17	Courthouse	\$0	\$0	\$0	\$0	\$0	\$30,000
	1	County Campus	18	Building Purchases, Demo,	\$0	\$0	\$2,000,000	\$2,000,000	\$1,000,000	\$0
	5	Police Substation	19	Renovation	\$0	\$0	\$0	\$0	\$0	\$2,200,000
	5	JCESA Expansion	20	JCESA	\$0	\$0	\$0	\$0	\$0	\$2,000,000
	1	JCESA Vehicles & Eqpt	21	JCESA	\$130,000	\$120,000	\$65,000	\$0	\$70,000	\$0
		Totals			\$422,500	\$1,073,000	\$2,768,000	\$2,504,000	\$1,695,000	\$7,680,000

	FY21 Projected	Projection for FY22 thru FY26				
		FY22	FY23	FY24	FY25	FY26
Beginning Fund Balance	4,146,359	7,909,945	8,878,752	10,944,252	10,194,552	9,318,652
Transfers from General Fund	4,697,086	2,107,807	1,065,100	1,226,700	1,385,100	1,540,300
Transfers from Financial Stab Fund	200,000	-	-	-	-	-
Grant Revenue	-	-	-	-	-	-
Financing Proceeds	-	-	4,320,000	1,080,000	-	8,036,000
Other Revenues	15,000	15,000	15,000	15,000	15,000	15,000
Less: Debt Payments	-	-	-	-	-	-
Less: Bond Issuance Costs 8%	-	-	135,600	86,400	-	642,880
Less: Bond Debt Pmts 4%-15 YR	-	-	200,000	400,000	500,000	800,000
Less: ESA Debt Payment	66,000	81,000	81,000	81,000	81,000	81,000
Less: Expenditures	1,082,500	1,073,000	2,918,000	2,504,000	1,695,000	7,680,000
Ending Fund Balance	7,909,945	8,878,752	10,944,252	10,194,552	9,318,652	9,706,072

Fund Balance Requirements	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
(Per JCC Cap Outlay Policy 307)						