

General Fund

Five Year Projection (FY2023 - FY2027)

	2 Year Actuals		Projected			Projection				
	Actual	Actual	FY22		Proj	Budget	TREND	TREND	TREND	TREND
	FY20	FY21	Projection	Budget						
<b>Revenue</b>										
Taxes	14,365,058	14,644,204	14,680,818	15,158,773		15,632,190	16,082,980	16,538,280	17,014,980	17,505,480
<i>Tax Revenue % Inc/(Dec)</i>	12.6%	8.1%	0.3%	3.5%		3.1%	2.9%	2.8%	2.9%	2.9%
Tax Penalties	290,822	310,820	299,000	303,000	1.0%	301,990	305,010	308,060	311,140	314,250
Property Transfer	1,121,056	1,578,559	1,782,000	1,276,870	10.5%	1,819,110	2,010,120	2,221,180	2,454,400	2,712,110
Gas/oil	100,552	65,027	79,146	66,330	2.0%	80,730	82,340	83,990	85,670	87,380
Horse Racing	6,510	5,541	8,300	45,900	2.0%	8,470	8,640	8,810	8,990	9,170
Wine Liquor	255,144	327,762	330,000	316,200	2.0%	336,600	343,330	350,200	357,200	364,340
Hotel Occupancy	600,516	422,128	469,000	638,220	5.0%	656,600	787,920	811,560	852,140	894,750
<i>Hotel Occ % Inc/(Dec)</i>	-22.6%	-42.8%	11.1%	51.2%		40.0%	20.0%	3.0%	5.0%	5.0%
Hotel Occupancy- Other Entity	38,193	31,799	37,000	30,000		37,000	37,000	37,000	37,000	37,000
Waste Coal	-	2,900	-	-		-	-	-	-	-
Bldg Permits	412,819	558,118	500,000	464,400		515,000	499,550	484,560	470,020	455,920
<i>Building Permit % Inc/(Dec)</i>	63.3%	102.3%	-10.4%	-16.8%		3.0%	-3.0%	-3.0%	-3.0%	-3.0%
Grants	2,734,578	3,364,253	150,000	60,843		150,000	150,000	120,000	120,000	120,000
Payment in lieu of taxes	22,324	22,560	22,000	22,000		22,500	22,500	23,000	23,000	23,200
Sheriff Service Process	15,175	11,412	15,175	15,175		14,600	15,000	15,000	15,000	15,000
Sheriff Earnings	202,011	120,154	112,300	112,300	1.0%	87,300	88,170	89,050	89,940	90,840
Clerk Earnings	242,582	324,031	245,700	211,200	0.5%	237,400	238,590	239,780	240,980	242,180
Circuit Clerk Earnings	57,547	45,425	52,100	60,000	1.0%	52,100	52,620	53,150	53,680	54,220
Prosecuting Earnings	2,099	2,196	2,000	1,893	1.0%	1,943	1,960	1,980	2,000	2,020
Charges for Services	18,505	11,000	-	-		-	-	-	-	-
Charges for Services-In Kind	-	86,982	-	-		-	-	-	-	-
Rent	307,700	307,836	316,484	316,484	2.0%	313,742	320,020	326,420	332,950	339,610
Ambulance Billings (In Kind Fire)	916,183	979,782	920,000	929,200	2.1%	939,000	948,000	957,000	967,000	967,000
911 Fees	2,046,615	1,983,729	1,990,000	1,962,900		2,009,900	2,030,000	2,050,300	2,070,800	2,091,500
<i>911 Fees % Inc/(Dec)</i>	10.1%	12.7%	0.3%	-1.0%		1.0%	1.0%	1.0%	1.0%	1.0%
Franchise Agreements	538,780	555,182	563,000	577,300		568,600	574,300	580,000	585,800	591,700
<i>Franchise Fees % Inc/(Dec)</i>	14.5%	7.1%	1.4%	4.0%		1.0%	1.0%	1.0%	1.0%	1.0%
IRP fees	14,694	18,845	19,000	19,000	1.0%	20,600	20,810	21,020	21,230	21,440
Jail fees	81,112	51,559	42,129	98,000	0.5%	44,200	44,420	44,640	44,860	45,080
Interest	41,153	59,912	57,490	38,502	0.2%	56,602	46,700	32,000	32,000	32,000
Misc revenue	58,943	17,296	10,000	10,000	1.0%	10,000	40,400	40,800	41,210	41,620
Sheriff Commission	9,160	11,488	10,300	11,600	1.0%	10,300	10,400	10,500	10,610	10,720
Table Games	508,749	446,991	490,000	365,400		500,000	510,000	520,200	520,200	509,800
<i>Table Games % Inc/(Dec)</i>	-30.9%	-29.5%	9.6%	-18.3%		2.0%	2.0%	2.0%	0.0%	-2.0%
Recycling / Scrap Revenue	-	3,967	-	-		-	-	-	-	-
Filing Fees	-	4,915	-	-		-	-	-	-	-
Video Lottery	2,428,346	2,528,729	2,800,000	2,114,800		2,886,100	2,943,800	3,002,700	3,002,700	2,942,600
<i>Video Lottery % Inc/(Dec)</i>	-23.7%	-16.8%	10.7%	-16.4%		3.1%	2.0%	2.0%	0.0%	-2.0%
Donations from Private Sources	-	2,772	-	-		-	-	-	-	-
Reimbursements	193,321	166,580	170,000	138,625	1.0%	161,900	163,520	165,160	166,810	168,480
Gain/Loss on Sale of Fixed Assets	-	27,074	-	-		-	-	-	-	-
General School Reimbursements	252,026	182,733	264,000	264,000	1.0%	264,000	266,640	269,310	272,000	274,720
Trns Assessor Val fund	522,609	509,124	563,493	563,493	2.0%	566,142	624,960	637,460	650,210	663,210
<b>Total Revenue</b>	<b>28,406,412</b>	<b>29,793,385</b>	<b>27,000,435</b>	<b>26,192,408</b>		<b>28,304,619</b>	<b>29,269,700</b>	<b>30,043,110</b>	<b>30,854,520</b>	<b>31,627,340</b>

Jefferson County Commission  
 General Fund  
 Five Year Projection (FY2023 - FY2027)

Date Prepared: 2/6/2022

	2 Year Actuals		Projected			Projection				
	Actual	Actual	FY22		Proj	Budget	TREND	TREND	TREND	TREND
	FY20	FY21	Projection	Budget	Chg %	FY23	FY24	FY25	FY26	FY27
<b>Expenditures</b>										
Commission	2,036,168	1,803,380	1,682,427	1,708,048	2.0%	1,671,800	1,705,240	1,739,340	1,774,130	1,809,610
Employee Increases (~2% Merit)	-	-	-	-		195,000	198,900	202,878	206,936	211,074
Employee Equity Adjustments	-	-	-	-		750,000	765,000	780,300	795,906	811,824
Employee Increases (COLA)	-	-	-	-		75,000	80,300	85,900	91,900	98,300
County Clerk	740,849	589,639	640,963	650,724	2.0%	669,235	682,620	696,270	710,200	724,400
Circuit Clerk	632,535	499,405	514,754	522,593	2.0%	518,748	529,120	539,700	550,490	561,500
Sheriff's Tax Office	512,826	468,723	485,473	492,866	2.0%	573,881	585,360	597,070	609,010	621,190
Prosecuting Attorney	1,839,523	1,609,605	1,676,963	1,702,500	2.0%	1,648,599	1,681,570	1,715,200	1,749,500	1,784,490
Assessor	509,367	433,866	432,794	439,385	2.0%	448,795	457,770	466,930	476,270	485,800
Assesor Valuation Fund	519,867	506,210	555,041	563,493	2.0%	612,705	624,960	637,460	650,210	663,210
State Wide Computer Network	32,984	55,461	59,100	60,000	2.0%	60,000	61,200	62,420	63,670	64,940
Agricultural Agent	126,621	109,002	114,371	116,113	2.0%	118,541	120,910	123,330	125,800	128,320
County Clerk Elections	321,820	276,941	264,919	268,953	2.0%	279,743	285,340	291,050	296,870	302,810
Magistrate Court	2,963	3,041	2,955	3,000	2.0%	3,200	3,260	3,330	3,400	3,470
Civil Service Commission	-	-	-	-		20,000	20,000	20,000	20,000	20,000
Insurance Program	-	1,895,494	2,223,940	2,257,807	2.0%	2,164,846	2,208,140	2,252,300	2,297,350	2,343,300
Health Increases (5%)	-	-	-	-		115,000	115,000	120,750	126,788	133,127
Maintenance Dept	1,045,787	1,010,205	1,046,409	1,062,344	3.0%	1,065,858	1,097,830	1,130,760	1,164,680	1,199,620
Other Building	613,514	728,712	715,406	726,300	2.0%	732,300	746,950	761,890	777,130	792,670
Data Processing (IT)	526,872	599,736	800,349	812,537	2.0%	839,854	856,650	873,780	891,260	909,090
RDA	19,794	29,974	29,524	29,974	2.0%	35,844	36,560	37,290	38,040	38,800
EC Development	528,383	452,326	446,581	453,382	2.0%	584,052	595,730	607,640	619,790	632,190
Engineering, Planning, Zoning, GIS	1,472,612	1,147,497	1,055,792	1,071,870	2.0%	1,213,332	1,237,600	1,262,350	1,287,600	1,313,350
Hotel Occupancy Other Entities	38,193	27,905	37,000	40,000		37,000	37,000	37,000	37,000	37,000
Contingency for Emergencies	-	-	-	-		200,000	200,000	200,000	200,000	200,000
Law Enforcement	4,209,711	3,936,337	3,413,848	3,465,836	2.0%	4,427,049	4,515,590	4,605,900	4,698,020	4,791,980
Service of Process	9,096	18,900	14,947	15,175		11,412	15,000	15,000	15,000	15,000
Regional Jail	759,070	674,246	750,000	850,000	2.0%	850,000	867,000	884,340	902,030	920,070
Regional Jail % Inc/(Dec)	-49.6%	-57.4%	11.2%	26.1%		13.3%	2.0%	2.0%	2.0%	2.0%
Homeland Security	233,985	176,485	234,648	238,221	2.0%	227,443	231,990	236,630	241,360	246,190
Communication Center (911)	1,908,901	1,777,546	1,930,268	1,959,663	2.0%	2,224,943	2,269,440	2,314,830	2,361,130	2,408,350
JCESA - Ambulance	3,179,476	3,699,014	3,939,138	3,939,138	2.0%	6,622,638	6,755,090	6,890,190	7,027,990	7,168,550
JCESA - Fire	577,500	577,052	490,000	490,000	0.0%	-	1,525,500	1,534,500	1,544,500	1,544,500
Animal Control	238,373	238,156	235,409	238,994	2.0%	291,916	297,750	303,710	309,780	315,980
Central Garage	256,392	260,692	306,723	311,394	6.0%	377,154	399,780	423,770	449,200	476,150
Health Department	80,380	80,782	81,186	81,186	2.0%	81,592	83,220	84,880	86,580	88,310
Parks and Recreation	675,974	984,338	626,361	704,682	2.0%	835,729	823,988	836,188	856,035	876,811
Arts and Humanities	12,010	16,775	9,380	12,764	5.0%	13,132	15,758	16,231	17,043	17,895
Community Center	-	-	-	-		80,000	-	-	-	-
Historical Commission	17,784	24,840	13,889	18,901	5.0%	44,445	23,334	24,034	25,236	26,498
Visitors Bureau	307,758	523,482	234,500	319,110	5.0%	328,300	393,960	405,780	426,070	447,375
Library	330,000	330,000	330,000	330,000	0.0%	399,002	399,000	399,000	399,000	399,000
CASA	-	-	-	-		10,000	-	-	-	-
Senior Citizens	-	-	-	-		14,382	14,382	14,382	14,382	14,382
Public Transit	60,000	30,000	60,000	60,000		139,370	139,370	139,370	139,370	139,370
<b>Total Expenditures</b>	<b>24,377,088</b>	<b>25,595,767</b>	<b>25,455,058</b>	<b>26,016,953</b>		<b>31,611,840</b>	<b>33,703,162</b>	<b>34,373,673</b>	<b>35,076,655</b>	<b>35,786,496</b>
<b>Net Surplus / (Deficit)</b>	<b>4,029,324</b>	<b>4,197,618</b>	<b>1,545,377</b>	<b>175,455</b>		<b>(3,307,221)</b>	<b>(4,433,462)</b>	<b>(4,330,563)</b>	<b>(4,222,135)</b>	<b>(4,159,156)</b>

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 General Fund  
 Five Year Projection (FY2023 - FY2027)

Date Prepared: 2/6/2022

	2 Year Actuals		FY22		Proj Budget FY23	Projection			
	Actual FY20	Actual FY21	Projection	Budget		TREND FY24	TREND FY25	TREND FY26	TREND FY27
<b>Net Surplus / (Deficit)</b>	<b>4,029,324</b>	<b>4,197,618</b>	<b>1,545,377</b>	<b>175,455</b>	<b>(3,307,221)</b>	<b>(4,433,462)</b>	<b>(4,330,563)</b>	<b>(4,222,135)</b>	<b>(4,159,156)</b>
<b>Transfers from/ (to) Other Funds</b>									
<i>Trns to Capital Outlay Fund</i>	<i>(600,000)</i>	<i>(8,027,155)</i>	<i>(3,004,681)</i>	<i>(3,004,681)</i>	<i>(1,069,300)</i>	<i>(1,122,765)</i>	<i>(1,178,903)</i>	<i>(1,237,848)</i>	<i>(1,299,741)</i>
Trns from Coal Severance Fund	-	-	-	-	-	-	-	-	-
Trns from ARPA Fund	-	1,534,634	1,100,000	-	800,000	300,000	-	-	-
Trns from (to) Other Funds	136,381	126,360	-	4,463	59,994	-	-	-	-
<b>Total Transfers Out of General Fund</b>	<b>(463,619)</b>	<b>(6,366,161)</b>	<b>(1,904,681)</b>	<b>(3,000,218)</b>	<b>(209,306)</b>	<b>(822,765)</b>	<b>(1,178,903)</b>	<b>(1,237,848)</b>	<b>(1,299,741)</b>
<b>Net Uses of Funds -Surplus/(Deficit)</b>	<b>3,565,705</b>	<b>(2,168,543)</b>	<b>(359,304)</b>	<b>(2,824,763)</b>	<b>(3,516,527)</b>	<b>(5,256,227)</b>	<b>(5,509,467)</b>	<b>(5,459,984)</b>	<b>(5,458,897)</b>
<b>Fund Balance</b>									
Beginning Fund Balance	6,303,575	9,869,280	7,700,737	7,758,436	5,325,979	1,809,452	(3,446,775)	(8,956,242)	(14,416,226)
Net Change in Fund Balance	3,565,705	(2,168,543)	(359,304)	(2,824,763)	(3,516,527)	(5,256,227)	(5,509,467)	(5,459,984)	(5,458,897)
<b>Ending Fund Balance</b>	<b>9,869,280</b>	<b>7,700,737</b>	<b>7,341,433</b>	<b>4,933,673</b>	<b>1,809,452</b>	<b>(3,446,775)</b>	<b>(8,956,242)</b>	<b>(14,416,226)</b>	<b>(19,875,123)</b>
<b>Fund Balance as a % of Operating Exp</b>	<b>40.49%</b>	<b>30.09%</b>	<b>28.84%</b>	<b>18.96%</b>	<b>5.72%</b>	<b>-10.23%</b>	<b>-26.06%</b>	<b>-41.10%</b>	<b>-55.5%</b>