

JEFFERSON COUNTY GENERAL FUND - 2018 Recommended Budget

November 20, 2017

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BARS	GENERAL FUND REVENUE TYPE	2015 Actual Revenues	2016 Actual Revenues	2017 Budget Revenues	2017 Projected Revenues	2018 Recommend Revenues
311	Property Tax	7,388,068	7,514,257	7,696,105	7,677,000	7,850,027
311	Diverted Road Taxes	720,000	720,000	720,000	720,000	720,000
317	Timber Excise Tax	405,634	247,872	300,000	300,000	300,000
317	Timber Excise Tax (div)	55,250	33,463	35,000	35,000	35,000
313	Sales Tax	2,486,611	2,738,244	2,742,000	2,918,000	3,040,000
313	Sales Tax - Local Option	318,902	364,508	366,157	373,000	380,070
313	Sales Tax - Special Purpose	769,038	876,170	870,430	911,000	955,428
317	Leasehold Excise Tax	59,267	55,407	62,000	62,000	62,000
341	Treas Collection Fees REET	74,197	84,213	70,000	87,000	80,000
359	Interest & Penalties	309,847	325,697	336,600	336,600	346,497
TOTAL TAXES		12,586,814	12,959,831	13,198,292	13,419,600	13,769,022
332	Fed Entitlements-PILT (includes state)	1,408,800	1,476,638	561,000	1,445,772	572,220
335	PUD Priv. Tax	370,446	318,107	348,000	314,000	323,420
336	Marijuana Tax	25,568	36,920	39,530	24,000	24,720
336	Crim Just Hi Crime/DUI/Asst	488,747	477,057	476,845	445,000	463,500
336	Liquor Excise Tax	21,930	41,722	40,722	40,722	41,536
336	Liquor Profit	85,002	84,749	88,434	88,434	90,203
349	Interfund Serv.-Cost Alloc	293,329	294,890	307,661	305,000	328,526
361	Investment Income	465,345	682,617	218,484	380,000	230,000
341	Treasurer's Invest Fees & other fees	4,082	11,599	16,290	35,000	16,290
360	Miscellaneous Revenue	29,889	46,095	11,900	11,900	8,735
395	Timber Sales D.N.R.	473,881	336,350	250,000	175,000	250,000
390	Other Non-Revenues / Extraordinary	246,000	-	-	-	-
397	Transfer in to Treas. from other funds	42,755	21,928	3,000	41,837	3,000
TOTAL OTHER TREAS. REVENUE		3,955,774	3,828,672	2,361,866	3,306,665	2,352,150
TOTAL TREASURER'S REVENUE		16,542,588	16,788,503	15,560,158	16,726,265	16,121,172
Dept #						
010	Assessor	1,155	8,761	8,700	8,700	8,700
020	Auditor	314,346	336,443	317,853	330,000	331,371
021	Elections	101,629	160,151	110,711	110,711	146,191
050	Clerk	211,927	192,402	189,087	176,000	170,768
059	County Administrator				3,700	4,260
060	Commissioners	8,663	8,609	8,000	8,000	8,000
067	Safety & Security	71,594	70,305	64,959	64,959	64,959
068	Community Services	4,488	8,269	9,900	9,900	6,900
080	District Court	667,142	632,629	660,257	601,000	603,032
110	Juvenile Services	248,693	260,358	253,516	253,516	259,676
150	Prosecuting Attorney	224,953	124,918	195,552	151,000	201,419
151	Coroner	11,140	8,340	19,200	19,200	25,348
180	Sheriff	530,345	626,703	575,029	575,029	563,077
240	Superior Court	19,984	26,142	19,500	19,500	40,038
270	Non Departmental	0	24,483	49,416	49,416	50,447
TOTAL DEPARTMENTAL REVENUES		2,416,059	2,488,513	2,481,680	2,380,631	2,484,186
TOTAL ALL REVENUES:		18,958,647	19,277,016	18,041,838	19,106,896	18,605,358
Percent change from previous year		9.0%	11.0%	-6.4%	-0.9%	-2.6%

Dept.	GENERAL FUND EXPENDITURES	2015 Actual Expenditure	2016 Actual Expenditure	2017 Budget Expenditure	2017 Projected Expenditure	2018 Recommend Expenditure
010	ASSESSOR	799,053	871,472	839,479	839,479	882,122
020	AUDITOR	541,759	558,188	608,647	608,647	636,876
021	ELECTIONS	242,495	305,083	259,552	259,552	303,923
050	CLERK	379,617	386,609	445,400	445,400	450,812
059	COUNTY ADMINISTRATOR	351,176	331,528	375,503	375,503	409,559
060	COMMISSIONERS	429,939	430,581	494,917	494,917	506,070
061	BOARD OF EQUALIZATION	5,527	30,890	34,589	34,589	24,717
062	CIVIL SERVICE COMMISSION	1,128	1,827	2,238	2,238	2,305
063	PLANNING COMMISSION	30,157	35,308	36,510	36,510	52,605
067	EMERGENCY MANAGEMENT	170,518	193,310	189,134	189,134	205,848
068	COMMUNITY SERVICES	175,567	185,945	186,000	186,000	191,580
080	DISTRICT COURT	761,785	801,149	837,061	837,061	895,076
110	JUVENILE SERVICES	897,521	936,200	979,269	979,269	1,010,612
150	PROSECUTING ATTORNEY	918,298	914,053	972,622	972,622	1,055,333
151	CORONER	47,266	45,865	57,996	57,996	59,126
180	SHERIFF	5,597,372	5,861,428	6,129,542	6,129,542	6,116,843
240	SUPERIOR COURT	260,719	277,176	315,019	315,019	331,542
250	TREASURER	440,371	443,116	453,743	453,743	466,342
	SUBTOTAL DEPARTMENTS:	12,050,268	12,609,728	13,217,221	13,217,221	13,601,291
270	NON-DEPARTMENTAL	3,212,167	3,312,922	3,557,806	3,567,806	3,718,651
	base budget additions					
	one time expenses				690,000	
261	OPERATING TRANSFERS					
261	Op Trans- 10- Substance Abuse	48,960	50,200	51,720	51,720	53,280
261	Op Trans- 50- Jeff County Extension	181,700	186,250	191,840	191,840	197,600
261	Op Trans- 350- County Cap. Improve.	880,000	300,000	-	-	
261	Op Trans- 99- Parks & Recreation	406,950	443,150	456,950	480,000	490,655
261	Op Trans- 160-Health	657,167	701,220	653,230	653,230	672,830
261	Op Trans- 165-Water Quality		0	0	0	0
261	Op Trans- 200-Community Develop.	495,650	572,000	451,140	451,140	464,680
261	Op Trans-180 Road Fund	70,000	356,000	-	-	
261	Op Trans- 261-Risk Management	0	0	-	-	0
261	OTHER OPERATING TRANSFERS	129,642	40,700	51,930	51,930	114,200
	TOTAL:	18,132,504	18,572,170	18,631,837	19,354,887	19,313,187
	Percent change from previous year	4.8%	2.8%	-1.7%	4.2%	-0.2%
	Beginning Cash and Investments	2,762,005	3,593,450	4,113,545	4,304,390	4,395,109
	Revenues	18,958,647	19,277,016	18,041,838	19,106,896	18,605,358
	Expenditures	18,132,504	18,572,170	18,631,837	19,354,887	19,313,187
	Ending Cash & Investments	3,588,148	4,298,296	3,523,545	4,056,399	3,687,280
	adjustments	5,302	6,094			
	carryover (est. at 1.75%)			279,478	338,711	337,981
	Adj. Ending Cash & Investments	3,593,450	4,304,390	3,803,023	4,395,109	4,025,261
	Required 10% of Exp. to Reserves	1,813,250	1,857,217	1,863,184	1,935,489	1,931,319
	Revenue stabilization reserve	440,000	502,000	600,000	726,000	726,000
	Reserved for one time expenses		607,000	127,000	516,000	104,015
	Unreserved Fund Balance	1,340,200	1,338,173	1,212,839	1,217,621	1,263,927