

	JCC Budget Model	FY 2023	FY 2024	FY 2025	FY 2026	May 15	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
		Final	Final	Revised	adopted	REVISIONS	Revised	hypothetical	hypothetical	hypothetical	hypothetical	Hypo notes
			7%	5%			7.72%	5.85%	5.63%	5.44%	5.26%	
	REVENUES											
299	Unassigned Fund Balance	7,165,745	7,137,301	6,157,865	6,166,449		6,166,449	3,139,756	1,910,057	1,309,372	346,958	carryforward (from prior year unspent contingency)
301To1	Ad Valorem Taxes - current	15,252,743	16,299,750	17,150,936	18,475,341		18,475,341	19,555,468	20,657,198	21,780,962	22,927,201	per growth assumption
301To2	Taxes - Prior Year - 1st	866,400	1,040,400	823,554	1,196,941		1,196,941	1,108,520	1,173,328	1,239,432	1,306,858	historical trend
301To6	Supplemental Taxes	335,000	375,000	417,469			0	400,000	400,000	400,000	400,000	historical trend
301To8	Delinquent & Non Entd Land	10,000	10,000	10,000			10,000	10,000	10,000	10,000	10,000	n/c from FY26
302To0	Tax Penalties	301,990	280,000	280,000	285,000		285,000	285,000	285,000	285,000	285,000	n/c from FY26
304To0	Property Transfer	1,819,110	1,800,000	1,800,000	1,900,000		1,900,000	1,900,000	1,900,000	1,900,000	1,900,000	n/c from FY26
306To0	Gas/Oil Severance Tax	80,730	275,000	280,000	300,000		300,000	300,000	300,000	300,000	300,000	n/c from FY26
307To0	Horse Racing Tax	8,470	8,640	15,000	3,000		3,000	3,000	3,000	3,000	3,000	n/c from FY26
308To0	Wine & Liquor Tax	336,600	343,330	320,000	275,000		275,000	275,000	275,000	275,000	275,000	n/c from FY26
309To0	Hotel Occupancy	693,600	716,600	890,900	875,000		875,000	875,000	875,000	875,000	875,000	n/c from FY26
310To0	Waste Coal			10,000	5,000		5,000	5,000	5,000	5,000	5,000	n/c from FY26
310To0	PILOT-Local			315,000	315,000		315,000	315,000	315,000	315,000	315,000	n/c from FY26
322IG0	Federal Grants	150,000	150,000	150,000	75,000		75,000	75,000	75,000	75,000	75,000	n/c from FY26
325IG0	PILOT-Federal	22,500	22,500	22,500	22,500		22,500	22,500	22,500	22,500	22,500	n/c from FY26
323IG0	State Grants	0	0	0	0		0	0	0	0	0	
324IG0	Other Grants	0	0	0	0		0	0	0	0	0	
370To0	Table Games	500,000	647,500	653,975	0		0	0	0	0	0	n/c from FY26 (directed to capital outlay)
373To0	Video Lottery	2,886,100	3,001,544	3,061,575	2,938,000		2,938,000	2,938,000	2,938,000	2,938,000	2,938,000	n/c from FY26
373To1	Video Lottery - Local				75,000		75,000	75,000	75,000	75,000	75,000	n/c from FY26
317LP1	License & Decal Fees	110	300		50		50	50	50	50	50	n/c from FY26
318LP0	Building Permit Fees - GF	514,760	688,000	660,800	450,000		450,000	450,000	450,000	450,000	450,000	n/c from FY26
319LP0	Misc Permits	130	150		100		100	100	100	100	100	n/c from FY26
329CS0	Sheriff Service Process	14,600	14,300	14,300	14,000		14,000	14,000	14,000	14,000	14,000	n/c from FY26
330CS0-4	Sheriff Earnings	87,300	56,000	20,700	16,000		16,000	16,000	16,000	16,000	16,000	n/c from FY26
331CS0	Cnty Clerk Earnings	237,400	215,000	197,700	152,000		152,000	152,000	152,000	152,000	152,000	n/c from FY26
332CS0	Circuit Clerk Earnings	52,100	38,415	40,000	25,000		25,000	25,000	25,000	25,000	25,000	n/c from FY26
333CS1	Prosecuting Earnings	1,943	1,857	2,078	800		800	800	800	800	800	n/c from FY26
348CS0	Franchise Agreements	568,600	574,300	560,000	515,000		515,000	515,000	515,000	515,000	515,000	n/c from FY26
350CS0	IRP Fees	20,600	20,800	15,500	15,000		15,000	15,000	15,000	15,000	15,000	n/c from FY26
340CS0-8	Rent	313,742	323,154	323,154	309,110		309,110	309,110	309,110	309,110	309,110	n/c from FY26
344CS0	Ambulance Fees	939,000	950,000	997,500	1,501,000		1,501,000	1,501,000	1,501,000	1,501,000	1,501,000	n/c from FY26
345CS0	Emerg Svc Fees (ambulance transport)	0	1,600,000	1,600,000	1,500,000		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	n/c from FY26
346CS0 346CS2	911 Fees	2,009,900	2,152,000	2,129,100	2,103,000		2,103,000	2,103,000	2,103,000	2,103,000	2,103,000	n/c from FY26
362FF0	Jail Fees Reimbursed	44,200	46,400	50,000	50,000		50,000	50,000	50,000	50,000	50,000	n/c from FY26
367M00	Sheriff Commission	10,300	10,000	10,000	11,000		11,000	11,000	11,000	11,000	11,000	n/c from FY26
382M00-5	Reimbursements	161,900	300,000	200,000	268,150		268,150	268,150	268,150	268,150	268,150	n/c from FY26
382M01	Reimbursements 382M01											n/c from FY26
385M00	Gain on Sale of Assets								0	0		n/c from FY26
366M00	Misc Revenue 366M00	5,600	20,000	20,000	20,000		20,000	20,000	20,000	20,000	20,000	n/c from FY26
371M00	Recycling				300		300	300	300	300	300	n/c from FY26
365IL0	Interest Earned	56,602	47,500	47,500	74,000		74,000	50,000	50,000	50,000	50,000	revert to historical trend
388TR0	Trans from Other Funds	865,000	1,145,000	511,715								n/c from FY26
391TR0	Trans from Dog Kennel Fund	25,000	25,000	28,000	28,560		28,560	28,560	28,560	28,560	28,560	n/c from FY26

	<i>JCC Budget Model</i>	FY 2023	FY 2024	FY 2025	FY 2026	<i>May 15</i>	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	
		Final	Final	Revised	adopted	<i>REVISIONS</i>	Revised	hypothetical	hypothetical	hypothetical	hypothetical	<i>Hypo notes</i>
394TRo	Trans from Gen School Fund	264,000	125,000	125,000	125,000		125,000	125,000	125,000	125,000	125,000	<i>n/c from FY26</i>
395TRo	Trans from Mag Ct Fund	30,000		25,000	25,000		25,000	25,000	25,000	25,000	25,000	<i>n/c from FY26</i>
--	Transfer from Impact Fees						874,762	874,762	874,762	874,762	874,762	<i>Impact Fees - Admin facilities (recent growth trend)</i>
--	Transfer from Capital Outlay							1,000,000	1,000,000	0	0	<i>Per June 5 presentation</i>
398TRo	Trans from Fin Stabzn Fund	0	0	0	0		0	0	0	0	0	
398TRo	Trans from Assessor Val Fnd	634,760	672,945	697,405	654,009		654,009	697,405	697,405	697,405	697,405	<i>n/c</i>
	<i>Unspecified / Misc</i>				(9,000)		(9,000)					
	TOTAL REVENUE	37,290,935	41,138,486	40,639,226	40,755,310		41,640,072	41,033,482	40,970,319	40,559,502	40,810,754	
	EXPENSES											
401	County Commission	1,869,750	1,964,150	1,958,876	1,831,943	73,512	1,905,455	1,905,455	1,905,455	1,905,455	1,905,455	
401*	<i>COLA (all departments)</i>				576,502		576,502	879,029	1,185,942	1,497,306	1,813,185	<i>COLA - all departments (cumulative from FY26+)</i>
401*	Merit (all departments)				557,621		557,621	557,034	557,034	557,034	557,034	<i>Merit increase - all departments (cumulative from FY26+)</i>
401*	FICA add (all departments)				70,316		70,316	89,370	108,398	127,703	147,287	<i>FICA - for COLA & merit (cumulative from FY26+)</i>
401*	Medicare add (all departments)				16,445		16,445	20,901	25,351	29,866	34,446	<i>Medicare - for COLA & merit (cumulative from FY26+)</i>
401*	Retirement add (all depts)				112,791		112,791	141,983	172,214	202,883	233,997	<i>Retirement - for COLA & merit (cumulative from FY26+)</i>
402	County Clerk	700,733	789,688	806,299	801,168	5,131	806,299	806,299	806,299	806,299	806,299	<i>n/c from FY26</i>
403	Circuit Clerk	546,275	557,629	539,298	539,279	19	539,298	539,298	539,298	539,298	539,298	<i>n/c from FY26</i>
404	Sheriff's Tax Office	555,234	670,150	593,762	536,108	57,654	593,762	593,762	593,762	593,762	593,762	<i>n/c from FY26</i>
405	Prosecuting Attorney	1,794,280	1,935,893	2,058,676	1,944,478		1,944,478	1,944,478	1,944,478	1,944,478	1,944,478	<i>n/c from FY26</i>
406	Assessor	468,712	529,772	501,239	484,840	16,899	501,739	501,739	501,739	501,739	501,739	<i>n/c from FY26</i>
407	Assessor Val Fund	634,760	672,945	697,405	645,009	52,396	697,405	697,405	697,405	697,405	697,405	<i>n/c from FY26</i>
408	State Computer Network	15,000	60,000	53,157	53,157	3,325	56,482	56,482	56,482	56,482	56,482	<i>n/c from FY26</i>
412	Agricultural Agent	126,014	133,213	141,008	140,404		140,404	140,404	140,404	140,404	140,404	<i>n/c from FY26</i>
413	County Clerk Elections	284,887	315,681	331,922	350,145		350,145	350,145	350,145	350,145	350,145	<i>n/c from FY26</i>
415	Magistrate Court	21,084	3,200	3,200	3,200		3,200	3,200	3,200	3,200	3,200	<i>n/c from FY26</i>
421	Civil Service Commission	10,000	11,000	2,875	2,875		2,875	2,875	2,875	2,875	2,875	<i>n/c from FY26</i>
423	Insurance Program	2,029,273	2,300,000	2,900,000	3,016,000	353,510	3,369,510	3,537,986	3,714,885	3,900,629	4,095,660	<i>5% annual increase</i>
424	Maintenance Dept	1,104,948	1,274,118	1,355,681	2,096,807	87,176	2,183,983	2,183,983	2,183,983	2,183,983	2,183,983	<i>n/c from FY26</i>
425	Other Buildings	716,204	777,800	810,800								<i>consolidated w/ 424 FY26+</i>
428	Data Processing (IT)	839,973	1,328,589	1,280,999	1,365,999	61,825	1,427,824	1,427,824	1,427,824	1,427,824	1,427,824	<i>n/c from FY26</i>
429	Regional Development Auth	35,844	47,965	54,200	54,240	45,853	100,093	100,093	100,093	100,093	100,093	<i>n/c from FY26</i>
431	JC Development Auth	449,498	440,990	399,555	399,555	(43,160)	356,395	356,395	356,395	356,395	356,395	<i>n/c from FY26</i>
440	Engineering, Planning, Zoning	1,262,856	1,467,990	1,616,098	1,621,908		1,621,908	1,621,908	1,621,908	1,621,908	1,621,908	<i>n/c from FY26</i>
	Farmland Protection			112,404	101,719		101,719	101,719	101,719	101,719	101,719	<i>n/c from FY26</i>
700	Sheriff Law Enforcement	3,875,633	4,803,075	5,222,133	5,295,652	164,803	5,460,455	5,460,455	5,460,455	5,460,455	5,460,455	<i>n/c from FY26</i>
701	Service of Process	14,600	14,995	14,300	14,300	485	14,785	14,785	14,785	14,785	14,785	<i>n/c from FY26</i>
704	Regional Jail	850,000	850,000	775,000	775,000		775,000	775,000	775,000	775,000	775,000	<i>n/c from FY26</i>
711	Homeland Security	208,078	264,629	291,541	270,790		270,790	270,790	270,790	270,790	270,790	<i>n/c from FY26</i>
712	Communication Center 911	2,071,783	2,380,085	2,632,027	2,616,240		2,616,240	2,616,240	2,616,240	2,616,240	2,616,240	<i>n/c from FY26</i>
713	JCESA - Fire	577,500	595,000	595,000	595,000		595,000	595,000	595,000	595,000	595,000	<i>n/c from FY26</i>
715	JCESA - Ambulance	4,101,871	5,245,618	6,496,093	6,473,233		6,473,233	6,473,233	6,473,233	6,473,233	6,473,233	<i>n/c from FY26</i>
716	Animal Control	292,476	295,343	321,968	332,874		332,874	332,874	332,874	332,874	332,874	<i>n/c from FY26</i>
717	Central Garage	403,952	629,066	666,212	665,817		665,817	665,817	665,817	665,817	665,817	<i>n/c from FY26</i>
800	Health Department	81,592	106,186	106,186	106,000		106,000	106,000	106,000	106,000	106,000	<i>n/c from FY26</i>
900	Parks & Recreation	835,729	999,440	1,139,476	1,130,969		1,130,969	1,130,969	1,130,969	1,130,969	1,130,969	<i>n/c from FY26</i>
903	Arts & Humanities Alliance	17,916	13,132	16,808	16,808		16,808	16,808	16,808	16,808	16,808	<i>n/c from FY26</i>

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		Final	Final	Revised	adopted	<i>REVISIONS</i>	Revised	hypothetical	hypothetical	hypothetical	hypothetical	<i>Hypo notes</i>
908	Community Center	1,000			29,162	(29,162)	0	0	0	0	0	n/c from FY26
909	Historical Commission	44,445	10,000	24,888	24,888		24,888	24,888	24,888	24,888	24,888	n/c from FY26
911	Visitors Bureau	423,300	328,300	445,450	445,000		445,000	445,000	445,000	445,000	445,000	n/c from FY26
916	Library	360,000	370,800	370,800	370,800		370,800	370,800	370,800	370,800	370,800	n/c from FY26
953	Public Transit	80,079	100,000	100,000	100,000		100,000	100,000	100,000	100,000	100,000	n/c from FY26
	Family Court	9,000		(60)	155,000		155,000	155,000	155,000	155,000	155,000	n/c from FY26
	unassigned / misc	37,000	60,000	25,246	25,246		25,246	0	0	0	0	
	operating savings							(286,000)	(286,000)	(286,000)	(286,000)	savings per JCC projection
	bond repayment							550,000	550,000	550,000	550,000	per bond proposal
	bond interest							746,000	746,000	746,000	746,000	per bond proposal
696	Transfers to Stabilization Fund	2,362,250	2,649,704	452,707		(343,676)	(343,676)	0	0	0	0	
698	Transfers to Other Funds	3,633,006	4,031,007	653,975		343,676	343,676	0	0	0	0	funding for Capital Outlay, etc
699	Contingency / Reserve	3,544,400	2,103,483	4,063,022	3,990,022	(850,266)	3,139,756	1,910,057	1,309,372	346,958	32,021	Unspent funds are carried forward to next year's budget (add in line 299 - unassigned fund balance)
	TOTAL EXPENSES	37,290,935	41,138,486	40,630,226	40,755,310		40,755,310	41,033,482	40,970,319	40,559,502	40,810,754	
SUMMARIES												
	Current Revenue	30,125,190	34,001,185	34,481,361	34,588,861		35,473,623	36,893,726	38,060,263	39,250,130	40,463,795	Policy 309 "reoccurring revenue"
	Operating Expense	27,751,279	32,354,292	35,460,522	36,765,288		37,615,554	39,123,425	39,660,947	40,212,544	40,778,733	Policy 309 "reoccurring expenditures"
	Operating Surplus / Deficit	2,373,911	1,646,893	(979,161)	(2,176,427)		(2,141,931)	(2,229,699)	(1,600,685)	(962,414)	(314,937)	[excludes transfers & one-time asset sales]
		6.37%	4.00%	-2.41%	-5.34%		-5.26%	-5.70%	-4.04%	-2.39%	-0.77%	
	Unencumbered Fund Balance / Operating Expense Ratio	25.82%	22.06%	17.37%	16.77%		16.39%	8.03%	4.82%	3.26%	0.85%	JCC Policy 308: unencumbered fund balance at min 16.67% of operating expenditures
Data References												
	FY2023 final (7/5/2023)	https://www.wvsao.gov/localgovernment/										
	FY2024 final (7/2/2024)	https://www.wvsao.gov/localgovernment/										
	FY2025 revised (1/10/2025)	https://www.wvsao.gov/localgovernment/										
	FY2026 adopted (Mar 2025)	JCC Levy Estimate (Mar 27 2025)										
	FY2026 revisions	JCC meeting packet May 15 2025										
	FY2026 revised	calculated per adopted budget + May 15 revisions										
	FY2027+ hypothetical	WVIO projection										