

JCC expense analysis (WVIO - Mar 13)

JCC Budget Draft		FY22						FY23						FY24						FY25		
WVIO Analysis		JCC (actual) - A [1]	JCC (actual) - B [2]	Variance [3]	Open Gov (act) [4]	Open Gov (act) [5]	Variance [6]	JCC BudRev - A [7]	JCC (act) - B [8]	Variance [8]	Open Gov (act) [9]	Open Gov (act) [10]	Variance [11]	JCC BudRev - A [12]	CC (budget) - B [13]	Variance [14]	Open Gov (ytd) [15]	Open Gov (ytd) [16]	JCC (proj) [17]	Variance [18]	JCC (draft) [19]	Budget Delta [20]
March 13 2024		(MAR 2023)	(Mar 7 2023)	JCC B - A	Gen Fund	Other Funds	JCC - OG	WVSAO	(Mar 7 2024)	JCC B - A	Gen Fund	Other Funds	JCC - OG	WVSAO	(Mar 7 2024)	JCC B - A	Gen Fund	Other Funds	(Mar 7 2024)	JCC proj - bgt	(Mar 7 2024)	FY24 - FY25
401	County Commission	1,753,912	1,753,912	0	1,813,689		(59,777)	1,869,750	1,847,682	(22,068)	1,893,159		(45,477)	1,800,611	1,800,611	0	1,422,084		1,955,611	155,000	2,320,186	519,575
401	COLA (all departments)																					478,381
401	Merit (all departments)																					859,795
401	FICA add (all departments)																					96,599
401	Medicare add (all departments)																					22,592
402	County Clerk	636,616	636,613	(3)	662,940		(26,327)	700,733	651,931	(48,802)	651,931		0	789,688	789,688	0	458,455		688,353	(101,335)	782,356	(7,332)
403	Circuit Clerk	508,210	508,210	0	537,276		(29,066)	546,275	487,462	(58,813)	487,462		0	557,629	557,629	0	321,633		486,601	(71,028)	520,744	(36,885)
404	Sheriff's Tax Office	455,722	455,723	1	479,828		(24,105)	555,234	528,023	(27,211)	570,691		(42,668)	670,150	670,150	0	392,891		543,456	(126,694)	573,527	(96,623)
405	Prosecuting Attorney	1,625,818	1,625,818	0	1,678,197		(52,379)	1,794,280	1,691,715	(102,565)	1,693,595		(1,880)	1,935,893	1,935,893	0	1,116,805		1,724,490	(211,403)	1,956,574	20,681
406	Assessor	367,547	367,547	0	382,425		(14,878)	468,712	424,279	(44,433)	424,279		0	529,772	529,772	0	299,731		449,102	(80,670)	527,939	(1,833)
407	Assessor Val Fund	569,942	569,943	1	709,773	0	(139,830)	634,760	614,306	(20,454)	793,407		(179,101)	672,945	600,000	(72,945)	529,030		671,582	71,582	662,102	62,102
408	State Computer Network	42,499	42,499	0	42,499		0	15,000	5,107	(9,893)	5,107		0	60,000	60,000	0	25,570		40,911	(19,089)	60,000	0
412	Agricultural Agent	112,288	112,288	0	118,747		(6,459)	126,014	123,233	(2,781)	123,233		0	133,213	133,213	0	96,653		129,072	(4,141)	141,316	8,103
413	County Clerk Elections	211,613	211,613	0	218,222		(6,609)	284,887	238,930	(45,957)	239,213		(283)	315,681	315,681	0	172,153		204,483	(111,198)	328,663	12,982
415	Magistrate Court	2,498	2,498	0	19,338		(16,840)	21,084	2,838	(18,246)	19,848		(17,010)	3,200	3,200	0	1,595		2,588	(612)	3,200	0
421	Civil Service Commission							10,000		(10,000)	0		0	11,000	11,000	0			0	(11,000)	0	
423	Insurance Program	1,782,787	1,782,787	0	1,782,787		0	2,029,273	1,616,477	(412,796)	1,616,477		0	2,300,000	2,300,000	0	921,955		1,843,910	(456,090)	4,600,000 [21]	2,300,000
424	Maintenance Dept	990,677	990,677	0	1,029,431		(38,754)	1,104,948	1,094,697	(10,251)	1,094,697		0	1,274,118	1,274,118	0	830,638		1,116,352	(157,766)	1,321,734	47,616
425	Other Buildings	612,950	611,918	(1,032)	612,950		(1,032)	716,204	733,404	17,200	733,404		0	777,800	777,800	0	471,917		695,873	(81,927)	835,800	58,000
428	Data Processing (IT)	700,096	700,096	0	717,598		(17,502)	839,973	760,559	(79,414)	760,559		0	1,328,589	1,328,589	0	702,842		837,744	(490,845)	1,338,629	10,040
429	Regional Development Auth	29,974	29,974	0	29,973		1	35,844	35,844	0	35,844		0	47,965	47,965	0	47,964		47,965	0	54,240	6,275
431	JC Development Auth	396,468	396,467	(1)	426,156		(29,689)	449,498	410,801	(38,697)	490,801		(80,000)	440,990	440,990	0	335,254		386,675	(54,315)	442,957	1,967
440	Engineering, Planning, Zoning	1,060,226	1,060,226	0	1,102,210		(41,984)	1,262,854	1,269,264	6,410	1,275,039		(5,775)	1,467,990	1,467,990	0	980,475		1,462,774	(5,216)	1,592,649	124,659
	Farmland Protection																					107,727
443	State Grants				1,657,756						1,261,199		115					116	1,168,629			
452	Teen Court																					
697	Hotel Occupancy - Other Entities	52,329	52,329	0	94,165		(41,836)	37,000	52,170	15,170	52,170		0	60,000	37,000	(23,000)	33,835		45,835	8,835	42,500	5,500
700	Sheriff Law Enforcement	3,229,614	3,277,144	47,530	3,817,442		(540,288) [22]	3,875,633	3,358,591	(517,042)	3,973,585		(614,994) [23]	4,803,075	4,803,075	0	3,087,103		3,994,932	(808,143)	5,320,812	517,737
701	Service of Process	12,900	12,900	0	12,900		0	14,600	14,600	0	14,600		0	14,995	14,995	0	14,995		14,995	0	12,325	(2,670)
704	Regional Jail	837,717	837,717	0	837,717		0	850,000	722,689	(127,311)	722,689		0	850,000	850,000	0	449,803		649,167	(200,833)	775,000	(75,000)
705	Home Confinement				103,870						83,739							51,884				
706	Concealed Weapons				32,824						32,543							40,347				
711	Homeland Security	164,253	164,253	0	167,482		(3,229)	208,078	191,382	(16,696)	191,382		0	279,629	264,629	(15,000)	133,905		201,475	(63,154)	289,862	25,233
712	Communication Center 911	1,565,213	1,565,173	(40)	1,623,748		(58,575)	2,071,783	1,682,591	(389,192)	1,825,786		(143,195)	2,380,085	2,380,085	0	1,436,855		2,067,772	(312,313)	2,687,501	307,416
713	JCESA - Fire	490,000	490,000	0	490,000		0	577,500	577,500	0	648,739		(71,239)	595,000	595,000	0	627,946		595,000	0	875,000	280,000
715	JCESA - Ambulance	4,048,590	4,048,590	0	4,048,590	1,305,149		4,101,871	3,148,871	(953,000)	4,979,663		(1,830,792) [24]	5,245,618	5,245,618	0	2,959,527		3,778,645	(1,466,973)	7,467,350 [25]	2,221,732
716	Animal Control	213,884	213,884	0	226,888		(13,004)	292,476	242,189	(50,287)	245,487		(3,298)	295,343	295,343	0	228,503		329,058	33,715	357,237	61,894
717	Central Garage	334,174	334,174	0	337,403		(3,229)	403,952	389,272	(14,680)	389,272		0	404,066	404,066	0	309,206		456,304	52,238	661,452	257,386
800	Health Department	81,186	81,186	0	109,422		(28,236)	81,592	81,592	0	81,592		0	106,186	106,186	0			106,186	0	348,686	242,500
801	Mental Health				23,242		(23,242)				32,579		(32,579)					17,813				
900	Parks & Recreation	686,171	686,171	0	702,318		(16,147)	835,729	940,793	105,064	972,643		(31,850)	1,039,440	999,440	(40,000)	902,343		999,440	0	1,340,471	341,031
903	Arts & Humanities Alliance	12,036	12,036	0	12,036		0	17,916	17,789	(127)	17,798		(9)	13,132	13,132	0	11,621		13,132	0	17,900	4,768
908	Community Center				20,000		0	1,000	0	(1,000)	0		80,000	0	0	0		285,500		0	200,000 [26]	200,000
909	Historical Commission	17,822	17,822	0	22,882		(5,060)	44,445	26,354	(18,091)	26,354		0	10,000	10,000	0	27,208		32,745	22,745	76,000	66,000
911	Visitors Bureau	300,899	300,900	1	300,899		1	423,300	444,937	21,637	444,938		(1)	328,300	328,300	0	290,530		328,300	0	448,000	119,700
916	Library	330,000	330,000	0	330,000		0	360,000	360,000	0	360,000		0	370,800	370,800	0	370,800		370,800	0	390,750	19,950
	Civil Services								402	402								0		0	11,000	
	Human Resources								0	0				7,850	7,850	0			0	(7,850)	0	(7,850)
950	Social Services				5,000		(5,000)		0	0	10,000		(10,000)				10,000		0	0	20,000	20,000
952	Senior Citizens				13,688		(13,688)		0	0									0	0		
953	Public Transit	60,000	60,000	0	60,000		0	89,079	80,000	(9,079)	80,000		0	100,000	100,000	0	100,000		100,000	0	100,000	0
	Capital Projects						2,615,443						6,115,751					7,922,625				
	unassigned	(3)			0		0			9	12,406						4,045					
	TOTAL EXPENDITURES	24,29																				

JCC expense analysis (WVIO - Mar 13)

- [1] JCC FY22 actual provided to WVIO (Mar 2023)
- [2] JCC FY22 actual posted Mar 7 2024 (JCC website)
- [3] actual (JCC Mar 2024) vs actual (WVSAO website)
- [4] JCC FY22 actual per WVSAO Open Gov portal (Mar 10 2024) - general fund expenditures
- [5] JCC FY22 actual per WVSAO Open Gov portal (Mar 10 2024) - non-general fund expenditures
- [6] FY22 actual (JCC Mar 2024) vs FY22 actual (Open Gov Mar 2024)
- [7] JCC FY23 Budget (revised) posted on WVSAO website
- [8] FY23 actual (JCC Mar 2024) vs FY23 budget (WVSAO website)
- [9] JCC FY23 actual per WVSAO Open Gov portal (Mar 10 2024) - general fund expenditures
- [10] JCC FY23 actual per WVSAO Open Gov portal (Mar 10 2024) - non-general fund expenditures
- [11] FY23 actual (JCC Mar 2024) vs FY23 actual (Open Gov)
- [12] JCC FY24 budget (revised) posted on WVSAO website
- [13] JCC FY24 budget posted Mar 7 2024 (JCC website)
- [14] FY24 budget (JCC Mar 2024) vs FY24 revised budget (WVSAO)
- [15] JCC FY24 YTD per WVSAO Open Gov portal (Mar 10 2024) - general fund expenditures
- [16] JCC FY24 YTD per WVSAO Open Gov portal (Mar 10 2024) - non-general fund expenditures
- [17] JCC FY24 projection posted Mar 7 2024 (JCC website)
- [18] FY24 projection (JCC) vs FY24 budget (JCC)
- [19] FY25 Budget draft (Mar 7 2024 - all requests)
- [20] Increase (decrease) FY24 (budget) to FY25 (draft - Mar 7 2024)
- [21] ? Value seems significantly higher than prior year (2X)

[22] ? Does OG number include grant funds

[23] ? Does OG number include grant funds

[24] ? Does the Open Gov number include capital expenditure (ARPA funds)

[25] Value includes expanded service

[26] ? Is this an expenditure from non-general fund (see prior year budgets)

[27] ? Is this an expense item or a "hold" on the general fund balance. Not consistent year to year.

INDEPENDENT OBSERVER