

JCC revenue 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 [9]	Open Gov (act) [10]	Open Gov (act) [11]	Variance [12]	JCC BudRev A [13]	JCC (budget) [14]	Variance [15]	Open Gov (std) [16]	Open Gov (std) [17]	JCC (proj) [18]	Variance [19]	JCC (draft) [20]	Budget Delta [21]
		March 13 2024	(MAR 2023)	(Mar 7 2024)	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 - hgt	(Mar 7 2024)	FY24 - FY25	
367M00	Sheriff Commission	9,154	9,154	0	9,154		0	10,300	9,208	(1,092)	9,208		0	10,000	10,000	0	9,346		9,346	(654)	10,000	0		
368M00	Confiscated Property					106,905					(60,631)							885						
380M00	Donations from other Entities [33]					709,029					720,903							713,709						
380M01	Donations from Private Sources	6,957	333	(6,624)	6,957		(6,624)		289	289	0		289				0							
382M00-5	Reimbursements	193,433	193,433	0	193,433		0	161,900	264,114	102,214	264,114		0	300,000	300,000	0	252,632		190,000	(110,000)	200,000	(100,000)		
382M01	Reimbursements 382M01					418												260						
385M00	Gain on Sale of Assets	60,234	60,234	0	120,467		(60,233)			0	255,680		(255,680)				0							
366M00	Misc Revenue 366M00	35,986	35,986	0	51,350		(15,364)	5,600	13,811	8,211	43,043		(29,232)	20,000	20,000	0	324,653 [34]		0	(20,000)	20,000	0		
366M01	Misc Revenue 366M01 [35]					1,488,369					1,106,100							1,038,420						
371M00	Recycling	1,301	1,301	0	1,301		0		672	672	672		0				903		539	539				
372M00	Filing Fees					0							0											
380M02	Contrib-Circuit Clk DUI Fees					333					289		289					217						
365I10	Interest Earned	49,414	49,414	0	85,063		(35,649)	56,602	55,907	(695)	121,920		(66,013)	47,500	47,500	0	103,624		51,608	4,108	47,500	0		
365I11	Interest Earned					3,135					3,649							4,421						
365I12	Interest Earned					3,154					6,006							5,960						
365I13	Interest Earned					158					135							369						
365I14	Interest Earned					1,536					1,475							1,115						
365I15	Interest Earned - Racing Tax					114					437							442						
365I16	Interest Earned - Video Lottery					26,191					27,368							17,103						
388TR0	Trans from Other Funds [36]		108,982	108,982	4,681,267			865,000	54,076	(819,924) [37]	3,203,240			920,000	945,000	25,000	0		148,000	(797,000) [38]	148,000			
388TR7	Trans from Amb Fee Fund		26,690	26,690	26,690						0						0					50,000		
391TR0	Trans from Dog Kennel Fund [39]				27,236			25,000			0			25,000			0							
394TR0	Trans from Gen School Fund	182,733	149,416	(33,317)	149,416		0	264,000	126,988	(137,012)	126,988		0	125,000	125,000	0	93,271		125,000	0	125,000			
395TR0	Trans from Mag Ct Fund				27,428			30,000			0						0							
398TR0	Trans from Fin Stabzn Fund				0						0						0							
398TR0	Trans from Assessor Val Fnd	509,124	567,495	58,371	567,495		0	634,760	606,618	(28,142)	606,618		0	672,945	627,593	(45,352)	0		627,593	0	670,000			
???	Charges to Other Entities																0			0				
???	Trans from Other Entities																			0				
???	Concealed Weapons																							
	Unspecified	42,025 [40]		(42,025)																				
	TOTAL REVENUE	28,089,997	28,507,291	417,294	28,774,707	15,513,689	(267,416)	30,125,190	27,966,094	(2,159,096)	29,181,103	7,006,120	(1,215,009)	33,776,185	33,874,233	98,048	26,081,786	3,769,634	32,836,512	(1,037,721)	34,078,241	284,088		
		FY22 A	FY22 B	B - A	FY22 C	FY22 D	B - C	FY23 A	FY23 B	B - A	FY23 C	FY23 D	B - C	FY24 A	FY24 B	B - A	FY24 C	FY24 D	FY24 E	E - B	FY25 A	A - FY24B		
299	Unassigned Fund Balance							7,165,745						6,888,522										

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- [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] JCC FY22 actual posted Mar 7 2024 (JCC website)
- [9] FY23 actual (JCC Mar 2024) vs FY23 budget (WVSAO website)
- [10] JCC FY23 actual per WVSAO Open Gov portal (Mar 10 2024) - general fund expenditures
- [11] JCC FY23 actual per WVSAO Open Gov portal (Mar 10 2024) - non-general fund expenditures
- [12] FY23 actual (JCC Mar 2024) vs FY23 actual (Open Gov)
- [13] JCC FY24 budget (revised) posted on WVSAO website
- [14] JCC FY24 budget posted Mar 7 2024 (JCC website)
- [15] FY24 budget (JCC Mar 2024) vs FY24 revised budget (WVSAO)
- [16] JCC FY24 YTD per WVSAO Open Gov portal (Mar 10 2024) - general fund expenditures
- [17] JCC FY24 YTD per WVSAO Open Gov portal (Mar 10 2024) - non-general fund expenditures
- [18] JCC FY24 projection posted Mar 7 2024 (JCC website)
- [19] FY24 projection (JCC) vs FY24 budget (JCC)
- [20] FY25 Budget draft (Mar 7 2024 - all requests)
- [21] Increase (decrease) FY24 (budget) to FY25 (draft - Mar 7 2024)

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[22] appears to include both 309OT1 and 309OT2 amounts

[23] includes Bolivar amt

[24] includes Bolivar amt

[25] Bolivar amount included in Other

[26] Bolivar amount included in Other

[27] ? Does this amount include local \$

[28] ? Does this amount include impact fee - schools

[29] statutory fee per residential/commerical address

? Are these deposited to Gen Fund or some other account (ESA?)

[30] ? No value for ambulance fees in JCC Mar 7 2023 budget sheet

[31] transport fee billed to patient/insurance

? Are these deposited to Gen Fund or other bank account (ESA?)

[32] ? no line item for ambulance transport billings in Open Gov

[33] ? Any detail on sources

[34] ? Significant increase from prior years

[35] ? Any detail on sources

[36] ? Any detail on these transfers (ARPA?)

[37] ? Is this a missing/late transfer

[38] ? Is this a missing transfer

[39] ? Does this transfer into non-general fund

[40] ? Appears to correspond to Court Clerk earnings (not included above)

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