2025-2026
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF

JEFFERSON COUNTY

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: auditors.nebraska.gov
Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Adopted Budget Due by 9-30-2025

1. Auditor of Public Accounts -Electronically or by mail
   auditors.nebraska.gov

2. County Board (SEC. 13-508), C/O County Clerk

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		7,803,971.00	7,803,971.00
PWF Road Bond Fund	482,050.00		482,050.00
Ambulance Fund		988,985.00	988,985.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	482,050.00	8,792,956.00	9,275,006.00

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] YES [ ] NO

*If **YES,** please submit Interlocal Agreement Report by September 30th*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the reporting period of July 1, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, please submit Trade Name Report by September 30th*

Total Certified Valuation $ 2,592,380,070

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Outstanding Bonded Indebtedness as of July 1, 2025

Principal	7,295,000.00
Interest	853,583.00
Total Bonded Indebtedness	8,148,583.00

Jefferson County

BUDGET MESSAGE

The County budget has been prepared based on the following significant assumptions:

Revenues will remain constant. Property tax will be requested at an estimated minimum amount necessary to not deplete necessary cash reserves, given the past year's experience of actual results compared to budget. Transfers are budgeted to various funds as necessary to meet expenditure requirements and maintain minimum cash reserves. Transfers are made from the General Fund reserves, if necessary remaining transfers are made from Inheritance Fund reserves. Expenditures budgeted are based on officials and supervisors' requests and generally consist of known personnel costs and prior years experience. Capital outlays are budgeted conservatively for known needs and contingencies.

It is the policy of the County Board to make adequate conservative appropriations for the efficient operation of the offices and county operations. Each appropriation is deemed to be adequate but not extravagant. The County does not adhere to a strict line item budget, but is legally limited by fund disbursements budget totals.

The Road/Bridge Fund is under Section 77-160501. The inheritance tax money is used when and where needed unless otherwise allocated.

The following petty cash funds have been established: Jefferson County Treasurer for all County Offices and County Funds $500; Jefferson County Sheriff's Department $1,500; Highway $500; Clerk of the District Court $100; Jefferson County Fair $7,500; County Attorney $1,000, Imprest Account $500, County Clerk $50, Ambulance $500, Weed/Emergency/Zoning & Planning $50, County Court $50, County Court 2nd drawer $50, Sheriff petty cash for jail inmate $1,200; Jefferson County Clerk's office on behalf of the employee medical account $18,000, American National Bank, County Clerk's Account $500.

JEFFERSON COUNTY

RESOLUTION OF ADOPTION AND APPROPRIATIONS 2025-14

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 23rd day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of Jefferson County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2025, to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Jefferson County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

DATED AND PASSED THIS 23RD DAY OF SEPTEMBER, 2025.

COUNTY BOARD

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**JEFFERSON COUNTY**
ADDRESS	**411 4TH STREET**
CITY & ZIP CODE	**FAIRBURY, NE 68352**
TELEPHONE	**402-768-6818**
WEBSITE	

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Mark Schoenrock	Kristina Riggle	Brian Blobaum, CPA
TITLE /FIRM NAME	Chairperson	County Clerk	Blobaum & Busboom, PC
TELEPHONE	402-729-6818	402-729-6818	402-729-6136
EMAIL ADDRESS			bbcpas@windstream.net

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- [ ] Board Chairperson
- [ ] Clerk / Treasurer / Superintendent / Other
- [X] Preparer

JEFFERSON COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2026

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	1,793,040.00	108,351.00	0.00	0.00	1,901,391.00
Public Safety - Law Enforcement	3,694,343.00	459,636.00	80,220.00	0.00	4,234,199.00
Public Safety - Other	284,509.00	491,784.00	0.00	0.00	776,293.00
Public Works - Highways & Roads	3,166,024.00	3,868,826.00	2,350,726.00	843,338.00	10,228,914.00
Public Works - Other	60,573.00	17,700.00	0.00	0.00	78,273.00
Public Health & Social Services	83,242.00	31,000.00	0.00	0.00	114,242.00
Culture and Recreation	365,466.00	261,000.00	0.00	160,000.00	786,466.00
Community Development	0.00	0.00	0.00	0.00	0.00
Miscellaneous	3,387,629.00	1,324,754.00	0.00	4,032,564.00	8,744,947.00
Business-type Activities:					
Airport	0.00	0.00	0.00	0.00	0.00
Nursing Home	0.00	0.00	0.00	0.00	0.00
Hospital	0.00	0.00	0.00	0.00	0.00
Historical Society	0.00	0.00	0.00	0.00	0.00
Solid Waste	0.00	0.00	0.00	0.00	0.00
Other	1,459,944.00	5,000.00	0.00	30,000.00	1,494,944.00
Total Disbursements and Transfers	14,294,770.00	6,568,051.00	2,430,946.00	5,065,902.00	28,359,669.00

* **Operating** should include Personal Services, Operating Expenses, Supplies and Materials and Equipment Rental.
** **Other** should include Judgments, Transfers, and Transfers of Surplus Fees.

JEFFERSON COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Operating Expenses	10,451,740.85	11,207,073.36	14,288,190.00	14,294,770.00	14,294,770.00
Capital Outlay	3,170,134.29	9,319,133.74	5,711,045.00	6,568,051.00	6,568,051.00
Debt Service	843,445.00	898,075.56	2,430,946.00	2,430,946.00	2,430,946.00
Transfers Out	3,764,916.45	9,206,553.18	5,922,908.00	5,065,902.00	5,065,902.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	18,230,236.59	30,630,835.84	28,353,089.00	28,359,669.00	28,359,669.00
Balance, Receipts and Transfers:					
Net Cash Balance	7,326,804.89	10,608,620.26	7,856,260.00	7,856,260.00	7,856,260.00
Intergovernmental Federal	221,388.49	2,723,499.33	192,000.00	192,000.00	192,000.00
Intergovernmental State	3,117,091.27	3,500,032.49	3,166,238.00	3,166,238.00	3,166,238.00
Intergovernmental Local	7,139,954.79	5,227,615.30	3,703,303.00	3,708,803.00	3,708,803.00
Personal and Real Property Taxes	7,268,700.96	7,220,773.89	8,416,920.00	9,275,006.00	9,275,006.00
Transfers In	3,764,916.45	9,206,554.33	5,922,908.00	5,065,902.00	5,065,902.00
Total Resources Available	28,838,856.85	38,487,095.60	29,257,629.00	29,264,209.00	29,264,209.00
Balance Forward/Cash Reserve	10,608,620.26	7,856,259.76	904,540.00	904,540.00	904,540.00
Cash Reserve Percentage					5%

JEFFERSON COUNTY

Summary of All Funds

	Actual 2023-2024 (1)	Actual 2024-2025 (2)	Requested 2025-2026 (3)	Proposed 2025-2026 (4)	Adopted 2025-2026 (5)
Disbursements and Transfers:					
Personal Services	7,238,999.10	7,681,269.22	8,496,631.00	8,498,711.00	8,498,711.00
Operating Expenses	2,974,258.55	2,811,898.28	3,699,158.00	3,699,158.00	3,699,158.00
Supplies And Materials	828,518.24	708,674.84	1,996,695.00	2,001,195.00	2,001,195.00
Equipment Rental	44,218.38	33,772.42	95,706.00	95,706.00	95,706.00
Capital Outlay	3,170,134.29	9,319,133.74	5,711,045.00	6,568,051.00	6,568,051.00
Debt Service	843,445.00	898,075.56	2,430,946.00	2,430,946.00	2,430,946.00
Transfers Out	3,764,916.45	9,206,553.18	5,922,908.00	5,065,902.00	5,065,902.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	18,864,490.01	30,659,377.24	28,353,089.00	28,359,669.00	28,359,669.00
Balance, Receipts and Transfers:					
Net Cash Balance	7,969,401.25	10,636,803.68	7,856,260.00	7,856,260.00	7,856,260.00
Intergovernmental Federal	221,388.49	2,723,499.33	192,000.00	192,000.00	192,000.00
Intergovernmental State	3,117,091.27	3,500,032.49	3,166,238.00	3,166,238.00	3,166,238.00
Intergovernmental Local	7,159,795.58	5,227,974.43	3,703,303.00	3,708,803.00	3,708,803.00
Personal and Real Property Taxes	7,268,700.96	7,220,773.89	8,416,920.00	9,275,006.00	9,275,006.00
Transfers In	3,764,916.45	9,206,553.18	5,922,908.00	5,065,902.00	5,065,902.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	29,501,294.00	38,515,637.00	29,257,629.00	29,264,209.00	29,264,209.00
Balance Forward/Cash Reserve	10,636,803.99	7,856,259.76	904,540.00	904,540.00	904,540.00
Cash Reserve Percentage					5%

JEFFERSON COUNTY

COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

Tax Year	Amount
2024	$ 3,061,812.71
2023	$ 8,255.38
2022	$ 4,354.29

PROPERTY TAX GROWTH LIMITATION ACT (§§ 13-3401 - 13-1308)

JEFFERSON COUNTY

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 8,166,935.00	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*			
Approved Bonds *(prior year line 16)*	(2)	-	
Emergency Response *(prior year line 17)*	(3)	-	
Public Safety Services *(prior year line 18)*	(4)	-	
County Attorneys *(prior year line 19)*	(5)	-	
County Public Defenders *(prior year line 20)*	(6)	-	
Response to Public Safety Threat *(prior year line 21)*	(7)	-	
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-	
Voter Approved Increase *(prior year line 23)*	(9)	-	
Unused authority used in the prior year *(prior year line 24)*	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**8,166,935.00**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 7,428,990.81

See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

29,503,563.00 (2025 Growth Value) / 2,326,056,774.00 (2024 Total Valuation) = 1.27% (14a)

94,228.87 Increase due to Growth (14)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.17% (15a)

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

384,078.82 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))*	(16)	
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	211,584.31
County Attorneys	(19)	318,239.00
County Public Defenders	(20)	99,940.00
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	-
Support of an interlocal agreement relating to public safety	(22)	-
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-

Total Exceptions Utilized *(Total lines 16 thru 24)*	(25)	**629,763.31**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**9,275,006.00**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	9,275,006.00
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*	(28)	-

JEFFERSON COUNTY
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 0.52
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	-
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	0.52

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception *(must agree to Computation Form, line 17)*			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
Sheriff Law Enforcement	$ 211,584.31
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception *(must agree to Computation Form, line 18)*	**211,584.31**

JEFFERSON COUNTY

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 8,166,935.00
*(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

29,503,563 / 2,326,056,774 = 1.27 % (3)

2025 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.27 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 267,058.77

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 8,433,993.77**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) $ 9,275,006.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

CORRECTED

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

BRIAN BLOBAUM

TO: 410 4TH STREET
FAIRBURY, NE 68352

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
COUNTY LEVY	County-General	29,503,563	2,592,380,070	2,326,056,774	1.27

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*
***Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*
[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **MARY A BANAHAN**, **JEFFERSON** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Mary A. Banahan

(signature of county assessor)

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

AUG 19 2025

(date)

CC: County Clerk, **JEFFERSON** County
CC: County Clerk where district is headquartered, if different county _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

193,774,119 Pers Prior
214,517,104 Pers Value

2,132,282,655 Real Prior
2,377,862,966 Real Value

corrected

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

{certification required on or before August 20th, of each year}

BRIAN BLOBAUM

TO: 410 4TH STREET
FAIRBURY, NE 68352

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AMBULANCE DIST 33	Misc-District	15,888,320	1,299,591,122

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **MARY A BANAHAN**, **JEFFERSON** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

Mary A. Banahan
(signature of county assessor)

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

AUG 19 2025
(date)

CC: County Clerk, **JEFFERSON** County
CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

110,220,386 Pers Prior
121,629,109 Pers Value
1,082,320,499 Real Prior
1,177,962,013 Real Value

Jefferson County

Summary of Significant Forecast Assumptions

Years Ended June 30, 2025 and 2026

This financial forecast presents, to the best of management's knowledge and belief, the expected revenue and expenditures of Jefferson County for the forecast period. Accordingly, the forecast reflects management's judgment as of September 11, 2025, the date of this forecast, of expected conditions and its expected course of action. The presentation of prospective information is for compliance with Nebraska law requiring political subdivisions to file an annual budget with their respective county clerk and the State Auditor's office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending June 30, 2025

Forecasted results for the year ending June 30, 2025 were calculated by annualizing the Results of the operations for the remainder of the 2024-2025 year based on historical results.

Forecasted Results for the Year Ending June 30, 2026

Forecasted results for the year ending June 30, 2026 were based upon the forecasted results of operations for the year ending June 30, 2025 as well as any additional requirements for 2025-2026 based on input from the governing board including the following:

Revenues are budgeted at the amounts similar to the prior year with the exception of the state revenues where State Department of Revenue estimates are used.

Operating expenditures are estimated at the highest several years' prior experience.

Debt service expenditures, if applicable, are according the amortization schedules.

Capital outlay is budgeted at the maximum remaining available funds, given a minimal cash reserve.

Blobaum & Busboom, P.C.
Certified Public Accountants

Brian L. Blobaum, CPA
Jennifer M. Busboom, CPA
Michael A. Blobaum, CPA

410 4th Street, P.O. Box 604 • Fairbury, NE 68352 • Phone: (402) 729-6136 • Fax: (833) 564-5032• Email: bbcpas@windstream.net
Hebron Branch Office :120 South 4th Street • Hebron, NE 68370 • Phone: (402) 768-6485

Accountants' Compilation Report

County Commissioners
Jefferson County
Fairbury, NE 68352

Management is responsible for the accompanying historical financial statement of Jefferson County, Fairbury, Nebraska, which comprises financial information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form for the years ended June 30, 2024 and June 30, 2025, in accordance with the Nebraska Auditor of Public Accounts. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA and the form prescribed by the Nebraska Auditor of Public Accounts. We did not audit, examine, or review the historical financial statement included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the historical financial statement included in the accompanying prescribed form.

The historical financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the accompanying forecast of Jefferson County, Fairbury, Nebraska, which comprises forecasted information in the form of the 2025-2026 State of Nebraska General Budget Form, included in the accompanying prescribed form in accordance with the Nebraska Auditor of Public Accounts for the year ended June 30, 2026, including the summary of significant forecast assumptions in accordance with the guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the forecast included in the accompanying prescribed form.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies required by guidelines for the presentation of a forecast established by the AICPA other than those related to significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusion about the results of operations of the forecasted period. Accordingly, the forecast is not designed for those who are not informed about such matters.

The forecast included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The accompanying budget form and report are intended solely for the information and use of the Nebraska Auditor of Public Accounts, and management of Jefferson County is not intended to be and should not be used by anyone other than these specified parties.

Blobaum & Busboom PC

Fairbury, Nebraska
September 11, 2025

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-15

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provide that the Governing Body of JEFFERSON County passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of JEFFERSON County resolves that:

1. The 2025-2026 property tax request be set at:

General Fund	$	7,803,971.00
PWF Road Bond Fund	$	482,050.00
Ambulance Fund	$	988,985.00
0	$	-

2. The total assessed value of property differs from last year's total assessed value by 11.45 percent in All Funds Except the Ambulance Funds.
   The total assessed value of property differs from last year's total assessed value by 8.98 percent in the Ambulance Funds.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.28653 per $100 of assessed value for All Funds Except the Ambulance Funds and 0.05684 for the Ambulance Funds.

4. JEFFERSON County proposes to adopt a property tax request that will cause its tax rate to be 0.31963 per $100 of assessed value for All Funds Except the Ambulance funds and .07610 per $100 of assessed value for the Ambulance Funds.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of JEFFERSON County will decrease last year's budget by -26.47 percent for All Funds Except the Ambulance Funds and will increase last years budget by 17% in the Ambulance Funds.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025

Motion by Dux, seconded by Schwab to adopt Resolution #2025-15.

Voting yes were:	Voting no were:
Dux	Schwab
Schoenrock	

Dated this 23rd day of September, 2025

Mark Schoenrock, Chairman

NOTE 1: If you need separate levies for separate funds your resolution should identify the tax request by fund. #1 should be modified to identify each fund that has a tax levy

JEFFERSON COUNTY CLERK Seal NEBRASKA

Kristina Riggle
County Clerk

JEFFERSON COUNTY, NEBRASKA

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statutes 13-501 to 13-513, that the governing body will meet on the 23rd day of September, 2025 at 9:00 o'clock, A.M., at County Commissioners Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

FUNDS	Actual Disbursements 2023-2024 (1)	Actual Disbursements 2024-2025 (2)	Proposed Budget of Disbursements 2025-2026 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	**Total Personal and Real Property Tax Requirement (6)**
General	$ 9,527,639.89	$ 10,103,018.63	$ 11,587,010.00	$ 481,000.00	$ 4,264,039.00	**$ 7,803,971.00**
County Highway Dept	$ 4,544,920.19	$ 4,728,590.09	$ 5,279,747.00	$ 368,000.00	$ 5,647,747.00	$ -
STP Highway Street Buyback Program	$ 231,308.34	$ 181,154.70	$ 353,315.00	$ -	$ 353,315.00	$ -
Hard Surface Road- Steele City South	$ -	$ 6,091,610.18	$ 1.00	$ -	$ 1.00	$ -
HBP- Highway Bridge Buyback Program	$ 179,171.13	$ 31,970.70	$ 1,590,711.00	$ -	$ 1,590,711.00	$ -
Special Road	$ 65,754.99	$ 3,181,254.14	$ -	$ -	$ -	$ -
Highway Bridge & Trust	$ 10,768.00	$ 94,993.30	$ 608,214.00	$ -	$ 608,214.00	$ -
Equipment Reserve-Donation	$ -	$ -	$ 25,000.00	$ -	$ 25,000.00	$ -
Communication Equipment Sinking	$ 56,362.07	$ 105,566.94	$ 176,297.00	$ -	$ 176,297.00	$ -
Equipment Vehicles	$ 169,885.56	$ 126,004.41	$ 140,000.00	$ -	$ 140,000.00	$ -
Fair Fund	$ 220,945.35	$ 215,599.45	$ 300,600.00	$ 14,540.00	$ 315,140.00	$ -
Preservation/Modernization Fund	$ 7,865.84	$ 7,589.84	$ 24,740.00	$ -	$ 24,740.00	$ -
Opiod Recovery Fund	$ -	$ -	$ 36,982.00	$ -	$ 36,982.00	$ -
Attorney Grant Fund	$ -	$ -	$ 11,507.00	$ -	$ 11,507.00	$ -
Drug Law Enforcement Co.	$ -	$ -	$ 25,000.00	$ -	$ 25,000.00	$ -
Intoxilyzer Fund	$ 210.00	$ 295.92	$ 4,953.00	$ -	$ 4,953.00	$ -
Sheriff Grant Fund	$ -	$ -	$ 50,000.00	$ -	$ 50,000.00	$ -
Canine (K-9)- Local Grants	$ 632.51	$ 6,855.60	$ 57,139.00	$ -	$ 57,139.00	$ -
Covid American Rescue Plan	$ 351,064.54	$ 24,041.40	$ -	$ -	$ -	$ -
Community Dev. Block Grant/Reuse	$ 283,188.88	$ 4,500.00	$ -	$ -	$ -	$ -
Inheritance Tax	$ 692,894.30	$ 1,883,165.99	$ 2,645,699.00	$ -	$ 2,645,699.00	$ -
911 Emergency Services	$ 17,859.70	$ 10,290.47	$ 56,050.00	$ -	$ 56,050.00	$ -
911 Wireless Fund	$ 68,218.73	$ 97,387.59	$ 124,839.00	$ -	$ 124,839.00	$ -
Emer Management Performance Grant	$ 161,842.29	$ 64,161.10	$ 458,753.00	$ -	$ 458,753.00	$ -
SE Regional Emergency Management	$ 2,634.97	$ -	$ 500.00	$ -	$ 500.00	$ -
Law Enforcement Add/Remodel Bond	$ 83,511.00	$ 82,062.75	$ 80,420.00	$ -	$ 80,420.00	$ -
Highway Bonds	$ 361,795.00	$ 1,718,474.56	$ 1,492,955.00	$ -	$ 1,492,955.00	$ -
PWF Highway Bond	$ 482,050.00	$ 484,450.00	$ 858,971.00	$ -	$ 376,921.00	**$ 482,050.00**
Natural Disaster Fund	$ 55,426.79	$ -	$ 121,882.00	$ -	$ 121,882.00	$ -
Fair Building Fund	$ 62,299.83	$ 98,294.56	$ 423,500.00	$ -	$ 423,500.00	$ -
County Building	$ -	$ -	$ 198,642.00	$ -	$ 198,642.00	$ -
Law Enforcement Addition/Remodel	$ 5,399.05	$ -	$ 68,932.00	$ -	$ 68,932.00	$ -
Tourism	$ 17,479.52	$ 21,499.18	$ 62,366.00	$ -	$ 62,366.00	$ -
Ambulance	$ 1,159,625.54	$ 1,208,529.74	$ 1,374,385.00	$ 41,000.00	$ 426,400.00	**$ 988,985.00**
Ambulance Equipment	$ 23,736.00	$ 88,016.00	$ 120,559.00	$ -	$ 120,559.00	$ -
TOTALS	$ 18,864,490.01	$ 30,659,377.24	$ 28,359,669.00	$ 904,540.00	$ 19,989,203.00	**$ 9,275,006.00**

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	**$ 482,050.00**	**$ 8,792,956.00**	**$ 9,275,006.00**

Unused Property Tax Request Authority available for next year: $ 0.52

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute 77-1632, that the governing body will meet on the 23rd day of September, 2025 at 9:00 o'clock, A.M., at County Commissioners Room for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

All Funds Except Ambulance Funds:	2024	2025	Change
Operating Budget	36,583,332.00	26,899,725.00	-26%
Property Tax Request	$ 7,427,935.00	$ 8,286,021.00	12%
Valuation	2,326,056,774	2,592,380,070	11%
Tax Rate	0.319336	0.319630	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.286530		

Ambulance Funds:	2024	2025	Change
Operating Budget	1,250,694.00	1,459,944.00	17%
Property Tax Request	$ 739,000.00	$ 988,985.00	34%
Valuation	1,192,540,885	1,299,591,122	9%
Tax Rate	0.061969	0.076100	23%
Tax Rate if Prior Tax Request was at Current Valuation	0.056864		

PROOF OF PUBLICATION
The Fairbury Journal-News

STATE OF NEBRASKA, Jefferson County, ss.
Timothy Linscott being first duly sworn on oath deposes And says that he is the **Publisher** of **The FAIRBURY JOURNAL-NEWS** that he has actual knowledge of the facts hereinafter setforth; that the printed notice hereto attached was published in **The Fairbury Journal-News** once each week, 1 successive Weeks on the same day of each week; that the first Publication was on Sept. 17, 2025 ; and The last publish was on _____, 2025; that said **The Fairbury Journal -News** is printed and published and has a general circulation in Jefferson County, Nebraska; that has a bona fide Circulation in excess of 300 copies weekly and has Been published within said county for 52 successive Weeks prior to the publication of this notice; and that it Is a legal newspaper under the statutes of the State of Nebraska.

Budget Notice
9-23-25

Subscribed and sworn to before me this 17 day of Sept., 2025.

GENERAL NOTARY - State of Nebraska
JENNIFER LEWIS
My Comm. Exp. January 15, 2028

Notary Public

Publication fee _____ lines of 8 point type 1 times
$ 420 -

Commissioner's room, Fairbury, Ne September 23, 2025

The Jefferson County Board of Commissioners met as per notification of September 17, 2025 in the Fairbury Journal News and on the newspaper's website in the published budget notice and special hearing to set final tax request. The agenda and the budget hearing notice were emailed, posted by the commissioner's room and on the Jefferson County website. Mark Schoenrock, chairman, Danielle Schwab and Michael Dux commissioners, Kristina Riggle, county clerk, Brian Blobaum, CPA, Nick Georgi, sheriff, media and public present. The open meeting act was posted on the wall and on the Jefferson County website. Pledge of the allegiance.

Schoenrock opened the budget hearing at 9:00 a.m. Riggle noted a copy of the budget detail and budget hearing notice had been posted on the Jefferson County website. There were copies of the budget available prior to the hearing in the Clerk's office and three copies of the detailed proposed budget available at the meeting for public review.

Blobaum gave a presentation of the key provisions of the proposed budget including valuation changes, property tax requests and overall operating budget changes.

Schoenrock noted the county board completed a line-by-line review of the county budget with each elected official and department heads. The board utilized external salary studies to ensure Jefferson County has competitive mid-level compensation packages, has been very successful in working to obtain external funding in the form of grants, and state and federal funding for roads, bridges other infrastructure projects and other requirements to reduce the need for county taxpayer funding, and employs market studies and numerous other measures of cost efficiency to reduce the tax burden on Jefferson County taxpayers.

The board completed a two-month budget review process striving for transparency and welcoming public input. This was a very tough budget as the costs of equipment, parts, supplies, services, personnel, and insurance to provide essential services to county citizens have increased dramatically across the board, along with maintaining a prudent reserve level for emergencies. The costs the county pays have increased, just as they have for personal, family, farm, business and school budgets. The board considered many budget options and ultimately had to decide to maintain the same level of services to Jefferson County citizens with resultant increased costs to maintain those services, or to reduce the budget and reduce the level of services to Jefferson County citizens. The board ultimately decided to make the very difficult decision to maintain the same level of services across the board to serve Jefferson County citizens. The board noted that for each average property tax dollar, depending on the school district, approximately 60% goes to support schools, approximately 25% goes to support county government, and approximately 15% goes to support ambulance, natural resource district, educational service unit, fire districts, historical societies and others. It will continue to be a challenging budget climate and the board will continue to review costs and level of services to further reduce the tax burden on Jefferson County taxpayers.

Dux noted he is proud of the county employees and the county has to be competitive in wages and benefits.

Schwab deferred commenting to move to public comments.

It is noted six members of the public were present.

The public was invited to provide testimony regarding the proposed budget. The public was given a reasonable amount of time to comment. After public testimony concluded, Schoenrock closed the budget hearing at 10:29 a.m.

Schoenrock opened the Special Hearing to Set the Final Tax Request at 10:30 a.m.

Blobaum reviewed the published summary for this hearing and noted the county had participated in the joint post card hearing. County, City and Schools must participate if exceeding 2% + rate of real growth.

The public was again invited to provide testimony. No public comment was heard.

The Special Hearing to Set the Final Tax Request was closed at 10:31 a.m.

I, Kristina Riggle, County Clerk do hereby certify that the foregoing minutes are a correct report of the budget hearing and special hearing to set the final tax request of September 23, 2025.

Kristina Riggle, County Clerk

Mark Schoenrock, Chairman

JEFFERSON COUNTY CLERK Seal NEBRASKA

Commissioner's Room, Fairbury, NE. September 23, 2025

The Jefferson County Board of Commissioners met as per notification of September 17, 2025 in the Fairbury Journal News and on the newspaper and county website. The agenda was emailed, posted by the commissioner's room, posted on the board's hallway monitors and on the Jefferson County website. Mark Schoenrock, chairman, Michael Dux and Danielle Schwab commissioners, Kristina Riggle, county clerk, media and public in attendance. Meeting called to order at 10:32 a.m.

Schwab opened with a statement regarding the upcoming vote for the budget approval indicating concerns with a levy increase without cutting spending, wanting a deeper budget review and starting the review process sooner in the year and indicating that the board, as a whole, could have done better when constituents are already making sacrifices.

Moved by Dux, seconded by Schwab to approve Resolution 2025-14 to adopt the 2025-2026 Jefferson County budget as presented. Call of vote: Schoenrock, Dux, voting aye. Schwab voting nay. Motion carried.

Moved by Dux, seconded by Schwab to approve Resolution 2025-15 to set the 2025-2026 property tax request at $7,803,971 General Fund, $482,050 PWF Road Bond and $988,985 Ambulance Fund. Call of vote: Dux – aye, Schwab – nay, Schoenrock – aye. Motion carried.

The board reviewed Resolution 2025-16 authorizing the chairman to sign the environmental services supplemental agreement no. 1 between Jefferson County and Olsson, Inc for the PWF road project DPS-48(25).

Moved by Dux, seconded by Schwab to approve Resolution 2025-16 authorizing the chairman to sign the environmental services agreement as presented. Call of vote: Schwab, Schoenrock, Dux voting aye. Nay none. Motion carried.

Greg Neemann, ambulance director reported around 50 calls so far this month. He has been training a new employee, 1 staff member is out on FMLA leave and 1 staff member is in paramedic school 3 days per week. Part-time staff have stepped up and filled some shifts. Neemann plans to review the part-time roster for inactive staff. Dr. Strokeland plans to assist with interviewing some new applicants. Ambulance unit 3 has a power steering leak that is being fixed. Neemann has gotten the Voyager account up cleaned up with old names removed. He is still working on the checking account and the quicken program to get a checks and balances system in place and reduce the balance back to the petty cash amount of $500.

Dux requested a closed session for personnel.

Moved by Dux, seconded by Schwab to go into closed session for the protection of the public interest and prevention of needless injury to the reputation of an individual if such individual has not requested a public meeting for personnel with Neemann at 10:57 a.m. Call of vote: Schoenrock, Dux, Schwab voting aye. Nay none. Motion carried.

Moved by Schwab, seconded by Schoenrock to go out of closed session at 11:07 a.m. Call of vote: Dux, Schwab, Schoenrock voting aye. Nay none. Motion carried. No action taken.

Leroy Bast, treasurer gave the quarterly investment report. Interest rates were 4.233% for June; 4.234% for July and 4.244% for August.

The Elected Official and Dept. Head quarterly meeting was held. Brad Eisenhauer, I.T.; Jason Eyer, highway supervisor; Leroy Bast, treasurer, John McKee, EM/PZ/Zoning Admin; Nick Georgi, sheriff; Mary Banahan, assessor; Shawna Taylor, clerk of the district court; Greg Neemann, ambulance director, Joe Casson, county attorney, Jim Carpenter, veterans service officer and Travis Arnold, maintenance present. Discussion was held regarding multi-factor authentication options for county computer logins. Employees can choose 3 options, an authentication app, text message or a phone call to an office phone. Banahan reported that the employee recognition dinner will be November 15th at On The Bricks. A flyer will be distributed with details and an RSVP date. Schwab passed out a handout regarding details of a county liaison system. Discussion on this will be held at the next quarterly meeting on December 23rd. Schoenrock reported county government day will be held November 13th with more information to come.

John Shepard, Marvin Consulting and John McKee, EM/PZ/Zoning administrator present. Shepard reviewed draft updates to the comprehensive plan and zoning regulations so far. Shepard asked the board to give any feedback to McKee as soon as possible.

Consent Agenda

1. Approve September 16, 2025 minutes
2. Approve application for use of courthouse grounds for the Fairbury Chamber of Commerce for the Miracle on the Square and Festival of Trees (December 5-26)

Moved by Dux, seconded by Schwab to approve the consent agenda. Call of vote: Dux, Schwab, Schoenrock voting aye. Nay none. Motion carried.

The board reviewed payroll.

Moved by Dux, seconded by Schoenrock to approve payroll. Call of vote: Schwab, Schoenrock, Dux voting aye. Nay none. Motion carried.

General Fund – Payroll $158,377.46		
American Family Life Assurance Co	Insurance	$85.49
Ameritas Life Ins Corp-Retirement	Retirement	$23,301.13
Ameritas Life Insurance Corp-Dental	Insurance	$1,340.38
Ameritas Vision	Insurance	$413.77
Colonial Ins	Insurance	$29.35
Erin M.Mccartney, Trustee	Insurance	$313.00
Fraternal Order Of Police #86	Union	$561.78
Heartland Bank	Taxes	$48,562.29
Heartland Bank-Hsa	Insurance	$785.00
Jeff Co Employee Med Benefit Plan	Insurance	$590.84
Jeff Co Employee Medical	Insurance	$53.33
Medica Insurance	Insurance	$29,004.14
Mutual Of Omaha-Life	Insurance	$987.03
Nebr Dept Of Revenue	Taxes	$8,135.18
Highway Fund – Payroll $40,935.36		
Ameritas Life Ins Corp-Retirement	Retirement	$2,759.33
Ameritas Life Insurance Corp-Dental	Insurance	$333.84
Heartland Bank	Taxes	$2,955.98
Heartland Bank-Hsa	Insurance	$75.00
Ibew Local Union 1536	Union	$228.69
Jeff Co Employee Med Benefit Plan	Insurance	$7.50

Medica Insurance	Insurance	$10,342.33
Mutual Of Omaha-Life	Insurance	$187.25
Nebraska Child Support Payment Cent	Insurance	$212.77
Fair Fund – Payroll $1,019.42		
Ameritas Life Ins Corp-Retirement	Retirement	$13.22
Heartland Bank	Taxes	$77.99
911 EM Services – Payroll $237.85		
Ameritas Life Ins Corp-Retirement	Retirement	$16.05
Heartland Bank	Taxes	$17.45
Ambulance Fund – Payroll $30,949.85		
Ameritas Life Ins Corp-Retirement	Retirement	$2,050.33
Ameritas Life Insurance Corp-Dental	Insurance	$141.52
Heartland Bank	Taxes	$2,321.50
Heartland Bank-Hsa	Insurance	$50.00
Jeff Co Employee Med Benefit Plan	Insurance	$2.50
Medica Insurance	Insurance	$4,502.79
Mutual Of Omaha-Life	Insurance	$93.50

Schoenrock asked for public comment. None heard.

Schoenrock noted sending a letter of support on behalf of the board to keep the Community and Regional Planning program (CRP) at UNL.

Schoenrock reported receiving a report compiled by Taylor Ruzicka-Scheele and Kolin Scheele discussing rural daycare issues in Nebraska which was forwarded to Dr. Corsi, CEO of the DHHS for review.

Schoenrock will represent Jefferson County at BRAAA staff day on Thursday and at BRAAA board meeting on Monday, both meetings in Beatrice.

Correspondence Listing *Note - all fees listed below have been deposited by the Treasurer into the appropriately noted funds. Received: **Tourism:** $2507.81 July '25 lodging tax – State of Nebraska. **911 Emergency Services:** $4.00 Alltel Corp; $3.00 Ooma, Inc; $15.00 Compliance Solutions; $9.50 RBM, LLP; $2.00 Compliance Solutions; $1.00 Simple Voip; $1.00 Comcast IP Phone; $2.00 Compliance Solutions; $68.00 8x8 Inc; $1.00 Bandwidth – all for 911 surcharges.

Meeting adjourned at 1:17 p.m.

I, Kristina Riggle, County Clerk, do hereby certify that the foregoing minutes are a correct report of the meeting of September 23, 2025. Witness my hand and official seal on September 23, 2025.

Kristina Riggle, County Clerk

JEFFERSON COUNTY CLERK Seal NEBRASKA

Mark Schoenrock, Chairman

RESOLUTION NO. 2025-13

Pursuant to LB 77-3443, The County Board of Commissioners of Jefferson County hereby resolve to set the following final levy allocation for 2025.

	Request Amount	Levy Rate at Requested Amount	Approved Amount at Maximum Levy	Maximum Levy Allowed Under Final Allocation
Historical Society	$ 90,000	0.003472	$ 77,771	0.003000
*Fire Districts:				
Daykin 1	86,000	0.023965	102,275	0.028500
Alexandria 2	100,000	0.029557	96,423	0.028500
Plymouth 5	125,000	0.026918	132,348	0.028500
Diller 6	115,000	0.028679	114,282	0.028500
Endicott/Steele City 7	65,000	0.035596	52,042	0.028500
Fairbury 8	240,000	0.026647	256,685	0.028500
Jansen 9	50,625	0.029326	49,199	0.028500

*Excludes fire districts not subject to this resolution, since their levies are set by adjacent counties.

Passed and approved this 26th day of August 2025.

Chairperson

JEFFERSON COUNTY CLERK Seal NEBRASKA

(SEAL)

County Clerk

JEFFERSON COUNTY LEVY LIMIT FORM

Name	Property Taxes Other Than Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	*(Column B)*	*(Column C)*	*(Column D)*	*(Column E)*	*(Column F)*
Countywide Entities					
County	7,803,971.00	482,050.00	2,592,380,070	0.301035	0.018595
Ag. Society	-	-	-	0.000000	0.000000
Historical Society	77,771.40	-	2,592,380,070	0.003000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
	-	-	-	0.000000	0.000000
Total Countywide Entities				0.304035	

Levy Authority - County levy limit is 45 cents plus 5 cents for interlocal agreements. (77-3442)

County levy limit		0.450000
County property taxes designated for interlocal agreements	450,020	0.017359
Other entities property taxes designated for interlocal agreements	-	0.000000
Total County Levy Authority (Cannot exceed 50 cents)		0.467359 **(1)**

Levy Limit Analysis

Countywide General Levy (Line 13)	0.304035
Fire District - Largest General Levy Authority granted by County Board	0.028500
Township - Largest General Levy Authority granted by County Board	0.000000
Cemetery District - Largest General Levy Authority granted by County Board	0.000000
Irrigation District - Largest General Levy Authority granted by County Board	0.000000
Drainage District - Largest General Levy Authority granted by County Board	0.000000
Rural Water District - Largest General Levy Authority granted by County Board	0.000000
Other Districts - Largest General Levy Authority granted by County Board	0.076100
Largest possible district levy	0.408635 **(2)**

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have.

JEFFERSON COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	NERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	1,902,123.18	1,982,253.00	1,982,253.13	1,303,124.00	1,303,124.00	1,303,124.00
	Taxes						
300-00	TOTAL PROPERTY TAXES	6,180,255.00	6,945,885.00	6,119,909.09	6,945,885.00	7,803,971.00	7,803,971.00
304-00	MOTOR VEHICLE TAX	415,493.59	410,000.00	428,289.10	415,000.00	415,000.00	415,000.00
	Taxes Totals	***6,595,748.59***	***7,355,885.00***	***6,548,198.19***	***7,360,885.00***	***8,218,971.00***	***8,218,971.00***
	Licenses and Permits						
324-02	TOBACCO LICENSE	10.00	10.00	10.00	10.00	10.00	10.00
324-03	BEER AND LIQUOR LICENSE	300.00	300.00	300.00	300.00	300.00	300.00
325-05	ZONING FEES	1,525.00	1,300.00	3,526.00	1,500.00	2,500.00	2,500.00
	Licenses and Permits Totals	***1,835.00***	***1,610.00***	***3,836.00***	***1,810.00***	***2,810.00***	***2,810.00***
	Intergovernmental Federal						
331-01	TITLE IV-D CHILD SUPPORT ENF. CDC	34,457.32	26,000.00	29,881.32	30,000.00	30,000.00	30,000.00
331-02	IV-D CHILD SUPPORT ENF-COUNTY ATTY	39,154.17	32,000.00	27,273.88	27,000.00	27,000.00	27,000.00
	Intergovernmental Federal Totals	***73,611.49***	***58,000.00***	***57,155.20***	***57,000.00***	***57,000.00***	***57,000.00***
	Intergovernmental State						
340-05	STATE GRANT JUVENILE SER PROG BVCA	42,273.77	29,000.00	48,627.00	42,000.00	42,000.00	42,000.00
342-07	HEALTH HUMAN SER, CTHS RENT, IN CST	18,968.73	19,000.00	23,080.23	19,000.00	19,000.00	19,000.00
344-01	HOMESTEAD EXEMPTION	74,950.19	0.00	91,045.45	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	534,453.46	0.00	691,992.14	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	25,576.29	24,000.00	26,980.38	26,000.00	26,000.00	26,000.00
345-03	AIRLINE TAX ALLOCATION	5,184.20	5,200.00	4,021.61	4,000.00	4,000.00	4,000.00
346-01	PRO RATE MOTOR VEHICLE	13,157.06	13,000.00	13,006.17	13,000.00	13,000.00	13,000.00
346-02	CARLINE	13,162.72	11,000.00	11,766.10	11,000.00	11,000.00	11,000.00
346-05	WIND POWER IN-LIEU	52,759.89	52,000.00	58,057.41	53,000.00	53,000.00	53,000.00
	Intergovernmental State Totals	***780,486.31***	***153,200.00***	***968,576.49***	***168,000.00***	***168,000.00***	***168,000.00***
	Other Intergovernmental						
352-01	INTER LOCAL SHARED SERV REIMBURSEME	55,978.88	45,000.00	62,547.64	56,000.00	56,000.00	56,000.00
353-01	IN LIEU OF TAXES - 1957 AND PRIOR	24.66	0.00	24.66	0.00	0.00	0.00
353-02	IN-LIEU-OF-TAX 5% GROSS REVENUE	12,268.98	12,000.00	12,706.79	12,000.00	12,000.00	12,000.00
353-03	IN-LIEU-OF-TAX HOUSING AUTHORITY	0.00	1,800.00	3,115.05	1,800.00	1,800.00	1,800.00
353-04	IN-LIEU-OF-TAX COMMUNITY REDEVELOPMENT	0.00	0.00	234.83	0.00	0.00	0.00
	Other Intergovernmental Totals	***68,272.52***	***58,800.00***	***78,628.97***	***69,800.00***	***69,800.00***	***69,800.00***
	County Treasurer						
360-01	DRIVERS LICENSE - FEES	3,669.00	3,500.00	3,369.75	3,500.00	3,500.00	3,500.00
360-02	MOTOR VEHICLE REGISTRATION FEES	40,088.79	40,000.00	35,881.17	36,000.00	36,000.00	36,000.00
360-04	REDEMPTION FEES	3,304.00	3,000.00	2,464.00	3,000.00	3,000.00	3,000.00
360-05	DISTRESS WARRANT FEES	76.00	0.00	48.00	0.00	0.00	0.00
360-06	TAX SALES FEES	1,105.00	1,100.00	1,575.00	1,100.00	1,100.00	1,100.00
360-07	ADVERTISING FEES	2,110.00	1,500.00	2,140.00	2,000.00	2,000.00	2,000.00

JEFFERSON COUNTY GENERAL REVENUE

		Code	Description
	Fund	0100	GENERAL
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
360-09	FILING FEES - POLITICAL CANDIDATES	1,288.44	0.00	0.00	0.00	0.00	0.00
361-01	HOMESTEAD FEES	4,388.77	4,000.00	4,884.54	4,500.00	4,500.00	4,500.00
361-02	TAX CREDIT COMMISSION	23,452.90	20,000.00	28,863.70	24,000.00	24,000.00	24,000.00
361-03	SALES TAX COMMISSION	9,906.62	9,000.00	9,213.22	9,000.00	9,000.00	9,000.00
361-08	MOTOR VEHICLE FEE COMMISSION	13,561.75	13,000.00	14,066.46	13,000.00	13,000.00	13,000.00
363-01	PROPERTY TAX COMMISSION	215,282.69	210,000.00	174,568.85	180,000.00	180,000.00	180,000.00
363-02	SPECIAL ASSESSMENT TAX COMMISSION	139.81	0.00	328.09	0.00	0.00	0.00
	County Treasurer Totals	***318,373.77***	***305,100.00***	***277,402.78***	***276,100.00***	***276,100.00***	***276,100.00***
	County Clerk						
371-03	MISCELLANEOUS FEES	1,286.90	1,300.00	998.62	1,000.00	1,000.00	1,000.00
371-05	MARRIAGE LICENSE FEE	950.00	800.00	875.00	900.00	900.00	900.00
	County Clerk Totals	***2,236.90***	***2,100.00***	***1,873.62***	***1,900.00***	***1,900.00***	***1,900.00***
	Clerk of the District Court						
380-01	FILING & RECORDING FEES	1,960.00	1,900.00	9,966.75	2,000.00	2,000.00	2,000.00
380-03	COURT COSTS REFUNDS	2,683.96	2,600.00	2,874.00	2,600.00	2,600.00	2,600.00
380-05	CLERK OF DIST. COURT - MISC. FEES	771.61	0.00	2,403.71	1,000.00	1,000.00	1,000.00
380-08	FEES AND COSTS	1,005.00	1,000.00	870.00	1,000.00	1,000.00	1,000.00
381-01	BAIL BOND COSTS 10%	2,055.00	1,800.00	1,000.00	1,800.00	1,800.00	1,800.00
383-00	PASSPORT FEES	3,115.00	3,000.00	4,595.00	3,000.00	3,000.00	3,000.00
	Clerk of the District Court Totals	***11,590.57***	***10,300.00***	***21,709.46***	***11,400.00***	***11,400.00***	***11,400.00***
	County Court						
390-01	COUNTY COURT COST REFUNDS	116.00	100.00	259.00	100.00	100.00	100.00
391-02	WORK RELEASE PROGRAM	700.00	1,000.00	175.00	500.00	500.00	500.00
	County Court Totals	***816.00***	***1,100.00***	***434.00***	***600.00***	***600.00***	***600.00***
	Election Commissioner						
393-03	ELECTION COSTS REIMB - OTHER	3,235.39	3,000.00	4,808.96	3,000.00	3,000.00	3,000.00
	Election Commissioner Totals	***3,235.39***	***3,000.00***	***4,808.96***	***3,000.00***	***3,000.00***	***3,000.00***
	Register of Deeds						
394-01	FILING & RECORDING FEES	32,310.50	29,000.00	32,141.00	32,000.00	32,000.00	32,000.00
394-02	DOCUMENTARY STAMPS - COUNTY SHARE	27,249.28	21,000.00	34,806.01	27,000.00	27,000.00	27,000.00
394-03	MISCELLANEOUS REVENUES - REG. DEEDS	648.00	600.00	1,131.00	600.00	600.00	600.00
	Register of Deeds Totals	***60,207.78***	***50,600.00***	***68,078.01***	***59,600.00***	***59,600.00***	***59,600.00***
	County Sheriff						
395-01	COUNTY SHERIFF - SERVICE FEES	29,712.94	55,703.00	25,530.92	33,000.00	33,000.00	33,000.00
395-02	COUNTY SHERIFF FEES	443.75	600.00	94.00	500.00	500.00	500.00
395-03	FBY LAW ENF SE CONTRACT	715,460.19	699,639.00	620,863.21	724,634.00	724,634.00	724,634.00
395-05	REIMBURSEMENT-OUT OF COUNTY PRISONE	9,500.00	9,000.00	1,050.00	9,000.00	9,000.00	9,000.00
395-07	MISCELLANEOUS REVENUE	79,311.22	78,057.00	63,169.18	79,618.00	79,618.00	79,618.00
395-10	VEHICLE INSPECTION ACCOUNT	5,330.00	5,500.00	4,050.00	5,500.00	5,500.00	5,500.00

JEFFERSON COUNTY GENERAL REVENUE

					Code	Description
				Fund	0100	NERAL
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
395-13	HANDGUN APPLICATION FEE	1,080.00	1,200.00	725.00	1,200.00	1,200.00	1,200.00
395-15	MISCELLANEOUS REVENUE	1,372.59	1,000.00	218.67	1,000.00	1,000.00	1,000.00
395-21	SALE OF COMMISSARY ITEMS	5,984.35	5,500.00	2,541.07	5,500.00	5,500.00	5,500.00
	County Sheriff Totals	***848,195.04***	***856,199.00***	***718,242.05***	***859,952.00***	***859,952.00***	***859,952.00***
	County Attorney						
396-01	COUNTY ATTORNEY-CHECK COLLECTION	20.00	0.00	10.00	10.00	10.00	10.00
396-10	ATTORNEY DIVERSION SERVICE	1,295.00	2,500.00	415.00	1,300.00	1,300.00	1,300.00
	County Attorney Totals	***1,315.00***	***2,500.00***	***425.00***	***1,310.00***	***1,310.00***	***1,310.00***
	Other Fees and Miscellaneous						
450-02	PHOTO COPY	52.00	0.00	7.00	0.00	0.00	0.00
450-03	POSTAGE	2.35	0.00	0.00	0.00	0.00	0.00
450-04	TELEPHONE/COMMUNICATION SERVICES	6,310.96	6,300.00	10,042.91	6,300.00	6,300.00	6,300.00
450-09	PRINT & PUBLISH REIMBURSEMENT	72.94	0.00	0.00	0.00	0.00	0.00
470-01	OVERLOAD FINES-25%-COUNTY SHARE	1,743.75	1,400.00	2,556.25	1,800.00	1,800.00	1,800.00
480-01	WEED SPRAYING ASSESSMENT	29,358.25	29,000.00	19,596.90	20,000.00	20,000.00	20,000.00
510-01	INTEREST ON INVESTMENTS	399,235.01	300,000.00	294,945.88	280,000.00	280,000.00	280,000.00
510-04	INTEREST - IMPREST ACCOUNT	1,050.93	600.00	1,666.38	1,000.00	1,000.00	1,000.00
510-06	DIVIDENDS	9,919.00	4,600.00	8,780.00	9,000.00	9,000.00	9,000.00
530-03	SALE OF SURPLUS PROPERTY	1,924.60	0.00	0.00	0.00	0.00	0.00
530-05	SALE OF MATERIALS, CROCKS, ETC	50.00	0.00	0.00	0.00	0.00	0.00
531-01	JUDGMENTS & SETTLEMENTS	18,980.43	10,000.00	13,209.36	10,000.00	10,000.00	10,000.00
532-03	REFUND MISCELLANEOUS	276.06	500.00	1,349.97	500.00	500.00	500.00
532-08	LB644 COST REIMBURSEMENTS	3,422.31	2,000.00	617.86	2,000.00	2,000.00	2,000.00
533-01	ONE TIME REVENUE	10,150.33	0.00	972.04	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	22,165.10	20,000.00	30,146.05	20,000.00	20,000.00	20,000.00
	Other Fees and Miscellaneous Totals	***504,714.02***	***374,400.00***	***383,890.60***	***350,600.00***	***350,600.00***	***350,600.00***
	Transfers						
590-02	TRANSFERS - INTER-FUND	307,131.46	260,629.00	260,630.15	1,510,849.00	653,843.00	653,843.00
590-05	TRANSFER AMBULANCE	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
	Transfers Totals	***337,131.46***	***290,629.00***	***290,630.15***	***1,540,849.00***	***683,843.00***	***683,843.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**5,329,638.02**	**4,559,791.00**	**5,286,233.52**	**5,120,045.00**	**4,264,039.00**	**4,264,039.00**
	TOTAL PROPERTY TAXES	**6,180,255.00**	**6,945,885.00**	**6,119,909.09**	**6,945,885.00**	**7,803,971.00**	**7,803,971.00**
	TOTAL REVENUE AVAILABLE	**11,509,893.02**	**11,505,676.00**	**11,406,142.61**	**12,065,930.00**	**12,068,010.00**	**12,068,010.00**
	Less: EXPENDITURES	**9,527,639.89**	**11,024,640.00**	**10,103,018.63**			
	BALANCE FORWARD/CASH RESERVE	**1,982,253.13**	**481,036.00**	**1,303,123.98**			

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	601	COUNTY BOARD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARIES	98,193.72	101,631.00	101,630.40	105,188.00	105,188.00	105,188.00
	Personal Services Totals	***98,193.72***	***101,631.00***	***101,630.40***	***105,188.00***	***105,188.00***	***105,188.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	639.18	640.00	644.64	650.00	650.00	650.00
2-0700	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTERS GENERAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	1,284.95	1,300.00	2,161.05	2,400.00	2,400.00	2,400.00
2-1704	MILEAGE ALLOWANCE	0.00	500.00	0.00	0.00	0.00	0.00
2-1801	DUES,REGISTRATIONS,SUBS	515.00	600.00	955.00	1,000.00	1,000.00	1,000.00
2-7000	MICROFILMING	0.00	885.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,439.13***	***3,925.00***	***3,760.69***	***4,050.00***	***4,050.00***	***4,050.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	400.00	261.00	600.00	600.00	600.00
	Supplies and Materials Totals	***0.00***	***400.00***	***261.00***	***600.00***	***600.00***	***600.00***
	Equipment Rental						
4-0500	LEASE PUCHASE	0.00	0.00	782.19	1,200.00	1,200.00	1,200.00
	Equipment Rental Totals	***0.00***	***0.00***	***782.19***	***1,200.00***	***1,200.00***	***1,200.00***
	Capital Outlay						
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-601 COUNTY BOARD TOTAL		**100,632.85**	**105,956.00**	**106,434.28**	**111,038.00**	**111,038.00**	**111,038.00**

JEFFERSON COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	602	COUNTY CLERK

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARIES	65,462.48	67,754.00	67,753.60	70,126.00	70,126.00	70,126.00
1-0201	CHIEF DEPUTY SALARY	52,824.11	54,203.00	54,508.58	56,096.00	56,096.00	56,096.00
1-0305	CLERICAL SALARIES	28,448.16	38,127.00	30,749.04	39,461.00	39,461.00	39,461.00
1-0500	OVERTIME	114.11	0.00	286.53	200.00	200.00	200.00
	Personal Services Totals	***146,848.86***	***160,084.00***	***153,297.75***	***165,883.00***	***165,883.00***	***165,883.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	839.86	920.00	853.26	860.00	860.00	860.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPNS-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIP. REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	199.91	510.00	301.56	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	65.50	200.00	0.00	200.00	200.00	200.00
2-1801	DUES, SUBS,REGISTRATIONS ETC	138.32	2,500.00	1,778.34	2,500.00	2,500.00	2,500.00
2-3700	FAIR EXPENSES	603.75	615.00	930.00	780.00	780.00	780.00
2-3701	READING CLASSIC	0.00	0.00	0.00	0.00	0.00	0.00
2-3710	SPELLING CONTEST	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
2-7800	REDISTRICTING COSTS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,847.34***	***4,745.00***	***3,863.16***	***4,840.00***	***4,840.00***	***4,840.00***
	Supplies and Materials						
3-0101	SUPPLIES	989.68	1,700.00	2,950.82	1,735.00	1,735.00	1,735.00
	Supplies and Materials Totals	***989.68***	***1,700.00***	***2,950.82***	***1,735.00***	***1,735.00***	***1,735.00***
	Equipment Rental						
4-0500	LEASE PURCHASE	1,968.33	1,200.00	990.76	1,225.00	1,225.00	1,225.00
	Equipment Rental Totals	***1,968.33***	***1,200.00***	***990.76***	***1,225.00***	***1,225.00***	***1,225.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	250.00	0.00	255.00	255.00	255.00
5-0700	FURNITURE	0.00	500.00	0.00	510.00	510.00	510.00
	Capital Outlay Totals	***0.00***	***750.00***	***0.00***	***765.00***	***765.00***	***765.00***
0100-602 COUNTY CLERK TOTAL		**151,654.21**	**168,479.00**	**161,102.49**	**174,448.00**	**174,448.00**	**174,448.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	603	COUNTY TREASURER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	65,462.48	67,843.00	67,753.60	70,218.00	70,218.00	70,218.00
1-0201	CHIEF DEPUTY'S SALARY	54,440.63	54,275.00	56,228.81	56,174.00	56,174.00	56,174.00
1-0305	CLERICAL SALARY	71,792.45	76,151.00	75,445.31	85,685.00	85,685.00	85,685.00
1-0405	CLERICAL P/T SALARIES	18,683.79	22,300.00	20,076.73	25,706.00	25,706.00	25,706.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***210,379.35***	***220,569.00***	***219,504.45***	***237,783.00***	***237,783.00***	***237,783.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	906.70	918.00	922.83	936.00	936.00	936.00
2-1100	DATA PROCESSING COSTS	735.40	2,244.00	1,230.46	2,289.00	2,289.00	2,289.00
2-1101	COMPUTER EXPENSE--GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	MAINTENANCE;REPAIR OFF EQUIP	1,298.14	1,500.00	1,185.29	1,530.00	1,530.00	1,530.00
2-1701	MEALS	59.43	102.00	70.41	104.00	104.00	104.00
2-1702	LODGING	674.85	816.00	588.85	832.00	832.00	832.00
2-1704	MILEAGE ALLOWANCE	893.20	900.00	634.49	918.00	918.00	918.00
2-1801	DUES;SUB;REGISTRAIONS;ETC	548.00	600.00	450.00	612.00	612.00	612.00
	Operating Expenses Totals	***5,115.72***	***7,080.00***	***5,082.33***	***7,221.00***	***7,221.00***	***7,221.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,130.53	1,500.00	1,368.23	1,530.00	1,530.00	1,530.00
3-0118	STATIONERY/ENVELOPES	349.82	2,500.00	1,095.72	2,550.00	2,550.00	2,550.00
	Supplies and Materials Totals	***1,480.35***	***4,000.00***	***2,463.95***	***4,080.00***	***4,080.00***	***4,080.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	25.00	500.00	1,307.81	510.00	510.00	510.00
	Capital Outlay Totals	***25.00***	***500.00***	***1,307.81***	***510.00***	***510.00***	***510.00***
0100-603 COUNTY TREASURER TOTAL		**217,000.42**	**232,149.00**	**228,358.54**	**249,594.00**	**249,594.00**	**249,594.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	604	REGISTER OF DEEDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0201	CHIEF DEPUTY'S SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARY	35,937.28	42,316.00	40,742.22	43,797.00	43,797.00	43,797.00
1-0405	CLERICAL PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	7.40	200.00	50.63	200.00	200.00	200.00
	Personal Services Totals	***35,944.68***	***42,516.00***	***40,792.85***	***43,997.00***	***43,997.00***	***43,997.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	639.22	800.00	644.59	800.00	800.00	800.00
2-1101	COMPUTER EXPENSE - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	LODGING	319.87	425.00	301.55	430.00	430.00	430.00
2-1704	MILEAGE ALLOWANCE	262.00	300.00	210.00	300.00	300.00	300.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	138.34	300.00	1,713.32	1,800.00	1,800.00	1,800.00
2-7000	MICROFILMING	2,192.52	2,250.00	2,214.36	2,300.00	2,300.00	2,300.00
	Operating Expenses Totals	***3,551.95***	***4,175.00***	***5,083.82***	***5,730.00***	***5,730.00***	***5,730.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,440.78	2,500.00	1,454.20	2,550.00	2,550.00	2,550.00
	Supplies and Materials Totals	***2,440.78***	***2,500.00***	***1,454.20***	***2,550.00***	***2,550.00***	***2,550.00***
	Equipment Rental						
4-0500	LEASE PURCHASE	1,968.33	2,000.00	990.75	2,000.00	2,000.00	2,000.00
	Equipment Rental Totals	***1,968.33***	***2,000.00***	***990.75***	***2,000.00***	***2,000.00***	***2,000.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	255.00	0.00	260.00	260.00	260.00
5-0700	FURNITURE	0.00	255.00	0.00	260.00	260.00	260.00
	Capital Outlay Totals	***0.00***	***510.00***	***0.00***	***520.00***	***520.00***	***520.00***
0100-604 REGISTER OF DEEDS TOTAL		**43,905.74**	**51,701.00**	**48,321.62**	**54,797.00**	**54,797.00**	**54,797.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	605	COUNTY ASSESSOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	65,462.48	67,754.00	68,635.00	70,126.00	70,126.00	70,126.00
1-0201	CHIEF DEPUTY'S SALARY	52,508.57	54,203.00	53,101.40	56,096.00	56,096.00	56,096.00
1-0305	CLERICAL SALARIES	43,600.00	91,896.00	91,345.60	95,120.00	95,120.00	95,120.00
1-0322	APPRAISAL - STAFF SALARY	57,660.80	62,463.00	62,099.30	64,650.00	64,650.00	64,650.00
1-0405	PART TIME CLERICAL SALARIES	22,522.73	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	7.41	500.00	0.00	500.00	500.00	500.00
	Personal Services Totals	***241,761.99***	***276,816.00***	***275,181.30***	***286,492.00***	***286,492.00***	***286,492.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	845.63	1,000.00	853.26	1,000.00	1,000.00	1,000.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-1100	DATA PROCESSING COSTS	8,647.20	9,400.00	8,447.20	9,000.00	9,000.00	9,000.00
2-1101	COMPUTER EXPENSE-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1601	AUTO REPAIR	722.22	1,000.00	114.17	1,000.00	1,000.00	1,000.00
2-1701	MEALS	394.14	250.00	40.02	250.00	250.00	250.00
2-1702	LODGING	1,984.55	1,300.00	934.70	1,300.00	1,300.00	1,300.00
2-1704	MILEAGE ALLOWANCE	0.00	800.00	190.40	400.00	400.00	400.00
2-1801	DUES;SUBS;REGISTRATION;ETC	3,874.28	3,200.00	2,011.82	3,000.00	3,000.00	3,000.00
2-2510	APPRAISER'S FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-7000	MICROFILMING/PHOTOSTAT	3,498.82	3,500.00	3,369.25	3,500.00	3,500.00	3,500.00
	Operating Expenses Totals	***19,966.84***	***20,450.00***	***15,960.82***	***19,450.00***	***19,450.00***	***19,450.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,527.28	2,500.00	2,814.85	2,800.00	2,800.00	2,800.00
	Supplies and Materials Totals	***2,527.28***	***2,500.00***	***2,814.85***	***2,800.00***	***2,800.00***	***2,800.00***
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	20,000.00	20,500.00	20,000.00	40,500.00	40,500.00	40,500.00
5-0500	OFFICE EQUIPMENT	2,879.76	3,000.00	2,879.76	3,000.00	3,000.00	3,000.00
	Capital Outlay Totals	***22,879.76***	***23,500.00***	***22,879.76***	***43,500.00***	***43,500.00***	***43,500.00***
0100-605 COUNTY ASSESSOR TOTAL		**287,135.87**	**323,266.00**	**316,836.73**	**352,242.00**	**352,242.00**	**352,242.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	607	ELECTION COMMISSIONER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0305	CLERICAL SALARIES	8,652.60	5,175.00	13,045.92	14,000.00	14,000.00	14,000.00
1-0400	PART TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART TIME CLERICAL	5,775.01	5,000.00	10,863.11	8,000.00	8,000.00	8,000.00
1-0409	ELECTION WORKERS PARTTIME	10,536.00	10,500.00	11,187.00	11,500.00	11,500.00	11,500.00
1-0500	OVERTIME	53.13	0.00	27.17	100.00	100.00	100.00
	Personal Services Totals	***25,016.74***	***20,675.00***	***35,123.20***	***33,600.00***	***33,600.00***	***33,600.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	450.00	450.00	450.00
2-1700	TRAVEL EXPENSES	239.90	400.00	0.00	400.00	400.00	400.00
2-1701	MEALS	0.00	100.00	0.00	100.00	100.00	100.00
2-1702	Lodging	199.92	200.00	124.95	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	672.23	500.00	415.80	500.00	500.00	500.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	4,903.34	7,000.00	1,954.93	6,250.00	6,250.00	6,250.00
2-2000	PRINTING & PUBLISHING	2,506.95	3,700.00	2,282.45	3,700.00	3,700.00	3,700.00
2-7800	COMPUTER REDISTRICTING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***8,522.34***	***11,900.00***	***4,778.13***	***11,900.00***	***11,900.00***	***11,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	874.18	2,125.00	1,232.21	2,125.00	2,125.00	2,125.00
3-0113	VOTING SUPPLIES	10,841.67	12,125.00	9,596.88	12,125.00	12,125.00	12,125.00
	Supplies and Materials Totals	***11,715.85***	***14,250.00***	***10,829.09***	***14,250.00***	***14,250.00***	***14,250.00***
	Equipment Rental						
4-0500	LEASE PURCHASE	0.00	0.00	990.76	1,200.00	1,200.00	1,200.00
4-0502	VOTING POLLS-RENT	320.00	400.00	320.00	400.00	400.00	400.00
	Equipment Rental Totals	***320.00***	***400.00***	***1,310.76***	***1,600.00***	***1,600.00***	***1,600.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	700.00	0.00	700.00	700.00	700.00
5-0900	VOTING EQUIPMENT	2,430.93	5,100.00	0.00	4,000.00	4,000.00	4,000.00
	Capital Outlay Totals	***2,430.93***	***5,800.00***	***0.00***	***4,700.00***	***4,700.00***	***4,700.00***
0100-607 ELECTION COMMISSIONER TOTAL		**48,005.86**	**53,025.00**	**52,041.18**	**66,050.00**	**66,050.00**	**66,050.00**

JEFFERSON COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	608	PLANNING & ZONING BUDGET

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIAL SALARY	7,832.31	8,056.00	8,179.70	8,467.00	8,467.00	8,467.00
1-0305	CLERICAL SALARY	6,391.45	7,588.00	6,815.65	7,055.00	7,055.00	7,055.00
1-0405	CLERICAL - PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0424	P&Z Comm Members Meetings	810.00	1,500.00	90.00	1,500.00	1,500.00	1,500.00
1-0500	Overtime	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	60.00	100.00	77.97	100.00	100.00	100.00
	Personal Services Totals	***15,093.76***	***17,244.00***	***15,163.32***	***17,122.00***	***17,122.00***	***17,122.00***
	Operating Expenses						
2-0200	TELEPHONE	1,858.97	1,900.00	1,585.39	1,900.00	1,900.00	1,900.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHTS	820.32	1,300.00	1,027.05	1,300.00	1,300.00	1,300.00
2-0502	WATER	121.50	180.00	122.50	180.00	180.00	180.00
2-0504	SEWER	182.79	200.00	184.65	200.00	200.00	200.00
2-0505	GARBAGE	85.68	175.00	87.08	175.00	175.00	175.00
2-1101	GENERAL COMPUTER (GIS)	2,807.00	2,000.00	3,407.67	3,500.00	3,500.00	3,500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	20.66	2,000.00	0.00	100.00	100.00	100.00
2-1401	CAR REPAIR PARTS	81.00	100.00	0.00	100.00	100.00	100.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	976.56	1,000.00	115.24	2,000.00	2,000.00	2,000.00
2-1710	CONVENTION/WORKSHOP EXPENSE	51.89	100.00	0.00	100.00	100.00	100.00
2-1801	DUES,REGISTRATION	132.87	130.00	52.87	130.00	130.00	130.00
2-1805	PERSONAL SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	25.80	300.00	285.78	300.00	300.00	300.00
2-2400	ATTORNEY FEES	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-2418	SHERIFF'S FEES	0.00	100.00	0.00	100.00	100.00	100.00
2-2909	CONTRACTS	19,500.00	20,000.00	20,700.00	10,000.00	10,000.00	10,000.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***26,665.04***	***30,485.00***	***27,568.23***	***21,085.00***	***21,085.00***	***21,085.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	54.85	300.00	501.35	300.00	300.00	300.00
3-0103	JANITORIAL SUPPLIES	0.00	50.00	0.00	50.00	50.00	50.00
3-0106	SHOP SUPPLIES	0.00	50.00	30.17	50.00	50.00	50.00
3-0209	GAS/FUEL	708.53	700.00	187.55	500.00	500.00	500.00
3-0211	MACH & EQUIP TIRES & REPAIRS	9.33	200.00	0.00	600.00	600.00	600.00
3-0301	SIGNS	0.00	50.00	0.00	50.00	50.00	50.00

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	608	PLANNING & ZONING BUDGET

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0400	MISCELLANEOUS	0.00	200.00	0.00	200.00	200.00	200.00
	Supplies and Materials Totals	***772.71***	***1,550.00***	***719.07***	***1,750.00***	***1,750.00***	***1,750.00***
	Capital Outlay						
5-0332	ZONING EQUIPMENT	16,485.00	24,991.00	16,540.27	21,765.00	21,765.00	21,765.00
5-0500	OFFICE EQUIPMENT	1,025.64	2,200.00	859.22	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***17,510.64***	***27,191.00***	***17,399.49***	***23,765.00***	***23,765.00***	***23,765.00***
0100-608 PLANNING & ZONING BUDGET TOTAL		**60,042.15**	**76,470.00**	**60,850.11**	**63,722.00**	**63,722.00**	**63,722.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	610	COMPUTER I.T.

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	71,843.61	75,267.00	75,017.56	77,902.00	77,902.00	77,902.00
1-0320	I.T. TECHNICIAN	69,313.94	72,612.00	72,371.76	75,154.00	75,154.00	75,154.00
1-0400	PART TIME SALARIES	0.00	1,500.00	0.00	1,553.00	1,553.00	1,553.00
1-0500	OVERTIME	0.00	1,100.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***141,157.55***	***150,479.00***	***147,389.32***	***154,609.00***	***154,609.00***	***154,609.00***
	Operating Expenses						
2-0200	TELEPHONE	2,012.74	2,100.00	2,048.97	2,100.00	2,100.00	2,100.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	500.00	0.00	500.00	500.00	500.00
2-1801	DUES,SUBS,PUBLICATION,ETC	0.00	0.00	0.00	0.00	0.00	0.00
2-2912	TRAINING/EDUCATION	4,609.00	4,800.00	5,379.75	8,000.00	8,000.00	8,000.00
	Operating Expenses Totals	***6,621.74***	***7,400.00***	***7,428.72***	***10,600.00***	***10,600.00***	***10,600.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0500	LEASE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	MISCELLANEOUS	0.00	200.00	0.00	200.00	200.00	200.00
	Capital Outlay Totals	***0.00***	***200.00***	***0.00***	***200.00***	***200.00***	***200.00***
0100-610 COMPUTER I.T. TOTAL		**147,779.29**	**158,079.00**	**154,818.04**	**165,409.00**	**165,409.00**	**165,409.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	621	CLERK OF DIST. COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	65,462.48	67,754.00	67,753.60	70,218.00	70,218.00	70,218.00
1-0201	DEPUTIES SALARY	47,398.25	54,203.00	48,219.37	56,174.00	56,174.00	56,174.00
1-0305	CLERICAL SALARIES	13,733.87	19,665.00	8,035.13	20,943.00	20,943.00	20,943.00
1-0320	TEMPORARY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	CLERICAL PARTTIME SALARY	2,043.30	4,140.00	2,623.51	4,285.00	4,285.00	4,285.00
1-0500	OVERTIME SALARY	0.00	0.00	87.75	0.00	0.00	0.00
	Personal Services Totals	***128,637.90***	***145,762.00***	***126,719.36***	***151,620.00***	***151,620.00***	***151,620.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	806.40	1,020.00	818.51	1,040.00	1,040.00	1,040.00
2-0203	INITAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR & MAIN	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	79.41	153.00	320.55	157.00	157.00	157.00
2-1702	LODGING	519.72	816.00	704.85	832.00	832.00	832.00
2-1704	MILEAGE ALLOWANCE	294.05	612.00	942.46	624.00	624.00	624.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	405.00	510.00	480.00	520.00	520.00	520.00
2-7000	MICROFILIMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,104.58***	***3,111.00***	***3,266.37***	***3,173.00***	***3,173.00***	***3,173.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,173.84	3,570.00	3,839.87	3,641.00	3,641.00	3,641.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***2,173.84***	***3,570.00***	***3,839.87***	***3,641.00***	***3,641.00***	***3,641.00***
	Equipment Rental						
4-0500	LEASE PURCHASE	3,070.37	3,060.00	3,063.84	3,121.00	3,121.00	3,121.00
	Equipment Rental Totals	***3,070.37***	***3,060.00***	***3,063.84***	***3,121.00***	***3,121.00***	***3,121.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	2,582.39	1,530.00	5,334.13	1,561.00	1,561.00	1,561.00
	Capital Outlay Totals	***2,582.39***	***1,530.00***	***5,334.13***	***1,561.00***	***1,561.00***	***1,561.00***
0100-621 CLERK OF DIST. COURT TOTAL		**138,569.08**	**157,033.00**	**142,223.57**	**163,116.00**	**163,116.00**	**163,116.00**

	Code	Description
Fund	0100	GENERAL
Function	622	COUNTY COURT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICES	806.40	1,000.00	818.51	1,000.00	1,000.00	1,000.00
2-1101	COMPUTER EXPENSE--GENERAL	830.45	2,000.00	111.30	1,000.00	1,000.00	1,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	500.00	217.30	500.00	500.00	500.00
2-1801	DUES, SUBS, REGISTRATIONS ETC	0.00	150.00	0.00	150.00	150.00	150.00
2-7000	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***1,636.85***	***3,650.00***	***1,147.11***	***2,650.00***	***2,650.00***	***2,650.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,321.50	1,800.00	969.01	1,800.00	1,800.00	1,800.00
3-0118	STATIONERY/ENVELOPES	914.00	1,500.00	1,004.11	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	***2,235.50***	***3,300.00***	***1,973.12***	***3,300.00***	***3,300.00***	***3,300.00***
	Equipment Rental						
4-0500	LEASE/PURCHASE	2,437.92	2,750.00	2,499.00	2,750.00	2,750.00	2,750.00
	Equipment Rental Totals	***2,437.92***	***2,750.00***	***2,499.00***	***2,750.00***	***2,750.00***	***2,750.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,216.30	1,500.00	107.15	1,500.00	1,500.00	1,500.00
5-0700	FURNITURE	1,048.74	1,500.00	1,083.88	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***2,265.04***	***3,000.00***	***1,191.03***	***3,000.00***	***3,000.00***	***3,000.00***
0100-622 COUNTY COURT TOTAL		**8,575.31**	**12,700.00**	**6,810.26**	**11,700.00**	**11,700.00**	**11,700.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	641	BUILDING & GROUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	REG TIME SALARY-EMPLOYEES	60,520.07	62,587.00	62,521.87	64,778.00	66,858.00	66,858.00
1-0306	CUSTODIAL SALARY	9,014.25	20,000.00	12,659.70	16,000.00	16,000.00	16,000.00
1-0406	CUSTODIAL PARTTIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	839.51	1,500.00	1,139.05	1,500.00	1,500.00	1,500.00
	Personal Services Totals	***70,373.83***	***84,087.00***	***76,320.62***	***82,278.00***	***84,358.00***	***84,358.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	572.38	600.00	575.05	600.00	600.00	600.00
2-0500	UTILITIES-LIGHT, WATER, HEAT, SEWER	23,102.92	35,000.00	24,788.81	30,000.00	30,000.00	30,000.00
2-0503	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00
2-0506	BOILER-AIR/COND MAINTENANCE	34,082.63	15,000.00	658.34	24,000.00	24,000.00	24,000.00
2-1300	BUILDING REPAIR	263.40	300.00	160.36	300.00	300.00	300.00
2-1301	BLDG REPAIR - CONTINGENCY	1,942.29	1,800.00	476.64	1,800.00	1,800.00	1,800.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1610	LAWN EQUIPMENT REPAIR	168.00	300.00	31.08	300.00	300.00	300.00
2-1620	JANITORIAL EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1640	ELEVATOR REPAIR	0.00	1,000.00	900.58	1,200.00	1,200.00	1,200.00
2-1650	GROUNDS REPAIR	102.45	1,000.00	433.45	1,000.00	1,000.00	1,000.00
2-1690	ELECTRICIAL SERVICE REPAIR	1,895.77	1,500.00	878.20	1,500.00	1,500.00	1,500.00
2-1704	MILEAGE ALLOWANCE/PICKUP REPAIR	1,434.93	2,000.00	1,316.94	2,500.00	2,500.00	2,500.00
2-2544	MAINTENANCE AGREEMENTS	199.58	0.00	0.00	0.00	0.00	0.00
2-4100	WEED CONTROL	347.81	350.00	261.08	350.00	350.00	350.00
2-4110	PEST CONTROL	0.00	0.00	47.98	0.00	0.00	0.00
	Operating Expenses Totals	***64,112.16***	***58,850.00***	***30,528.51***	***63,550.00***	***63,550.00***	***63,550.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	100.00
3-0103	JANITORIAL SUPPLIES	5,326.83	6,000.00	7,754.26	7,000.00	7,000.00	7,000.00
3-0106	SHOP SUPPLIES	316.44	300.00	766.22	300.00	300.00	300.00
3-0107	PLUMBING SUPPLIES	548.12	450.00	594.86	450.00	450.00	450.00
3-0108	ELECTRICAL SUPPLIES	571.22	500.00	489.58	500.00	500.00	500.00
3-0109	SHOP TOOLS	98.99	100.00	161.99	100.00	100.00	100.00
3-0119	BUILDING SUPPLIES	1,029.99	2,000.00	2,430.33	2,000.00	2,000.00	2,000.00
3-0120	GROUNDS SUPPLIES	1,936.52	2,000.00	1,262.10	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	***9,828.11***	***11,450.00***	***13,459.34***	***12,450.00***	***12,450.00***	***12,450.00***
	Capital Outlay						
5-0225	LAWN CARE EQUIPMENT	455.80	500.00	0.00	16,000.00	16,000.00	16,000.00
5-0301	VEHICLE	0.00	0.00	0.00	0.00	0.00	0.00
5-0314	LAWN EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1250	CONTRACTS	6,338.58	7,000.00	6,061.86	7,000.00	7,000.00	7,000.00

		Code	Description
	Fund	0100	GENERAL
	Function	641	BUILDING & GROUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay Totals	*6,794.38*	*7,500.00*	*6,061.86*	*23,000.00*	*23,000.00*	*23,000.00*
0100-641 BUILDING & GROUNDS TOTAL		**151,108.48**	**161,887.00**	**126,370.33**	**181,278.00**	**183,358.00**	**183,358.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	645	EXTENSION OFFICE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0202	4-H ASSISTANT	10,309.40	16,200.00	11,178.51	16,850.00	16,850.00	16,850.00
1-0305	CLERICAL SALARIES	36,243.21	38,000.00	37,636.79	39,500.00	39,500.00	39,500.00
1-0405	CLERICAL PARTTIME SALARY	2,692.02	7,200.00	1,464.50	7,200.00	7,200.00	7,200.00
1-0500	OVERTIME	1,273.74	700.00	682.19	1,160.00	1,160.00	1,160.00
	Personal Services Totals	***50,518.37***	***62,100.00***	***50,961.99***	***64,710.00***	***64,710.00***	***64,710.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	250.00	432.50	250.00	250.00	250.00
2-0200	TELEPHONE SERVICES	839.86	1,750.00	853.26	1,500.00	1,500.00	1,500.00
2-0500	UTILITIES	3,986.36	4,400.00	3,813.03	4,400.00	4,400.00	4,400.00
2-1200	OFFICE EQUIP REPAIR	650.88	1,600.00	707.60	1,600.00	1,600.00	1,600.00
2-1301	BUILDING REPAIR - CONTINGENCY	477.19	1,000.00	324.20	1,000.00	1,000.00	1,000.00
2-1701	MEAL	0.00	100.00	63.29	100.00	100.00	100.00
2-1704	MILEAGE ALLOWANCE	1,671.39	1,800.00	2,002.76	2,100.00	2,100.00	2,100.00
2-1708	BOARD MEMBERS EXPENSES	200.00	250.00	100.00	250.00	250.00	250.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	313.40	350.00	304.39	350.00	350.00	350.00
2-3710	SPELLING BEE	413.77	550.00	406.21	550.00	550.00	550.00
2-4110	PEST CONTROL	150.00	200.00	216.00	225.00	225.00	225.00
	Operating Expenses Totals	***8,702.85***	***12,250.00***	***9,223.24***	***12,325.00***	***12,325.00***	***12,325.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,033.77	1,800.00	2,163.03	1,800.00	1,800.00	1,800.00
	Supplies and Materials Totals	***1,033.77***	***1,800.00***	***2,163.03***	***1,800.00***	***1,800.00***	***1,800.00***
	Equipment Rental						
4-0500	LEASE/PUCHASE	1,780.80	2,200.00	1,816.06	2,200.00	2,200.00	2,200.00
	Equipment Rental Totals	***1,780.80***	***2,200.00***	***1,816.06***	***2,200.00***	***2,200.00***	***2,200.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	5,624.99	1,500.00	176.39	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	***5,624.99***	***1,500.00***	***176.39***	***1,500.00***	***1,500.00***	***1,500.00***
0100-645 EXTENSION OFFICE TOTAL		**67,660.78**	**79,850.00**	**64,340.71**	**82,535.00**	**82,535.00**	**82,535.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	ENERAL
	Function	651	OUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	91,647.44	94,981.00	94,855.10	98,306.00	98,306.00	98,306.00
1-0201	CHIEF DEPUTY SALARY	83,161.86	88,552.00	85,592.71	91,645.00	91,645.00	91,645.00
1-0202	DEPUTIES SALARIES	1,120,671.57	1,168,895.00	1,097,506.27	1,368,045.00	1,368,045.00	1,368,045.00
1-0305	CLERICAL SALARIES	92,030.49	97,662.00	95,592.19	101,178.00	101,178.00	101,178.00
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0400	PARTTIME SALARIES	87.75	8,000.00	0.00	3,000.00	3,000.00	3,000.00
1-0500	OVERTIME	58,193.83	67,000.00	66,385.36	62,000.00	62,000.00	62,000.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	12,825.00	28,000.00	12,297.78	18,000.00	18,000.00	18,000.00
	Personal Services Totals	***1,458,617.94***	***1,553,090.00***	***1,452,229.41***	***1,742,174.00***	***1,742,174.00***	***1,742,174.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	506.79	750.00	418.43	600.00	600.00	600.00
2-0200	TELEPHONE SERVICES	23,371.76	25,000.00	22,746.07	25,000.00	25,000.00	25,000.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHTS (ELECTRICITY)	25,751.11	34,000.00	24,241.82	28,000.00	28,000.00	28,000.00
2-0502	WATER	2,178.45	2,600.00	2,199.65	2,400.00	2,400.00	2,400.00
2-0503	HEATING FUEL	6,341.57	9,500.00	6,544.28	7,300.00	7,300.00	7,300.00
2-0504	SEWER	2,711.20	3,200.00	2,369.60	3,000.00	3,000.00	3,000.00
2-0505	GARBAGE	2,440.00	2,900.00	2,625.00	2,900.00	2,900.00	2,900.00
2-1101	COMPUTER EXPENSE-GENERAL	39,014.95	38,330.00	41,302.24	102,740.00	102,740.00	102,740.00
2-1300	BUILDING REPAIR	6,928.51	6,500.00	7,238.41	8,000.00	8,000.00	8,000.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	688.59	1,500.00	547.80	1,000.00	1,000.00	1,000.00
2-1601	AUTO REPAIR	29,552.06	35,000.00	33,875.90	35,000.00	35,000.00	35,000.00
2-1650	GROUNDS REPAIR	380.00	700.00	785.00	700.00	700.00	700.00
2-1700	TRAVEL EXPENSES	4,078.40	10,000.00	6,455.89	8,000.00	8,000.00	8,000.00
2-1701	MEAL REIMBURSEMENT	1,794.05	2,500.00	2,042.18	2,500.00	2,500.00	2,500.00
2-1702	LODGING	1,497.63	2,000.00	2,768.71	3,000.00	3,000.00	3,000.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	919.00	1,200.00	794.50	1,000.00	1,000.00	1,000.00
2-2000	PRINTING & PUBLISHING	345.51	500.00	358.49	500.00	500.00	500.00
2-2001	PROMOTION ADVERTISING	888.87	1,000.00	201.54	600.00	600.00	600.00
2-2314	CRIMINAL INVESTIGATION	1,545.50	2,500.00	763.50	1,500.00	1,500.00	1,500.00
2-2912	SHERIFF'S TRAINING SCHOOL	8,560.13	20,000.00	9,867.20	15,000.00	15,000.00	15,000.00
2-4110	PEST CONTROL	1,400.00	1,000.00	1,090.00	1,200.00	1,200.00	1,200.00
2-8501	PHYSICAL EXAMS	300.00	750.00	1,370.72	750.00	750.00	750.00
2-9100	LAW ENFORCEMENT BUILDING EXPENSE	0.00	32,000.00	25,223.38	25,000.00	25,000.00	25,000.00

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	651	COUNTY SHERIFF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses Totals	***161,194.08***	***233,430.00***	***195,830.31***	***275,690.00***	***275,690.00***	***275,690.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	8,524.80	7,000.00	8,172.78	7,000.00	7,000.00	7,000.00
3-0103	JANITORIAL SUPPLIES	437.50	1,000.00	475.00	600.00	600.00	600.00
3-0209	EQUIPMENT/FUEL	109,858.07	120,000.00	69,817.37	105,000.00	105,000.00	105,000.00
	Supplies and Materials Totals	***118,820.37***	***128,000.00***	***78,465.15***	***112,600.00***	***112,600.00***	***112,600.00***
	Equipment Rental						
4-0206	COMMUNICATIONS EQUIP	7,576.34	8,000.00	7,964.36	11,410.00	11,410.00	11,410.00
4-0500	LEASE PURCHASE	4,608.86	4,700.00	4,500.98	3,700.00	3,700.00	3,700.00
	Equipment Rental Totals	***12,185.20***	***12,700.00***	***12,465.34***	***15,110.00***	***15,110.00***	***15,110.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	993.40	10,000.00	3,055.88	3,200.00	3,200.00	3,200.00
5-0500	OFFICE EQUIPMENT	0.00	1,500.00	420.54	1,000.00	1,000.00	1,000.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***993.40***	***11,500.00***	***3,476.42***	***4,200.00***	***4,200.00***	***4,200.00***
	Transfers Out						
7-0201	INTER FUND TRANSFER	2.05	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***2.05***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-651 COUNTY SHERIFF TOTAL		**1,751,813.04**	**1,938,720.00**	**1,742,466.63**	**2,149,774.00**	**2,149,774.00**	**2,149,774.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	652	COUNTY ATTORNEY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	86,989.70	91,589.00	91,467.44	94,795.00	94,795.00	94,795.00
1-0202	OTHER DEPUTIES SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARIES	191,010.36	202,980.00	203,958.91	192,254.00	192,254.00	192,254.00
1-0405	CLERICAL PARTTIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	367.46	0.00	219.85	0.00	0.00	0.00
	Personal Services Totals	***278,367.52***	***294,569.00***	***295,646.20***	***287,049.00***	***287,049.00***	***287,049.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICE	1,479.06	1,500.00	1,497.84	1,500.00	1,500.00	1,500.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSE	0.00	750.00	0.00	750.00	750.00	750.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	829.00	1,750.00	905.00	1,750.00	1,750.00	1,750.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-3030	PRE TRIAL DIV RELEASE EXP-DRUG TEST	199.30	6,000.00	510.76	2,000.00	2,000.00	2,000.00
2-3930	NOTARY SERVICE - BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-4417	DIVERSION PROGRAM	8,005.25	14,700.00	13,903.70	18,700.00	18,700.00	18,700.00
2-4418	TRUANCY PROGRAM (JEFF/THAYER CO)	155.30	2,300.00	415.61	2,300.00	2,300.00	2,300.00
	Operating Expenses Totals	***10,667.91***	***27,000.00***	***17,232.91***	***27,000.00***	***27,000.00***	***27,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,802.42	4,000.00	2,246.69	4,000.00	4,000.00	4,000.00
	Supplies and Materials Totals	***3,802.42***	***4,000.00***	***2,246.69***	***4,000.00***	***4,000.00***	***4,000.00***
	Equipment Rental						
4-0500	LEASE PURCHASE	1,247.43	1,500.00	1,353.72	1,500.00	1,500.00	1,500.00
4-0501	DIVERSION PROGRAM OFFICE LEASE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***1,247.43***	***1,500.00***	***1,353.72***	***1,500.00***	***1,500.00***	***1,500.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-652 COUNTY ATTORNEY TOTAL		**294,085.28**	**327,069.00**	**316,479.52**	**319,549.00**	**319,549.00**	**319,549.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	662	CHILD SUPPORT ENFORCEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2503	CHILD SUPPORT INCENTATIVE	0.00	0.00	0.00	0.00	0.00	0.00
2-2909	CHILD SUPPORT ENFORCEMENT CONTRACT	28,684.08	28,684.00	28,684.08	36,000.00	36,000.00	36,000.00
	Operating Expenses Totals	***28,684.08***	***28,684.00***	***28,684.08***	***36,000.00***	***36,000.00***	***36,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	137.87	400.00	133.96	400.00	400.00	400.00
	Supplies and Materials Totals	***137.87***	***400.00***	***133.96***	***400.00***	***400.00***	***400.00***
0100-662 CHILD SUPPORT ENFORCEMENT TOTAL		**28,821.95**	**29,084.00**	**28,818.04**	**36,400.00**	**36,400.00**	**36,400.00**

JEFFERSON COUNTY GENERAL

					Code	Description
				Fund	0100	[illegible]NERAL
				Function	671	C[illegible]NTY JAIL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0315	CORRECTIONAL	429,642.59	572,047.00	483,633.60	586,133.00	586,133.00	586,133.00
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVER TIME SALARY	52,735.79	51,000.00	63,276.85	50,000.00	50,000.00	50,000.00
1-0800	CO SHARE HEALTH,DENTAL,LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	62.88	500.00	39.90	500.00	500.00	500.00
1-1300	OTHER PERSONAL SERVICES(FOOD SERV)	75,215.62	79,492.00	78,639.39	82,263.00	82,263.00	82,263.00
	Personal Services Totals	***557,656.88***	***703,039.00***	***625,589.74***	***718,896.00***	***718,896.00***	***718,896.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE-GENERAL	9,934.98	10,000.00	2,144.99	10,000.00	10,000.00	10,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	10,334.71	10,000.00	10,969.19	11,000.00	11,000.00	11,000.00
2-1303	JAIL SURVEILLANCE SYSTEM	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-1503	LABOR (BOX 7 - 1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	5,325.88	4,500.00	911.22	2,500.00	2,500.00	2,500.00
2-1701	Meal Reimbursement	456.16	750.00	127.22	750.00	750.00	750.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	456.47	750.00	507.26	750.00	750.00	750.00
2-1903	MEDICAL-PRISONERS	43,606.24	60,000.00	36,869.07	60,000.00	60,000.00	60,000.00
2-1904	CLOTHING-PRISONERS	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1905	SAFEKEEPING OF PRISONERS	68,433.86	100,000.00	65,374.10	100,000.00	100,000.00	100,000.00
2-1906	CLOTHING REPAIR-PRISONERS	0.00	0.00	0.00	0.00	0.00	0.00
2-1908	COMMISSARY	5,742.31	5,700.00	1,838.70	5,000.00	5,000.00	5,000.00
2-1909	COMMISSARY-TELEPHONE CARDS	6,300.00	8,000.00	6,900.00	8,000.00	8,000.00	8,000.00
2-2000	PRINT AND PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00
2-2500	MEDICAL SERVICE CONTRACT	52,995.19	73,653.00	68,275.84	42,000.00	42,000.00	42,000.00
2-2912	JAIL TRAINING	2,979.64	4,000.00	1,157.00	3,000.00	3,000.00	3,000.00
2-4110	PEST CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
2-5007	INMATE HEALTH INSURANCE	5,757.12	6,102.00	6,101.28	6,300.00	6,300.00	6,300.00
2-5806	MTC SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-8501	PHYSICAL EXAMS	0.00	0.00	0.00	0.00	0.00	0.00
2-9100	LAW ENFORCEMENT BUILDING EXPENSE	0.00	0.00	564.00	0.00	0.00	0.00
	Operating Expenses Totals	***212,322.56***	***289,455.00***	***201,739.87***	***255,300.00***	***255,300.00***	***255,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,773.04	5,100.00	4,874.76	5,000.00	5,000.00	5,000.00
3-0103	JANITOR SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0111	FOOD & BEVERAGE	28,868.14	31,000.00	23,532.41	30,000.00	30,000.00	30,000.00
	Supplies and Materials Totals	***33,641.18***	***36,100.00***	***28,407.17***	***35,000.00***	***35,000.00***	***35,000.00***

					Code	Description
				Fund	0100	GENERAL
				Function	671	COUNTY JAIL
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0331	JAIL GYM EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-0500	OFFICE EQUIPMENT	404.18	750.00	0.00	500.00	500.00	500.00
5-1100	OTHER EQUIPMENT	4,206.14	15,700.00	7,218.63	11,000.00	11,000.00	11,000.00
5-1250	FOOD SERVICE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***4,610.32***	***16,950.00***	***7,218.63***	***12,000.00***	***12,000.00***	***12,000.00***
	Transfers Out						
7-0201	TRANSFER FUNDS-BUDGET	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-671 COUNTY JAIL TOTAL		**808,230.94**	**1,045,544.00**	**862,955.41**	**1,021,196.00**	**1,021,196.00**	**1,021,196.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	74,263.47	79,568.00	77,555.58	80,271.00	80,271.00	80,271.00
1-0305	CLERICAL SALARY	29,559.78	30,868.00	30,568.44	31,639.00	31,639.00	31,639.00
1-0405	CLERICAL PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	129.92	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	60.00	100.00	25.33	100.00	100.00	100.00
	Personal Services Totals	***103,883.25***	***110,536.00***	***108,279.27***	***112,010.00***	***112,010.00***	***112,010.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	5,676.94	6,800.00	5,096.00	6,800.00	6,800.00	6,800.00
2-0501	LIGHTS	6,148.24	6,600.00	6,547.13	6,700.00	6,700.00	6,700.00
2-0502	WATER	121.50	180.00	122.50	180.00	180.00	180.00
2-0504	SEWER	182.79	200.00	191.91	200.00	200.00	200.00
2-0505	GARBAGE	85.67	180.00	79.84	150.00	150.00	150.00
2-1101	GENERAL COMPUTER (GIS)	2,807.00	2,100.00	4,268.61	4,350.00	4,350.00	4,350.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	400.00	0.00	100.00	100.00	100.00
2-1300	BUILDING REPAIR	20.66	4,100.00	0.00	100.00	100.00	100.00
2-1301	TOWER EXPENSE	3,263.43	1,295.00	5,495.17	18,789.00	18,789.00	18,789.00
2-1401	CAR REPAIR PARTS	81.00	300.00	0.00	300.00	300.00	300.00
2-1503	LABOR (BOX 7-1099)	145.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIP. REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSE	0.00	0.00	95.14	0.00	0.00	0.00
2-1701	MEAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-1708	LEPC EXPENSE & SUPPLIES	71.77	80.00	71.77	80.00	80.00	80.00
2-1710	CONVENTION/WORKSHOP EXPENSE	77.00	500.00	211.49	400.00	400.00	400.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC.	52.87	300.00	242.87	350.00	350.00	350.00
2-1805	PERSONAL SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINT & PUBLICATION	139.33	200.00	110.00	200.00	200.00	200.00
2-2502	PROFESSIONAL FEES	0.00	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***18,873.20***	***23,735.00***	***22,532.43***	***39,199.00***	***39,199.00***	***39,199.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	59.84	500.00	281.04	400.00	400.00	400.00
3-0103	JANITORIAL SUPPLIES	0.00	50.00	0.00	50.00	50.00	50.00
3-0106	SHOP SUPPLIES	75.55	200.00	38.67	100.00	100.00	100.00
3-0209	GAS/FUEL	1,498.86	2,200.00	1,611.16	2,000.00	2,000.00	2,000.00
3-0210	MACHINE & EQUIPMENT GREASE & OIL	0.00	50.00	0.00	50.00	50.00	50.00
3-0211	MACH & EQUIP TIRES & REPAIRS	90.28	200.00	0.00	500.00	500.00	500.00
3-0400	MISCELLANEOUS	15.25	500.00	27.74	200.00	200.00	200.00
	Supplies and Materials Totals	***1,739.78***	***3,700.00***	***1,958.61***	***3,300.00***	***3,300.00***	***3,300.00***

		Code	Description
	Fund	0100	GENERAL
	Function	693	EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0332	CIVIL DEFENSE EQUIPMENT	35,603.59	36,192.00	40,098.97	37,192.00	37,192.00	37,192.00
5-0500	OFFICE EQUIPMENT	1,030.40	2,000.00	791.93	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***36,633.99***	***38,192.00***	***40,890.90***	***38,192.00***	***38,192.00***	***38,192.00***
0100-693 EMERGENCY MANAGEMENT TOTAL		**161,130.22**	**176,163.00**	**173,661.21**	**192,701.00**	**192,701.00**	**192,701.00**

JEFFERSON COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	702	SURVEYOR

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1250	CONTRACTS	13,537.56	45,000.00	9,007.57	45,000.00	45,000.00	45,000.00
	Capital Outlay Totals	***13,537.56***	***45,000.00***	***9,007.57***	***45,000.00***	***45,000.00***	***45,000.00***
0100-702 SURVEYOR TOTAL		**13,537.56**	**45,000.00**	**9,007.57**	**45,000.00**	**45,000.00**	**45,000.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	ENERAL
	Function	733	OXIOUS WEED CONTROL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	5,221.60	5,370.00	5,453.06	5,644.00	5,644.00	5,644.00
1-0305	CLERICAL SALARY	7,274.38	8,508.00	7,515.15	7,778.00	7,778.00	7,778.00
1-0405	CLERICAL PARTTIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0408	SPRAYING PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	60.00	100.00	25.34	100.00	100.00	100.00
	Personal Services Totals	***12,555.98***	***13,978.00***	***12,993.55***	***13,522.00***	***13,522.00***	***13,522.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,763.73	1,800.00	1,585.45	1,700.00	1,700.00	1,700.00
2-0501	LIGHTS (ELECTRICITY)	889.25	1,300.00	1,027.05	1,300.00	1,300.00	1,300.00
2-0502	WATER	121.50	180.00	122.50	180.00	180.00	180.00
2-0504	SEWER	182.82	200.00	184.69	200.00	200.00	200.00
2-0505	GARBAGE	85.64	175.00	87.11	175.00	175.00	175.00
2-0601	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	GENERAL COMP0UTER (GIS)	2,807.00	3,000.00	4,007.67	4,100.00	4,100.00	4,100.00
2-1200	OFFICE EQUIPMENT REPAIR	29.89	100.00	0.00	100.00	100.00	100.00
2-1300	BUILDING REPAIR	20.66	3,700.00	0.00	100.00	100.00	100.00
2-1401	CAR REPAIR PARTS	81.00	300.00	0.00	100.00	100.00	100.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1602	PICKUP REPAIR	0.00	200.00	0.00	100.00	100.00	100.00
2-1630	SPRAYING EQUIP REPAIR	0.00	200.00	0.00	100.00	100.00	100.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	5,196.00	5,196.00	5,196.00	5,196.00	5,196.00	5,196.00
2-1710	CONVENTION/WORKSHOP EXPENSE	498.97	600.00	549.78	600.00	600.00	600.00
2-1801	DUES; SUBS; REGISTRATIONS; ETC	585.14	700.00	610.74	700.00	700.00	700.00
2-1805	PERSONAL SAFETY EQUIPMENT	0.00	100.00	0.00	100.00	100.00	100.00
2-2000	PRINTING & PUBLISHING	457.20	600.00	229.20	500.00	500.00	500.00
2-8000	REFUND	130.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	***12,848.80***	***18,451.00***	***13,600.19***	***15,351.00***	***15,351.00***	***15,351.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	104.84	200.00	229.80	200.00	200.00	200.00
3-0102	CHEMICAL SUPPLIES	26,883.85	39,000.00	19,042.83	30,000.00	30,000.00	30,000.00
3-0103	JANITORIAL SUPPLIES	0.00	100.00	0.00	100.00	100.00	100.00
3-0106	SHOP SUPPLIES	21.81	200.00	57.16	100.00	100.00	100.00
3-0209	MACHINE & EQUIPMENT FUEL	229.29	900.00	126.53	500.00	500.00	500.00

	Code	Description
Fund	0100	GENERAL
Function	733	NOXIOUS WEED CONTROL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0210	MACHINE & EQUIP GREASE & OIL	0.00	100.00	0.00	100.00	100.00	100.00
3-0211	MACHINY & EQUIP TIRES - REPAIR	9.34	200.00	0.00	600.00	600.00	600.00
3-0400	MISCELLANEOUS	0.00	200.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***27,249.13***	***40,900.00***	***19,456.32***	***31,700.00***	***31,700.00***	***31,700.00***
	Capital Outlay						
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	17,510.54	16,776.00	17,365.12	17,500.00	17,500.00	17,500.00
5-0600	SPRAYING EQUIPMENT	0.00	300.00	0.00	200.00	200.00	200.00
	Capital Outlay Totals	***17,510.54***	***17,076.00***	***17,365.12***	***17,700.00***	***17,700.00***	***17,700.00***
	Unknown Type						
0-0305	CLERICAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-733 NOXIOUS WEED CONTROL TOTAL		**70,164.45**	**90,405.00**	**63,415.18**	**78,273.00**	**78,273.00**	**78,273.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	801	MEDICAL RELIEF

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3000	MEDICAL & HOSPITAL	0.00	0.00	0.00	0.00	0.00	0.00
2-3100	PROVISIONS & CLOTHING CLIENTS	0.00	0.00	0.00	0.00	0.00	0.00
2-3200	RENT & FUEL-CLIENT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-3300	PERSONAL SUPPORT-CLIENT SEVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-3400	COUNTY BURIALS	2,742.00	4,200.00	4,642.00	6,500.00	6,500.00	6,500.00
2-3500	MEDICAL ASSISTANCE-MATCHING	0.00	0.00	0.00	0.00	0.00	0.00
2-5831	ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***2,742.00***	***4,200.00***	***4,642.00***	***6,500.00***	***6,500.00***	***6,500.00***
	Supplies and Materials						
3-0100	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0100-801 MEDICAL RELIEF TOTAL		**2,742.00**	**4,200.00**	**4,642.00**	**6,500.00**	**6,500.00**	**6,500.00**

JEFFERSON COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	802	VETERANS AID

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-3100	PROVISIONS/CLOTHING/CLIENT	5,644.28	15,000.00	11,685.55	15,000.00	15,000.00	15,000.00
	Operating Expenses Totals	***5,644.28***	***15,000.00***	***11,685.55***	***15,000.00***	***15,000.00***	***15,000.00***
0100-802 VETERANS AID TOTAL		**5,644.28**	**15,000.00**	**11,685.55**	**15,000.00**	**15,000.00**	**15,000.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	GENERAL
	Function	803	VETERANS SERVICE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	36,717.50	37,440.00	37,746.00	38,000.00	38,000.00	38,000.00
1-0330	VA DRIVERS SALARY	12,539.38	13,576.00	13,163.10	14,192.00	14,192.00	14,192.00
1-0405	CLERICAL PARTTIME SALARY	2,036.00	13,440.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***51,292.88***	***64,456.00***	***50,909.10***	***52,192.00***	***52,192.00***	***52,192.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	639.22	700.00	644.59	750.00	750.00	750.00
2-0201	CELL PHONE	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE--GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	400.00	221.59	500.00	500.00	500.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1708	BOARD MEMBER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	815.95	900.00	1,264.00	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***1,455.17***	***2,000.00***	***2,130.18***	***3,250.00***	***3,250.00***	***3,250.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	211.98	500.00	877.60	800.00	800.00	800.00
3-0209	VEHICLE EXPENSE	2,332.25	4,500.00	5,242.50	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***2,544.23***	***5,000.00***	***6,120.10***	***5,800.00***	***5,800.00***	***5,800.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,195.53	1,200.00	1,268.90	4,000.00	4,000.00	4,000.00
5-1500	GRAVE MARKERS & FLAGS	1,015.68	1,184.00	3,124.09	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	***2,211.21***	***2,384.00***	***4,392.99***	***6,000.00***	***6,000.00***	***6,000.00***
0100-803 VETERANS SERVICE TOTAL		**57,503.49**	**73,840.00**	**63,552.37**	**67,242.00**	**67,242.00**	**67,242.00**

JEFFERSON COUNTY GENERAL

	Code	Description
Fund	0100	GENERAL
Function	950	EMPLOYMENT SECURITY

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0900	UNEMPLOYMENT PAYMENT	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***0.00***	***1,000.00***	***0.00***	***1,000.00***	***1,000.00***	***1,000.00***
0100-950 EMPLOYMENT SECURITY TOTAL		**0.00**	**1,000.00**	**0.00**	**1,000.00**	**1,000.00**	**1,000.00**

JEFFERSON COUNTY GENERAL

		Code	Description
	Fund	0100	ENERAL
	Function	970	CELLANE OUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0312	APPRAISAL CONTRACT	121,497.41	110,000.00	45,141.52	115,000.00	115,000.00	115,000.00
1-0324	RC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
1-0427	MENTAL HEALTH BD P/T SALARY	0.00	600.00	200.00	600.00	600.00	600.00
1-0801	WORKMAN'S COMPENSATION	23,626.00	24,500.00	33,325.00	30,000.00	30,000.00	30,000.00
1-0802	HEALTH-ACCIDENT-LIFE	505.00	500.00	540.00	500.00	500.00	500.00
1-0803	GROUP	631,344.89	675,000.00	639,619.65	704,000.00	704,000.00	704,000.00
1-0804	LIFE INSURANCE	12,581.56	13,000.00	12,520.65	13,000.00	13,000.00	13,000.00
1-0806	HSA	7,200.00	9,500.00	7,400.00	9,500.00	9,500.00	9,500.00
1-0807	EMPLOYEE SHR.INS.	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	265,098.63	292,000.00	278,945.57	295,000.00	295,000.00	295,000.00
1-0903	PRIOR SERVICE	72.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	269,146.51	296,000.00	281,567.44	298,000.00	298,000.00	298,000.00
1-1300	PERSONAL SERVICES/DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***1,331,072.00***	***1,421,100.00***	***1,299,259.83***	***1,465,600.00***	***1,465,600.00***	***1,465,600.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	28,992.96	32,000.00	24,794.97	32,000.00	32,000.00	32,000.00
2-0200	TELEPHONE SERVICE - ELEVATOR	903.26	1,000.00	1,167.36	1,200.00	1,200.00	1,200.00
2-0201	PROBATION INTERNET	572.38	700.00	575.05	700.00	700.00	700.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-0206	OTHER TELEPHONE SERVICE-MAINT. AGMT	1,800.00	2,000.00	1,800.00	2,000.00	2,000.00	2,000.00
2-0601	GEN. LIABILITY INSURANCE	91,997.00	95,000.00	97,507.00	99,500.00	99,500.00	99,500.00
2-0605	OFFICIALS ERRORS/OMISSION	7,270.00	8,730.00	8,065.00	8,730.00	8,730.00	8,730.00
2-1011	COPIER COPY LEASE	1,998.74	2,200.00	2,014.96	2,200.00	2,200.00	2,200.00
2-1101	COMPUTERS GENERAL EXPENSE	123,803.95	125,000.00	360,397.57	180,000.00	180,000.00	180,000.00
2-1150	LB 644 COSTS	3,236.93	5,000.00	425.50	5,000.00	5,000.00	5,000.00
2-1200	COMPUTER REPLACEMENT, REPAIR, MAINT	0.00	0.00	0.00	75,000.00	75,000.00	75,000.00
2-1300	BUILDING REPAIR - ONYX/EXTENSION	0.00	0.00	0.00	0.00	0.00	0.00
2-1401	CAR REPAIR PARTS (CO CAR)	1,830.04	4,000.00	344.97	4,000.00	4,000.00	4,000.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	Taxable Meal Reimbursement	0.00	0.00	14.06	0.00	0.00	0.00
2-1708	TITLE VI LPA EXPENSES	0.00	3,200.00	0.00	3,200.00	3,200.00	3,200.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	4,298.77	4,600.00	4,687.15	4,700.00	4,700.00	4,700.00
2-1812	GARNISHMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	12,028.31	14,000.00	10,944.37	14,000.00	14,000.00	14,000.00
2-2301	DIST COURT JURY FEES/MILEAGE	3,302.50	12,000.00	303.27	12,000.00	12,000.00	12,000.00
2-2302	COUNTY COURT JUROR FEES	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2314	CRIMINAL INVESTIGATION	0.00	3,000.00	0.00	9,000.00	9,000.00	9,000.00
2-2405	PUBLIC DEFENDER	92,400.00	98,096.00	96,096.00	99,940.00	99,940.00	99,940.00

		Code	Description
	Fund	0100	ENERAL
	Function	970	CELLANE OUS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-2408	EVALUATIONS	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-2411	DIST COURT ATTORNEY FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-2412	COUNTY/DISTRICT COURT ATTORNEY FEES	83,223.56	110,000.00	105,870.94	110,000.00	110,000.00	110,000.00
2-2417	LEGAL FEES-BANKFPTUCY	0.00	0.00	0.00	0.00	0.00	0.00
2-2418	LEGAL FEES NIRMA	0.00	10,000.00	5,000.00	10,000.00	10,000.00	10,000.00
2-2419	LEGAL FEES - MISC	130.00	10,000.00	1,497.50	10,000.00	10,000.00	10,000.00
2-2420	TRANSCRIPTS	0.00	0.00	0.00	0.00	0.00	0.00
2-2540	AUDIT COSTS	19,500.50	21,000.00	24,500.00	36,250.00	36,250.00	36,250.00
2-2543	BUDGET PREPARATION	7,350.00	8,000.00	8,100.00	8,600.00	8,600.00	8,600.00
2-2601	DISTRICT COURT COSTS	10,226.70	24,000.00	12,267.39	24,000.00	24,000.00	24,000.00
2-2602	CO COURT COSTS	9,206.64	15,000.00	5,154.84	15,000.00	15,000.00	15,000.00
2-2604	DISTRICT JUDGE COSTS	0.00	500.00	0.00	500.00	500.00	500.00
2-2607	TAX FORECLOSURE COSTS	5,098.60	6,000.00	2,811.18	6,000.00	6,000.00	6,000.00
2-2608	JUROR MEALS	828.79	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-2700	MENTAL HEALTH BOARD COSTS	2,189.50	3,000.00	1,350.50	3,000.00	3,000.00	3,000.00
2-2900	LAW ENFORCEMENT COSTS	4,231.72	5,000.00	10,475.00	11,000.00	11,000.00	11,000.00
2-2907	RURAL APPREHENSION PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00
2-2910	MAXIMUS-CHILD SUPPORT EXPENSE	4,268.61	5,000.00	4,200.00	5,000.00	5,000.00	5,000.00
2-2951	CASA-COURT APPOINTED SPECIAL ADVOCT	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
2-2952	SE NE DRUG COURT	2,066.50	1,410.00	1,409.68	1,445.00	1,445.00	1,445.00
2-3900	APPRAISAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-4401	Trailblazer RC&D	0.00	400.00	400.00	400.00	400.00	400.00
2-4411	BLUE RIVERS AREA AGENCY ON AGING	19,250.00	19,250.00	19,250.00	19,250.00	19,250.00	19,250.00
2-4412	AREA AGENCY -- TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00
2-4413	PUBLIC HEALTH SOL/SKIP FLU	3,900.00	2,163.00	2,163.42	2,163.00	2,163.00	2,163.00
2-4419	CHILD ADVOCACY PROGRAM	2,400.00	2,400.00	2,400.00	2,640.00	2,640.00	2,640.00
2-4420	MENTAL HEALTH SERVICE -REG V SYSTEMS	15,337.00	15,377.00	11,502.75	17,991.00	17,991.00	17,991.00
2-4421	DEVELOPMENTAL DISABILITY-REG V SERVICES	13,434.00	0.00	0.00	0.00	0.00	0.00
2-4422	ALCOHOLISM SERVICE-REG V SYSTEMS	2,760.00	2,760.00	2,760.00	2,547.00	2,547.00	2,547.00
2-4423	HOPE CRISIS CENTER	7,678.00	7,678.00	7,678.00	7,678.00	7,678.00	7,678.00
2-4424	SENDD	6,043.00	6,043.00	6,043.00	6,043.00	6,043.00	6,043.00
2-4425	SENDD HOUSING DUES	641.00	641.00	641.00	641.00	641.00	641.00
2-4427	SENDD CDBG CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
2-4436	BLUE VALLEY COMMUNITY ACTION PROG	5,802.00	5,802.00	5,802.00	5,900.00	5,900.00	5,900.00
2-4444	FAIRBURY YOUTH INVLMT CENTER-BVCA	13,000.00	0.00	0.00	0.00	0.00	0.00
2-5713	PROTECTIVE CUSTODY	20,362.19	56,000.00	44,375.92	56,000.00	56,000.00	56,000.00
2-6070	SPECIAL PROJECTS-INDUSTRIAL DEVELOP	0.00	0.00	0.00	0.00	0.00	0.00
2-6700	LAW LIBRARY	0.00	0.00	0.00	0.00	0.00	0.00
2-7200	ABANDONED CEMETERY/MTCE	5,716.50	8,500.00	4,163.50	8,500.00	8,500.00	8,500.00

					Code	Description
				Fund	0100	ENERAL
				Function	970	CELLANE OUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8301	ADULT PROBATION OFFICER	6,106.43	5,925.00	5,924.69	5,805.00	5,805.00	5,805.00
2-8800	JUVENILE SERVICES PROGRAM BVCA	0.00	0.00	0.00	0.00	0.00	0.00
2-8900	AUTOPSY COST	3,600.75	9,000.00	766.45	9,000.00	9,000.00	9,000.00
2-9055	DISTRICT COURT BALIFF/GAGE CO	31,607.15	33,399.00	33,399.08	31,422.00	31,422.00	31,422.00
2-9075	EXPENDITURE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	26,880.18	75,000.00	17,505.34	75,000.00	75,000.00	75,000.00
	Operating Expenses Totals	***731,274.16***	***911,774.00***	***980,549.41***	***1,076,945.00***	***1,076,945.00***	***1,076,945.00***
	Supplies and Materials						
3-0101	SUPPLIES	106.99	100.00	99.99	100.00	100.00	100.00
3-0150	MISC EXP - HIPPA	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***106.99***	***100.00***	***99.99***	***100.00***	***100.00***	***100.00***
	Equipment Rental						
4-0500	SCANNER	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0220	COURTHOUSE BUILDING	0.00	271,015.00	195,406.95	25,000.00	25,000.00	25,000.00
5-0262	NEW TELEPHONE SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-1301	LEGAL FEES	14,011.10	25,000.00	0.00	25,000.00	25,000.00	25,000.00
	Capital Outlay Totals	***14,011.10***	***301,015.00***	***195,406.95***	***55,000.00***	***55,000.00***	***55,000.00***
	Transfers Out						
7-0150	TRANSFER HIGHWAY TAX	2,412,000.00	2,593,423.00	2,467,330.11	3,057,468.00	3,057,468.00	3,057,468.00
7-0200	TRANSFER COMMICATION EQMT GEN TAX	0.00	0.00	0.00	0.00	0.00	0.00
7-0201	INTER FUND TRANSFER	0.00	0.00	0.00	26,982.00	26,982.00	26,982.00
7-0205	TRANSFER COMPUTER IT GENERAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7-0210	TRANSFER EQUIPMENT VEHICLES GEN TAX	87,019.35	67,498.00	67,498.00	19,286.00	19,286.00	19,286.00
7-0220	TRANSFER FAIR GEN TAX	140,000.04	142,000.00	142,000.00	183,000.00	183,000.00	183,000.00
7-0230	TRANFER EMPLOYMENT SECURITY GEN TAX	0.00	0.00	0.00	0.00	0.00	0.00
7-0240	TRANSFER MEDICAL RELIEF GENERAL TAX	0.00	0.00	0.00	0.00	0.00	0.00
7-0250	TRANSFER SPECIAL ROAD GENERAL TAX	0.00	0.00	0.00	0.00	0.00	0.00
7-0260	TRANSFER VETERANS AID GENERAL TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7-0265	TRANSFER E911 EMER SER GEN TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7-0270	TRANSFER LAW ENFMT BOND GENERAL TAX	75,465.00	75,303.00	75,303.00	40,330.00	40,330.00	40,330.00
7-0280	TRANSFER CITY/COUNTY BLDG GEN TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7-0290	TRANSFER FAIR BUILDING	120,948.00	130,380.00	130,380.00	51,655.00	51,655.00	51,655.00
7-0300	TRANSFER DISTRIBUTION INH TAX INT	0.00	0.00	0.00	0.00	0.00	0.00
7-0310	TRANSFER COUNTY BLDG SK GENERAL TAX	0.00	0.00	0.00	0.00	0.00	0.00
7-0320	TRASFER LAW ENFMT BLDG/ADD GEN TAX	0.00	0.00	0.00	0.00	0.00	0.00

					Code	Description
				Fund	0100	GENERAL
				Function	970	MISCELLANEOUS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
7-0330	TRANSFER HWY BRDG & TR GEN TAX	0.00	0.00	0.00	0.00	0.00	0.00
7-0335	TRANSFER AMBULANCE EQUIPMT GEN TAX	0.00	0.00	0.00	0.00	0.00	0.00
7-2065	TRANSFER E911 EMER SER GEN TAXES	0.00	0.00	0.00	0.00	0.00	0.00
7-2066	TRANSFER TO FED FORFEITURE	0.00	0.00	0.00	0.00	0.00	0.00
7-3700	TRANSFER HIGHWAY BOND	0.00	0.00	0.00	0.00	0.00	0.00
7-4020	TRANSFER NATURAL DISASTER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	*2,835,432.39*	*3,064,031.00*	*2,882,511.11*	*3,378,721.00*	*3,378,721.00*	*3,378,721.00*
0100-970 MISCELLANEOUS TOTAL		**4,911,896.64**	**5,698,020.00**	**5,357,827.29**	**5,976,366.00**	**5,976,366.00**	**5,976,366.00**
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	9,527,639.89		10,103,018.63			
	TOTAL BUDGET OF EXPENDITURES		11,024,640.00		11,584,930.00	11,587,010.00	11,587,010.00
	NECESSARY CASH RESERVE		481,036.00		481,000.00	481,000.00	481,000.00
	TOTAL REQUIREMENTS		11,505,676.00		12,065,930.00	12,068,010.00	12,068,010.00

JEFFERSON COUNTY COUNTY HIGHWAY DEPT REVENUE

					Code	Description
				Fund	0200	'OUNTY GHWAY DEPT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	804,607.92	627,943.00	627,942.95	428,204.00	428,204.00	428,204.00
	Licenses and Permits						
320-00	MOTOR VEHICLE FEE - STATE SHARE	126,785.84	110,000.00	119,648.01	110,000.00	110,000.00	110,000.00
	Licenses and Permits Totals	***126,785.84***	***110,000.00***	***119,648.01***	***110,000.00***	***110,000.00***	***110,000.00***
	Intergovernmental State						
340-01	STATE GRANTS	27.21	300.00	0.00	300.00	300.00	300.00
347-01	HIGHWAY/STREET ALLOCATION	1,765,049.40	1,809,669.00	1,770,279.16	1,896,444.00	1,896,444.00	1,896,444.00
347-02	INCENTIVE PAYMENT	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	Intergovernmental State Totals	***1,768,076.61***	***1,812,969.00***	***1,773,279.16***	***1,899,744.00***	***1,899,744.00***	***1,899,744.00***
	Other Intergovernmental						
353-01	IN LIEU OF TAXES - 1957 AND PRIOR	31.24	31.00	31.24	31.00	31.00	31.00
	Other Intergovernmental Totals	***31.24***	***31.00***	***31.24***	***31.00***	***31.00***	***31.00***
	County Treasurer						
361-03	SALES TAX COMMISSIONS	2,213.59	2,300.00	2,120.21	2,300.00	2,300.00	2,300.00
	County Treasurer Totals	***2,213.59***	***2,300.00***	***2,120.21***	***2,300.00***	***2,300.00***	***2,300.00***
	Other Fees and Miscellaneous						
430-01	PERMITS-CULVERTS,ETC.	7,200.00	5,000.00	5,700.00	6,000.00	6,000.00	6,000.00
530-04	SALE OF SUPPLIES	42,578.79	40,000.00	26,992.89	40,000.00	40,000.00	40,000.00
531-02	INSURANCE SETTLEMENT	0.00	0.00	0.00	99,000.00	99,000.00	99,000.00
533-01	ONE TIME REVENUE	8,369.15	5,000.00	133,749.79	5,000.00	5,000.00	5,000.00
533-03	CLERICAL ERROR ADJ	900.00	0.00	0.00	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	100.00	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***59,147.94***	***50,000.00***	***166,442.68***	***150,000.00***	***150,000.00***	***150,000.00***
	Transfers						
590-01	TRANSFER GENERAL TAX	2,412,000.00	2,593,423.00	2,467,330.11	3,057,468.00	3,057,468.00	3,057,468.00
	Transfers Totals	***2,412,000.00***	***2,593,423.00***	***2,467,330.11***	***3,057,468.00***	***3,057,468.00***	***3,057,468.00***
	TOTAL REVENUE AVAILABLE	5,172,863.14	5,196,666.00	5,156,794.36	5,647,747.00	5,647,747.00	5,647,747.00
	Less: EXPENDITURES	4,544,920.19	4,828,666.00	4,728,590.09			
	BALANCE FORWARD/CASH RESERVE	627,942.95	368,000.00	428,204.27			

JEFFERSON COUNTY COUNTY HIGHWAY DEPT

	Code	Description
Fund	0200	COUNTY HIGHWAY DEPT
Function	705	BRIDGE/ROAD MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0200	SHOP FOREMAN	59,863.48	65,541.00	65,598.11	67,894.00	67,894.00	67,894.00
1-0301	ADMINSTRATIVE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0304	CONSTRUCTION SALARY	829,672.07	900,000.00	919,553.47	956,336.00	956,336.00	956,336.00
1-0305	CLERICAL SALARIES	43,503.47	43,500.00	43,005.62	44,511.00	44,511.00	44,511.00
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0324	INSPECTOR/RC POSITION	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	22,417.24	20,000.00	3,578.13	15,000.00	15,000.00	15,000.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION	0.00	58,000.00	56,703.00	79,980.00	79,980.00	79,980.00
1-0802	HEALTH/ACCIDENT/LIFE	162.50	300.00	150.00	300.00	300.00	300.00
1-0803	GROUP INSURANCE	229,568.13	236,680.00	241,569.06	250,000.00	250,000.00	250,000.00
1-0804	LIFE INSURANCE	4,246.61	5,000.00	4,176.46	5,000.00	5,000.00	5,000.00
1-0806	HSA	5,090.75	7,500.00	2,100.00	7,500.00	7,500.00	7,500.00
1-0807	EMPLOYEE SHR. INS.	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	64,376.38	65,000.00	69,528.09	72,000.00	72,000.00	72,000.00
1-1000	SOCIAL SECURITY - CO SHARE	70,053.15	72,000.00	74,924.06	78,000.00	78,000.00	78,000.00
1-1100	UNIFORM ALLOWANCE	3,400.48	3,500.00	3,188.58	3,500.00	3,500.00	3,500.00
1-1300	PERSONNEL SERVICES/DRUG TESTING	1,702.50	2,500.00	5,828.20	6,000.00	6,000.00	6,000.00
	Personal Services Totals	***1,334,056.76***	***1,479,521.00***	***1,489,902.78***	***1,586,021.00***	***1,586,021.00***	***1,586,021.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	50.00	11.40	50.00	50.00	50.00
2-0200	TELEPHONE SERVICES	906.70	1,000.00	922.83	1,000.00	1,000.00	1,000.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	ELECTRICITY	7,808.39	10,000.00	8,831.30	10,000.00	10,000.00	10,000.00
2-0502	WATER	1,030.28	1,200.00	1,617.62	1,750.00	1,750.00	1,750.00
2-0503	HEATING FUELS	2,214.57	2,750.00	1,126.72	2,750.00	2,750.00	2,750.00
2-0504	SEWER	918.00	1,000.00	1,064.40	1,100.00	1,100.00	1,100.00
2-0505	GARBAGE	767.00	800.00	862.00	1,000.00	1,000.00	1,000.00
2-0601	GEN LIABILITY INSURANCE	0.00	60,000.00	55,589.00	63,366.00	63,366.00	63,366.00
2-0700	EMPLOYEE BONDS	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIP REPAIR	0.00	0.00	0.00	0.00	0.00	0.00

	Code	Description
Fund	0200	COUNTY HIGHWAY DEPT
Function	705	BRIDGE/ROAD MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-1300	BUILDING REPAIR	17,858.62	15,000.00	15,665.39	50,000.00	50,000.00	50,000.00
2-1400	ROAD EQUIP REPAIR-PARTS	137,946.19	85,000.00	131,445.09	85,000.00	85,000.00	85,000.00
2-1500	ROAD EQUIP REPAIR-LABOR	87,265.20	65,000.00	99,459.24	65,000.00	65,000.00	65,000.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIP REPAIR	117.04	1,000.00	55.50	1,000.00	1,000.00	1,000.00
2-1701	MEALS	0.00	250.00	0.00	250.00	250.00	250.00
2-1702	LODGING	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1800	OTHER	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES;REGISTRATIONS;SUBS;ETC	1,865.50	1,000.00	787.98	1,000.00	1,000.00	1,000.00
2-8910	LEASE PURCHASE	321,238.96	410,000.00	373,028.70	460,000.00	460,000.00	460,000.00
2-9075	EXPENDITURE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***579,936.45***	***654,050.00***	***690,467.17***	***743,266.00***	***743,266.00***	***743,266.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,423.24	2,000.00	1,657.21	2,000.00	2,000.00	2,000.00
3-0102	CHEMICAL SUPPLIES	295.00	2,000.00	159.47	1,000.00	1,000.00	1,000.00
3-0103	JANITORIAL SUPPLIES	1,110.82	1,000.00	800.07	1,000.00	1,000.00	1,000.00
3-0105	MEDICAL	8.36	200.00	12.68	200.00	200.00	200.00
3-0106	SHOP SUPPLIES	18,789.02	20,000.00	22,537.83	20,000.00	20,000.00	20,000.00
3-0109	SHOP TOOLS	1,644.68	2,500.00	2,486.34	2,500.00	2,500.00	2,500.00
3-0110	SMALL TOOLS	768.03	800.00	909.40	800.00	800.00	800.00
3-0150	MISC VEHICLE SUPPLIES	8.98	500.00	77.26	500.00	500.00	500.00
3-0201	ASPHALTIC	0.00	0.00	0.00	0.00	0.00	0.00
3-0202	GRAVEL & BORROW	0.00	0.00	0.00	0.00	0.00	0.00
3-0203	GRADER BLADES	31,988.26	35,000.00	37,198.35	35,000.00	35,000.00	35,000.00
3-0204	SNOW FENCE, ETC	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE, ETC	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
3-0206	CULVERTS	0.00	0.00	0.00	0.00	0.00	0.00
3-0207	STEEL PRODUCTS	0.00	20,000.00	2,683.75	20,000.00	20,000.00	20,000.00
3-0208	LUMBER	15,936.65	17,500.00	10,368.00	17,500.00	17,500.00	17,500.00
3-0209	MACHINERY & EQUIP FUEL	344,588.34	400,000.00	233,884.74	340,000.00	340,000.00	340,000.00
3-0210	MACH & EQUIP GREASE & OIL	13,569.24	20,000.00	16,283.84	20,000.00	20,000.00	20,000.00
3-0211	MACH & EQUIP TIRES & REPAIRS	51,150.86	60,000.00	50,309.32	60,000.00	60,000.00	60,000.00
3-0213	EROSION CONTROL	0.00	0.00	600.90	500.00	500.00	500.00
3-0215	OTHER ROAD/BRIDGE MATERIAL	174.99	1,000.00	316.87	1,000.00	1,000.00	1,000.00
3-0300	TRAFFIC CONTROL	0.00	0.00	0.00	0.00	0.00	0.00

		Code	Description
	Fund	0200	COUNTY IGHWAY DEPT
	Function	705	BRIDGE/ROAD MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials Totals	***482,456.47***	***583,500.00***	***380,286.03***	***523,000.00***	***523,000.00***	***523,000.00***
	Equipment Rental						
4-0100	ROAD EQUIP RENTAL	19,240.00	22,000.00	8,500.00	22,000.00	22,000.00	22,000.00
4-0500	BUILDING RENTAL	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***19,240.00***	***22,000.00***	***8,500.00***	***22,000.00***	***22,000.00***	***22,000.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	37,946.12	80,000.00	26,000.00	80,000.00	80,000.00	80,000.00
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0303	TRUCKS	0.00	0.00	0.00	0.00	0.00	0.00
5-0304	INDUSTRIAL TRACTOR	0.00	0.00	0.00	0.00	0.00	0.00
5-0306	LOADERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0307	MOTOR GRADERS	0.00	0.00	0.00	99,000.00	99,000.00	99,000.00
5-0309	STREET SWEEPERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0310	ASPHALT EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	1,500.00	2,610.90	1,500.00	1,500.00	1,500.00
5-0317	SCRAPERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0333	CHAIN SAWS	62.74	1,000.00	282.06	1,000.00	1,000.00	1,000.00
5-0400	ENGINEERING & TECH EQUIP	213.90	2,500.00	392.47	2,500.00	2,500.00	2,500.00
5-0500	OFFICE EQUIPEMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0501	OFFICE EQUIPMENT LEASE	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT-FUEL TANKS	0.00	0.00	0.00	0.00	0.00	0.00
5-1200	HIWAY/RD & OTHER CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1201	JANSEN SOUTH	0.00	0.00	0.00	0.00	0.00	0.00
5-1202	GRADING/GRAVEL	892,412.10	750,000.00	900,160.75	750,000.00	750,000.00	750,000.00
5-1205	ASPHALTIC	236,898.34	250,000.00	38,462.77	250,000.00	250,000.00	250,000.00
5-1207	STRUCTURES, PIPES, CULVERTS	242,183.76	300,000.00	95,178.79	300,000.00	300,000.00	300,000.00
5-1209	TRAFFIC CONTROL	7,996.04	12,000.00	11,679.69	15,000.00	15,000.00	15,000.00
5-1211	BRIDGES	0.00	0.00	0.00	0.00	0.00	0.00
5-1300	SPECIAL FEES	56.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING FEES	327,325.63	200,000.00	683,291.72	300,000.00	300,000.00	300,000.00
5-1304	SURVEYOR FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1307	ADVERTISEMENT	710.67	800.00	425.48	800.00	800.00	800.00
5-1309	SOFTWARE/DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	21,630.21	80,000.00	19,352.67	80,000.00	80,000.00	80,000.00
	Capital Outlay Totals	***1,767,435.51***	***1,677,800.00***	***1,777,837.30***	***1,879,800.00***	***1,879,800.00***	***1,879,800.00***

		Code	Description
	Fund	0200	COUNTY HIGHWAY DEPT
	Function	705	BRIDGE/ROAD MAINTENANCE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0100	LOCAL MATCHING FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFER	361,795.00	411,795.00	381,596.81	525,660.00	525,660.00	525,660.00
7-0300	DISTRIBUTION TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***361,795.00***	***411,795.00***	***381,596.81***	***525,660.00***	***525,660.00***	***525,660.00***
0200-705 BRIDGE/ROAD MAINTENANCE TOTAL		**4,544,920.19**	**4,828,666.00**	**4,728,590.09**	**5,279,747.00**	**5,279,747.00**	**5,279,747.00**
200 COUNTY HIGHWAY DEPT TOTALS							
	TOTAL EXPENDITURES	4,544,920.19		4,728,590.09			
	TOTAL BUDGET OF EXPENDITURES		4,828,666.00		5,279,747.00	5,279,747.00	5,279,747.00
	NECESSARY CASH RESERVE		368,000.00		368,000.00	368,000.00	368,000.00
	TOTAL REQUIREMENTS		5,196,666.00		5,647,747.00	5,647,747.00	5,647,747.00

JEFFERSON COUNTY STP HIGHWAY STREET BUYBACK PROGRAM REVENUE

		Code	Description
	Fund	0300	S' HIGHWAY TREET BUYBACK PROGRAM
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	317,456.57	240,604.00	240,604.48	204,019.00	204,019.00	204,019.00
	Intergovernmental State						
347-01	STP BUYBACK-ROAD	154,456.25	144,569.00	144,568.77	149,296.00	149,296.00	149,296.00
	Intergovernmental State Totals	***154,456.25***	***144,569.00***	***144,568.77***	***149,296.00***	***149,296.00***	***149,296.00***
	TOTAL REVENUE AVAILABLE	471,912.82	385,173.00	385,173.25	353,315.00	353,315.00	353,315.00
	Less: EXPENDITURES	231,308.34	385,173.00	181,154.70			
	BALANCE FORWARD/CASH RESERVE	240,604.48	0.00	204,018.55			

JEFFERSON COUNTY STP HIGHWAY STREET BUYBACK PROGRAM

	Code	Description
Fund	0300	STP HIGHWAY STREET BUYBACK PROGRAM
Function	706	ROAD BUYBACK PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1200	HIWAY/ROAD CONTRACTS	231,308.34	385,173.00	181,154.70	353,315.00	353,315.00	353,315.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***231,308.34***	***385,173.00***	***181,154.70***	***353,315.00***	***353,315.00***	***353,315.00***
0300-706 ROAD BUYBACK PROGRAM TOTAL		**231,308.34**	**385,173.00**	**181,154.70**	**353,315.00**	**353,315.00**	**353,315.00**
300 STP HIGHWAY STREET BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	231,308.34		181,154.70			
	TOTAL BUDGET OF EXPENDITURES		385,173.00		353,315.00	353,315.00	353,315.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		385,173.00		353,315.00	353,315.00	353,315.00

JEFFERSON COUNTY HARD SURFACE ROAD - STEELE CITY SOUTH REVENUE

		Code	Description
	Fund	0302	HARD SURFACE ROAD - STEELE CITY SOUTH
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	0.00	3,344,802.00	3,344,802.00	1.00	1.00	1.00
	Other Fees and Miscellaneous						
533-01	HARD SURFACE ROAD - S.C. SOUTH PROJ	3,344,802.00	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***3,344,802.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFERS INTER FUND	0.00	2,905,000.00	2,746,808.99	0.00	0.00	0.00
	Transfers Totals	***0.00***	***2,905,000.00***	***2,746,808.99***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	3,344,802.00	6,249,802.00	6,091,610.99	1.00	1.00	1.00
	Less: EXPENDITURES	0.00	6,249,802.00	6,091,610.18			
	BALANCE FORWARD/CASH RESERVE	3,344,802.00	0.00	0.81			

	Code	Description
Fund	0302	HARD SURFACE ROAD - STEELE CITY SOUTH
Function	704	BRIDGE AND ROAD CONSTRUCTION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2502	Professional Fees	0.00	0.00	0.00	1.00	1.00	1.00
2-2533	Engineering Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***1.00***	***1.00***	***1.00***
	Capital Outlay						
5-1212	Misc Road Contract	0.00	6,249,802.00	6,091,610.18	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***6,249,802.00***	***6,091,610.18***	***0.00***	***0.00***	***0.00***
0302-704 BRIDGE AND ROAD CONSTRUCTION TOTAL		**0.00**	**6,249,802.00**	**6,091,610.18**	**1.00**	**1.00**	**1.00**
302 HARD SURFACE ROAD - STEELE CITY SOUTH TOTALS							
	TOTAL EXPENDITURES	0.00		6,091,610.18			
	TOTAL BUDGET OF EXPENDITURES		6,249,802.00		1.00	1.00	1.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		6,249,802.00		1.00	1.00	1.00

JEFFERSON COUNTY HBP-HIGHWAY BRIDGE BUYBACK PROGRAM REVENUE

		Code	Description
	Fund	0650	F HIGHWAY RIDGE BUYBACK PROGRAM
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**387,008.21**	**463,702.00**	**463,701.78**	**431,731.00**	**431,731.00**	**431,731.00**
	Intergovernmental State						
340-01	INTERGOVERNMENTAL STATE	255,864.70	317,678.00	0.00	841,302.00	841,302.00	841,302.00
	Intergovernmental State Totals	***255,864.70***	***317,678.00***	***0.00***	***841,302.00***	***841,302.00***	***841,302.00***
	Transfers						
590-02	TRANSFERS	0.00	0.00	0.00	317,678.00	317,678.00	317,678.00
	Transfers Totals	***0.00***	***0.00***	***0.00***	***317,678.00***	***317,678.00***	***317,678.00***
	TOTAL REVENUE AVAILABLE	**642,872.91**	**781,380.00**	**463,701.78**	**1,590,711.00**	**1,590,711.00**	**1,590,711.00**
	Less: EXPENDITURES	**179,171.13**	**781,380.00**	**31,970.70**			
	BALANCE FORWARD/CASH RESERVE	**463,701.78**	**0.00**	**431,731.08**			

JEFFERSON COUNTY HBP-HIGHWAY BRIDGE BUYBACK PROGRAM

	Code	Description
Fund	0650	HBP-HIGHWAY BRIDGE BUYBACK PROGRAM
Function	706	BRIDGE BUYBACK PROGRAM

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1211	BRIDGES	179,171.13	781,380.00	31,970.70	1,590,711.00	1,590,711.00	1,590,711.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***179,171.13***	***781,380.00***	***31,970.70***	***1,590,711.00***	***1,590,711.00***	***1,590,711.00***
0650-706 BRIDGE BUYBACK PROGRAM TOTAL		**179,171.13**	**781,380.00**	**31,970.70**	**1,590,711.00**	**1,590,711.00**	**1,590,711.00**
650 HBP-HIGHWAY BRIDGE BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	179,171.13		31,970.70			
	TOTAL BUDGET OF EXPENDITURES		781,380.00		1,590,711.00	1,590,711.00	1,590,711.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		781,380.00		1,590,711.00	1,590,711.00	1,590,711.00

JEFFERSON COUNTY SPECIAL ROAD REVENUE

					Code	Description
				Fund	0700	SPECIAL ROAD
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**105,959.13**	**40,204.00**	**40,204.14**	**0.00**	**0.00**	**0.00**
	Intergovernmental Federal						
339-01	FEDERAL GRANTS - OTHER	0.00	3,000,000.00	2,610,823.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	***0.00***	***3,000,000.00***	***2,610,823.00***	***0.00***	***0.00***	***0.00***
	Intergovernmental State						
340-01	STATE GRANTS	0.00	0.00	350,250.00	0.00	0.00	0.00
	Intergovernmental State Totals	***0.00***	***0.00***	***350,250.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	TRANSFERS - INTER-FUND	0.00	300,000.00	179,977.00	0.00	0.00	0.00
	Transfers Totals	***0.00***	***300,000.00***	***179,977.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**105,959.13**	**3,340,204.00**	**3,181,254.14**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**65,754.99**	**3,340,204.00**	**3,181,254.14**			
	BALANCE FORWARD/CASH RESERVE	**40,204.14**	**0.00**	**0.00**			

JEFFERSON COUNTY SPECIAL ROAD

		Code	Description
	Fund	0700	ECIAL OAD
	Function	704	SPECIAL ROAD

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL SERVICES	0.00	0.00	30,000.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***30,000.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0206	CULVERTS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1200	HIGHWAY/ROAD CONTRACTS	65,754.99	613,561.00	536,227.87	0.00	0.00	0.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***65,754.99***	***613,561.00***	***536,227.87***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS OUT	0.00	2,726,643.00	2,615,026.27	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***2,726,643.00***	***2,615,026.27***	***0.00***	***0.00***	***0.00***
0700-704 SPECIAL ROAD TOTAL		**65,754.99**	**3,340,204.00**	**3,181,254.14**	**0.00**	**0.00**	**0.00**
700 SPECIAL ROAD TOTALS							
	TOTAL EXPENDITURES	65,754.99		3,181,254.14			
	TOTAL BUDGET OF EXPENDITURES		3,340,204.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,340,204.00		0.00	0.00	0.00

JEFFERSON COUNTY HIGHWAY BRIDGE & TRUST REVENUE

		Code	Description
	Fund	0800	GHWAY IDGE & TRUST
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**155,379.01**	**144,611.00**	**144,611.01**	**608,214.00**	**608,214.00**	**608,214.00**
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.00	558,596.26	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***558,596.26***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**155,379.01**	**144,611.00**	**703,207.27**	**608,214.00**	**608,214.00**	**608,214.00**
	Less: EXPENDITURES	**10,768.00**	**144,611.00**	**94,993.30**			
	BALANCE FORWARD/CASH RESERVE	**144,611.01**	**0.00**	**608,213.97**			

		Code	Description
	Fund	0800	GHWAY IDGE & TRUST
	Function	700	HIGHWAYS AND ROADS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0201	ASPHALT	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE, ETC	0.00	0.00	0.00	0.00	0.00	0.00
3-0206	CULVERTS	10,768.00	144,611.00	94,993.30	290,536.00	290,536.00	290,536.00
3-0207	STEELE PRODUCTS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***10,768.00***	***144,611.00***	***94,993.30***	***290,536.00***	***290,536.00***	***290,536.00***
	Capital Outlay						
5-0101	RIGHT-OF-WAY	0.00	0.00	0.00	0.00	0.00	0.00
5-1200	HIWAY/RD & OTHER CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
5-1207	STRAUCTURES, PIPES, BX CUL	0.00	0.00	0.00	0.00	0.00	0.00
5-1211	BRIDGES	0.00	0.00	0.00	0.00	0.00	0.00
5-1213	ROADSIDE DAMS	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
5-1307	ADVERTISEMENT FOR BIDS	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	TRANSFERS- INTERFUND	0.00	0.00	0.00	317,678.00	317,678.00	317,678.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***317,678.00***	***317,678.00***	***317,678.00***
0800-700 HIGHWAYS AND ROADS TOTAL		**10,768.00**	**144,611.00**	**94,993.30**	**608,214.00**	**608,214.00**	**608,214.00**
800 HIGHWAY BRIDGE & TRUST TOTALS							
	TOTAL EXPENDITURES	10,768.00		94,993.30			
	TOTAL BUDGET OF EXPENDITURES		144,611.00		608,214.00	608,214.00	608,214.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		144,611.00		608,214.00	608,214.00	608,214.00

JEFFERSON COUNTY EQUIPMENT RESERVE--DONATION REVENUE

		Code	Description
	Fund	0901	UIPMENT SERVE-- DONATION
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**3.19**	**403.00**	**403.19**	**903.00**	**903.00**	**903.00**
	County Sheriff						
395-17	DONATIONS	400.00	24,597.00	500.00	24,097.00	24,097.00	24,097.00
	County Sheriff Totals	***400.00***	***24,597.00***	***500.00***	***24,097.00***	***24,097.00***	***24,097.00***
	TOTAL REVENUE AVAILABLE	**403.19**	**25,000.00**	**903.19**	**25,000.00**	**25,000.00**	**25,000.00**
	Less: EXPENDITURES	**0.00**	**25,000.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**403.19**	**0.00**	**903.19**			

JEFFERSON COUNTY EQUIPMENT RESERVE--DONATION

	Code	Description
Fund	0901	EQUIPMENT RESERVE--DONATION
Function	651	EQUIPMENT RESERVE--DONATION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1767	TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1100	OTHER EQUIPMENT	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
	Capital Outlay Totals	***0.00***	***25,000.00***	***0.00***	***25,000.00***	***25,000.00***	***25,000.00***
0901-651 EQUIPMENT RESERVE--DONATION TOTAL		**0.00**	**25,000.00**	**0.00**	**25,000.00**	**25,000.00**	**25,000.00**
901 EQUIPMENT RESERVE--DONATION TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		25,000.00		25,000.00	25,000.00	25,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		25,000.00		25,000.00	25,000.00	25,000.00

JEFFERSON COUNTY COMMUNICATION EQUIPMENT SINKING REVENUE

		Code	Description
	Fund	0940	C MUNICAT ION EQUIPMENT SINKING
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	110,720.48	127,089.00	127,089.06	96,532.00	96,532.00	96,532.00
	Other Fees and Miscellaneous						
540-01	REIMBURSEMENT - CITY	72,730.65	75,759.00	75,009.49	79,765.00	79,765.00	79,765.00
	Other Fees and Miscellaneous Totals	***72,730.65***	***75,759.00***	***75,009.49***	***79,765.00***	***79,765.00***	***79,765.00***
	TOTAL REVENUE AVAILABLE	183,451.13	202,848.00	202,098.55	176,297.00	176,297.00	176,297.00
	Less: EXPENDITURES	56,362.07	202,848.00	105,566.94			
	BALANCE FORWARD/CASH RESERVE	127,089.06	0.00	96,531.61			

		Code	Description
	Fund	0940	C[illegible]MUNICATION EQUIPMENT SINKING
	Function	653	COMMUNICATIONS CENTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1600	OTHER EQUIPMENT REPAIR	3,678.66	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	***3,678.66***	***5,000.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	299.70	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	52,383.71	197,848.00	105,566.94	171,297.00	171,297.00	171,297.00
5-1217	EMERG PHONE 911 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***52,683.41***	***197,848.00***	***105,566.94***	***171,297.00***	***171,297.00***	***171,297.00***
	Transfers Out						
7-0150	PROPERTY TAX REFUND	0.00	0.00	0.00	0.00	0.00	0.00
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
0940-653 COMMUNICATIONS CENTER TOTAL		**56,362.07**	**202,848.00**	**105,566.94**	**176,297.00**	**176,297.00**	**176,297.00**
940 COMMUNICATION EQUIPMENT SINKING TOTALS							
	TOTAL EXPENDITURES	56,362.07		105,566.94			
	TOTAL BUDGET OF EXPENDITURES		202,848.00		176,297.00	176,297.00	176,297.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		202,848.00		176,297.00	176,297.00	176,297.00

JEFFERSON COUNTY EQUIPMENT VEHICLES REVENUE

					Code	Description
				Fund	0950	UIPMENT HICLES
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NEW FUND BALANCE**	6,031.50	5,743.00	5,742.66	39,949.00	39,949.00	39,949.00
	Other Fees and Miscellaneous						
540-01	MISCELLANOUS REVENUE	82,577.37	76,759.00	92,713.13	80,765.00	80,765.00	80,765.00
	Other Fees and Miscellaneous Totals	***82,577.37***	***76,759.00***	***92,713.13***	***80,765.00***	***80,765.00***	***80,765.00***
	Transfers						
590-02	TRANSFERS-INTER-FUND GENERAL TAXES	87,019.35	67,498.00	67,498.00	19,286.00	19,286.00	19,286.00
	Transfers Totals	***87,019.35***	***67,498.00***	***67,498.00***	***19,286.00***	***19,286.00***	***19,286.00***
	TOTAL REVENUE AVAILABLE	175,628.22	150,000.00	165,953.79	140,000.00	140,000.00	140,000.00
	Less: EXPENDITURES	169,885.56	150,000.00	126,004.41			
	BALANCE FORWARD/CASH RESERVE	5,742.66	0.00	39,949.38			

JEFFERSON COUNTY EQUIPMENT VEHICLES

					Code	Description
				Fund	0950	EQUIPMENT VEHICLES
				Function	651	SHERIFF
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-0301	CARS AND TRUCKS	169,885.56	150,000.00	126,004.41	140,000.00	140,000.00	140,000.00
	Capital Outlay Totals	***169,885.56***	***150,000.00***	***126,004.41***	***140,000.00***	***140,000.00***	***140,000.00***
0950-651 SHERIFF TOTAL		**169,885.56**	**150,000.00**	**126,004.41**	**140,000.00**	**140,000.00**	**140,000.00**
950 EQUIPMENT VEHICLES TOTALS							
	TOTAL EXPENDITURES	169,885.56		126,004.41			
	TOTAL BUDGET OF EXPENDITURES		150,000.00		140,000.00	140,000.00	140,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		150,000.00		140,000.00	140,000.00	140,000.00

JEFFERSON COUNTY FAIR FUND REVENUE

					Code	Description
				Fund	1000	IR FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**31,729.41**	**29,390.00**	**29,390.47**	**36,140.00**	**36,140.00**	**36,140.00**
	Other Intergovernmental						
353-01	IN LIEU OF TAXES - 1957 AND PRIOR	1.86	0.00	1.86	0.00	0.00	0.00
	Other Intergovernmental Totals	***1.86***	***0.00***	***1.86***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
500-01	REVENUE FROM LEASES AND RENTAL	13,604.51	14,000.00	20,347.45	16,000.00	16,000.00	16,000.00
	Other Fees and Miscellaneous Totals	***13,604.51***	***14,000.00***	***20,347.45***	***16,000.00***	***16,000.00***	***16,000.00***
	Transfers						
590-02	TRANSFERS - INTER-FUND	65,000.00	60,000.00	60,000.00	80,000.00	80,000.00	80,000.00
590-03	TRANSFER GENERAL TAXES	140,000.04	142,000.00	142,000.00	183,000.00	183,000.00	183,000.00
	Transfers Totals	***205,000.04***	***202,000.00***	***202,000.00***	***263,000.00***	***263,000.00***	***263,000.00***
	TOTAL REVENUE AVAILABLE	**250,335.82**	**245,390.00**	**251,739.78**	**315,140.00**	**315,140.00**	**315,140.00**
	Less: EXPENDITURES	**220,945.35**	**235,750.00**	**215,599.45**			
	BALANCE FORWARD/CASH RESERVE	**29,390.47**	**9,640.00**	**36,140.33**			

JEFFERSON COUNTY FAIR FUND

					Code	Description
				Fund	1000	R FUND
				Function	855	NTY FAIR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0101	BOARD MEMBER	3,740.00	3,800.00	3,684.00	3,800.00	3,800.00	3,800.00
1-0401	ADMINISTRATIVE PARTTIME SALARY	7,041.07	7,300.00	6,547.96	7,300.00	7,300.00	7,300.00
1-0403	MAINTENANCE PARTTIME SALARY	5,876.38	6,300.00	6,645.06	7,000.00	7,000.00	7,000.00
1-0405	CLERICAL PARTTIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	3,072.71	4,000.00	4,759.94	5,000.00	5,000.00	5,000.00
1-0900	RETIREMENT (CO PLAN)	576.33	600.00	527.43	600.00	600.00	600.00
1-1000	SOCIAL SECURITY	1,855.77	2,000.00	2,041.65	2,100.00	2,100.00	2,100.00
1-1300	OTHER PERSONAL SERVICES	15,325.64	23,000.00	15,093.79	23,000.00	23,000.00	23,000.00
	Personal Services Totals	***37,487.90***	***47,000.00***	***39,299.83***	***48,800.00***	***48,800.00***	***48,800.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	233.23	400.00	127.18	200.00	200.00	200.00
2-0501	LIGHT (ELECTRICITY)	14,295.61	15,000.00	14,162.95	15,000.00	15,000.00	15,000.00
2-0502	WATER	1,616.00	3,000.00	1,770.75	2,500.00	2,500.00	2,500.00
2-0503	HEATING FUEL	3,596.89	4,500.00	4,092.58	4,500.00	4,500.00	4,500.00
2-0504	SEWER	849.40	2,000.00	1,305.10	1,500.00	1,500.00	1,500.00
2-0505	GARBAGE	319.45	400.00	331.08	400.00	400.00	400.00
2-0601	GEN LIABILITY INSURANCE	21,854.00	11,000.00	11,725.00	22,000.00	22,000.00	22,000.00
2-0605	OFFICIALS ERRORS/OMISSION	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE	0.00	500.00	0.00	500.00	500.00	500.00
2-1300	BUILDING REPAIR	1,981.49	6,250.00	1,448.46	5,000.00	5,000.00	5,000.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	160.00	1,200.00	1,200.00	1,200.00
2-1600	OTHER EQUIPMENT REPAIR	390.29	600.00	664.37	600.00	600.00	600.00
2-1650	GROUNDS REPAIR	135.51	8,000.00	0.00	7,000.00	7,000.00	7,000.00
2-1690	ELECTRICAL REPAIR	325.00	500.00	1,170.90	500.00	500.00	500.00
2-1701	MEALS	541.86	300.00	50.97	300.00	300.00	300.00
2-1702	LODGING	459.80	600.00	876.00	900.00	900.00	900.00
2-1704	MILEAGE ALLOWANCE	749.44	1,000.00	1,163.61	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REG, & TRAINING	400.00	1,200.00	464.44	500.00	500.00	500.00
2-2000	PRINTING & PUBLISHING	50.28	100.00	2,474.61	0.00	0.00	0.00
2-3700	COUNTY FAIR EXPENSES	65,611.37	65,000.00	79,606.27	100,000.00	100,000.00	100,000.00
2-4100	WEED CONTROL	664.76	700.00	423.15	500.00	500.00	500.00
2-4447	ADA/HANDICAPPED	0.00	0.00	0.00	0.00	0.00	0.00
2-6070	SPECIAL PROJECTS-FIRE	439.54	1,200.00	812.46	1,200.00	1,200.00	1,200.00
	Operating Expenses Totals	***114,513.92***	***122,250.00***	***122,829.88***	***165,300.00***	***165,300.00***	***165,300.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	200.00	0.00	200.00	200.00	200.00
3-0103	JANITORIAL SUPPLIES	605.06	1,000.00	646.13	1,000.00	1,000.00	1,000.00

JEFFERSON COUNTY FAIR FUND

					Code	Description
				Fund	1000	[illegible]R FUND
				Function	855	C[illegible]NTY FAIR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
3-0119	BUILDING SUPPLIES	666.91	700.00	415.77	700.00	700.00	700.00
3-0120	GROUNDS SUPPLIES	1,362.97	1,500.00	315.45	1,500.00	1,500.00	1,500.00
3-0209	MACHINERY & EQUIP FUEL	428.09	700.00	605.23	700.00	700.00	700.00
3-0400	MISCELLANEOUS	324.95	400.00	66.00	400.00	400.00	400.00
	Supplies and Materials Totals	***3,387.98***	***4,500.00***	***2,048.58***	***4,500.00***	***4,500.00***	***4,500.00***
	Capital Outlay						
5-0700	FURNITURE	0.00	1,000.00	1,332.16	1,000.00	1,000.00	1,000.00
5-1100	OTHER EQUIPMENT	0.00	1,000.00	85.00	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	***0.00***	***2,000.00***	***1,417.16***	***2,000.00***	***2,000.00***	***2,000.00***
	Transfers Out						
7-0200	INTER FUND TRANSFER	65,555.55	60,000.00	50,004.00	80,000.00	80,000.00	80,000.00
	Transfers Out Totals	***65,555.55***	***60,000.00***	***50,004.00***	***80,000.00***	***80,000.00***	***80,000.00***
1000-855 COUNTY FAIR TOTAL		**220,945.35**	**235,750.00**	**215,599.45**	**300,600.00**	**300,600.00**	**300,600.00**
1000 FAIR FUND TOTALS							
	TOTAL EXPENDITURES	220,945.35		215,599.45			
	TOTAL BUDGET OF EXPENDITURES		235,750.00		300,600.00	300,600.00	300,600.00
	NECESSARY CASH RESERVE		9,640.00		14,540.00	14,540.00	14,540.00
	TOTAL REQUIREMENTS		245,390.00		315,140.00	315,140.00	315,140.00

JEFFERSON COUNTY PRESERVATION/MODERNIZATION FUND REVENUE

					Code	Description
				Fund	1150	PRESERVATION/MODERNIZATION FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	24,298.95	21,981.00	21,980.61	19,740.00	19,740.00	19,740.00
	Register of Deeds						
394-01	FILING AND RECORDING FEES	5,547.50	5,000.00	5,349.00	5,000.00	5,000.00	5,000.00
	Register of Deeds Totals	***5,547.50***	***5,000.00***	***5,349.00***	***5,000.00***	***5,000.00***	***5,000.00***
	TOTAL REVENUE AVAILABLE	29,846.45	26,981.00	27,329.61	24,740.00	24,740.00	24,740.00
	Less: EXPENDITURES	7,865.84	26,981.00	7,589.84			
	BALANCE FORWARD/CASH RESERVE	21,980.61	0.00	19,739.77			

JEFFERSON COUNTY PRESERVATION/MODERNIZATION FUND

		Code	Description
	Fund	1150	PRESERVATION/MODERNIZATION FUND
	Function	604	PRESERVATION/MODERNIZATION FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0405	CLERICAL PART TIME	0.00	2,100.00	0.00	5,000.00	5,000.00	5,000.00
1-1000	CO SHARE SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***2,100.00***	***0.00***	***5,000.00***	***5,000.00***	***5,000.00***
	Operating Expenses						
2-1101	COMPUTER EXPENSE	1,929.84	4,000.00	1,953.84	2,410.00	2,410.00	2,410.00
2-7000	MICROFILMING	5,600.00	12,000.00	5,300.00	12,000.00	12,000.00	12,000.00
	Operating Expenses Totals	***7,529.84***	***16,000.00***	***7,253.84***	***14,410.00***	***14,410.00***	***14,410.00***
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	336.00	8,881.00	336.00	5,330.00	5,330.00	5,330.00
	Capital Outlay Totals	***336.00***	***8,881.00***	***336.00***	***5,330.00***	***5,330.00***	***5,330.00***
	Unknown Type						
0-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
0-2700	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
1150-604 PRESERVATION/MODERNIZATION FUND TOTAL		**7,865.84**	**26,981.00**	**7,589.84**	**24,740.00**	**24,740.00**	**24,740.00**
1150 PRESERVATION/MODERNIZATION FUND TOTALS							
	TOTAL EXPENDITURES	7,865.84		7,589.84			
	TOTAL BUDGET OF EXPENDITURES		26,981.00		24,740.00	24,740.00	24,740.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		26,981.00		24,740.00	24,740.00	24,740.00

JEFFERSON COUNTY OPIOID RECOVERY FUND REVENUE

					Code	Description
				Fund	2320	OPIOID RECOVERY FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Other Fees and Miscellaneous						
531-01	OPIOID JUDGEMENTS & SETTLEMENTS	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***10,000.00***	***10,000.00***	***10,000.00***
	Transfers						
590-02	TRANSFER INTER-FUND	0.00	0.00	0.00	26,982.00	26,982.00	26,982.00
	Transfers Totals	***0.00***	***0.00***	***0.00***	***26,982.00***	***26,982.00***	***26,982.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**36,982.00**	**36,982.00**	**36,982.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

JEFFERSON COUNTY OPIOID RECOVERY FUND

	Code	Description
Fund	2320	OPIOID RECOVERY FUND
Function	660	OPIOID SETTLEMENTS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0909	CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES; SUBS; REGISTRATIONS; ETC	0.00	0.00	0.00	0.00	0.00	0.00
2-4417	DRUG LAW ENFORCEMENT	0.00	0.00	0.00	36,982.00	36,982.00	36,982.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***36,982.00***	***36,982.00***	***36,982.00***
2320-660 OPIOID SETTLEMENTS TOTAL		**0.00**	**0.00**	**0.00**	**36,982.00**	**36,982.00**	**36,982.00**
2320 OPIOID RECOVERY FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		36,982.00	36,982.00	36,982.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		36,982.00	36,982.00	36,982.00

JEFFERSON COUNTY ATTORNEY GRANT FUND REVENUE

					Code	Description
				Fund	2355	TORNEY GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	6,506.97	6,507.00	6,506.97	6,507.00	6,507.00	6,507.00
	County Attorney						
396-08	TRAFFIC DIVERSION	0.00	5,000.00	0.00	500.00	5,000.00	5,000.00
	County Attorney Totals	***0.00***	***5,000.00***	***0.00***	***500.00***	***5,000.00***	***5,000.00***
	TOTAL REVENUE AVAILABLE	6,506.97	11,507.00	6,506.97	7,007.00	11,507.00	11,507.00
	Less: EXPENDITURES	0.00	11,507.00	0.00			
	BALANCE FORWARD/CASH RESERVE	6,506.97	0.00	6,506.97			

JEFFERSON COUNTY ATTORNEY GRANT FUND

	Code	Description
Fund	2355	ATTORNEY GRANT FUND
Function	663	ATTORNEY GRANT FD TRAFFIC DIVERSION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0300	TRAFFIC DIVERSION	0.00	11,507.00	0.00	7,007.00	11,507.00	11,507.00
	Supplies and Materials Totals	***0.00***	***11,507.00***	***0.00***	***7,007.00***	***11,507.00***	***11,507.00***
2355-663 ATTORNEY GRANT FD TRAFFIC DIVERSION TOTAL		**0.00**	**11,507.00**	**0.00**	**7,007.00**	**11,507.00**	**11,507.00**

JEFFERSON COUNTY ATTORNEY GRANT FUND

	Code	Description
Fund	2355	ATTORNEY GRANT FUND
Function	664	ATTY GRANT-CRIME AGAINST CHILDREN

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-1710	CONVENTION/WORKSHOP EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2355-664 ATTY GRANT-CRIME AGAINST CHILDREN TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2355 ATTORNEY GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		11,507.00		7,007.00	11,507.00	11,507.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		11,507.00		7,007.00	11,507.00	11,507.00

JEFFERSON COUNTY DRUG LAW ENFORCEMENT CO. REVENUE						Code	Description
					Fund	2360	D G LAW EN I .CEMENT CO.
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	1,255.59	1,256.00	1,255.59	1,256.00	1,256.00	1,256.00
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE	0.00	23,744.00	0.00	23,744.00	23,744.00	23,744.00
	Other Fees and Miscellaneous Totals	*0.00*	*23,744.00*	*0.00*	*23,744.00*	*23,744.00*	*23,744.00*
	TOTAL REVENUE AVAILABLE	1,255.59	25,000.00	1,255.59	25,000.00	25,000.00	25,000.00
	Less: EXPENDITURES	0.00	25,000.00	0.00			
	BALANCE FORWARD/CASH RESERVE	1,255.59	0.00	1,255.59			

JEFFERSON COUNTY DRUG LAW ENFORCEMENT CO.

	Code	Description
Fund	2360	D[illegible]G LAW EN[illegible]CEMENT CO.
Function	783	DRUG PROGRAMS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1103	OTHER	0.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
	Capital Outlay Totals	***0.00***	***25,000.00***	***0.00***	***25,000.00***	***25,000.00***	***25,000.00***
2360-783 DRUG PROGRAMS TOTAL		**0.00**	**25,000.00**	**0.00**	**25,000.00**	**25,000.00**	**25,000.00**
2360 DRUG LAW ENFORCEMENT CO. TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		25,000.00		25,000.00	25,000.00	25,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		25,000.00		25,000.00	25,000.00	25,000.00

JEFFERSON COUNTY INTOXILYZER FUND REVENUE

					Code	Description
				Fund	2375	INTOXILYZER FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	1,858.46	2,848.00	2,848.46	3,753.00	3,753.00	3,753.00
	Other Fees and Miscellaneous						
474-07	INTOXILYZER FUND	1,200.00	2,471.00	1,200.00	1,200.00	1,200.00	1,200.00
	Other Fees and Miscellaneous Totals	***1,200.00***	***2,471.00***	***1,200.00***	***1,200.00***	***1,200.00***	***1,200.00***
	TOTAL REVENUE AVAILABLE	3,058.46	5,319.00	4,048.46	4,953.00	4,953.00	4,953.00
	Less: EXPENDITURES	210.00	5,319.00	295.92			
	BALANCE FORWARD/CASH RESERVE	2,848.46	0.00	3,752.54			

JEFFERSON COUNTY INTOXILYZER FUND

	Code	Description
Fund	2375	INTOXILYZER FUND
Function	654	INTOXILYZER FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-8501	BLOOD WORK	210.00	1,000.00	210.00	1,000.00	1,000.00	1,000.00
	Operating Expenses Totals	***210.00***	***1,000.00***	***210.00***	***1,000.00***	***1,000.00***	***1,000.00***
	Supplies and Materials						
3-0101	SUPPLIES	0.00	4,319.00	85.92	3,953.00	3,953.00	3,953.00
	Supplies and Materials Totals	***0.00***	***4,319.00***	***85.92***	***3,953.00***	***3,953.00***	***3,953.00***
	Unknown Type						
0-0101	INTOXILYZER FUND	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2375-654 INTOXILYZER FUND TOTAL		**210.00**	**5,319.00**	**295.92**	**4,953.00**	**4,953.00**	**4,953.00**
2375 INTOXILYZER FUND TOTALS							
	TOTAL EXPENDITURES	210.00		295.92			
	TOTAL BUDGET OF EXPENDITURES		5,319.00		4,953.00	4,953.00	4,953.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		5,319.00		4,953.00	4,953.00	4,953.00

JEFFERSON COUNTY SHERIFF GRANT FUND REVENUE

					Code	Description
				Fund	2410	ERIFF GRANT FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	1,796.36	1,796.00	1,796.36	1,796.00	1,796.00	1,796.00
	Intergovernmental State						
340-01	STATE GRANT FED FORFEITURE	0.00	48,204.00	0.00	48,204.00	48,204.00	48,204.00
	Intergovernmental State Totals	***0.00***	***48,204.00***	***0.00***	***48,204.00***	***48,204.00***	***48,204.00***
	TOTAL REVENUE AVAILABLE	1,796.36	50,000.00	1,796.36	50,000.00	50,000.00	50,000.00
	Less: EXPENDITURES	0.00	50,000.00	0.00			
	BALANCE FORWARD/CASH RESERVE	1,796.36	0.00	1,796.36			

JEFFERSON COUNTY SHERIFF GRANT FUND

	Code	Description
Fund	2410	HERIFF C. .NT FUND
Function	655	SHERIFF GRANT FUND - FED FORFEITURE

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Capital Outlay						
5-1100	OTHER EQUIPMENT	0.00	50,000.00	0.00	50,000.00	50,000.00	50,000.00
	Capital Outlay Totals	***0.00***	***50,000.00***	***0.00***	***50,000.00***	***50,000.00***	***50,000.00***
	Transfers Out						
7-0200	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2410-655 SHERIFF GRANT FUND - FED FORFEITURE TOTAL		**0.00**	**50,000.00**	**0.00**	**50,000.00**	**50,000.00**	**50,000.00**

JEFFERSON COUNTY SHERIFF GRANT FUND

		Code	Description
	Fund	2410	SHERIFF GRANT FUND
	Function	660	SHERIFF GRANT FUND - LEC DRUGS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2410-660 SHERIFF GRANT FUND - LEC DRUGS TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2410 SHERIFF GRANT FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		50,000.00		50,000.00	50,000.00	50,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		50,000.00		50,000.00	50,000.00	50,000.00

JEFFERSON COUNTY CANINE (K-9) - LOCAL GRANTS REVENUE

					Code	Description
				Fund	2430	C NE (K-9) - OCAL GRANTS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	17,687.54	32,375.00	32,375.03	27,139.00	27,139.00	27,139.00
	Other Intergovernmental						
350-01	LOCAL GRANT (K-9)	15,320.00	30,000.00	1,620.00	30,000.00	30,000.00	30,000.00
	Other Intergovernmental Totals	***15,320.00***	***30,000.00***	***1,620.00***	***30,000.00***	***30,000.00***	***30,000.00***
	TOTAL REVENUE AVAILABLE	33,007.54	62,375.00	33,995.03	57,139.00	57,139.00	57,139.00
	Less: EXPENDITURES	632.51	62,375.00	6,855.60			
	BALANCE FORWARD/CASH RESERVE	32,375.03	0.00	27,139.43			

JEFFERSON COUNTY CANINE (K-9) - LOCAL GRANTS

		Code	Description
	Fund	2430	C[illegible]INE (K-9) - [illegible]OCAL GRANTS
	Function	665	LAW ENFORCEMENT - DOG

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0605	ERRORS & OMMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1700	LAW ENFORCEMENT DOG	632.51	62,375.00	6,855.60	57,139.00	57,139.00	57,139.00
	Capital Outlay Totals	***632.51***	***62,375.00***	***6,855.60***	***57,139.00***	***57,139.00***	***57,139.00***
2430-665 LAW ENFORCEMENT - DOG TOTAL		**632.51**	**62,375.00**	**6,855.60**	**57,139.00**	**57,139.00**	**57,139.00**
2430 CANINE (K-9) - LOCAL GRANTS TOTALS							
	TOTAL EXPENDITURES	632.51		6,855.60			
	TOTAL BUDGET OF EXPENDITURES		62,375.00		57,139.00	57,139.00	57,139.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		62,375.00		57,139.00	57,139.00	57,139.00

JEFFERSON COUNTY INHERITANCE TX REVENUE

		Code	Description
	Fund	2700	I[illegible]RITANCE TX
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	1,748,195.30	1,897,738.00	1,897,737.66	2,064,470.00	2,064,470.00	2,064,470.00
	Taxes						
310-01	INHERITANCE TAXES	738,120.42	100,000.00	423,094.41	100,000.00	100,000.00	100,000.00
310-02	INTEREST ON INHERITANCE TAX	4,316.24	5,000.00	4,266.54	5,000.00	5,000.00	5,000.00
	Taxes Totals	***742,436.66***	***105,000.00***	***427,360.95***	***105,000.00***	***105,000.00***	***105,000.00***
	Other Fees and Miscellaneous						
540-01	MISC REVENUE - INSURANCE	0.00	0.00	0.00	476,229.00	476,229.00	476,229.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***0.00***	***476,229.00***	***476,229.00***	***476,229.00***
	Transfers						
590-02	INTER FUND TRANSFER	100,000.00	1,900,000.00	1,622,536.99	0.00	0.00	0.00
	Transfers Totals	***100,000.00***	***1,900,000.00***	***1,622,536.99***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	2,590,631.96	3,902,738.00	3,947,635.60	2,645,699.00	2,645,699.00	2,645,699.00
	Less: EXPENDITURES	692,894.30	3,902,738.00	1,883,165.99			
	BALANCE FORWARD/CASH RESERVE	1,897,737.66	0.00	2,064,469.61			

JEFFERSON COUNTY COVID AMERICAN RESCUE PLAN

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	911	COVID AMERICAN RESCUE PLAN
Line Item	**Description**	**Actual 2023-2024 (1)**	**Budget 2024-2025 (2)**	**Actual 2024-2025 (3)**	**Requested 2025-2026 (4)**	**Proposed 2025-2026 (5)**	**Adopted 2025-2026 (6)**
	Operating Expenses						
2-2500	MEDICAL SERVICE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-9100	SPECIAL PROJECT	20,674.54	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	330,390.00	24,042.00	24,041.40	0.00	0.00	0.00
	Operating Expenses Totals	***351,064.54***	***24,042.00***	***24,041.40***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0201	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0000	COVID AMERICAN RESCUE PLAN	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2580-911 COVID AMERICAN RESCUE PLAN TOTAL		**351,064.54**	**24,042.00**	**24,041.40**	**0.00**	**0.00**	**0.00**
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	351,064.54		24,041.40			
	TOTAL BUDGET OF EXPENDITURES		24,042.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		24,042.00		0.00	0.00	0.00

JEFFERSON COUNTY COMMUNITY DEV. BLOCK GRANT/REUSE

					Code	Description
				Fund	2605	COMMUNITY DEV. BLOCK GRANT/REUSE
				Function	780	SPECIALIZED PROGRAMS
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0900	ADMINISTRATIVE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINT AND PUBLISH	0.00	0.00	0.00	0.00	0.00	0.00
2-5831	SPECIALIZED PROGRAMS	283,188.88	4,841.00	4,500.00	0.00	0.00	0.00
	Operating Expenses Totals	***283,188.88***	***4,841.00***	***4,500.00***	***0.00***	***0.00***	***0.00***
	Debt Service						
6-0300	REFUND	0.00	0.00	0.00	0.00	0.00	0.00
	Debt Service Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2605-780 SPECIALIZED PROGRAMS TOTAL		**283,188.88**	**4,841.00**	**4,500.00**	**0.00**	**0.00**	**0.00**
2605 COMMUNITY DEV. BLOCK GRANT/REUSE TOTALS							
	TOTAL EXPENDITURES	283,188.88		4,500.00			
	TOTAL BUDGET OF EXPENDITURES		4,841.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,841.00		0.00	0.00	0.00

JEFFERSON COUNTY LAW ENFORCEMENT BUILDING FUND

		Code	Description
	Fund	2960	LAW ENFORCEMENT BUILDING FUND
	Function	650	LAW ENFORCEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0342	DISPATCHER REGULAR SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0403	MAINTENANCE PARTTIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00
1-0802	HEALTH/ACCIDENT/LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-0803	GROUP INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0804	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0806	HSA	0.00	0.00	0.00	0.00	0.00	0.00
1-0807	EMPLOYEE SHR.INS.	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO. SHARE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY - CO SHARE	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-0501	LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00
2-0502	WATER	0.00	0.00	0.00	0.00	0.00	0.00
2-0503	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00
2-0504	SEWER	0.00	0.00	0.00	0.00	0.00	0.00
2-0505	GARBAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-0601	GENERAL LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1101	COMPUTER EXPENSE-GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1650	GROUNDS REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1700	TRAVEL EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	TAXABLE CASH FRINGE BENEFIT	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00

JEFFERSON COUNTY LAW ENFORCEMENT BUILDING FUND

					Code	Description
				Fund	2960	LAW ENFORCEMENT BUILDING FUND
				Function	650	LAW ENFORCEMENT
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-4110	PEST CONTROL	0.00	0.00	0.00	0.00	0.00	0.00
2-5806	LAW ENFORCEMENT MAINTENANCE SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
2-8501	PHYSICAL EXAMS	0.00	0.00	0.00	0.00	0.00	0.00
2-9075	BUDGET ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0206	COMMUNICATIONS EQUIP - RENT	0.00	0.00	0.00	0.00	0.00	0.00
4-0500	LEASE/PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-2500	CAPITAL OUTLAY EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
5-2510	MISCELLANEOUS CASH BAL 6-30-07	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
9-9000	BUDGET CORRECTION	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2960-650 LAW ENFORCEMENT TOTAL		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
2960 LAW ENFORCEMENT BUILDING FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		0.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		0.00		0.00	0.00	0.00

JEFFERSON COUNTY COMMUNITY DEV. BLOCK GRANT/REUSE REVENUE

					Code	Description
				Fund	2605	COMMUNITY DEV. BLOCK GRANT/REUSE
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**267,489.19**	**4,141.00**	**4,141.33**	**0.00**	**0.00**	**0.00**
	Other Intergovernmental						
350-08	GALE'S FIELD SPTS BAR & GRL $406.55	15,000.00	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental Totals	***15,000.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
510-01	Interest on Investments	4,841.02	700.00	358.67	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***4,841.02***	***700.00***	***358.67***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**287,330.21**	**4,841.00**	**4,500.00**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**283,188.88**	**4,841.00**	**4,500.00**			
	BALANCE FORWARD/CASH RESERVE	**4,141.33**	**0.00**	**0.00**			

JEFFERSON COUNTY COVID AMERICAN RESCUE PLAN REVENUE

					Code	Description
				Fund	2580	COVID AMERICAN RESCUE PLAN
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	375,106.94	24,042.00	24,041.40	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	375,106.94	24,042.00	24,041.40	0.00	0.00	0.00
	Less: EXPENDITURES	351,064.54	24,042.00	24,041.40			
	BALANCE FORWARD/CASH RESERVE	24,042.40	0.00	0.00			

***The 2023-2024 Actual Balance Forward/Cash Reserve does not match the 2024-2025 Actual Net Fund Balance

JEFFERSON COUNTY LAW ENFORCEMENT BUILDING FUND REVENUE

					Code	Description
				Fund	2960	LAW ENFORCEMENT BUILDING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	**0.23**	**0.00**	**0.69**	**0.00**	**0.00**	**0.00**
	Other Intergovernmental						
353-01	IN LIEU OF TAXES - 1957 AND PRIOR	-0.23	0.00	0.46	0.00	0.00	0.00
	Other Intergovernmental Totals	***-0.23***	***0.00***	***0.46***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER-FUND TRANSFER	0.00	0.00	-1.15	0.00	0.00	0.00
	Transfers Totals	***0.00***	***0.00***	***-1.15***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Less: EXPENDITURES	**0.00**	**0.00**	**0.00**			
	BALANCE FORWARD/CASH RESERVE	**0.00**	**0.00**	**0.00**			

		Code	Description
	Fund	2700	INHERITANCE TX
	Function	982	INHERITANCE TAX-SPECIAL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-8065	TAX REFUNDED TO TAXPAYERS	2,852.26	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	Operating Expenses Totals	***2,852.26***	***3,000.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Supplies and Materials						
3-0201	ASPHALT	0.00	0.00	0.00	719,102.00	719,102.00	719,102.00
3-0202	GRAVEL & BORROW	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***719,102.00***	***719,102.00***	***719,102.00***
	Capital Outlay						
5-0103	PURCHASE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
5-0105	TAX - PROPERTY - ONYX BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
5-0220	COURTHOUSE BUILDING	0.00	0.00	0.00	0.00	0.00	0.00
5-0301	CAR - SHERIFF/OFFICIAL	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
5-1103	OTHER	386,042.04	1,739,109.00	0.00	412,748.00	1,269,754.00	1,269,754.00
	Capital Outlay Totals	***386,042.04***	***1,739,109.00***	***0.00***	***412,748.00***	***1,269,754.00***	***1,269,754.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	1,200,000.00	0.00	0.00	0.00
7-0201	INTERFUND TRANSFERS	304,000.00	2,160,629.00	683,165.99	1,510,849.00	653,843.00	653,843.00
	Transfers Out Totals	***304,000.00***	***2,160,629.00***	***1,883,165.99***	***1,510,849.00***	***653,843.00***	***653,843.00***
2700-982 INHERITANCE TAX-SPECIAL TOTAL		**692,894.30**	**3,902,738.00**	**1,883,165.99**	**2,645,699.00**	**2,645,699.00**	**2,645,699.00**
2700 INHERITANCE TX TOTALS							
	TOTAL EXPENDITURES	692,894.30		1,883,165.99			
	TOTAL BUDGET OF EXPENDITURES		3,902,738.00		2,645,699.00	2,645,699.00	2,645,699.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		3,902,738.00		2,645,699.00	2,645,699.00	2,645,699.00

JEFFERSON COUNTY 911 EMERGENCY SERVICES REVENUE

						Code	Description
					Fund	2910	911 EMERGENCY SERVICES
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	8,015.25	14,476.00	14,475.52	26,050.00	26,050.00	26,050.00
	County Sheriff						
395-09	911 SUR-CHARGE	24,319.97	30,000.00	21,865.30	30,000.00	30,000.00	30,000.00
	County Sheriff Totals	*24,319.97*	*30,000.00*	*21,865.30*	*30,000.00*	*30,000.00*	*30,000.00*
	TOTAL REVENUE AVAILABLE	32,335.22	44,476.00	36,340.82	56,050.00	56,050.00	56,050.00
	Less: EXPENDITURES	17,859.70	44,476.00	10,290.47			
	BALANCE FORWARD/CASH RESERVE	14,475.52	0.00	26,050.35			

JEFFERSON COUNTY 911 EMERGENCY SERVICES

					Code	Description
				Fund	2910	911 EMERGENCY SERVICES
				Function	653	COMMUNICATIONS CENTER
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	5,866.28	6,080.00	6,071.54	6,300.00	6,300.00	6,300.00
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0807	EMPLOYEE SHARE INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	395.98	425.00	409.74	500.00	500.00	500.00
1-1000	CO SHARE SOCIAL SECURITY	448.82	475.00	463.77	500.00	500.00	500.00
	Personal Services Totals	***6,711.08***	***6,980.00***	***6,945.05***	***7,300.00***	***7,300.00***	***7,300.00***
	Operating Expenses						
2-0200	TELEPHONE SERVICES	8,459.63	12,000.00	141.94	5,000.00	5,000.00	5,000.00
2-0202	PHONE LINE 729-7021-RAIDO	0.00	0.00	0.00	0.00	0.00	0.00
2-0203	GREAT PLAINS COMM 324-3233	80.75	450.00	0.00	0.00	0.00	0.00
2-0204	DILLER PHONE CO	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	RADIO EQUIPMENT REPAIR	0.00	1,200.00	0.00	12,000.00	12,000.00	12,000.00
2-0503	HEATING FUEL	456.80	650.00	543.49	700.00	700.00	700.00
2-0601	GENERAL LIABILITY INSURANCE	1,321.00	1,500.00	1,435.00	1,700.00	1,700.00	1,700.00
2-1101	COMPUTER EXPENSE--GENERAL	0.00	5,696.00	0.00	13,350.00	13,350.00	13,350.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	0.00	0.00	0.00	0.00	0.00	0.00
2-1704	MILEAGE	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CONTRACTUAL SERVICES	0.00	11,000.00	0.00	11,000.00	11,000.00	11,000.00
2-9100	LAW ENFORCEMENT BUILDING EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	***10,318.18***	***32,496.00***	***2,120.43***	***43,750.00***	***43,750.00***	***43,750.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0300	TRAFFIC CONTROL	830.44	5,000.00	1,224.99	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***830.44***	***5,000.00***	***1,224.99***	***5,000.00***	***5,000.00***	***5,000.00***
	Capital Outlay						
5-0235	TRACKING	0.00	0.00	0.00	0.00	0.00	0.00
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0315	DATA PROCESSING EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-0400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1217	EMERGENCY PHONE 911 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1309	DATA PROCESSING SOFTWARE	0.00	0.00	0.00	0.00	0.00	0.00
5-1400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***

		Code	Description
	Fund	2910	911 EMERGENCY SERVICES
	Function	653	COMMUNICATIONS CENTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2910-653 COMMUNICATIONS CENTER TOTAL		**17,859.70**	**44,476.00**	**10,290.47**	**56,050.00**	**56,050.00**	**56,050.00**
2910 911 EMERGENCY SERVICES TOTALS							
	TOTAL EXPENDITURES	17,859.70		10,290.47			
	TOTAL BUDGET OF EXPENDITURES		44,476.00		56,050.00	56,050.00	56,050.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		44,476.00		56,050.00	56,050.00	56,050.00

JEFFERSON COUNTY 911 WIRELESS FUND REVENUE

		Code	Description
	Fund	2913	9 WIRELESS FUND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	155,787.87	129,284.00	129,283.71	76,347.00	76,347.00	76,347.00
	Intergovernmental State						
349-60	E911 - STATE OF NEBRASKA	41,712.52	44,451.00	44,451.00	48,492.00	48,492.00	48,492.00
	Intergovernmental State Totals	***41,712.52***	***44,451.00***	***44,451.00***	***48,492.00***	***48,492.00***	***48,492.00***
	Transfers						
590-02	TRANSFERS INTER-FUND	2.05	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	***2.05***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	197,502.44	173,735.00	173,734.71	124,839.00	124,839.00	124,839.00
	Less: EXPENDITURES	68,218.73	173,735.00	97,387.59			
	BALANCE FORWARD/CASH RESERVE	129,283.71	0.00	76,347.12			

JEFFERSON COUNTY 911 WIRELESS FUND

	Code	Description
Fund	2913	9' VIRELESS FUND
Function	697	911 WIRELESS SERVICE FUND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICE	11,214.09	22,000.00	1,020.48	5,000.00	5,000.00	5,000.00
2-0400	911 RADIO REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-2515	CONTRACTURAL SERVICES	18,166.00	20,000.00	6,511.00	20,000.00	20,000.00	20,000.00
2-2912	TRAINING	590.49	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	Operating Expenses Totals	***29,970.58***	***52,000.00***	***7,531.48***	***35,000.00***	***35,000.00***	***35,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Equipment Rental						
4-0500	LEASE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment Rental Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Capital Outlay						
5-1217	911 PHONE EQUIPMENT	35,116.69	121,735.00	89,856.11	89,839.00	89,839.00	89,839.00
	Capital Outlay Totals	***35,116.69***	***121,735.00***	***89,856.11***	***89,839.00***	***89,839.00***	***89,839.00***
	Transfers Out						
7-0200	INTER FUND TRANSFERS	3,131.46	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***3,131.46***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
2913-697 911 WIRELESS SERVICE FUND TOTAL		**68,218.73**	**173,735.00**	**97,387.59**	**124,839.00**	**124,839.00**	**124,839.00**
2913 911 WIRELESS FUND TOTALS							
	TOTAL EXPENDITURES	68,218.73		97,387.59			
	TOTAL BUDGET OF EXPENDITURES		173,735.00		124,839.00	124,839.00	124,839.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		173,735.00		124,839.00	124,839.00	124,839.00

JEFFERSON COUNTY EMER MANAGEMENT PERFORMANCE GRANT REVENUE						Code	Description
					Fund	2915	E' R MANAG E. NT PERFO RMANCE GRANT
					Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	349,093.19	332,393.00	332,392.93	323,753.00	323,753.00	323,753.00
	Intergovernmental Federal						
339-06	EMERGENCY MANAGEMENT PERF. GRANT	145,142.03	135,000.00	55,521.13	135,000.00	135,000.00	135,000.00
	Intergovernmental Federal Totals	*145,142.03*	*135,000.00*	*55,521.13*	*135,000.00*	*135,000.00*	*135,000.00*
	TOTAL REVENUE AVAILABLE	494,235.22	467,393.00	387,914.06	458,753.00	458,753.00	458,753.00
	Less: EXPENDITURES	161,842.29	467,393.00	64,161.10			
	BALANCE FORWARD/CASH RESERVE	332,392.93	0.00	323,752.96			

JEFFERSON COUNTY EMER MANAGEMENT PERFORMANCE GRANT

	Code	Description
Fund	2915	E R MANAG E NT PERFO RMANCE GRANT
Function	696	EMER MANAG EMENT PERFO RMANCE GRANT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0200	TELEPHONE	5.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-0501	LIGHT (ELECTRICITY)	0.00	0.00	422.06	0.00	0.00	0.00
2-1300	BUILDING REPAIR	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
2-1301	TOWER EXPENSE	28,082.46	30,000.00	3,761.85	30,000.00	30,000.00	30,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	10,000.00	199.98	10,000.00	10,000.00	10,000.00
2-1700	TRAVEL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
2-1780	EMERGENCY MANAGEMENT TRAINING	113.14	5,000.00	0.00	5,000.00	5,000.00	5,000.00
2-2000	WEATHER MAP-KUTT	1,200.00	2,000.00	1,200.00	2,000.00	2,000.00	2,000.00
2-4404	NATURAL DISASTER	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
2-4434	EMERGENCY MANAGEMENT REIMBURSEMENT	29,630.64	35,000.00	24,159.38	35,000.00	35,000.00	35,000.00
	Operating Expenses Totals	***59,031.24***	***92,000.00***	***29,743.27***	***92,000.00***	***92,000.00***	***92,000.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
3-0209	MACHINERY/EQUIPMENT FUEL	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	Supplies and Materials Totals	***0.00***	***3,000.00***	***0.00***	***3,000.00***	***3,000.00***	***3,000.00***
	Capital Outlay						
5-0103	PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
5-0302	VEHICLES	0.00	0.00	0.00	0.00	0.00	0.00
5-0332	CIVIL DEFENSE EQUIPMENT	102,811.05	369,393.00	34,417.83	360,753.00	360,753.00	360,753.00
5-0500	OFFICE EQUIPMENT	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
5-2510	MISC CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***102,811.05***	***372,393.00***	***34,417.83***	***363,753.00***	***363,753.00***	***363,753.00***
2915-696 EMER MANAGEMENT PERFORMANCE GRANT TOTAL		**161,842.29**	**467,393.00**	**64,161.10**	**458,753.00**	**458,753.00**	**458,753.00**
2915 EMER MANAGEMENT PERFORMANCE GRANT TOTALS							
	TOTAL EXPENDITURES	161,842.29		64,161.10			
	TOTAL BUDGET OF EXPENDITURES		467,393.00		458,753.00	458,753.00	458,753.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		467,393.00		458,753.00	458,753.00	458,753.00

JEFFERSON COUNTY SE REGIONAL EMERGENCY MANAGEMENT REVENUE

					Code	Description
				Fund	2918	S EGIONAL EMERGENCY MANAGEMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	500.00	500.00	500.00	500.00	500.00	500.00
	Intergovernmental Federal						
339-01	FED GRANTS SE REGIONAL EM	2,634.97	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal Totals	*2,634.97*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
	TOTAL REVENUE AVAILABLE	3,134.97	500.00	500.00	500.00	500.00	500.00
	Less: EXPENDITURES	2,634.97	500.00	0.00			
	BALANCE FORWARD/CASH RESERVE	500.00	0.00	500.00			

JEFFERSON COUNTY SE REGIONAL EMERGENCY MANAGEMENT

	Code	Description
Fund	2918	SE REGIONAL EMERGENCY MANAGEMENT
Function	800	SE REGIONAL EMERGENCY MANAGEMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-9918	OPERATING EXPENSE FY 18	0.00	0.00	0.00	0.00	0.00	0.00
2-9919	OPERATING EXPENSE FY 19	0.00	0.00	0.00	0.00	0.00	0.00
2-9920	OPERATING EXPENSE	2,634.97	500.00	0.00	500.00	500.00	500.00
	Operating Expenses Totals	***2,634.97***	***500.00***	***0.00***	***500.00***	***500.00***	***500.00***
2918-800 SE REGIONAL EMERGENCY MANAGEMENT TOTAL		**2,634.97**	**500.00**	**0.00**	**500.00**	**500.00**	**500.00**
2918 SE REGIONAL EMERGENCY MANAGEMENT TOTALS							
	TOTAL EXPENDITURES	2,634.97		0.00			
	TOTAL BUDGET OF EXPENDITURES		500.00		500.00	500.00	500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		500.00		500.00	500.00	500.00

JEFFERSON COUNTY LAW ENFORCEMENT ADD/REMODEL BOND REVENUE

		Code	Description
	Fund	3300	L ENFORCE MENT ADD/ REMODEL BOND
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**54,895.57**	**46,850.00**	**46,849.57**	**40,090.00**	**40,090.00**	**40,090.00**
	Transfers						
590-02	TRANSFERS INTER-FUND GENERAL TAXES	75,465.00	75,303.00	75,303.00	40,330.00	40,330.00	40,330.00
	Transfers Totals	***75,465.00***	***75,303.00***	***75,303.00***	***40,330.00***	***40,330.00***	***40,330.00***
	TOTAL REVENUE AVAILABLE	**130,360.57**	**122,153.00**	**122,152.57**	**80,420.00**	**80,420.00**	**80,420.00**
	Less: EXPENDITURES	**83,511.00**	**122,153.00**	**82,062.75**			
	BALANCE FORWARD/CASH RESERVE	**46,849.57**	**0.00**	**40,089.82**			

D A DAVIDSON

LE Bond

BOND DEBT SERVICE

JEFFERSON COUNTY, NEBRASKA
LIMITED TAX REFUNDING BONDS, SERIES 2021
Pay & Cancel Refunding of Series 2015
BQ, Non-Rated, 2025 Final Maturity, Proportional Debt Service
Final Pricing

Dated Date	05/19/2021
Delivery Date	05/19/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/15/2021			125.23	125.23	
09/30/2021					125.23
12/15/2021	80,000	0.250%	867.00	80,867.00	
06/15/2022			767.00	767.00	
09/30/2022					81,634.00
12/15/2022	79,000	0.250%	767.00	79,767.00	
06/15/2023			668.25	668.25	
09/30/2023					80,435.25
12/15/2023	82,000	0.550%	668.25	82,668.25	+ 200.00 semiannual agent fee
06/15/2024			442.75	442.75	
09/30/2024					83,111.00
12/15/2024	81,000	0.550%	442.75	81,442.75	
06/15/2025			220.00	220.00	+ 200.00 semiannual agent fee
09/30/2025					81,662.75
12/15/2025	80,000	0.550%	220.00	80,220.00	
09/30/2026					80,220.00
	402,000		5,188.23	407,188.23	407,188.23

88A

JEFFERSON COUNTY LAW ENFORCEMENT ADD/REMODEL BOND

	Code	Description
Fund	3300	L/ ENFORCE NT ADD/ REMODEL BOND
Function	653	LAW ENFORCE MENT ADD/ REMODEL BOND

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0900	ADMINISTRATIVE EXPENSE	83,511.00	400.00	82,062.75	200.00	200.00	200.00
	Operating Expenses Totals	***83,511.00***	***400.00***	***82,062.75***	***200.00***	***200.00***	***200.00***
	Debt Service						
6-0120	OUTSTANDING BONDS	0.00	121,753.00	0.00	80,220.00	80,220.00	80,220.00
	Debt Service Totals	***0.00***	***121,753.00***	***0.00***	***80,220.00***	***80,220.00***	***80,220.00***
3300-653 LAW ENFORCEMENT ADD/REMODEL BOND TOTAL		**83,511.00**	**122,153.00**	**82,062.75**	**80,420.00**	**80,420.00**	**80,420.00**
3300 LAW ENFORCEMENT ADD/REMODEL BOND TOTALS							
	TOTAL EXPENDITURES	83,511.00		82,062.75			
	TOTAL BUDGET OF EXPENDITURES		122,153.00		80,420.00	80,420.00	80,420.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		122,153.00		80,420.00	80,420.00	80,420.00

JEFFERSON COUNTY HIGHWAY BONDS REVENUE

					Code	Description
				Fund	3700	GHWAY ONDS
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	7,434.15	7,434.00	7,434.15	967,295.00	967,295.00	967,295.00
	Other Fees and Miscellaneous						
520-01	PROCEEDS SALE OF BOND	0.00	1,305,000.00	1,304,249.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	***0.00***	***1,305,000.00***	***1,304,249.00***	***0.00***	***0.00***	***0.00***
	Transfers						
590-02	INTER FUND TRANSFER	361,795.00	1,238,438.00	1,374,086.09	525,660.00	525,660.00	525,660.00
	Transfers Totals	***361,795.00***	***1,238,438.00***	***1,374,086.09***	***525,660.00***	***525,660.00***	***525,660.00***
	TOTAL REVENUE AVAILABLE	369,229.15	2,550,872.00	2,685,769.24	1,492,955.00	1,492,955.00	1,492,955.00
	Less: EXPENDITURES	361,795.00	2,550,872.00	1,718,474.56			
	BALANCE FORWARD/CASH RESERVE	7,434.15	0.00	967,294.68			

5'100 fund - Co budget - Hwy does claim - Email Notice Comes here

D A DAVIDSON

Plymouth South BOND DEBT SERVICE Ref# JEFFCNTHWY21

JEFFERSON COUNTY, NEBRASKA
GENERAL OBLIGATION HIGHWAY ALLOCATION FUND PLEDGE REFUNDING BONDS, SERIES 2021
Current Refunding of Series 2016
BQ, Non-Rated, 2029 Final Maturity, Accelerated Debt Service
Final Pricing

Dated Date	05/20/2021
Delivery Date	05/20/2021

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/01/2021			5,957.00	5,957.00	
05/01/2022	350,000	0.250%	6,660.00	356,660.00	
09/30/2022					362,617.00
11/01/2022			6,222.50	6,222.50	#23030288 3-24-23
05/01/2023 ✓	350,000	0.300%	6,222.50	356,222.50	
09/30/2023					362,445.00
11/01/2023			5,697.50	5,697.50	
05/01/2024	350,000	0.350%	5,697.50	355,697.50	
09/30/2024					361,395.00
11/01/2024			5,085.00	5,085.00	
05/01/2025	355,000	0.450%	5,085.00	360,085.00	
09/30/2025					365,170.00
11/01/2025			4,286.25	4,286.25	
05/01/2026	355,000	0.550%	4,286.25	359,286.25	
09/30/2026					363,572.50
11/01/2026			3,310.00	3,310.00	
05/01/2027	360,000	0.700%	3,310.00	363,310.00	
09/30/2027					366,620.00
11/01/2027			2,050.00	2,050.00	
05/01/2028	360,000	1.000%	2,050.00	362,050.00	
09/30/2028					364,100.00
11/01/2028			250.00	250.00	
05/01/2029	50,000	1.000%	250.00	50,250.00	
09/30/2029					50,500.00
	2,530,000		66,419.50	2,596,419.50	2,596,419.50

90A

BOND DEBT SERVICE

D A DAVIDSON

JEFFERSON COUNTY, NEBRASKA
HIGHWAY ALLOCATION FUND PLEDGE BONDS, SERIES 2024
Non-Rated, BQ, 2034 Final Maturity, 7/25/29 Par Call
FINAL PRICING

Dated Date	07/25/2024
Delivery Date	07/25/2024

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/15/2024			21,111.81	21,111.81	
06/15/2025			27,143.75	27,143.75	
06/30/2025					48,255.56
12/15/2025	110,000	4.000%	27,143.75	137,143.75	
06/15/2026			24,943.75	24,943.75	
06/30/2026					162,087.50
12/15/2026	115,000	4.000%	24,943.75	139,943.75	
06/15/2027			22,643.75	22,643.75	
06/30/2027					162,587.50
12/15/2027	120,000	4.000%	22,643.75	142,643.75	
06/15/2028			20,243.75	20,243.75	
06/30/2028					162,887.50
12/15/2028	125,000	4.050%	20,243.75	145,243.75	
06/15/2029			17,712.50	17,712.50	
06/30/2029					162,956.25
12/15/2029	130,000	4.050%	17,712.50	147,712.50	
06/15/2030			15,080.00	15,080.00	
06/30/2030					162,792.50
12/15/2030	135,000	4.050%	15,080.00	150,080.00	
06/15/2031			12,346.25	12,346.25	
06/30/2031					162,426.25
12/15/2031	140,000	4.150%	12,346.25	152,346.25	
06/15/2032			9,441.25	9,441.25	
06/30/2032					161,787.50
12/15/2032	145,000	4.150%	9,441.25	154,441.25	
06/15/2033			6,432.50	6,432.50	
06/30/2033					160,873.75
12/15/2033	150,000	4.150%	6,432.50	156,432.50	
06/15/2034			3,320.00	3,320.00	
06/30/2034					159,752.50
12/15/2034	160,000	4.150%	3,320.00	163,320.00	
06/30/2035					163,320.00
	1,330,000		339,726.81	1,669,726.81	1,669,726.81

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JEFFERSON COUNTY HIGHWAY BONDS

		Code	Description
	Fund	3700	GHWAY ONDS
	Function	705	HIGHWAY BONDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0900	ADMINISTRATIVE FEES	200.00	400.00	600.00	800.00	800.00	800.00
	Operating Expenses Totals	***200.00***	***400.00***	***600.00***	***800.00***	***800.00***	***800.00***
	Capital Outlay						
5-1200	HIWAY/RD & OTHER CONTRACTS	0.00	7,434.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***7,434.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Debt Service						
6-0120	BOND PAYMENT	361,595.00	1,238,038.00	413,625.56	1,492,155.00	1,492,155.00	1,492,155.00
	Debt Service Totals	***361,595.00***	***1,238,038.00***	***413,625.56***	***1,492,155.00***	***1,492,155.00***	***1,492,155.00***
	Transfers Out						
7-0200	TRANSFER-INTERFUND	0.00	0.00	1,304,249.00	0.00	0.00	0.00
7-0590	TRANSFERS OUT	0.00	1,305,000.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***1,305,000.00***	***1,304,249.00***	***0.00***	***0.00***	***0.00***
	Unknown Type						
0-0900	ADMINISTRATIVE FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
3700-705 HIGHWAY BONDS TOTAL		**361,795.00**	**2,550,872.00**	**1,718,474.56**	**1,492,955.00**	**1,492,955.00**	**1,492,955.00**
3700 HIGHWAY BONDS TOTALS							
	TOTAL EXPENDITURES	361,795.00		1,718,474.56			
	TOTAL BUDGET OF EXPENDITURES		2,550,872.00		1,492,955.00	1,492,955.00	1,492,955.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,550,872.00		1,492,955.00	1,492,955.00	1,492,955.00

JEFFERSON COUNTY PWF HIGHWAY BOND REVENUE

					Code	Description
				Fund	3701	P' HIGHWAY BOND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**FUND BALANCE**	**398,955.20**	**362,099.00**	**362,099.00**	**369,871.00**	**369,871.00**	**369,871.00**
	Taxes						
300-00	PROPERTY TAX	396,072.38	482,050.00	431,017.15	482,050.00	482,050.00	482,050.00
	Taxes Totals	***396,072.38***	***482,050.00***	***431,017.15***	***482,050.00***	***482,050.00***	***482,050.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION ALLOCATION	5,142.87	0.00	6,354.21	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	38,613.88	0.00	48,025.04	0.00	0.00	0.00
346-01	PRO-RATE MOTOR VEHICLE ALLOCATION	848.54	850.00	915.67	950.00	950.00	950.00
346-02	CARLINE	898.01	900.00	820.30	850.00	850.00	850.00
346-05	WIND POWER IN-LIEU	2,649.60	2,800.00	4,029.25	4,100.00	4,100.00	4,100.00
	Intergovernmental State Totals	***48,152.90***	***4,550.00***	***60,144.47***	***5,900.00***	***5,900.00***	***5,900.00***
	Other Intergovernmental						
353-02	IN LIEU OF TAXES - 5% GROSS REVENUE	886.43	900.00	881.86	900.00	900.00	900.00
353-03	IN-LIEU-OF-TAX HOUSING AUTHORITY	133.49	145.00	225.06	250.00	250.00	250.00
353-04	IN-LIEU-OF-TAX COMMUNITY REDEVELOPMENT	0.00	0.00	16.97	0.00	0.00	0.00
	Other Intergovernmental Totals	***1,019.92***	***1,045.00***	***1,123.89***	***1,150.00***	***1,150.00***	***1,150.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMMISSION	-51.40	0.00	-63.54	0.00	0.00	0.00
	County Treasurer Totals	***-51.40***	***0.00***	***-63.54***	***0.00***	***0.00***	***0.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**448,076.62**	**367,694.00**	**423,303.82**	**376,921.00**	**376,921.00**	**376,921.00**
	TOTAL PROPERTY TAXES	**396,072.38**	**482,050.00**	**431,017.15**	**482,050.00**	**482,050.00**	**482,050.00**
	TOTAL REVENUE AVAILABLE	**844,149.00**	**849,744.00**	**854,320.97**	**858,971.00**	**858,971.00**	**858,971.00**
	Less: EXPENDITURES	**482,050.00**	**849,744.00**	**484,450.00**			
	BALANCE FORWARD/CASH RESERVE	**362,099.00**	**0.00**	**369,870.97**			

PWF # 3701 Fund Co Budget / BOK Financial D.A. DAVIDSON JEFFCNTHWY20

BOND DEBT SERVICE

JEFFERSON COUNTY, NEBRASKA
GENERAL OBLIGATION HIGHWAY ALLOCATION FUND PLEDGE REFUNDING BONDS, SERIES 2020
Partial Current Refunding of Series 2015
BQ, 'A1' Rated, 2035 Final Maturity, Proportional Debt Service
Final Pricing

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
06/01/2021			88,194.44	88,194.44	
09/30/2021					88,194.44
12/01/2021	360,000	2.000%	62,500.00	422,500.00	
06/01/2022			58,900.00	58,900.00	
09/30/2022					481,400.00
12/01/2022	370,000	2.000%	58,900.00	428,900.00	
06/01/2023			55,200.00	55,200.00	
09/30/2023					484,100.00
12/01/2023	375,000	2.000%	55,200.00	430,200.00	
06/01/2024			51,450.00	51,450.00	
09/30/2024					481,650.00
12/01/2024	385,000	2.000%	51,450.00	436,450.00	
06/01/2025			47,600.00	47,600.00	
09/30/2025					484,050.00
12/01/2025	390,000	2.000%	47,600.00	437,600.00	
06/01/2026			43,700.00	43,700.00	
09/30/2026					481,300.00
12/01/2026	400,000	2.000%	43,700.00	443,700.00	
06/01/2027			39,700.00	39,700.00	
09/30/2027					483,400.00
12/01/2027	405,000	2.000%	39,700.00	444,700.00	
06/01/2028			35,650.00	35,650.00	
09/30/2028					480,350.00
12/01/2028	420,000	2.000%	35,650.00	455,650.00	
06/01/2029			31,450.00	31,450.00	
09/30/2029					487,100.00
12/01/2029	425,000	2.000%	31,450.00	456,450.00	
06/01/2030			27,200.00	27,200.00	
09/30/2030					483,650.00
12/01/2030	430,000	2.000%	27,200.00	457,200.00	
06/01/2031			22,900.00	22,900.00	
09/30/2031					480,100.00
12/01/2031	440,000	2.000%	22,900.00	462,900.00	
06/01/2032			18,500.00	18,500.00	
09/30/2032					481,400.00
12/01/2032	450,000	2.000%	18,500.00	468,500.00	
06/01/2033			14,000.00	14,000.00	
09/30/2033					482,500.00
12/01/2033	460,000	2.000%	14,000.00	474,000.00	
06/01/2034			9,400.00	9,400.00	
09/30/2034					483,400.00
12/01/2034	465,000	2.000%	9,400.00	474,400.00	
06/01/2035			4,750.00	4,750.00	
09/30/2035					479,150.00
12/01/2035	475,000	2.000%	4,750.00	479,750.00	
09/30/2036					479,750.00
	6,250,000		1,071,494.44	7,321,494.44	7,321,494.44

#22110141 11-11-22

92 A

JEFFERSON COUNTY PWF HIGHWAY BOND

		Code	Description
	Fund	3701	PWF HIGHWAY BOND
	Function	705	PWF HIGHWAY BONDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-0900	BOND ADMIN FEES	200.00	200.00	0.00	400.00	400.00	400.00
	Operating Expenses Totals	***200.00***	***200.00***	***0.00***	***400.00***	***400.00***	***400.00***
	Capital Outlay						
5-1200	HWY/RD OTHER CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
	Debt Service						
6-0120	BOND PAYMENTS	481,850.00	849,544.00	484,450.00	858,571.00	858,571.00	858,571.00
	Debt Service Totals	***481,850.00***	***849,544.00***	***484,450.00***	***858,571.00***	***858,571.00***	***858,571.00***
	Transfers Out						
7-0200	TRANSFER - INTERFUND	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
3701-705 PWF HIGHWAY BONDS TOTAL		**482,050.00**	**849,744.00**	**484,450.00**	**858,971.00**	**858,971.00**	**858,971.00**
3701 PWF HIGHWAY BOND TOTALS							
	TOTAL EXPENDITURES	482,050.00		484,450.00			
	TOTAL BUDGET OF EXPENDITURES		849,744.00		858,971.00	858,971.00	858,971.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		849,744.00		858,971.00	858,971.00	858,971.00

JEFFERSON COUNTY NATURAL DISASTER FUND REVENUE

					Code	Description
				Fund	4020	TURAL SASTER FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	165,873.12	110,446.00	110,446.33	116,082.00	116,082.00	116,082.00
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE	0.00	0.00	5,635.43	5,800.00	5,800.00	5,800.00
	Other Fees and Miscellaneous Totals	***0.00***	***0.00***	***5,635.43***	***5,800.00***	***5,800.00***	***5,800.00***
	Transfers						
590-02	TRANSFERS INTER-FUND	0.00	55,427.00	0.00	0.00	0.00	0.00
	Transfers Totals	***0.00***	***55,427.00***	***0.00***	***0.00***	***0.00***	***0.00***
	TOTAL REVENUE AVAILABLE	165,873.12	165,873.00	116,081.76	121,882.00	121,882.00	121,882.00
	Less: EXPENDITURES	55,426.79	165,873.00	0.00			
	BALANCE FORWARD/CASH RESERVE	110,446.33	0.00	116,081.76			

JEFFERSON COUNTY NATURAL DISASTER FUND

		Code	Description
	Fund	4020	ATURAL SASTER FUND
	Function	895	NATURAL DISASTER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Supplies and Materials						
3-0202	GRAVEL & BORROW	0.00	0.00	0.00	0.00	0.00	0.00
3-0206	CULVERTS	0.00	0.00	0.00	0.00	0.00	0.00
3-0400	MISCELLANEOUS	55,426.79	165,873.00	0.00	121,882.00	121,882.00	121,882.00
	Supplies and Materials Totals	***55,426.79***	***165,873.00***	***0.00***	***121,882.00***	***121,882.00***	***121,882.00***
	Transfers Out						
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***	***0.00***
4020-895 NATURAL DISASTER TOTAL		**55,426.79**	**165,873.00**	**0.00**	**121,882.00**	**121,882.00**	**121,882.00**
4020 NATURAL DISASTER FUND TOTALS							
	TOTAL EXPENDITURES	55,426.79		0.00			
	TOTAL BUDGET OF EXPENDITURES		165,873.00		121,882.00	121,882.00	121,882.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		165,873.00		121,882.00	121,882.00	121,882.00

JEFFERSON COUNTY FAIR BUILDING FUND REVENUE

					Code	Description
				Fund	4025	FAIR BUILDING FUND
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	105,551.66	209,755.00	209,755.38	291,845.00	291,845.00	291,845.00
	Transfers						
590-02	INTER-FUND TRANSFER	58,680.55	60,000.00	50,004.00	80,000.00	80,000.00	80,000.00
590-03	TRANSFER GENERAL TAXES	127,823.00	130,380.00	130,380.00	51,655.00	51,655.00	51,655.00
	Transfers Totals	***186,503.55***	***190,380.00***	***180,384.00***	***131,655.00***	***131,655.00***	***131,655.00***
	TOTAL REVENUE AVAILABLE	292,055.21	400,135.00	390,139.38	423,500.00	423,500.00	423,500.00
	Less: EXPENDITURES	82,299.83	400,135.00	98,294.56			
	BALANCE FORWARD/CASH RESERVE	209,755.38	0.00	291,844.82			

JEFFERSON COUNTY FAIR BUILDING FUND

					Code	Description
				Fund	4025	FAIR BUILDING FUND
				Function	855	COUNTY FAIR
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1300	BUILDING REPAIR	7,559.16	50,000.00	30,152.79	50,000.00	50,000.00	50,000.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1650	Grounds Repair	1,350.67	0.00	3,500.00	3,000.00	3,000.00	3,000.00
2-3700	COUNTY FAIR EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	0.00	20,000.00	2,593.00	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	***8,909.83***	***70,000.00***	***36,245.79***	***73,000.00***	***73,000.00***	***73,000.00***
	Supplies and Materials						
3-0108	ELECTRICAL SUPPLIES	0.00	4,000.00	1,727.14	4,000.00	4,000.00	4,000.00
3-0120	GROUND SUPPLIES	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
3-0201	ASPHALT	0.00	0.00	0.00	0.00	0.00	0.00
3-0205	CONCRETE, ETC	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Supplies and Materials Totals	***0.00***	***11,500.00***	***1,727.14***	***11,500.00***	***11,500.00***	***11,500.00***
	Capital Outlay						
5-0200	BUILDING - ACCRUAL	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	ELECTICAL REPAIR	8,390.00	5,000.00	321.63	5,000.00	5,000.00	5,000.00
5-1303	BUILDING	0.00	253,635.00	0.00	254,000.00	254,000.00	254,000.00
	Capital Outlay Totals	***8,390.00***	***258,635.00***	***321.63***	***259,000.00***	***259,000.00***	***259,000.00***
	Transfers Out						
7-0200	INTERFUND TRANSFER	65,000.00	60,000.00	60,000.00	80,000.00	80,000.00	80,000.00
	Transfers Out Totals	***65,000.00***	***60,000.00***	***60,000.00***	***80,000.00***	***80,000.00***	***80,000.00***
4025-855 COUNTY FAIR TOTAL		**82,299.83**	**400,135.00**	**98,294.56**	**423,500.00**	**423,500.00**	**423,500.00**
4025 FAIR BUILDING FUND TOTALS							
	TOTAL EXPENDITURES	82,299.83		98,294.56			
	TOTAL BUDGET OF EXPENDITURES		400,135.00		423,500.00	423,500.00	423,500.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		400,135.00		423,500.00	423,500.00	423,500.00

JEFFERSON COUNTY COUNTY BUILDING REVENUE

		Code	Description
	Fund	4050	OUNTY ILDING
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	NET FUND BALANCE	198,642.49	198,642.00	198,642.49	198,642.00	198,642.00	198,642.00
	TOTAL REVENUE AVAILABLE	198,642.49	198,642.00	198,642.49	198,642.00	198,642.00	198,642.00
	Less: EXPENDITURES	0.00	198,642.00	0.00			
	BALANCE FORWARD/CASH RESERVE	198,642.49	0.00	198,642.49			

JEFFERSON COUNTY COUNTY BUILDING

		Code	Description
	Fund	4050	COUNTY BUILDING
	Function	641	BUILDING AND GROUNDS

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1300	BUILDING REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
2-9100	CITY/COUNTY BUILDING MAINTENANCE	0.00	198,642.00	0.00	188,642.00	188,642.00	188,642.00
	Operating Expenses Totals	***0.00***	***198,642.00***	***0.00***	***198,642.00***	***198,642.00***	***198,642.00***
4050-641 BUILDING AND GROUNDS TOTAL		**0.00**	**198,642.00**	**0.00**	**198,642.00**	**198,642.00**	**198,642.00**
4050 COUNTY BUILDING TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		198,642.00		198,642.00	198,642.00	198,642.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		198,642.00		198,642.00	198,642.00	198,642.00

JEFFERSON COUNTY LAW ENFORCEMENT ADDITION/REMODEL REVENUE

		Code	Description
	Fund	4600	L ENFORCE MENT ADDITION/ REMODEL
	Function	ALL	

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	FUND BALANCE	74,330.58	68,932.00	68,931.53	68,932.00	68,932.00	68,932.00
	TOTAL REVENUE AVAILABLE	74,330.58	68,932.00	68,931.53	68,932.00	68,932.00	68,932.00
	Less: EXPENDITURES	5,399.05	68,932.00	0.00			
	BALANCE FORWARD/CASH RESERVE	68,931.53	0.00	68,931.53			

JEFFERSON COUNTY LAW ENFORCEMENT ADDITION/REMODEL

	Code	Description
Fund	4600	L ENFORCE MENT ADDITION/ REMODEL
Function	653	LAW ENFORCE MENT ADDITION/ REMODEL

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1300	BUILDING REPAIR	0.00	25,000.00	0.00	68,932.00	68,932.00	68,932.00
	Operating Expenses Totals	***0.00***	***25,000.00***	***0.00***	***68,932.00***	***68,932.00***	***68,932.00***
	Capital Outlay						
5-0103	PURCHASE OF LAND	0.00	0.00	0.00	0.00	0.00	0.00
5-0250	JAIL REMODELING	0.00	0.00	0.00	0.00	0.00	0.00
5-2500	CAPITAL OUTLAY (ONYX BLDG)	5,399.05	43,932.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***5,399.05***	***43,932.00***	***0.00***	***0.00***	***0.00***	***0.00***
4600-653 LAW ENFORCEMENT ADDITION/ REMODEL TOTAL		**5,399.05**	**68,932.00**	**0.00**	**68,932.00**	**68,932.00**	**68,932.00**
4600 LAW ENFORCEMENT ADDITION/REMODEL TOTALS							
	TOTAL EXPENDITURES	5,399.05		0.00			
	TOTAL BUDGET OF EXPENDITURES		68,932.00		68,932.00	68,932.00	68,932.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		68,932.00		68,932.00	68,932.00	68,932.00

JEFFERSON COUNTY TOURISM REVENUE

					Code	Description
				Fund	4900	OURISM
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	21,010.14	30,829.00	30,829.29	33,366.00	33,366.00	33,366.00
	Taxes						
315-03	LODGING TAX	27,298.67	29,171.00	24,036.12	29,000.00	29,000.00	29,000.00
	Taxes Totals	***27,298.67***	***29,171.00***	***24,036.12***	***29,000.00***	***29,000.00***	***29,000.00***
	TOTAL REVENUE AVAILABLE	48,308.81	60,000.00	54,865.41	62,366.00	62,366.00	62,366.00
	Less: EXPENDITURES	17,479.52	60,000.00	21,499.18			
	BALANCE FORWARD/CASH RESERVE	30,829.29	0.00	33,366.23			

JEFFERSON COUNTY TOURISM

	Code	Description
Fund	4900	TOURISM
Function	870	PARKS & RECREATION

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-1701	MEALS	13.00	50.00	45.25	50.00	50.00	50.00
2-1702	LODGING	0.00	120.00	0.00	120.00	120.00	120.00
2-1704	MILEAGE	151.96	310.00	345.80	310.00	310.00	310.00
2-1801	DUES, REG., SUBSCRIPTION ETC.	400.00	770.00	0.00	770.00	770.00	770.00
2-2000	PRINT AND PUBLISH	0.00	8,000.00	3,850.50	8,000.00	8,000.00	8,000.00
2-2001	PROMOTIONAL ADVERTISING	12,614.56	18,707.00	12,957.63	18,707.00	18,707.00	18,707.00
2-2515	CONTRACTUAL SERVICES-CHAMBER	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
2-6040	TOURISM PROMOTION	0.00	27,643.00	0.00	30,009.00	30,009.00	30,009.00
	Operating Expenses Totals	***17,479.52***	***59,900.00***	***21,499.18***	***62,266.00***	***62,266.00***	***62,266.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	100.00	0.00	100.00	100.00	100.00
	Supplies and Materials Totals	***0.00***	***100.00***	***0.00***	***100.00***	***100.00***	***100.00***
4900-870 PARKS & RECREATION TOTAL		**17,479.52**	**60,000.00**	**21,499.18**	**62,366.00**	**62,366.00**	**62,366.00**
4900 TOURISM TOTALS							
	TOTAL EXPENDITURES	17,479.52		21,499.18			
	TOTAL BUDGET OF EXPENDITURES		60,000.00		62,366.00	62,366.00	62,366.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		60,000.00		62,366.00	62,366.00	62,366.00

JEFFERSON COUNTY AMBULANCE REVENUE

					Code	Description
				Fund	5502	/ ULANCE
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**NET FUND BALANCE**	163,202.29	123,792.00	123,791.95	49,450.00	49,450.00	49,450.00
	Taxes						
300-00	PROPERTY TAXES	692,373.58	739,000.00	669,847.65	988,985.00	988,985.00	988,985.00
	Taxes Totals	***692,373.58***	***739,000.00***	***669,847.65***	***988,985.00***	***988,985.00***	***988,985.00***
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	12,411.76	0.00	14,355.63	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	51,255.84	0.00	65,069.28	0.00	0.00	0.00
346-01	PRO RATE MOTOR VEHICLE	1,465.46	1,500.00	1,403.80	1,500.00	1,500.00	1,500.00
346-02	CARLINE	2,179.04	2,200.00	1,847.74	2,200.00	2,200.00	2,200.00
346-05	WIND POWER IN-LIEU	1,029.88	1,600.00	1,086.15	1,600.00	1,600.00	1,600.00
	Intergovernmental State Totals	***68,341.98***	***5,300.00***	***83,762.60***	***5,300.00***	***5,300.00***	***5,300.00***
	Other Intergovernmental						
353-03	IN-LIEU-OF-TAX HOUSING AUTHORITY	576.04	580.00	689.91	650.00	650.00	650.00
353-04	IN-LIEU-OF-TAX COMMUNITY REDEVELOPMENT	0.00	0.00	52.01	0.00	0.00	0.00
	Other Intergovernmental Totals	***576.04***	***580.00***	***741.92***	***650.00***	***650.00***	***650.00***
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMMISSIONS	-124.12	0.00	-143.57	0.00	0.00	0.00
	County Treasurer Totals	***-124.12***	***0.00***	***-143.57***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE (FEES)	359,047.72	471,000.00	379,979.66	371,000.00	371,000.00	371,000.00
	Other Fees and Miscellaneous Totals	***359,047.72***	***471,000.00***	***379,979.66***	***371,000.00***	***371,000.00***	***371,000.00***
	TOTAL: BALANCE, REVENUE & TRANSFER	**591,043.91**	**600,672.00**	**588,132.56**	**426,400.00**	**426,400.00**	**426,400.00**
	TOTAL PROPERTY TAXES	**692,373.58**	**739,000.00**	**669,847.65**	**988,985.00**	**988,985.00**	**988,985.00**
	TOTAL REVENUE AVAILABLE	**1,283,417.49**	**1,339,672.00**	**1,257,980.21**	**1,415,385.00**	**1,415,385.00**	**1,415,385.00**
	Less: EXPENDITURES	**1,159,625.54**	**1,298,751.00**	**1,208,529.74**			
	BALANCE FORWARD/CASH RESERVE	**123,791.95**	**40,921.00**	**49,450.47**			

JEFFERSON COUNTY AMBULANCE

		Code	Description
	Fund	5502	AMBULANCE
	Function	691	AMBULANCE & RESCUE OPER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Personal Services						
1-0300	SALARIES	481,177.85	547,999.00	557,182.30	578,725.00	578,725.00	578,725.00
1-0301	ADMINISTRATIVE FEE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0400	PARTTIME SALARIES	94,844.96	103,394.00	101,796.38	110,000.00	110,000.00	110,000.00
1-0500	OVERTIME	125,870.85	128,000.00	172,514.74	130,000.00	130,000.00	130,000.00
1-0600	VACATION PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0700	SICK PAY	0.00	0.00	0.00	0.00	0.00	0.00
1-0801	WORKMAN'S COMPENSATION	14,176.00	22,000.00	0.00	40,000.00	40,000.00	40,000.00
1-0802	HEALTH/ACCIDENT/LIFE	30.00	30.00	60.00	60.00	60.00	60.00
1-0803	GROUP INSURANCE	83,623.64	90,000.00	106,673.86	120,000.00	120,000.00	120,000.00
1-0804	LIFE INSURANCE	1,718.17	1,800.00	1,866.15	2,000.00	2,000.00	2,000.00
1-0806	HSA	1,950.00	2,200.00	1,200.00	2,000.00	2,000.00	2,000.00
1-0807	EMPLOYEE SHARE INSURANCES	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	45,362.77	46,000.00	54,709.16	60,000.00	60,000.00	60,000.00
1-1000	SOCIAL SECURITY	52,185.52	60,998.00	61,828.62	70,000.00	70,000.00	70,000.00
1-1100	UNIFORM ALLOWANCE	2,430.40	2,000.00	298.69	2,000.00	2,000.00	2,000.00
	Personal Services Totals	***903,370.16***	***1,004,421.00***	***1,058,129.90***	***1,114,785.00***	***1,114,785.00***	***1,114,785.00***
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	823.38	850.00	827.33	850.00	850.00	850.00
2-0201	CELLULAR PHONE	2,988.33	3,500.00	2,962.85	3,500.00	3,500.00	3,500.00
2-0203	INITIAL PETTY CASH	0.00	0.00	0.00	0.00	0.00	0.00
2-0400	NEW RADIO EQUIP/PAGERS/REPAIR	451.00	1,000.00	0.00	0.00	0.00	0.00
2-0601	GEN LIABILITY INSURANCE	10,609.00	19,000.00	0.00	30,000.00	30,000.00	30,000.00
2-1101	COMPUTER EXPENSE - GENERAL	0.00	250.00	0.00	0.00	0.00	0.00
2-1301	BLDG REPAIR CONTINGENCY	571.76	580.00	549.54	0.00	0.00	0.00
2-1402	EQUIP REPAIR (PICKUP REPAIR PARTS)	0.00	250.00	316.00	0.00	0.00	0.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	40.15	50.00	38.68	50.00	50.00	50.00
2-1702	LODGING	389.85	600.00	445.26	600.00	600.00	600.00
2-1704	MILEAGE	203.71	200.00	213.73	400.00	400.00	400.00
2-1801	DUES, REG, TRAINING ETC	5,778.00	6,000.00	527.00	8,000.00	8,000.00	8,000.00
2-2000	PRINT & PUBLISH	38.00	50.00	1,066.00	3,500.00	3,500.00	3,500.00
2-2515	CONTRACTUAL SERV(SWEET-E NARRIS)	47,908.50	50,000.00	58,926.59	65,000.00	65,000.00	65,000.00
2-3605	AMBULANCE EXPENSES/REPAIR	5,550.87	6,000.00	12,332.73	15,000.00	15,000.00	15,000.00
2-5707	PHARMACY-HOSPITAL	1,419.83	1,500.00	1,219.85	5,000.00	5,000.00	5,000.00
2-5708	INFECTIOUS CONTROL SUPPLIES	2,925.43	3,000.00	1,491.17	3,000.00	3,000.00	3,000.00

		Code	Description
	Fund	5502	AMBULANCE
	Function	691	AMBULANCE & RESCUE OPER

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
2-9075	BUDGET ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9100	OPERATING EXPENSES (LAW BLDG EXPENS	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	2,338.09	2,500.00	542.30	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	***82,035.90***	***95,330.00***	***81,459.03***	***136,900.00***	***136,900.00***	***136,900.00***
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	700.00	700.00	700.00
3-0105	MEDICAL SUPPLIES/NON RESALE	12,945.26	18,000.00	20,661.76	23,000.00	23,000.00	23,000.00
3-0124	PR/PROGRAM SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
3-0127	OXYGEN	2,600.84	3,000.00	2,006.08	3,000.00	3,000.00	3,000.00
3-0208	DIESEL FUEL	13,126.62	18,000.00	12,824.71	18,000.00	18,000.00	18,000.00
3-0209	MACH & EQUIP FUEL	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***28,672.72***	***39,000.00***	***35,492.55***	***44,700.00***	***44,700.00***	***44,700.00***
	Equipment Rental						
4-0500	LEASE/PURCHASE (AMB/COMP)	0.00	35,000.00	0.00	43,000.00	43,000.00	43,000.00
	Equipment Rental Totals	***0.00***	***35,000.00***	***0.00***	***43,000.00***	***43,000.00***	***43,000.00***
	Capital Outlay						
5-0300	MACHINERY & EQUIPMENT	15,546.76	20,000.00	3,448.26	5,000.00	5,000.00	5,000.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	***15,546.76***	***20,000.00***	***3,448.26***	***5,000.00***	***5,000.00***	***5,000.00***
	Transfers Out						
7-0200	INTER FUND TRANSFER	130,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
	Transfers Out Totals	***130,000.00***	***30,000.00***	***30,000.00***	***30,000.00***	***30,000.00***	***30,000.00***
	Unknown Type						
9-9000	BUDGET HEARING ADDITION	0.00	75,000.00	0.00	0.00	0.00	0.00
	Unknown Type Totals	***0.00***	***75,000.00***	***0.00***	***0.00***	***0.00***	***0.00***
5502-691 AMBULANCE & RESCUE OPER TOTAL		**1,159,625.54**	**1,298,751.00**	**1,208,529.74**	**1,374,385.00**	**1,374,385.00**	**1,374,385.00**
5502 AMBULANCE TOTALS							
	TOTAL EXPENDITURES	1,159,625.54		1,208,529.74			
	TOTAL BUDGET OF EXPENDITURES		1,298,751.00		1,374,385.00	1,374,385.00	1,374,385.00
	NECESSARY CASH RESERVE		40,921.00		41,000.00	41,000.00	41,000.00
	TOTAL REQUIREMENTS		1,339,672.00		1,415,385.00	1,415,385.00	1,415,385.00

JEFFERSON COUNTY AMBULANCE EQUIPMENT REVENUE

					Code	Description
				Fund	5503	AMBULANCE EQUIPMENT
				Function	ALL	
Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
271-00	**BALANCE**	**895.61**	**1,943.00**	**1,942.86**	**20,559.00**	**20,559.00**	**20,559.00**
	Intergovernmental State						
340-01	STATE GRANTS	0.00	0.00	75,000.00	0.00	0.00	0.00
	Intergovernmental State Totals	***0.00***	***0.00***	***75,000.00***	***0.00***	***0.00***	***0.00***
	Other Fees and Miscellaneous						
540-01	MISCELLANOUS REVENUE	24,783.25	100,000.00	31,632.26	100,000.00	100,000.00	100,000.00
	Other Fees and Miscellaneous Totals	***24,783.25***	***100,000.00***	***31,632.26***	***100,000.00***	***100,000.00***	***100,000.00***
	TOTAL REVENUE AVAILABLE	**25,678.86**	**101,943.00**	**108,575.12**	**120,559.00**	**120,559.00**	**120,559.00**
	Less: EXPENDITURES	**23,736.00**	**101,943.00**	**88,016.00**			
	BALANCE FORWARD/CASH RESERVE	**1,942.86**	**0.00**	**20,559.12**			

JEFFERSON COUNTY AMBULANCE EQUIPMENT

	Code	Description
Fund	5503	AMBULANCE EQUIPMENT
Function	691	AMBULANCE EQUIPMENT

Line Item	Description	Actual 2023-2024 (1)	Budget 2024-2025 (2)	Actual 2024-2025 (3)	Requested 2025-2026 (4)	Proposed 2025-2026 (5)	Adopted 2025-2026 (6)
	Operating Expenses						
2-4408	AMBULANCE COSTS	0.00	0.00	75,016.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	***0.00***	***0.00***	***75,016.00***	***100,000.00***	***100,000.00***	***100,000.00***
	Supplies and Materials						
3-0115	AMBULANCE SUPPLIES	23,736.00	101,943.00	13,000.00	20,559.00	20,559.00	20,559.00
3-0150	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	***23,736.00***	***101,943.00***	***13,000.00***	***20,559.00***	***20,559.00***	***20,559.00***
5503-691 AMBULANCE EQUIPMENT TOTAL		**23,736.00**	**101,943.00**	**88,016.00**	**120,559.00**	**120,559.00**	**120,559.00**
5503 AMBULANCE EQUIPMENT TOTALS							
	TOTAL EXPENDITURES	23,736.00		88,016.00			
	TOTAL BUDGET OF EXPENDITURES		101,943.00		120,559.00	120,559.00	120,559.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		101,943.00		120,559.00	120,559.00	120,559.00