

2026-2027
STATE OF NEBRASKA
COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF
JEFFERSON COUNTY

This budget is for the Period JULY 1, 2026 through JUNE 30, 2027

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 9-30-2026
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		8,114,973.00	8,114,973.00
PWF Road Bond Fund	482,050.00		482,050.00
Ambulance Fund		886,670.00	886,670.00
			-
			-
			-
			-
			-
			-
			-
Total All Funds	482,050.00	9,001,643.00	9,483,693.00

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, 2025 through June 30, 2026?
☒ YES ☐ NO
<i>If YES, please submit Interlocal Agreement Report by September 30th</i>

Total Certified Valuation	\$ 2,659,210,016
<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	

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, 2025 through June 30, 2026?
☐ YES ☒ NO
<i>If YES, please submit Trade Name Report by September 30th</i>

Outstanding Bonded Indebtedness as of July 1, 2026	
Principal	6,360,000.00
Interest	699,405.75
Total Bonded Indebtedness	7,059,405.75

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 *2026-11*

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2026, to June 30, 2027, prepared by the Budget Making Authority, was transmitted to the County Board on the 22nd day of September, 2026.

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, 2026, to June 30, 2027, 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, 2026, and ending June 30, 2027.

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 22nd DAY OF SEPTEMBER, 2026.

COUNTY BOARD	
<i>Michael T. Day</i> <i>Danille Schwab</i> <i>Tom Schwab</i>	

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

Michael Dux

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

☒

Preparer

JEFFERSON COUNTY

Schedule of Budgeted Disbursements

For the Year Ended June 30, 2027

Functions/Programs	Operating*	Capital Outlay	Debt Service	Other**	Total Disbursements
Governmental:					
General Government	1,754,413.00	89,472.00	0.00	0.00	1,843,885.00
Public Safety - Law Enforcement	4,055,204.00	444,679.00	0.00	0.00	4,499,883.00
Public Safety - Other	318,790.00	477,543.00	0.00	0.00	796,333.00
Public Works - Highways & Roads	3,030,190.00	7,246,391.00	2,381,695.00	1,671,964.00	14,330,240.00
Public Works - Other	61,606.00	17,700.00	0.00	0.00	79,306.00
Public Health & Social Services	83,342.00	29,000.00	0.00	0.00	112,342.00
Culture and Recreation	375,160.00	261,511.00	0.00	120,000.00	756,671.00
Community Development	0.00	0.00	0.00	0.00	0.00
Miscellaneous	2,747,685.00	2,053,393.00	0.00	4,613,803.00	9,414,881.00
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	1,502,099.00	0.00	0.00	110,000.00	1,612,099.00
Total Disbursements and Transfers	13,928,489.00	10,619,689.00	2,381,695.00	6,515,767.00	33,445,640.00

* **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 2024-2025 (1)	Actual 2025-2026 (2)	Requested 2026-2027 (3)	Proposed 2026-2027 (4)	Adopted 2026-2027 (5)
Disbursements and Transfers:					
Operating Expenses	11,235,614.76	11,756,837.91	13,986,848.00	13,986,848.00	13,928,489.00
Capital Outlay	9,319,133.74	4,297,763.33	10,621,689.00	10,621,689.00	10,619,689.00
Debt Service	898,075.56	1,087,580.00	2,381,695.00	2,381,695.00	2,381,695.00
Transfers Out	9,206,553.18	4,671,941.24	6,515,767.00	6,515,767.00	6,515,767.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Disbursements and Transfers	30,659,377.24	21,814,122.48	33,505,999.00	33,505,999.00	33,445,640.00
Balance, Receipts and Transfers:					
Net Cash Balance	10,636,803.68	7,856,259.76	6,687,088.00	6,687,088.00	6,687,088.00
Intergovernmental Federal	2,723,499.33	68,496.99	337,343.00	337,343.00	337,343.00
Intergovernmental State	3,500,032.49	3,687,421.35	2,590,846.00	2,590,846.00	2,590,846.00
Intergovernmental Local	5,227,974.43	3,980,786.21	8,795,312.00	8,795,312.00	8,795,312.00
Personal and Real Property Taxes	7,220,773.89	8,236,306.54	9,483,693.00	9,483,693.00	9,483,693.00
Transfers In	9,206,553.18	4,671,941.24	6,515,767.00	6,515,767.00	6,515,767.00
Unknown Type	0.00	0.00	0.00	0.00	0.00
Total Resources Available	38,515,637.00	28,501,212.09	34,410,049.00	34,410,049.00	34,410,049.00
Balance Forward/Cash Reserve	7,856,259.76	6,687,089.61	904,050.00	904,050.00	964,409.00
Cash Reserve Percentage					6%

JEFFERSON COUNTY
COUNTY TREASURER SUMMARY OF UNCOLLECTED TAXES

<u>Tax Year</u>	<u>Amount</u>
2025	<u>\$ 914,638.24</u>
2024	<u>\$ 42,275.53</u>
2023	<u>\$ 23,656.28</u>

JEFFERSON COUNTY
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 9,275,006.00
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds <i>(prior year line 16)</i>	(2)	-
Emergency Response <i>(prior year line 17)</i>	(3)	-
Public Safety Services <i>(prior year line 18)</i>	(4)	211,584.31
County Attorneys <i>(prior year line 19)</i>	(5)	318,239.00
County Public Defenders <i>(prior year line 20)</i>	(6)	99,940.00
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)	-
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)	-
Voter Approved Increase <i>(prior year line 23)</i>	(9)	-
	(10)	-

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) 629,763.31

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 8,645,242.69

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 9,276,326.86
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

6,389,579.00 /	2,592,380,070.00 =	0.25%	
2026 Growth Value	2025 Total Valuation	(14a)	22,863.86
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>			Increase due to Growth (14)

Inflation Percentage	5.26%	
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>	(15a)	487,934.79
		Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds <i>(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))</i>	(16)	-
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)	-
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(18)	-
County Attorneys	(19)	317,223.00
County Public Defenders	(20)	129,912.00
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 <i>(MUST attach sample ballot language and certified election results)</i>	(23)	-
Prior Year's Unused Property Tax Request Authority used this year <i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>	(24)	-

Total Exceptions Utilized (Total lines 16 thru 24) (25) 447,135.00

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 9,603,176.34

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 9,483,693.00

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 119,483.34
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

JEFFERSON COUNTY
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(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)	119,483.34
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	119,483.86
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	9,275,006.00
Calculated Carryover Maximum (5% of line 5)	(6)	463,750.30
Unused Property Tax Request Authority Available for Future Years (lesser of line 4 or line 6 - cannot be less than zero)	(7)	119,483.86

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	
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-

JEFFERSON COUNTY

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 9,275,006.00
(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

$$\frac{6,389,579}{2026 \text{ Growth Value per Assessor}} \div \frac{2,592,380,070}{\text{Prior Year Total Property Valuation per Assessor}} = 0.25 \% (3)$$

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.25 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 208,687.64

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) \$ 9,483,693.64
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) \$ 9,483,693.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or 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.

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

{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	6,389,579	2,659,210,016	2,592,380,070	0.25

* 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)



AUG 18 2026
(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

214,517,104 Pers Prior
195,446,341 Pers Value

2,377,862,966 Real Prior
2,463,763,675 Real Value

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 2026

{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	4,394,720	1,338,394,215

* 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)



AUG 18 2026

(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

121,629,109 Pers Prior
111,020,328 Pers Value

1,177,962,013 Real Prior
1,227,373,887 Real Value

Jefferson County

Summary of Significant Forecast Assumptions

Years Ended June 30, 2026 and 2027

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, 2026, 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, 2026

Forecasted results for the year ending June 30, 2026 were calculated by annualizing the Results of the operations for the remainder of the 2025-2026 year based on historical results.

Forecasted Results for the Year Ending June 30, 2027

Forecasted results for the year ending June 30, 2027 were based upon the forecasted results of operations for the year ending June 30, 2026 as well as any additional requirements for 2026-2027 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.



Blobsaum & Busboom, P.C.
Certified Public Accountants

Brian L. Blobsaum, CPA
Jennifer M. Busboom, CPA
Michael A. Blobsaum, 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 2026-2027 State of Nebraska General Budget Form, included in the accompanying prescribed form for the years ended June 30, 2025, and June 30, 2026, 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 2026-2027 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, 2027, 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.

Jefferson County
Page 2

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 18, 2026

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2026-12

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 2026-2027 property tax request be set at:

General Fund	\$	8,114,973.00
PWF Road Bond Fund	\$	482,050.00
Ambulance Fund	\$	886,670.00
0	\$	-

2. The total assessed value of property differs from last year's total assessed value by 2.58 percent in All Funds Except the Ambulance Funds.

The total assessed value of property differs from last year's total assessed value by 2.99 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 0.311597 per \$100 of assessed value for All Funds Except the Ambulance Funds, and 0.073887 for the Ambulance Funds.

4. JEFFERSON County proposes to adopt a property tax request that will cause its tax rate to be 0.323293 per \$100 of assessed value for All Funds Except the Ambulance Funds and 0.06649 per \$100 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 increase (or decrease) last year's budget by 15.02 percent for All Funds Except the Ambulance Funds and will increase last years budget by 7.84% in the Ambulance Funds.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026

Motion by Schwab, seconded by Dux to adopt Resolution # 2026-12.

Voting yes were:

Schwab
Dux

Voting no were:

Schoenrock

Dated this 22nd day of September, 2026



RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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 2026-2027 property tax request be set at:

General Fund	\$	8,114,973.00
PWF Road Bond Fund	\$	482,050.00
Ambulance Fund	\$	886,670.00
0	\$	-

2. The total assessed value of property differs from last year's total assessed value by 2.58 percent in All Funds Except the Ambulance Funds.

The total assessed value of property differs from last year's total assessed value by 2.99 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 0.311597 per \$100 of assessed value for All Funds Except the Ambulance Funds, and 0.073887 for the Ambulance Funds.

4. JEFFERSON County proposes to adopt a property tax request that will cause its tax rate to be 0.323293 per \$100 of assessed value for All Funds Except the Ambulance Funds and 0.06649 per \$100 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 increase (or decrease) last year's budget by ~~15.02~~ percent *14.81% changed at meeting* for All Funds Except the Ambulance Funds and will increase last years budget by 7.84% in the Ambulance Funds.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2026

Commissioner's room, Fairbury, Ne September 22, 2026

The Jefferson County Board of Commissioners met as per notification of September 16, 2026 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. Michael Dux, chairman, Danielle Schwab and Mark Schoenrock commissioners, Kristina Riggie, county clerk, Brian Blobaum, CPA, Nick Georgi, sheriff, Terry Blas, highway supervisor assistant, Jason Eyer, highway supervisor, Leroy Bast, treasurer, media and public present. The open meeting act was available in the room and on the Jefferson County website. Pledge of the allegiance.

Dux opened the budget hearing at 9:01 a.m. Riggie 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 published budget summary.

Dux asked for questions or considerations. None heard.

Dux asked for public comment. It was noted 1 member of the public present. None heard.

Dux closed the budget hearing at 9:08 a.m.

Dux opened the Special Hearing to Set the Final Tax Request at 9:09 a.m.

Blobaum gave an overview of the published proposed tax request. Noting the property tax request increased by 2.25% over the prior year and overall operating budget includes a proposed new bond amount to complete the PWF road project.

Schoenrock read a statement regarding the proposed budget and tax request noting he had heard from many constituents in the last two weeks since the proposed budget was published asking for no increase in the property tax. He proposed keeping the total tax asking flat for the 2026-2027 budget, resulting in a tax decrease of \$208,687. He proposed taking this amount from the inheritance tax account. He noted the Jefferson County board has consistently strived to maintain the same level of county provided essential services across the board in the face of steadily increasing costs due to inflation. The county tax asking post-covid has been commensurate with inflation. The Jefferson County overall levy is higher than similar rural counties as Jefferson County totally funds Ambulance District 33, providing 24/7 advanced life support services to our citizens. Jefferson County citizens highly value this service and do not want it cut. Schoenrock further noted budget issues would continue to be a challenge for future boards to provide essential services in the most economical manner.

Dux related his disappointment in not having these discussions earlier in the many working budget sessions.

Schwab noted she agreed with both Schoenrock and Dux's positions and understand the frustrations. Schwab proposed reductions in areas of the budget while trying to minimize reductions in services. Schwab also noted she was proud of most budget proposals coming in flat or under.

Riggie noted these concerns/changes would have been better expressed 2-4 weeks ago as final budget prep was underway and prior to publication.

Schwab outlined proposed changes: 1. Assessor's budget \$27,000 reduction 2. I.T. budget \$1553 reduction 3. Treasurer's budget \$26,284 reduction 4. County Court budget \$2,000 reduction 5. Misc General – non-profit funding – CASA, Hope Crisis and Blue Valley Community Action will remain at the '25-'26 budget request amounts resulting in an overall reduction of \$3522. Schwab noted the assessor, treasurer and I.T. reductions were focused on salary line items that are currently unused or anticipated to become unused, while the other reductions were consistent with the Board's guidance to keep operating expenses flat.

Schwab questioned the misc general line item telephone services – elevator increase. Riggie explained the increase was due to new services at the county tower sites.

Bast noted he was trying to fill the part-time position and the funds would be needed in his budget and he was not supportive of Schwab's reduction.

Other observations were inflation rates have been climbing and costs of doing business have continued to climb, so a 0% increase puts a greater strain on next year's budget.

Dux asked for public comment. Noted 1 member of the public present. None heard.

Dux closed the special hearing to set the final tax request at 9:51 a.m.

I, Kristina Riggie, 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 22, 2026.

Kristina Riggie, County Clerk

Michael Dux, Chairman

Commissioner's Room, Fairbury, NE. September 22, 2026

The Jefferson County Board of Commissioners met as per quarterly notification published July 29, 2026 in the Fairbury Journal News and on the newspaper website and posted on the county website and hallway monitors and by the commissioner's room door. The agenda was emailed, posted by the commissioner's room, posted on the hallway monitors and on the Jefferson County website. Michael Dux, chairman, Mark Schoenrock and Danielle Schwab commissioners, Kristina Riggle, county clerk, media and public in attendance. Regular meeting called to order at 9:52 a.m. after the preceding budget hearing and special hearing to set the final tax request concluded.

The board considered Resolution 2026-11 to approve the proposed '26-'27 budget.

Moved by Dux to approve Resolution 2026-11 as presented. Motion died due to lack of a second.

The board considered Resolution 2026-12 to set the property tax request for '26-'27 fiscal year.

Moved by Schwab, seconded by Dux to adopt Resolution 2026-12 as presented to set the property tax request for '26-'27 for general fund \$6,114,973; for PWF road bond fund \$482,050; and for Ambulance fund \$886,870 an overall increase of 2.25%. Call of vote: Dux, aye; Schoenrock, nay; Schwab, aye. Motion carried.

Blobaum will work on the proposed budget changes and the board will consult Joe Casson, county attorney to be sure they can move forward with approving the budget.

Moved by Schwab, seconded by Schoenrock to go into board of equalization at 10:01 a.m. Call of vote: Schoenrock, Schwab, Dux voting aye. Nay none. Motion carried.

Best presented a vehicle exemption for Jefferson Community Health Center for a '26 Rammax trailer.

Moved by Dux, seconded by Schoenrock to approve the vehicle exemption for JCHC as presented. Call of vote: Schwab, Dux, Schoenrock voting aye. Nay none. Motion carried.

Moved by Schoenrock, seconded by Schwab to go out of board of equalization at 10:07 a.m. Call of vote: Dux, Schoenrock, Schwab voting aye. Nay none. Motion carried.

Best gave the quarterly investment report, noting not every treasurer belongs to NPAIT, and he tries to invest to make the county as much interest as possible. Interest rates were: June '26 3.820%; July '26 3.584%; August 3.608%.

Consent agenda:

1. Approve September 8, 2026 minutes
2. Review/approve Interlocal agreement to share mass notification system with Fillmore, Nuckolls, Saline & Thayer counties.
3. Approve Special designated liquor license for Tooley's to serve alcohol at the Jefferson County 4H building on October 10, 2026 for a wedding reception

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

Jason Eyer, highway supervisor and Terry Blas, highway supervisor as assistant present. Only crusher run rocks available currently. One alternate quarry is flooded. A map of the operators and their drag coverage areas was provided for the board.

The current 1-year lease will expire at the end of October on the skid loader. Eyer and Blas presented new lease options for a skid loader. The board will consider them at their next meeting on October 6th.

Loveland Products would like to have their truck traffic exit the plant via Farmstead Ave and are seeking road improvements to accommodate the truck traffic. Eyer and Blas will discuss options with Loveland and the cost to them for the improvements. Eyer and Blas inquired about hiring to get back to full staff. The board is okay with that. Eyer will have Tim Farmer, highway superintendent will contact the City of Fairbury regarding moving the water line by the bridge at the fairgrounds, so the county can move forward with bridge replacement. The city would also like to route traffic from a development by Brawner Creek through the Brawner Creek road. Problem road areas were discussed.

Joe Casson, county attorney clarified that the board could vote on the specific changes Schwab had proposed to the budget and then reconsider Resolution 2026-11 to approve the budget. Publication of a notice of budget changes would be required. Brian Blobaum, CPA explained the proposed changes presented during the budget hearing. In General fund decrease the disbursements \$60,359 but increase the cash reserves by \$60,359.

Moved by Schwab, seconded by Dux to decrease the following items: 1. Assessor's budget \$27,000 reduction 2. I.T. budget \$1653 reduction 3. Treasurer's budget \$26,284 reduction 4. County Court budget \$2,000 reduction 5. Misc General – non-profit funding – CASA, Hope Crisis and Blue Valley Community Action will remain at the '26-'26 budget request amounts resulting in an overall reduction of \$3622 for total reductions of \$60,359 in disbursement, but increasing the cash reserves by \$60,359 for the '26-'27 budget. Call of vote: Dux, aye; Schoenrock, nay; Schwab, aye. Motion carried.

The board considered Resolution 2026-11 to adopt the '26-'27 budget.

Moved by Dux, seconded by Schwab to approve Resolution 2026-11 to adopt the '26-'27 budget with the approved changes. Call of vote: Schoenrock, nay; Schwab, aye; Dux, aye. Motion carried.

Greg Neeman, ambulance director presented rate adjustments for ambulance calls in Resolution 2026-13.

Moved by Dux, seconded by Schoenrock to approve Resolution 2026-13 to adjust the ambulance rates as presented. Call of vote: Dux, Schoenrock, Schwab voting aye. Nay none. Motion carried.

Neemann noted T.O. Haas will rotate the ambulance tires. Georgi and Neeman noted they will fix flats for free for their departments.

Nick Georgi, sheriff reported he has budgeted to replace the current Dodge Caravan transport van this fiscal year. On the state bid there is a Chrysler Voyager LX FWD for \$39,549. Georgi and the board noted state bid vehicles are typically 20 to 26% below MSRP. By using the state bid, the county does not have to go out for bids. The old van would be declared surplus and proceeds deposited back into the vehicle fund for future use.

Moved by Schoenrock, seconded by Dux to approve the purchase from state bid of the Chrysler Voyager LX van for \$39,549 as presented. Call of vote: Schwab, Dux, Schoenrock voting aye. Nay none. Motion carried.

Georgi presented informal bids for a budgeted purchase of a Polaris Ranger XP with a snowplow. This will be used in search and rescue, spraying, during the fair and to push snow. Bruna Implement - \$31,000.00; Powerhouse - \$30,104.00 and Elway Powersports - \$34,565.44. It was noted Powerhouse was \$790 less than Bruna's, but for service it would need to be hauled to Hastings. Bruna is a much shorter drive for service, so overtime, would be a cost savings. Dux asked if Honda or John Deere were considered. Georgi noted he was not versed in UTV makes/models and how they compare, but many area fire departments had used Polaris with good results, so based on those recommendations went with a Polaris model.

Moved by Schoenrock, seconded by Schwab to approve the bid of Bruna Implement for a 2027 Polaris Ranger XP 1000 Northstar premium with a snowplow system for \$31,000.00. Call of vote: Dux, Schoenrock, Schwab voting aye. Nay none. Motion carried.

Dux asked for public comment. None heard.

The board reviewed claims and payroll.

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

General Fund – Payroll \$167,393.36

Ameritas Life Ins Corp-Retirement	Retirement	\$12,330.43
Ameritas Life Insurance Corp-Dental	Insurance	\$869.09
Apco International	Services	\$1,420.00
At & T Mobility	Services	\$134.02
Benchmark Title Co	Services	\$551.00
Black Hills Energy	Services	\$325.64
Bryan Lgh Heart Institute	Services	\$137.10
Card Service Center- Taylor/Lindblad	Supplies	\$34.33
Card Service Center-Eisenhauer	Supplies	\$472.67
Card Service Center-Jeff Nelson	Supplies	\$100.00
Card Service Center-Mokee	Supplies	\$363.70
Cidnet	Services	\$600.00
Culligan Of Crete	Services	\$317.95
Cypress Solutions	Services	\$340.00
Darol Pesek	Services	\$31.60
Das State Acct-Central Finance	Services	\$334.00
Datscheid Corporation	Services	\$46.70
Eakes Office Solutions	Supplies	\$103.84
Echo Electric	Services	\$312.50
Fairbury Journal News	Services	\$1,223.75
Fairbury Light & Water Dept	Services	\$6,406.25

Fancy Stitching	Supplies	\$388.00
Grainger	Supplies	\$986.02
Hd Supply Facilities Maintenance	Supplies	\$25.08
Heartland Bank	Tax	\$12,838.14
Heartland Bank-Hsa	Insurance	\$425.00
Holiday Inn - Kearney,Ne	Services	\$269.60
Hometown Leasing	Services	\$145.58
Jeff Co Employee Med Benefit Plan	Insurance	\$20.00
Jefferson Co Highway Dept	Supplies	\$493.11
Jefferson Comm Health & Life-Clinic	Services	\$8,791.25
Jefferson County Treasurer	Services	\$845,144.70
Kraviec Maurstad Law,Pc,Llo.	Services	\$3,000.00
Krystal Schroeder	Services	\$166.75
Leroy Bast	Services	\$161.12
Lola Kroeker	Services	\$500.00
Medica Insurance	Insurance	\$28,714.23
Mutual Of Omaha-Life	Insurance	\$566.20
Naco	Services	\$205.00
Nebraska Emergency Medicine Pc	Services	\$188.45
Paper Tiger Shredding	Services	\$29.00
Pinnacle Bank	Services	\$4,809.57
Quadrant Finance Usa,Inc	Services	\$2,000.39
Quill Corp	Supplies	\$259.19
Radiology Associates	Services	\$223.50
Ram Exterminators Llc	Services	\$56.00
Region V Systems	Services	\$4,176.00
Saline Co Sheriff	Services	\$1,550.00
Saline County Clerk	Services	\$30,667.04
Saline County Treasurer	Services	\$433.00
State Industrial Products	Services	\$421.91
Swanson Services Corp.	Supplies	\$262.49
T.O. Haas Tire & Auto #5129	Supplies	\$105.96
Unifi	Services	\$1,209.48
Unmc Accounts Receivable	Services	\$22.82
Van Borkum Co	Services	\$1,079.15
Van Diest Supply Company	Supplies	\$1,014.00
Veritext	Services	\$293.90
Whispering Acres	Services	\$520.00
Woods & Aitken Lip	Services	\$360.00
Highway -- Payroll \$37,190.24		
Ameritas Life Ins Corp-Retirement	Retirement	\$2,505.19
Ameritas Life Insurance Corp-Dental	Insurance	\$297.95
Boatrace Sand & Gravel	Supplies	\$7,230.68
Bell Bank Equipment Finance	Services	\$2,982.86
Black Hills Energy	Services	\$56.30
Bowman Consulting Group Ltd	Services	\$13,889.02
Caterpillar Financial Services Co	Services	\$16,869.18
Diversified Safety & Compliance	Services	\$390.00
Endicott Clay Products Company	Services	\$13,600.00
Fairbury Journal News	Services	\$78.00
Fairbury Light & Water Dept	Services	\$498.80
Fairbury Transfer Station	Services	\$18.00
First Bank Of Nebraska	Services	\$2,914.82
Heartland Bank	Tax	\$2,747.94
Heartland Bank-Hsa	Insurance	\$175.00
Hometown Leasing	Services	\$67.94
Jeff Co Employee Med Benefit Plan	Insurance	\$7.50
Jefferson County Treasurer	Services	\$3,510.00
John Deere Financial-Parts	Services	\$2,546.09
Medica Insurance	Insurance	\$9,275.36
Mutual Of Omaha-Life	Insurance	\$165.49
Nmc, Llc	Services	\$1,847.68
Pinnacle Bank	Services	\$481.28
Ryan Strunk	Services	\$125.00
Village Of Plymouth	Services	\$32.00
Communication Equipment Sinking		
Charter Communications	Services	\$0.10
Windstream	Services	\$188.20
Fair Fund -- Payroll \$890.30		
Ameritas Life Ins Corp-Retirement	Retirement	\$12.36
Black Hills Energy	Services	\$53.42
Capri Motel	Services	\$707.15
Constellation Now Energy Gas Div.	Services	\$5.17
Doope Repair	Services	\$160.00
Fairbury Journal News	Services	\$4.32

Fairbury Light & Water Dept	Services	\$1,766.78
Fairbury Transfer Station	Services	\$313.00
Heartland Bank	Tax	\$88.11
Maatscha Oil Company	Supplies	\$89.14
No.Sp/ Swine Accrediting Agency	Services	\$400.00
Ram Exterminators Llc	Services	\$45.00
Rhine Repair	Services	\$50.00
Schuster's Outdoor & Rv Inc.	Services	\$752.49
911 Em Services – Payroll \$246.17		
Ameritas Life Ins Corp-Retirement	Retirement	\$15.62
Black Hills Energy	Services	\$51.26
Heartland Bank	Tax	\$18.05
Precision Signs & Graphics	Services	\$550.99
911 Wireless Service		
Great Plains Communication Inc	Services	\$85.04
Emergency Management Perf Grant		
Fairbury Light & Water Dept	Services	\$87.75
Highway Bonds		
Bok Financial	Services	\$3,510.00
Law Enforcement Add/Remodel Bond		
Mbl Construction Llc	Services	\$124,363.89
Ambulance Fund – Payroll \$32,500.24		
Ameritas Life Ins Corp-Retirement	Retirement	\$2,186.10
Ameritas Life Insurance Corp-Dental	Insurance	\$134.09
Heartland Bank	Tax	\$2,469.93
Maatschs Oil Company	Supplies	\$867.79
Medica Insurance	Insurance	\$5,845.91
Mutual Of Omaha-Life	Insurance	\$103.43
One Billing Solutions	Services	\$5,045.33
American Family Life Assurance Co	Insurance	\$97.36
Ameritas Life Ins Corp-Retirement	Retirement	\$11,733.98
Ameritas Life Insurance Corp-Dental	Insurance	\$507.47
Ameritas Vision	Insurance	\$430.37
Colonial Ins	Insurance	\$23.35
Erin M.Mccartney, Trustee	Insurance	\$283.00
Fraternal Order Of Police #86	Union	\$562.75
Heartland Bank	Tax	\$37,174.75
Heartland Bank-Hsa	Insurance	\$335.00
Ibex Local Union 1536	Union	\$222.13
Jeff Co Employee Med Benefit Plan	Insurance	\$552.50
Medica Insurance	Insurance	\$2,883.92
Mutual Of Omaha-Life	Insurance	\$475.49
Nebr Dept Of Revenue	Tax	\$7,548.04
Nebraska Child Support Payment Cent	Insurance	\$469.16

Schoenrock represented Jefferson County at the Blue Rivers Area on Aging board meeting yesterday in Beatrice.

Schwab will represent Jefferson County at the SENDD board meeting September 25th, noting they joined the Comprehensive Economic Development Strategy group.

Schwab plans to attend the Baird Holm Governmental Law & Administration training on September 26th in Lincoln.

Schoenrock will represent Jefferson County at the Governor's economic development summit Monday and Tuesday September 28 and 29 in Kearney. The 6 Regions One Nebraska southeast task force of which he is a member will brief at the summit on Monday afternoon September 28

Correspondence Listing *Note - all fees listed below have been deposited by the Treasurer into the appropriately noted funds. Received : General: \$5093.00 July '26 reimbursement shared services; \$2802.68 August '26 fees - Kristina Riggie, registrar of deeds; \$312.00 August '26 fees - Kristina Riggie, county clerk, 911 Emergency Services - \$ 1.00 Compliance Solutions; \$1.00 Compliance Solutions; \$8.00 Compliance Solutions; \$9.50 Eisner Group; \$1.00 Simple Volp; \$3.00 Compliance Solutions; \$3.00 Compliance Solutions; \$2.00 Greenfly; \$6.00 Alltel; \$34.00 Bandwidth; all for 911 surcharges. Ambulance: \$20,000.00 patient income - Greg Neemann, ambulance director. Inheritance: \$11,855.02 final reimbursement school's share of paving project - Tri-County Schools. Misc: Nirma letter of coverage; Documentary stamp tax report August 28; Jefferson County sales review & verification form - Mary Banahan, assessor; Notice of TERC hearings - Case 26C 0155, 0156, 0157, 0158 for Endicott Clay Products & Case 26F 0159; 26A 0151, 0152, 0153, 0154 for Summit Pork V, LLP; review/sign inventory for Dard Pesak, extension office; Letters from Center For Public Opinion.

Meeting adjourned at 11:13 a.m.

I, Kristina Riggie, County Clerk do hereby certify that the foregoing minutes are a correct report of the meeting of September 22, 2026. Witness my hand and official seal on September 22, 2026.

Kristina Riggie, County Clerk

Michael T. Dux, Chairman

JEFFERSON COUNTY, NEBRASKA

NOTICE OF BUDGET CHANGES

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body met on the 22nd day of September 2026, 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 proposed budget. At this hearing the following budget changes were made. The budget detail is available at the office of the Clerk during regular business hours.

Kristina Riggle /s/

Clerk/Secretary

2026-2027 Changes:

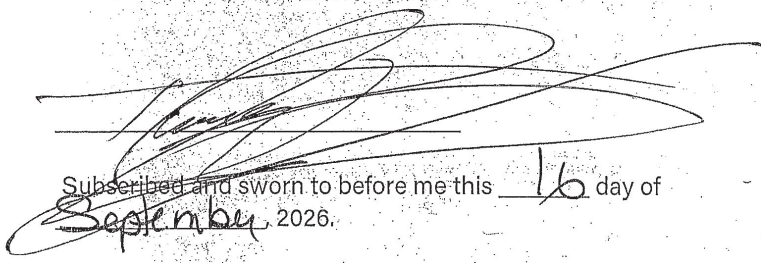
	Proposed	Adopted
General Fund disbursements	\$ 12,367,166	\$ 12,306,807
General Fund Necessary Cash Reserve	\$ 481,051	\$ 541,410

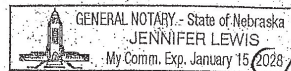
The above changes were made to decrease the budgeted General Fund disbursements.

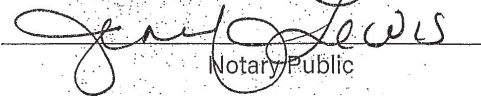
-Proof of publication to follow.

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 set forth; 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 September 16, 2026; and The last publish was on , 2026; 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.


Subscribed and sworn to before me this 16 day of September, 2026.




Notary Public

Publication fee lines of 8 point type 1
times
\$ 404-

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 22nd day of September, 2026 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 2024-2025 (1)	Actual Disbursements 2025-2026 (2)	Proposed Budget of Disbursements 2026-2027 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (6)
General	\$ 10,103,018.83	\$ 10,831,588.85	\$ 12,367,168.00	\$ 481,051.00	\$ 4,733,244.00	\$ 18,114,973.00
County Highway Dept	\$ 4,728,590.09	\$ 4,898,809.37	\$ 5,504,589.00	\$ 367,999.00	\$ 5,872,588.00	\$ 11,114,973.00
STP Highway Street Buyback Program	\$ 181,154.70	\$ 51,350.45	\$ 483,034.00	\$ -	\$ 453,034.00	\$ -
Hard Surface Road- Steele City South	\$ 6,091,810.18	\$ -	\$ -	\$ -	\$ -	\$ -
HBP- Highway Bridge Buyback Program	\$ 31,970.70	\$ 1,036,116.51	\$ 400,557.00	\$ -	\$ 400,557.00	\$ -
Special Road	\$ 3,181,254.14	\$ -	\$ -	\$ -	\$ -	\$ -
Highway Bridge & Trust	\$ 94,993.30	\$ 593,629.84	\$ 44,584.00	\$ -	\$ 44,584.00	\$ -
Equipment Reserve-Donation	\$ -	\$ 86.22	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Communication Equipment Sinking	\$ 105,666.94	\$ 40,440.89	\$ 216,244.00	\$ -	\$ 216,244.00	\$ -
Equipment Vehicles	\$ 128,004.41	\$ 127,571.75	\$ 96,180.00	\$ -	\$ 96,180.00	\$ -
Fair Fund	\$ 215,599.45	\$ 233,965.69	\$ 292,624.00	\$ 15,000.00	\$ 307,624.00	\$ -
Preservation/Modernization Fund	\$ 7,589.84	\$ 7,464.36	\$ 23,187.00	\$ -	\$ 23,187.00	\$ -
Oploid Recovery Fund	\$ -	\$ -	\$ 40,936.00	\$ -	\$ 40,936.00	\$ -
Attorney Grant Fund	\$ -	\$ -	\$ 18,000.00	\$ -	\$ 18,000.00	\$ -
Drug Law Enforcement Co.	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -
Intoxlyzer Fund	\$ 295.92	\$ 587.15	\$ 5,465.00	\$ -	\$ 5,465.00	\$ -
Sheriff Grant Fund	\$ -	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	\$ -
Canine (K-9)- Local Grants	\$ 6,855.60	\$ 584.82	\$ 56,555.00	\$ -	\$ 56,555.00	\$ -
Covid American Rescue Plan	\$ 24,041.40	\$ -	\$ -	\$ -	\$ -	\$ -
Community Dev. Block Grant/Reuse	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
Inheritance Tax	\$ 1,883,165.99	\$ 1,467,190.61	\$ 2,714,922.00	\$ -	\$ 2,714,922.00	\$ -
911 Emergency Services	\$ 10,290.47	\$ 12,076.71	\$ 63,879.00	\$ -	\$ 63,879.00	\$ -
911 Wireless Fund	\$ 97,387.59	\$ 101,747.86	\$ 86,280.00	\$ -	\$ 86,280.00	\$ -
Emer Management Performance Grant	\$ 84,161.10	\$ 117,343.17	\$ 625,413.00	\$ -	\$ 625,413.00	\$ -
SE Regional Emergency Management	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ -
Law Enforcement Add/Remodel Bond	\$ 82,062.75	\$ 80,420.00	\$ -	\$ -	\$ -	\$ -
Highway Bonds	\$ 1,716,474.58	\$ 526,460.00	\$ 6,997,429.00	\$ -	\$ 116,907,429.00	\$ -
PWF Highway Bond	\$ 484,450.00	\$ 481,700.00	\$ 885,065.00	\$ -	\$ 403,016.00	\$ 482,050.00
Natural Disaster Fund	\$ -	\$ 39,583.67	\$ 78,496.00	\$ -	\$ 78,496.00	\$ -
Fair Building Fund	\$ 98,294.58	\$ 63,989.13	\$ 404,511.00	\$ -	\$ 404,511.00	\$ -
County Building	\$ -	\$ -	\$ 199,642.00	\$ -	\$ 199,642.00	\$ -
Law Enforcement Addition/Remodel	\$ -	\$ 67,559.55	\$ 282,622.00	\$ -	\$ 282,622.00	\$ -
Tourism	\$ 21,499.18	\$ 22,538.18	\$ 59,536.00	\$ -	\$ 59,536.00	\$ -
Ambulance	\$ 1,208,529.74	\$ 1,236,303.95	\$ 1,496,084.00	\$ 40,000.00	\$ 648,394.00	\$ 886,670.00
Ambulance Equipment	\$ 88,016.00	\$ 4,523.92	\$ 116,035.00	\$ -	\$ 116,035.00	\$ -
TOTALS	\$ 30,869,377.24	\$ 21,814,122.48	\$ 33,505,989.00	\$ 904,050.00	\$ 124,928,358.00	\$ 9,483,693.00

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	\$ 482,050.00	\$ 9,001,643.00	\$ 9,483,693.00

Unused Property Tax Request Authority available for next year: \$ 119,483.88

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 22nd day of September, 2026 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:

	2025	2026	Change
Operating Budget	27,728,265.00	31,893,900.00	15%
Property Tax Request	\$ 8,286,021.00	\$ 8,597,023.00	4%
Valuation	2,692,380,070	2,659,210,016	-3%
Tax Rate	0.3119630	0.323293	4%
Tax Rate if Prior Tax Request was at Current Valuation	0.311597		

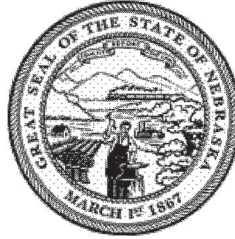
Ambulance Funds:

	2025	2026	Change
Operating Budget	1,494,944.00	1,612,099.00	8%
Property Tax Request	\$ 886,895.00	\$ 886,670.00	-10%
Valuation	1,299,591,122	1,338,394,215	3%
Tax Rate	0.076100	0.066249	-13%
Tax Rate if Prior Tax Request was at Current Valuation	0.073887		

Nebraska Auditor of Public Accounts

Accountability, Integrity, Reliability

Mike Foley



(<http://auditors.nebraska.gov/>)

Electronic Submission Confirmation

Thank you for your submission. Your filing will be reviewed and the subdivision contacted with any issues. We ask that you do not also submit a paper copy of this filing.

Submitted

10/6/2026 13:42:39

Name

Blobaum & Busboom P.C.

Agency

Jefferson County

Email

bbcpas@windstream.net (mailto:bbcpas@windstream.net)

Type Of Filing

Items to Attach

Reference Id

20261006134238

Budget Year Submitted

2026-2027

Comments

Notice of Budget Changes Affidavit

Nebraska Auditor of Public Accounts (<https://auditors.nebraska.gov/>)

State Capitol, Suite 2303

P.O. Box 98917

Lincoln, NE 68509-8917

Phone: (402) 471-2111

Fax: (402) 471-3301

Email: ✉ mike.foley@nebraska.gov (mailto:mike.foley@nebraska.gov)

✉ Anonymously Report Fraud, Waste, and Abuse (https://auditors.nebraska.gov/SAE_E-Mail.html)

Nebraska.gov

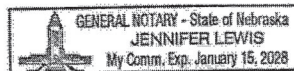
Contact Us: Support (<https://www.nebraska.gov/contact-us.html>)

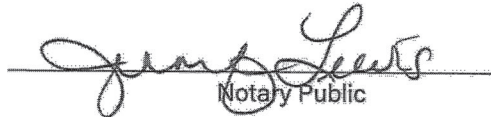
1.1.26

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 September 30 2026 ; and The last publish was on _____ 2026; 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.


Subscribed and sworn to before me this 30 day of Sept, 2026.




Notary Public

Publication fee _____ lines of 8 point type 1
times
\$ 50.50.

JEFFERSON COUNTY, NEBRASKA			
NOTICE OF BUDGET CHANGES			
PUBLIC NOTICE is hereby given in accordance with the provisions of State Statute Sections 13-807 to 13-813, that the governing body, met on the 22nd day of September 2026, 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 proposed budget. At this hearing the following budget changes were made. The budget detail is available at the office of the clerk during regular business hours.			
Kristina Rogge is		Clerk/Secretary	
2026-2027 Changes	Proposed	Adopted	
General Fund disbursements	\$ 12,367,166	\$ 12,308,807	
General Fund Necessary Cash Reserve	\$ 481,051	\$ 541,410	
The above changes were made to decrease the budgeted General Fund disbursements.			
20th ZNIEZ			

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	601	COUNTY BOARD
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARIES	101,630.40	105,188.00	105,187.62	107,139.00	107,139.00	107,139.00
	<i>Personal Services Totals</i>	<i>101,630.40</i>	<i>105,188.00</i>	<i>105,187.62</i>	<i>107,139.00</i>	<i>107,139.00</i>	<i>107,139.00</i>
	Operating Expenses						
2-0200	TELEPHONE SERVICES	644.64	650.00	565.85	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	2,161.05	2,400.00	1,440.10	2,400.00	2,400.00	2,400.00
2-1704	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00	0.00	0.00
2-1801	DUES,REGISTRATIONS,SUBS	955.00	1,000.00	580.00	1,000.00	1,000.00	1,000.00
2-7000	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Operating Expenses Totals</i>	<i>3,760.69</i>	<i>4,050.00</i>	<i>2,585.95</i>	<i>4,050.00</i>	<i>4,050.00</i>	<i>4,050.00</i>
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	261.00	600.00	586.15	600.00	600.00	600.00
	<i>Supplies and Materials Totals</i>	<i>261.00</i>	<i>600.00</i>	<i>586.15</i>	<i>600.00</i>	<i>600.00</i>	<i>600.00</i>
	Equipment Rental						
4-0500	LEASE PUCHASE	782.19	1,200.00	647.86	1,200.00	1,200.00	1,200.00
	<i>Equipment Rental Totals</i>	<i>782.19</i>	<i>1,200.00</i>	<i>647.86</i>	<i>1,200.00</i>	<i>1,200.00</i>	<i>1,200.00</i>
	Capital Outlay						
5-0700	FURNITURE	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0100-601 COUNTY BOARD TOTAL		106,434.28	111,038.00	109,007.58	112,989.00	112,989.00	112,989.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	602	COUNTY CLERK
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARIES	67,753.60	70,126.00	70,125.00	73,074.00	73,074.00	73,074.00
1-0201	CHIEF DEPUTY SALARY	54,508.58	56,096.00	56,425.52	58,463.00	58,463.00	58,463.00
1-0305	CLERICAL SALARIES	30,749.04	39,461.00	28,316.77	23,351.00	23,351.00	23,351.00
1-0500	OVERTIME	286.53	200.00	11.38	200.00	200.00	200.00
	Personal Services Totals	153,297.75	165,883.00	154,878.67	155,088.00	155,088.00	155,088.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	853.26	860.00	779.59	800.00	800.00	800.00
2-0203	INITIAL PETTY CASH	0.00	0.00	200.00	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	42.51	50.00	50.00	50.00
2-1702	LODGING	301.56	500.00	124.95	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	0.00	200.00	34.22	200.00	200.00	200.00
2-1801	DUES, SUBS, REGISTRATIONS ETC	1,778.34	2,500.00	147.33	1,200.00	1,200.00	1,200.00
2-3700	FAIR EXPENSES	930.00	780.00	674.07	800.00	800.00	800.00
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	3,863.16	4,840.00	2,002.67	3,550.00	3,550.00	3,550.00
	Supplies and Materials						
3-0101	SUPPLIES	2,950.82	1,735.00	2,256.71	2,265.00	2,265.00	2,265.00
	Supplies and Materials Totals	2,950.82	1,735.00	2,256.71	2,265.00	2,265.00	2,265.00
	Equipment Rental						
4-0500	LEASE PURCHASE	990.76	1,225.00	971.79	1,200.00	1,200.00	1,200.00
	Equipment Rental Totals	990.76	1,225.00	971.79	1,200.00	1,200.00	1,200.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	255.00	84.99	250.00	250.00	250.00
5-0700	FURNITURE	0.00	510.00	0.00	500.00	500.00	500.00
	Capital Outlay Totals	0.00	765.00	84.99	750.00	750.00	750.00
0100-602 COUNTY CLERK TOTAL		161,102.49	174,448.00	160,194.83	162,853.00	162,853.00	162,853.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	603	COUNTY TREASURER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	67,753.60	70,218.00	70,125.00	73,211.00	73,211.00	73,211.00
1-0201	CHIEF DEPUTY'S SALARY	56,228.81	56,174.00	58,334.29	58,569.00	58,569.00	58,569.00
1-0305	CLERICAL SALARY	75,445.31	85,685.00	84,781.11	87,613.00	87,613.00	87,613.00
1-0405	CLERICAL P/T SALARIES	20,076.73	25,706.00	15,834.08	26,284.00	26,284.00	0.00
1-0500	OVERTIME	0.00	0.00	52.99	0.00	0.00	0.00
	Personal Services Totals	219,504.45	237,783.00	229,127.47	245,677.00	245,677.00	219,393.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	922.83	936.00	850.77	936.00	936.00	936.00
2-1100	DATA PROCESSING COSTS	1,230.46	2,289.00	840.82	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	1,185.29	1,530.00	692.61	1,530.00	1,530.00	1,530.00
2-1701	MEALS	70.41	104.00	0.00	104.00	104.00	104.00
2-1702	LODGING	588.85	832.00	702.85	832.00	832.00	832.00
2-1704	MILEAGE ALLOWANCE	634.49	918.00	668.75	918.00	918.00	918.00
2-1801	DUES;SUB;REGISTRAIONS;ETC	450.00	612.00	620.00	612.00	612.00	612.00
	Operating Expenses Totals	5,082.33	7,221.00	4,375.80	7,221.00	7,221.00	7,221.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,368.23	1,530.00	2,385.80	1,530.00	1,530.00	1,530.00
3-0118	STATIONERY/ENVELOPES	1,095.72	2,550.00	675.00	2,550.00	2,550.00	2,550.00
	Supplies and Materials Totals	2,463.95	4,080.00	3,060.80	4,080.00	4,080.00	4,080.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,307.81	510.00	837.40	510.00	510.00	510.00
	Capital Outlay Totals	1,307.81	510.00	837.40	510.00	510.00	510.00
0100-603 COUNTY TREASURER TOTAL		228,358.54	249,594.00	237,401.47	257,488.00	257,488.00	231,204.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	604	REGISTER OF DEEDS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	40,742.22	43,797.00	42,463.56	49,287.00	49,287.00	49,287.00
1-0405	CLERICAL PART TIME	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	50.63	200.00	26.21	200.00	200.00	200.00
	Personal Services Totals	40,792.85	43,997.00	42,489.77	49,487.00	49,487.00	49,487.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	644.59	800.00	566.00	700.00	700.00	700.00
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	25.17	100.00	100.00	100.00
2-1702	LODGING	301.55	430.00	431.51	430.00	430.00	430.00
2-1704	MILEAGE ALLOWANCE	210.00	300.00	34.22	300.00	300.00	300.00
2-1801	DUES, SUBSCRIPTIONS, REGISTRATIONS	1,713.32	1,800.00	197.34	1,200.00	1,200.00	1,200.00
2-7000	MICROFILMING	2,214.36	2,300.00	5,666.38	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	5,083.82	5,730.00	6,920.62	5,230.00	5,230.00	5,230.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,454.20	2,550.00	3,141.91	2,550.00	2,550.00	2,550.00
	Supplies and Materials Totals	1,454.20	2,550.00	3,141.91	2,550.00	2,550.00	2,550.00
	Equipment Rental						
4-0500	LEASE PURCHASE	990.75	2,000.00	971.79	2,000.00	2,000.00	2,000.00
	Equipment Rental Totals	990.75	2,000.00	971.79	2,000.00	2,000.00	2,000.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	260.00	84.99	260.00	260.00	260.00
5-0700	FURNITURE	0.00	260.00	0.00	260.00	260.00	260.00
	Capital Outlay Totals	0.00	520.00	84.99	520.00	520.00	520.00
0100-604 REGISTER OF DEEDS TOTAL		48,321.62	54,797.00	53,609.08	59,787.00	59,787.00	59,787.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	605	COUNTY ASSESSOR
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	68,635.00	70,126.00	70,125.00	73,075.00	73,075.00	73,075.00
1-0201	CHIEF DEPUTY'S SALARY	53,101.40	56,096.00	55,076.78	58,470.00	58,470.00	58,470.00
1-0305	CLERICAL SALARIES	91,345.60	95,120.00	94,737.07	163,365.00	163,365.00	136,365.00
1-0322	APPRAISAL - STAFF SALARY	62,099.30	64,650.00	64,478.41	0.00	0.00	0.00
1-0405	PART TIME CLERICAL SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	0.00	500.00	17.66	500.00	500.00	500.00
	Personal Services Totals	275,181.30	286,492.00	284,434.92	295,410.00	295,410.00	268,410.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	853.26	1,000.00	779.59	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	8,447.20	9,000.00	10,732.00	2,000.00	2,000.00	2,000.00
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	114.17	1,000.00	290.93	1,000.00	1,000.00	1,000.00
2-1701	MEALS	40.02	250.00	220.68	250.00	250.00	250.00
2-1702	LODGING	934.70	1,300.00	1,419.50	1,300.00	1,300.00	1,300.00
2-1704	MILEAGE ALLOWANCE	190.40	400.00	0.00	400.00	400.00	400.00
2-1801	DUES;SUBS;REGISTRATION;ETC	2,011.82	3,000.00	3,059.42	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	3,369.25	3,500.00	1,993.87	3,500.00	3,500.00	3,500.00
	Operating Expenses Totals	15,960.82	19,450.00	18,495.99	12,450.00	12,450.00	12,450.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,814.85	2,800.00	3,657.86	3,200.00	3,200.00	3,200.00
	Supplies and Materials Totals	2,814.85	2,800.00	3,657.86	3,200.00	3,200.00	3,200.00
	Capital Outlay						
5-0315	DATA PROCESSING EQUIPMENT	20,000.00	40,500.00	40,000.00	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	43,500.00	42,879.76	43,500.00	43,500.00	43,500.00
0100-605 COUNTY ASSESSOR TOTAL		316,836.73	352,242.00	349,468.53	354,560.00	354,560.00	327,560.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	607	ELECTION COMMISSIONER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0305	CLERICAL SALARIES	13,045.92	14,000.00	17,745.72	23,351.00	23,351.00	23,351.00
1-0400	PART TIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	PART TIME CLERICAL	10,863.11	8,000.00	6,423.16	8,180.00	8,180.00	8,180.00
1-0409	ELECTION WORKERS PARTTIME	11,187.00	11,500.00	12,740.25	12,000.00	12,000.00	12,000.00
1-0500	OVERTIME	27.17	100.00	65.89	100.00	100.00	100.00
	Personal Services Totals	35,123.20	33,600.00	36,975.02	43,631.00	43,631.00	43,631.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	0.00	450.00	0.00	450.00	450.00	450.00
2-1700	TRAVEL EXPENSES	0.00	400.00	0.00	400.00	400.00	400.00
2-1701	MEALS	0.00	100.00	32.48	100.00	100.00	100.00
2-1702	Lodging	124.95	500.00	161.62	500.00	500.00	500.00
2-1704	MILEAGE ALLOWANCE	415.80	500.00	1,012.26	500.00	500.00	500.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	1,954.93	6,250.00	3,084.73	3,000.00	3,000.00	3,000.00
2-2000	PRINTING & PUBLISHING	2,282.45	3,700.00	2,838.10	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	4,778.13	11,900.00	7,129.19	8,650.00	8,650.00	8,650.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,232.21	2,125.00	778.82	2,125.00	2,125.00	2,125.00
3-0113	VOTING SUPPLIES	9,596.88	12,125.00	10,414.15	12,125.00	12,125.00	12,125.00
	Supplies and Materials Totals	10,829.09	14,250.00	11,192.97	14,250.00	14,250.00	14,250.00
	Equipment Rental						
4-0500	LEASE PURCHASE	990.76	1,200.00	971.80	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	1,310.76	1,600.00	1,291.80	1,600.00	1,600.00	1,600.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	0.00	700.00	269.99	700.00	700.00	700.00
5-0900	VOTING EQUIPMENT	0.00	4,000.00	0.00	4,000.00	4,000.00	4,000.00
	Capital Outlay Totals	0.00	4,700.00	269.99	4,700.00	4,700.00	4,700.00
0100-607 ELECTION COMMISSIONER TOTAL		52,041.18	66,050.00	56,858.97	72,831.00	72,831.00	72,831.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	608	PLANNING & ZONING BUDGET
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIAL SALARY	8,179.70	8,467.00	8,471.86	8,663.00	8,663.00	8,663.00
1-0305	CLERICAL SALARY	6,815.65	7,055.00	7,346.50	7,511.00	7,511.00	7,511.00
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	90.00	1,500.00	645.00	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	77.97	100.00	0.00	100.00	100.00	100.00
	Personal Services Totals	15,163.32	17,122.00	16,463.36	17,774.00	17,774.00	17,774.00
	Operating Expenses						
2-0200	TELEPHONE	1,585.39	1,900.00	1,728.86	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	1,027.05	1,300.00	868.44	1,300.00	1,300.00	1,300.00
2-0502	WATER	122.50	180.00	121.50	180.00	180.00	180.00
2-0504	SEWER	184.65	200.00	182.79	200.00	200.00	200.00
2-0505	GARBAGE	87.08	175.00	87.06	175.00	175.00	175.00
2-1101	GENERAL COMPUTER (GIS)	3,407.67	3,500.00	318.00	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	0.00	100.00	0.00	100.00	100.00	100.00
2-1401	CAR REPAIR PARTS	0.00	100.00	75.42	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	115.24	2,000.00	683.50	2,000.00	2,000.00	2,000.00
2-1710	CONVENTION/WORKSHOP EXPENSE	0.00	100.00	20.00	100.00	100.00	100.00
2-1801	DUES,REGISTRATION	52.87	130.00	56.67	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	285.78	300.00	238.06	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	20,700.00	10,000.00	8,800.00	1,000.00	1,000.00	1,000.00
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	27,568.23	21,085.00	13,180.30	12,085.00	12,085.00	12,085.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	501.35	300.00	118.13	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	30.17	50.00	129.67	50.00	50.00	50.00
3-0209	GAS/FUEL	187.55	500.00	833.40	600.00	600.00	600.00
3-0211	MACH & EQUIP TIRES & REPAIRS	0.00	600.00	428.00	500.00	500.00	500.00
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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
3-0400	MISCELLANEOUS	0.00	200.00	190.10	200.00	200.00	200.00
	<i>Supplies and Materials Totals</i>	<i>719.07</i>	<i>1,750.00</i>	<i>1,699.30</i>	<i>1,750.00</i>	<i>1,750.00</i>	<i>1,750.00</i>
	Capital Outlay						
5-0332	ZONING EQUIPMENT	16,540.27	21,765.00	25,000.00	21,765.00	21,765.00	21,765.00
5-0500	OFFICE EQUIPMENT	859.22	2,000.00	1,151.62	2,000.00	2,000.00	2,000.00
	<i>Capital Outlay Totals</i>	<i>17,399.49</i>	<i>23,765.00</i>	<i>26,151.62</i>	<i>23,765.00</i>	<i>23,765.00</i>	<i>23,765.00</i>
0100-608 PLANNING & ZONING BUDGET TOTAL		60,850.11	63,722.00	57,494.58	55,374.00	55,374.00	55,374.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	610	COMPUTER I.T.
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	75,017.56	77,902.00	77,698.56	79,654.00	79,654.00	79,654.00
1-0320	I.T. TECHNICIAN	72,371.76	75,154.00	74,958.28	76,845.00	76,845.00	76,845.00
1-0400	PART TIME SALARIES	0.00	1,553.00	0.00	1,553.00	1,553.00	0.00
1-0500	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	147,389.32	154,609.00	152,656.84	158,052.00	158,052.00	156,499.00
	Operating Expenses						
2-0200	TELEPHONE	2,048.97	2,100.00	1,816.37	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	5,379.75	8,000.00	7,968.74	8,000.00	8,000.00	8,000.00
	Operating Expenses Totals	7,428.72	10,600.00	9,785.11	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		154,818.04	165,409.00	162,441.95	168,852.00	168,852.00	167,299.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	621	CLERK OF DIST. COURT
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	67,753.60	70,218.00	70,125.00	74,700.00	74,700.00	74,700.00
1-0201	DEPUTIES SALARY	48,219.37	56,174.00	39,145.24	59,800.00	59,800.00	59,800.00
1-0305	CLERICAL SALARIES	8,035.13	20,943.00	30,251.43	0.00	0.00	0.00
1-0320	TEMPORARY SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0405	CLERICAL PARTTIME SALARY	2,623.51	4,285.00	2,756.40	13,000.00	13,000.00	13,000.00
1-0500	OVERTIME SALARY	87.75	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	126,719.36	151,620.00	142,278.07	147,500.00	147,500.00	147,500.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	818.51	1,040.00	744.00	800.00	800.00	800.00
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	320.55	157.00	124.11	200.00	200.00	200.00
2-1702	LODGING	704.85	832.00	1,134.90	800.00	800.00	800.00
2-1704	MILEAGE ALLOWANCE	942.46	624.00	698.81	800.00	800.00	800.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	480.00	520.00	607.40	800.00	800.00	800.00
2-7000	MICROFILIMING/PHOTOSTAT	0.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	3,266.37	3,173.00	3,309.22	3,400.00	3,400.00	3,400.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	3,839.87	3,641.00	1,226.46	1,000.00	1,000.00	1,000.00
3-0118	STATIONERY/ENVELOPES	0.00	0.00	64.10	0.00	0.00	0.00
	Supplies and Materials Totals	3,839.87	3,641.00	1,290.56	1,000.00	1,000.00	1,000.00
	Equipment Rental						
4-0500	LEASE PURCHASE	3,063.84	3,121.00	2,790.08	2,500.00	2,500.00	2,500.00
	Equipment Rental Totals	3,063.84	3,121.00	2,790.08	2,500.00	2,500.00	2,500.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	5,334.13	1,561.00	223.49	250.00	250.00	250.00
	Capital Outlay Totals	5,334.13	1,561.00	223.49	250.00	250.00	250.00
0100-621 CLERK OF DIST. COURT TOTAL		142,223.57	163,116.00	149,891.42	154,650.00	154,650.00	154,650.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	622	COUNTY COURT
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICES	818.51	1,000.00	744.00	1,000.00	1,000.00	1,000.00
2-1101	COMPUTER EXPENSE--GENERAL	111.30	1,000.00	233.00	1,000.00	1,000.00	1,000.00
2-1200	OFFICE EQUIPMENT REPAIR	217.30	500.00	227.27	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	1,147.11	2,650.00	1,204.27	2,650.00	2,650.00	2,650.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	969.01	1,800.00	706.11	1,800.00	1,800.00	1,800.00
3-0118	STATIONERY/ENVELOPES	1,004.11	1,500.00	547.75	1,500.00	1,500.00	1,500.00
	Supplies and Materials Totals	1,973.12	3,300.00	1,253.86	3,300.00	3,300.00	3,300.00
	Equipment Rental						
4-0500	LEASE/PURCHASE	2,499.00	2,750.00	2,431.04	2,750.00	2,750.00	2,750.00
	Equipment Rental Totals	2,499.00	2,750.00	2,431.04	2,750.00	2,750.00	2,750.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	107.15	1,500.00	1,382.15	2,500.00	2,500.00	2,500.00
5-0700	FURNITURE	1,083.88	1,500.00	0.00	2,500.00	2,500.00	500.00
	Capital Outlay Totals	1,191.03	3,000.00	1,382.15	5,000.00	5,000.00	3,000.00
0100-622 COUNTY COURT TOTAL		6,810.26	11,700.00	6,271.32	13,700.00	13,700.00	11,700.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	641	BUILDING & GROUNDS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0300	REG TIME SALARY-EMPLOYEES	62,521.87	66,858.00	66,411.78	68,349.00	68,349.00	68,349.00
1-0306	CUSTODIAL SALARY	12,659.70	16,000.00	11,972.32	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	1,139.05	1,500.00	361.59	1,500.00	1,500.00	1,500.00
	Personal Services Totals	76,320.62	84,358.00	78,745.69	85,849.00	85,849.00	85,849.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	575.05	600.00	494.82	600.00	600.00	600.00
2-0500	UTILITIES-LIGHT, WATER, HEAT, SEWER	24,788.81	30,000.00	23,167.46	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	658.34	24,000.00	13,544.07	16,000.00	16,000.00	16,000.00
2-1300	BUILDING REPAIR	160.36	300.00	0.00	10,000.00	10,000.00	10,000.00
2-1301	BLDG REPAIR - CONTINGENCY	476.64	1,800.00	0.00	800.00	800.00	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	31.08	300.00	11.74	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	900.58	1,200.00	99.99	10,000.00	10,000.00	10,000.00
2-1650	GROUND'S REPAIR	433.45	1,000.00	992.75	5,000.00	5,000.00	5,000.00
2-1690	ELECTRICIAL SERVICE REPAIR	878.20	1,500.00	262.04	2,000.00	2,000.00	2,000.00
2-1704	MILEAGE ALLOWANCE/PICKUP REPAIR	1,316.94	2,500.00	1,876.96	2,500.00	2,500.00	2,500.00
2-2544	MAINTENANCE AGREEMENTS	0.00	0.00	12,430.20	0.00	0.00	0.00
2-4100	WEED CONTROL	261.08	350.00	0.00	350.00	350.00	350.00
2-4110	PEST CONTROL	47.98	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	30,528.51	63,550.00	52,880.03	77,550.00	77,550.00	77,550.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	100.00	0.00	0.00	0.00	0.00
3-0103	JANITORIAL SUPPLIES	7,754.26	7,000.00	7,045.71	7,500.00	7,500.00	7,500.00
3-0106	SHOP SUPPLIES	766.22	300.00	966.24	300.00	300.00	300.00
3-0107	PLUMBING SUPPLIES	594.86	450.00	580.37	450.00	450.00	450.00
3-0108	ELECTRICAL SUPPLIES	489.58	500.00	449.02	500.00	500.00	500.00
3-0109	SHOP TOOLS	161.99	100.00	61.57	100.00	100.00	100.00
3-0119	BUILDING SUPPLIES	2,430.33	2,000.00	887.40	2,000.00	2,000.00	2,000.00
3-0120	GROUND'S SUPPLIES	1,262.10	2,000.00	2,300.27	2,000.00	2,000.00	2,000.00
	Supplies and Materials Totals	13,459.34	12,450.00	12,290.58	12,850.00	12,850.00	12,850.00
	Capital Outlay						
5-0225	LAWN CARE EQUIPMENT	0.00	16,000.00	15,879.89	0.00	0.00	0.00
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	6,061.86	7,000.00	5,324.25	7,000.00	7,000.00	7,000.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	641	BUILDING & GROUND
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay Totals	6,061.86	23,000.00	21,204.14	7,000.00	7,000.00	7,000.00
0100-641 BUILDING & GROUND		126,370.33	183,358.00	165,120.44	183,249.00	183,249.00	183,249.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	645	EXTENSION OFFICE
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0202	4-H ASSISTANT	11,178.51	16,850.00	11,859.32	17,000.00	17,000.00	17,000.00
1-0305	CLERICAL SALARIES	37,636.79	39,500.00	39,026.81	39,400.00	39,400.00	39,400.00
1-0405	CLERICAL PARTTIME SALARY	1,464.50	7,200.00	5,604.14	7,200.00	7,200.00	7,200.00
1-0500	OVERTIME	682.19	1,160.00	1,223.30	1,160.00	1,160.00	1,160.00
	Personal Services Totals	50,961.99	64,710.00	57,713.57	64,760.00	64,760.00	64,760.00
	Operating Expenses						
2-0100	POSTAL SERVICES	432.50	250.00	243.60	250.00	250.00	250.00
2-0200	TELEPHONE SERVICES	853.26	1,500.00	779.59	1,400.00	1,400.00	1,400.00
2-0500	UTILITIES	3,813.03	4,400.00	4,309.89	4,400.00	4,400.00	4,400.00
2-1200	OFFICE EQUIP REPAIR	707.60	1,600.00	542.77	1,600.00	1,600.00	1,600.00
2-1301	BUILDING REPAIR - CONTINGENCY	324.20	1,000.00	832.03	1,000.00	1,000.00	1,000.00
2-1701	MEAL	63.29	100.00	0.00	100.00	100.00	100.00
2-1704	MILEAGE ALLOWANCE	2,002.76	2,100.00	1,969.78	2,100.00	2,100.00	2,100.00
2-1708	BOARD MEMBERS EXPENSES	100.00	250.00	0.00	250.00	250.00	250.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	304.39	350.00	502.39	350.00	350.00	350.00
2-3710	SPELLING BEE	406.21	550.00	392.32	550.00	550.00	550.00
2-4110	PEST CONTROL	216.00	225.00	274.00	300.00	300.00	300.00
	Operating Expenses Totals	9,223.24	12,325.00	9,846.37	12,300.00	12,300.00	12,300.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,163.03	1,800.00	1,097.86	1,800.00	1,800.00	1,800.00
	Supplies and Materials Totals	2,163.03	1,800.00	1,097.86	1,800.00	1,800.00	1,800.00
	Equipment Rental						
4-0500	LEASE/PUCHASE	1,816.06	2,200.00	1,601.38	2,200.00	2,200.00	2,200.00
	Equipment Rental Totals	1,816.06	2,200.00	1,601.38	2,200.00	2,200.00	2,200.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	176.39	1,500.00	947.15	1,500.00	1,500.00	1,500.00
	Capital Outlay Totals	176.39	1,500.00	947.15	1,500.00	1,500.00	1,500.00
0100-645 EXTENSION OFFICE TOTAL		64,340.71	82,535.00	71,206.33	82,560.00	82,560.00	82,560.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	94,855.10	98,306.00	98,175.14	102,496.00	102,496.00	102,496.00
1-0201	CHIEF DEPUTY SALARY	85,592.71	91,645.00	88,053.95	95,605.00	95,605.00	95,605.00
1-0202	DEPUTIES SALARIES	1,097,506.27	1,368,045.00	1,209,344.55	1,382,477.00	1,382,477.00	1,382,477.00
1-0305	CLERICAL SALARIES	95,592.19	101,178.00	98,492.76	104,214.00	104,214.00	104,214.00
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0400	PARTTIME SALARIES	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
1-0500	OVERTIME	66,385.36	62,000.00	92,406.47	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	12,297.78	18,000.00	16,888.73	18,000.00	18,000.00	18,000.00
	Personal Services Totals	1,452,229.41	1,742,174.00	1,603,361.60	1,767,792.00	1,767,792.00	1,767,792.00
	Operating Expenses						
2-0100	POSTAL SERVICES	418.43	600.00	713.84	600.00	600.00	600.00
2-0200	TELEPHONE SERVICES	22,746.07	25,000.00	21,472.57	25,000.00	25,000.00	25,000.00
2-0201	Teletype Service	0.00	0.00	0.00	11,676.00	11,676.00	11,676.00
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)	24,241.82	28,000.00	23,741.35	28,000.00	28,000.00	28,000.00
2-0502	WATER	2,199.65	2,400.00	2,246.20	2,400.00	2,400.00	2,400.00
2-0503	HEATING FUEL	6,544.28	7,300.00	9,604.48	9,000.00	9,000.00	9,000.00
2-0504	SEWER	2,369.60	3,000.00	2,327.60	3,000.00	3,000.00	3,000.00
2-0505	GARBAGE	2,625.00	2,900.00	2,633.60	2,900.00	2,900.00	2,900.00
2-1101	COMPUTER EXPENSE-GENERAL	41,302.24	102,740.00	87,737.15	45,000.00	45,000.00	45,000.00
2-1300	BUILDING REPAIR	7,238.41	8,000.00	9,250.21	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	547.80	1,000.00	1,715.30	1,000.00	1,000.00	1,000.00
2-1601	AUTO REPAIR	33,875.90	35,000.00	28,310.66	35,000.00	35,000.00	35,000.00
2-1650	GROUNDS REPAIR	785.00	700.00	1,600.00	1,000.00	1,000.00	1,000.00
2-1700	TRAVEL EXPENSES	6,455.89	8,000.00	6,960.08	8,000.00	8,000.00	8,000.00
2-1701	MEAL REIMBURSEMENT	2,042.18	2,500.00	2,033.14	2,500.00	2,500.00	2,500.00
2-1702	LODGING	2,768.71	3,000.00	2,052.41	3,000.00	3,000.00	3,000.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	794.50	1,000.00	949.88	1,000.00	1,000.00	1,000.00
2-2000	PRINTING & PUBLISHING	358.49	500.00	148.49	500.00	500.00	500.00
2-2001	PROMOTION ADVERTISING	201.54	600.00	620.18	600.00	600.00	600.00
2-2314	CRIMINAL INVESTIGATION	763.50	1,500.00	470.59	1,500.00	1,500.00	1,500.00
2-2912	SHERIFF'S TRAINING SCHOOL	9,867.20	15,000.00	13,823.39	20,000.00	20,000.00	20,000.00
2-4110	PEST CONTROL	1,090.00	1,200.00	900.00	1,200.00	1,200.00	1,200.00
2-8501	PHYSICAL EXAMS	1,370.72	750.00	4,450.00	750.00	750.00	750.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	651	COUNTY SHERIFF
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
2-9100	LAW ENFORCEMENT BUILDING EXPENSE	25,223.38	25,000.00	16,619.77	25,000.00	25,000.00	25,000.00
	<i>Operating Expenses Totals</i>	<i>195,830.31</i>	<i>275,690.00</i>	<i>240,380.89</i>	<i>236,626.00</i>	<i>236,626.00</i>	<i>236,626.00</i>
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	8,172.78	7,000.00	7,669.39	7,000.00	7,000.00	7,000.00
3-0103	JANITORIAL SUPPLIES	475.00	600.00	547.50	600.00	600.00	600.00
3-0209	EQUIPMENT/FUEL	69,817.37	105,000.00	81,028.91	105,000.00	105,000.00	105,000.00
	<i>Supplies and Materials Totals</i>	<i>78,465.15</i>	<i>112,600.00</i>	<i>89,245.80</i>	<i>112,600.00</i>	<i>112,600.00</i>	<i>112,600.00</i>
	Equipment Rental						
4-0206	COMMUNICATIONS EQUIP	7,964.36	11,410.00	9,467.11	0.00	0.00	0.00
4-0500	LEASE PURCHASE	4,500.98	3,700.00	3,460.20	3,700.00	3,700.00	3,700.00
	<i>Equipment Rental Totals</i>	<i>12,465.34</i>	<i>15,110.00</i>	<i>12,927.31</i>	<i>3,700.00</i>	<i>3,700.00</i>	<i>3,700.00</i>
	Capital Outlay						
5-0311	RADIO EQUIPMENT	3,055.88	3,200.00	1,790.04	3,200.00	3,200.00	3,200.00
5-0500	OFFICE EQUIPMENT	420.54	1,000.00	1,917.94	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
	<i>Capital Outlay Totals</i>	<i>3,476.42</i>	<i>4,200.00</i>	<i>3,707.98</i>	<i>4,200.00</i>	<i>4,200.00</i>	<i>4,200.00</i>
	Transfers Out						
7-0201	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0100-651 COUNTY SHERIFF TOTAL		1,742,466.63	2,149,774.00	1,949,623.58	2,124,918.00	2,124,918.00	2,124,918.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	652	COUNTY ATTORNEY
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	91,467.44	94,795.00	94,668.84	98,836.00	98,836.00	98,836.00
1-0202	OTHER DEPUTIES SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0305	CLERICAL SALARIES	203,958.91	192,254.00	175,174.71	180,887.00	180,887.00	180,887.00
1-0405	CLERICAL PARTTIME SALARIES	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	219.85	0.00	6,937.06	5,000.00	5,000.00	5,000.00
	Personal Services Totals	295,646.20	287,049.00	276,780.61	284,723.00	284,723.00	284,723.00
	Operating Expenses						
2-0200	TELEPHONE SERVICE	1,497.84	1,500.00	1,345.59	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	217.50	750.00	750.00	750.00
2-1701	MEALS	0.00	0.00	34.26	0.00	0.00	0.00
2-1702	LODGING	0.00	0.00	537.00	0.00	0.00	0.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	905.00	1,750.00	108.00	6,000.00	6,000.00	6,000.00
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	510.76	2,000.00	203.33	500.00	500.00	500.00
2-3930	NOTARY SERVICE - BOND	0.00	0.00	0.00	0.00	0.00	0.00
2-4417	DIVERSION PROGRAM	13,903.70	18,700.00	12,860.24	16,750.00	16,750.00	16,750.00
2-4418	TRUANCY PROGRAM (JEFF/THAYER CO)	415.61	2,300.00	2,779.60	2,500.00	2,500.00	2,500.00
	Operating Expenses Totals	17,232.91	27,000.00	18,085.52	28,000.00	28,000.00	28,000.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	2,246.69	4,000.00	2,582.90	3,000.00	3,000.00	3,000.00
	Supplies and Materials Totals	2,246.69	4,000.00	2,582.90	3,000.00	3,000.00	3,000.00
	Equipment Rental						
4-0500	LEASE PURCHASE	1,353.72	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	1,353.72	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		316,479.52	319,549.00	298,802.75	317,223.00	317,223.00	317,223.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	662	CHILD SUPPORT ENFORCEMEN T
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	36,000.00	33,000.00	36,000.00	36,000.00	36,000.00
	Operating Expenses Totals	28,684.08	36,000.00	33,000.00	36,000.00	36,000.00	36,000.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	133.96	400.00	130.96	400.00	400.00	400.00
	Supplies and Materials Totals	133.96	400.00	130.96	400.00	400.00	400.00
0100-662 CHILD SUPPORT ENFORCEMENT TOTAL		28,818.04	36,400.00	33,130.96	36,400.00	36,400.00	36,400.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	671	COUNTY JAIL
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0315	CORRECTIONAL	483,633.60	586,133.00	553,209.06	734,682.00	734,682.00	734,682.00
1-0320	COMPUTER IT TECHNICIAN	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVER TIME SALARY	63,276.85	50,000.00	71,236.28	55,000.00	55,000.00	55,000.00
1-0800	CO SHARE HEALTH,DENTAL,LIFE	0.00	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	39.90	500.00	532.14	500.00	500.00	500.00
1-1300	OTHER PERSONAL SERVICES(FOOD SERV)	78,639.39	82,263.00	52,069.75	85,221.00	85,221.00	85,221.00
	Personal Services Totals	625,589.74	718,896.00	677,047.23	875,403.00	875,403.00	875,403.00
	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
2-0400	Rental Expenses	0.00	0.00	0.00	3,735.00	3,735.00	3,735.00
2-0507	Cable Services	0.00	0.00	0.00	5,100.00	5,100.00	5,100.00
2-1101	COMPUTER EXPENSE-GENERAL	2,144.99	10,000.00	2,601.49	8,000.00	8,000.00	8,000.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	0.00	0.00	0.00	0.00	0.00
2-1300	BUILDING REPAIR	10,969.19	11,000.00	335.00	10,000.00	10,000.00	10,000.00
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	911.22	2,500.00	1,546.80	2,000.00	2,000.00	2,000.00
2-1701	Meal Reimbursement	127.22	750.00	29.05	500.00	500.00	500.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC	507.26	750.00	1,031.46	750.00	750.00	750.00
2-1903	MEDICAL-PRISONERS	36,869.07	60,000.00	62,912.04	65,000.00	65,000.00	65,000.00
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	65,374.10	100,000.00	64,522.75	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	1,838.70	5,000.00	8,146.71	7,000.00	7,000.00	7,000.00
2-1909	COMMISSARY-TELEPHONE CARDS	6,900.00	8,000.00	7,500.00	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	68,275.84	42,000.00	32,458.01	42,000.00	42,000.00	42,000.00
2-2912	JAIL TRAINING	1,157.00	3,000.00	3,725.00	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	6,101.28	6,300.00	7,206.08	6,471.00	6,471.00	6,471.00
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	564.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	201,739.87	255,300.00	192,014.39	267,556.00	267,556.00	267,556.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	4,874.76	5,000.00	6,556.22	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

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	671	COUNTY JAIL
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
3-0111	FOOD & BEVERAGE	23,532.41	30,000.00	40,417.94	37,000.00	37,000.00	37,000.00
	<i>Supplies and Materials Totals</i>	<i>28,407.17</i>	<i>35,000.00</i>	<i>46,974.16</i>	<i>42,000.00</i>	<i>42,000.00</i>	<i>42,000.00</i>
	Capital Outlay						
5-0331	JAIL GYM EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-0500	OFFICE EQUIPMENT	0.00	500.00	0.00	500.00	500.00	500.00
5-1100	OTHER EQUIPMENT	7,218.63	11,000.00	12,653.26	500.00	500.00	500.00
5-1250	FOOD SERVICE CONTRACT	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>7,218.63</i>	<i>12,000.00</i>	<i>12,653.26</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>1,500.00</i>
	Transfers Out						
7-0201	TRANSFER FUNDS-BUDGET	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0100-671 COUNTY JAIL TOTAL		862,955.41	1,021,196.00	928,689.04	1,186,459.00	1,186,459.00	1,186,459.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	693	EMERGENCY MANAGEMENT
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	77,555.58	80,271.00	80,327.32	82,134.00	82,134.00	82,134.00
1-0305	CLERICAL SALARY	30,568.44	31,639.00	30,655.76	31,346.00	31,346.00	31,346.00
1-0405	CLERICAL PART TIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	129.92	0.00	0.00	0.00	0.00	0.00
1-1100	UNIFORM ALLOWANCE	25.33	100.00	0.00	100.00	100.00	100.00
	Personal Services Totals	108,279.27	112,010.00	110,983.08	113,580.00	113,580.00	113,580.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	5,096.00	6,800.00	4,840.56	6,800.00	6,800.00	6,800.00
2-0501	LIGHTS	6,547.13	6,700.00	6,131.46	6,700.00	6,700.00	6,700.00
2-0502	WATER	122.50	180.00	131.50	180.00	180.00	180.00
2-0504	SEWER	191.91	200.00	197.79	200.00	200.00	200.00
2-0505	GARBAGE	79.84	150.00	94.30	150.00	150.00	150.00
2-1101	GENERAL COMPUTER (GIS)	4,268.61	4,350.00	318.00	4,350.00	4,350.00	4,350.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	100.00	0.00	100.00	100.00	100.00
2-1300	BUILDING REPAIR	0.00	100.00	0.00	100.00	100.00	100.00
2-1301	TOWER EXPENSE	5,495.17	18,789.00	23,971.84	6,000.00	6,000.00	6,000.00
2-1401	CAR REPAIR PARTS	0.00	300.00	75.42	300.00	300.00	300.00
2-1503	LABOR (BOX 7-1099)	0.00	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	95.14	0.00	12.10	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	211.49	400.00	404.85	600.00	600.00	600.00
2-1801	DUES;SUBS;REGISTRATIONS;ETC.	242.87	350.00	51.67	500.00	500.00	500.00
2-1805	PERSONAL SAFETY EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-2000	PRINT & PUBLICATION	110.00	200.00	43.33	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	22,532.43	39,199.00	36,344.59	26,760.00	26,760.00	26,760.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	281.04	400.00	109.31	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	38.67	100.00	129.67	100.00	100.00	100.00
3-0209	GAS/FUEL	1,611.16	2,000.00	988.45	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	0.00	500.00	453.00	500.00	500.00	500.00
3-0400	MISCELLANEOUS	27.74	200.00	37.92	200.00	200.00	200.00
	Supplies and Materials Totals	1,958.61	3,300.00	1,718.35	3,300.00	3,300.00	3,300.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	693	EMERGENCY MANAGEMEN T
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-0332	CIVIL DEFENSE EQUIPMENT	40,098.97	37,192.00	26,787.35	40,000.00	40,000.00	40,000.00
5-0500	OFFICE EQUIPMENT	791.93	1,000.00	982.40	1,000.00	1,000.00	1,000.00
	Capital Outlay Totals	40,890.90	38,192.00	27,769.75	41,000.00	41,000.00	41,000.00
0100-693 EMERGENCY MANAGEMENT TOTAL		173,661.21	192,701.00	176,815.77	184,640.00	184,640.00	184,640.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	702	SURVEYOR
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Capital Outlay						
5-1250	CONTRACTS	9,007.57	45,000.00	12,593.60	45,000.00	45,000.00	45,000.00
	<i>Capital Outlay Totals</i>	<i>9,007.57</i>	<i>45,000.00</i>	<i>12,593.60</i>	<i>45,000.00</i>	<i>45,000.00</i>	<i>45,000.00</i>
0100-702 SURVEYOR TOTAL		9,007.57	45,000.00	12,593.60	45,000.00	45,000.00	45,000.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	733	NOXIOUS WEED CONTROL
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	5,453.06	5,644.00	5,648.06	5,775.00	5,775.00	5,775.00
1-0305	CLERICAL SALARY	7,515.15	7,778.00	8,489.01	8,680.00	8,680.00	8,680.00
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	25.34	100.00	0.00	100.00	100.00	100.00
	Personal Services Totals	12,993.55	13,522.00	14,137.07	14,555.00	14,555.00	14,555.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	1,585.45	1,700.00	1,686.13	1,700.00	1,700.00	1,700.00
2-0501	LIGHTS (ELECTRICITY)	1,027.05	1,300.00	833.82	1,300.00	1,300.00	1,300.00
2-0502	WATER	122.50	180.00	111.50	180.00	180.00	180.00
2-0504	SEWER	184.69	200.00	167.82	200.00	200.00	200.00
2-0505	GARBAGE	87.11	175.00	79.76	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 COMPUTER (GIS)	4,007.67	4,100.00	717.33	4,100.00	4,100.00	4,100.00
2-1200	OFFICE EQUIPMENT REPAIR	0.00	100.00	14.97	100.00	100.00	100.00
2-1300	BUILDING REPAIR	0.00	100.00	0.00	100.00	100.00	100.00
2-1401	CAR REPAIR PARTS	0.00	100.00	75.42	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	100.00	0.00	100.00	100.00	100.00
2-1630	SPRAYING EQUIP REPAIR	0.00	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 ALLOWANCE	5,196.00	5,196.00	4,763.00	5,096.00	5,096.00	5,096.00
2-1710	CONVENTION/WORKSHOP EXPENSE	549.78	600.00	713.15	600.00	600.00	600.00
2-1801	DUES; SUBS; REGISTRATIONS; ETC	610.74	700.00	602.28	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	229.20	500.00	525.74	600.00	600.00	600.00
2-8000	REFUND	0.00	100.00	0.00	100.00	100.00	100.00
	Operating Expenses Totals	13,600.19	15,351.00	10,290.92	15,351.00	15,351.00	15,351.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	229.80	200.00	187.70	200.00	200.00	200.00
3-0102	CHEMICAL SUPPLIES	19,042.83	30,000.00	23,894.95	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	57.16	100.00	129.66	100.00	100.00	100.00
3-0209	MACHINE & EQUIPMENT FUEL	126.53	500.00	279.78	500.00	500.00	500.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	733	NOXIOUS WEED CONTROL
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	0.00	600.00	428.00	600.00	600.00	600.00
3-0400	MISCELLANEOUS	0.00	100.00	42.25	100.00	100.00	100.00
	<i>Supplies and Materials Totals</i>	<i>19,456.32</i>	<i>31,700.00</i>	<i>24,962.34</i>	<i>31,700.00</i>	<i>31,700.00</i>	<i>31,700.00</i>
	Capital Outlay						
5-0302	PICKUPS	0.00	0.00	0.00	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	17,365.12	17,500.00	13,545.28	17,500.00	17,500.00	17,500.00
5-0600	SPRAYING EQUIPMENT	0.00	200.00	165.66	200.00	200.00	200.00
	<i>Capital Outlay Totals</i>	<i>17,365.12</i>	<i>17,700.00</i>	<i>13,710.94</i>	<i>17,700.00</i>	<i>17,700.00</i>	<i>17,700.00</i>
	Unknown Type						
0-0305	CLERICAL SALARY	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Unknown Type Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0100-733 NOXIOUS WEED CONTROL TOTAL		63,415.18	78,273.00	63,101.27	79,306.00	79,306.00	79,306.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	801	MEDICAL RELIEF
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	4,642.00	6,500.00	2,800.00	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	4,642.00	6,500.00	2,800.00	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		4,642.00	6,500.00	2,800.00	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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-3100	PROVISIONS/CLOTHING/CLIENT	11,685.55	15,000.00	6,167.74	15,000.00	15,000.00	15,000.00
	Operating Expenses Totals	11,685.55	15,000.00	6,167.74	15,000.00	15,000.00	15,000.00
0100-802 VETERANS AID TOTAL		11,685.55	15,000.00	6,167.74	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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0100	OFFICIALS SALARY	37,746.00	38,000.00	36,516.00	38,000.00	38,000.00	38,000.00
1-0330	VA DRIVERS SALARY	13,163.10	14,192.00	12,204.01	14,192.00	14,192.00	14,192.00
1-0405	CLERICAL 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
	Personal Services Totals	50,909.10	52,192.00	48,720.01	52,192.00	52,192.00	52,192.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	644.59	750.00	566.00	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	221.59	500.00	856.46	600.00	600.00	600.00
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	1,264.00	2,000.00	1,145.79	2,000.00	2,000.00	2,000.00
	Operating Expenses Totals	2,130.18	3,250.00	2,568.25	3,350.00	3,350.00	3,350.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	877.60	800.00	321.48	800.00	800.00	800.00
3-0209	VEHICLE EXPENSE	5,242.50	5,000.00	4,860.20	5,500.00	5,500.00	5,500.00
	Supplies and Materials Totals	6,120.10	5,800.00	5,181.68	6,300.00	6,300.00	6,300.00
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	1,268.90	4,000.00	3,913.00	2,000.00	2,000.00	2,000.00
5-1500	GRAVE MARKERS & FLAGS	3,124.09	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Capital Outlay Totals	4,392.99	6,000.00	3,913.00	4,000.00	4,000.00	4,000.00
0100-803 VETERANS SERVICE TOTAL		63,552.37	67,242.00	60,382.94	65,842.00	65,842.00	65,842.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	950	EMPLOYMENT SECURITY
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0312	APPRAISAL CONTRACT	45,141.52	115,000.00	97,651.11	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	200.00	600.00	0.00	600.00	600.00	600.00
1-0801	WORKMAN'S COMPENSATION	33,325.00	30,000.00	30,840.00	30,840.00	30,840.00	30,840.00
1-0802	HEALTH-ACCIDENT-LIFE	540.00	500.00	510.00	500.00	500.00	500.00
1-0803	GROUP	639,619.65	704,000.00	658,867.21	729,000.00	729,000.00	729,000.00
1-0804	LIFE INSURANCE	12,520.65	13,000.00	12,596.27	13,000.00	13,000.00	13,000.00
1-0806	HSA	7,400.00	9,500.00	9,300.00	13,200.00	13,200.00	13,200.00
1-0807	EMPLOYEE SHR.INS.	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	278,945.57	295,000.00	297,216.51	310,000.00	310,000.00	310,000.00
1-0903	PRIOR SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
1-1000	SOCIAL SECURITY	281,567.44	298,000.00	301,432.41	313,000.00	313,000.00	313,000.00
1-1300	PERSONAL SERVICES/DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00
	Personal Services Totals	1,299,259.83	1,465,600.00	1,408,413.51	1,525,140.00	1,525,140.00	1,525,140.00
	Operating Expenses						
2-0100	POSTAL SERVICES	24,794.97	32,000.00	27,173.56	32,000.00	32,000.00	32,000.00
2-0200	TELEPHONE SERVICE - ELEVATOR	1,167.36	1,200.00	3,105.49	16,800.00	16,800.00	16,800.00
2-0201	PROBATION INTERNET	575.05	700.00	494.82	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	97,507.00	99,500.00	108,452.00	108,452.00	108,452.00	108,452.00
2-0605	OFFICIALS ERRORS/OMISSION	8,065.00	8,730.00	10,153.00	10,153.00	10,153.00	10,153.00
2-1011	COPIER COPY LEASE	2,014.96	2,200.00	1,522.17	1,500.00	1,500.00	1,500.00
2-1101	COMPUTERS GENERAL EXPENSE	360,397.57	180,000.00	182,869.31	207,548.00	207,548.00	207,548.00
2-1150	LB 644 COSTS	425.50	5,000.00	4,516.08	5,500.00	5,500.00	5,500.00
2-1200	COMPUTER REPLACEMENT, REPAIR, MAINT	0.00	75,000.00	0.00	50,000.00	50,000.00	50,000.00
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)	344.97	4,000.00	2,365.02	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	14.06	0.00	0.00	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	4,687.15	4,700.00	4,872.80	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	10,944.37	14,000.00	9,301.54	14,000.00	14,000.00	14,000.00
2-2301	DIST COURT JURY FEES/MILEAGE	303.27	12,000.00	188.00	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	9,000.00	5,735.00	9,000.00	9,000.00	9,000.00
2-2405	PUBLIC DEFENDER	96,096.00	99,940.00	103,984.00	129,912.00	129,912.00	129,912.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	105,870.94	110,000.00	133,714.73	130,000.00	130,000.00	130,000.00
2-2417	LEGAL FEES-BANKFPTUCY	0.00	0.00	0.00	0.00	0.00	0.00
2-2418	LEGAL FEES NIRMA	5,000.00	10,000.00	7,482.99	10,000.00	10,000.00	10,000.00
2-2419	LEGAL FEES - MISC	1,497.50	10,000.00	1,354.08	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	24,500.00	36,250.00	36,250.00	36,250.00	36,250.00	36,250.00
2-2543	BUDGET PREPARATION	8,100.00	8,600.00	8,260.00	8,600.00	8,600.00	8,600.00
2-2601	DISTRICT COURT COSTS	12,267.39	24,000.00	11,568.23	24,000.00	24,000.00	24,000.00
2-2602	CO COURT COSTS	5,154.84	15,000.00	5,139.21	10,000.00	10,000.00	10,000.00
2-2604	DISTRICT JUDGE COSTS	0.00	500.00	216.20	500.00	500.00	500.00
2-2607	TAX FORECLOSURE COSTS	2,811.18	6,000.00	670.13	4,000.00	4,000.00	4,000.00
2-2608	JUROR MEALS	0.00	2,000.00	-4.02	2,000.00	2,000.00	2,000.00
2-2700	MENTAL HEALTH BOARD COSTS	1,350.50	3,000.00	2,001.02	3,000.00	3,000.00	3,000.00
2-2900	LAW ENFORCEMENT COSTS	10,475.00	11,000.00	7,429.04	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	4,200.00	5,000.00	2,100.00	5,000.00	5,000.00	5,000.00
2-2951	CASA-COURT APPOINTED SPECIAL ADVOCAT	24,000.00	24,000.00	24,000.00	26,400.00	26,400.00	24,000.00
2-2952	SE NE DRUG COURT	1,409.68	1,445.00	1,445.00	1,747.00	1,747.00	1,747.00
2-3900	APPRAISAL FEES	0.00	0.00	0.00	0.00	0.00	0.00
2-4401	Trailblazer RC&D	400.00	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	2,163.42	2,163.00	2,163.42	2,163.00	2,163.00	2,163.00
2-4419	CHILD ADVOCACY PROGRAM	2,400.00	2,640.00	5,280.00	2,640.00	2,640.00	2,640.00
2-4420	MENTAL HEALTH SERVICE -REG V SYSTEMS	11,502.75	17,991.00	17,990.33	14,453.00	14,453.00	14,453.00
2-4421	DEVELOPMENTAL DISABILITY-REG V SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-4422	ALCOHOLISM SERVICE-REG V SYSTEMS	2,760.00	2,547.00	2,547.28	2,547.00	2,547.00	2,547.00
2-4423	HOPE CRISIS CENTER	7,678.00	7,678.00	7,678.00	8,500.00	8,500.00	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	5,900.00	5,900.00	6,200.00	6,200.00	5,900.00
2-4444	FAIRBURY YOUTH INVLMT CENTER-BVCA	0.00	0.00	0.00	0.00	0.00	0.00
2-5713	PROTECTIVE CUSTODY	44,375.92	56,000.00	39,203.34	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	4,163.50	8,500.00	5,490.00	8,500.00	8,500.00	8,500.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
2-8000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
2-8301	ADULT PROBATION OFFICER	5,924.69	5,805.00	5,804.98	6,304.00	6,304.00	6,304.00
2-8800	JUVENILE SERVICES PROGRAM BVCA	0.00	0.00	0.00	0.00	0.00	0.00
2-8900	AUTOPSY COST	766.45	9,000.00	3,275.70	6,000.00	6,000.00	6,000.00
2-9055	DISTRICT COURT BALIFF/GAGE CO	33,399.08	31,422.00	31,421.58	30,868.00	30,868.00	30,868.00
2-9075	EXPENDITURE ADJUSTMENT	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	17,505.34	75,000.00	17,739.60	75,000.00	75,000.00	75,000.00
	Operating Expenses Totals	980,549.41	1,076,945.00	878,987.63	1,145,471.00	1,145,471.00	1,141,949.00
	Supplies and Materials						
3-0101	SUPPLIES	99.99	100.00	0.00	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	99.99	100.00	0.00	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	195,406.95	25,000.00	0.00	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	0.00	25,000.00	27,301.12	30,000.00	30,000.00	30,000.00
	Capital Outlay Totals	195,406.95	55,000.00	27,301.12	60,000.00	60,000.00	60,000.00
	Transfers Out						
7-0150	TRANSFER HIGHWAY TAX	2,467,330.11	3,057,468.00	2,884,897.49	3,425,468.00	3,425,468.00	3,425,468.00
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	26,982.00	26,982.00	0.00	0.00	0.00
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	67,498.00	19,286.00	19,285.57	8,000.00	8,000.00	8,000.00
7-0220	TRANSFER FAIR GEN TAX	142,000.00	183,000.00	182,640.00	201,806.00	201,806.00	201,806.00
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	75,303.00	40,330.00	40,330.18	0.00	0.00	0.00
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	130,380.00	51,655.00	51,655.00	0.00	0.00	0.00
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	260,000.00	260,000.00	260,000.00

JEFFERSON COUNTY GENERAL						Code	Description
					Fund	0100	GENERAL
					Function	970	MISCELLANEOUS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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
	<i>Transfers Out Totals</i>	<i>2,882,511.11</i>	<i>3,378,721.00</i>	<i>3,205,790.24</i>	<i>3,895,274.00</i>	<i>3,895,274.00</i>	<i>3,895,274.00</i>
0100-970 MISCELLANEOUS TOTAL		5,357,827.29	5,976,366.00	5,520,492.50	6,625,985.00	6,625,985.00	6,622,463.00
100 GENERAL TOTALS							
	TOTAL EXPENDITURES	10,103,018.63		10,631,566.65			
	TOTAL BUDGET OF EXPENDITURES		11,587,010.00		12,367,166.00	12,367,166.00	12,306,807.00
	NECESSARY CASH RESERVE		481,000.00		541,410.00	541,410.00	541,410.00
	TOTAL REQUIREMENTS		12,068,010.00		12,908,576.00	12,908,576.00	12,848,217.00

JEFFERSON COUNTY COUNTY HIGHWAY DEPT						Code	Description
					Fund	0200	COUNTY HIGHWAY DEPT
					Function	705	BRIDGE/ROAD MAINTENANC E
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0200	SHOP FOREMAN	65,598.11	67,894.00	67,783.29	69,400.00	69,400.00	69,400.00
1-0301	ADMINSTRATIVE SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0304	CONSTRUCTION SALARY	919,553.47	956,336.00	885,493.51	956,336.00	956,336.00	956,336.00
1-0305	CLERICAL SALARIES	43,005.62	44,511.00	44,859.54	45,869.00	45,869.00	45,869.00
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	3,578.13	15,000.00	7,112.18	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	56,703.00	79,980.00	79,979.00	80,000.00	80,000.00	80,000.00
1-0802	HEALTH/ACCIDENT/LIFE	150.00	300.00	180.00	300.00	300.00	300.00
1-0803	GROUP INSURANCE	241,569.06	250,000.00	229,399.16	250,000.00	250,000.00	250,000.00
1-0804	LIFE INSURANCE	4,176.46	5,000.00	4,084.71	5,000.00	5,000.00	5,000.00
1-0806	HSA	2,100.00	7,500.00	2,500.00	3,500.00	3,500.00	3,500.00
1-0807	EMPLOYEE SHR. INS.	0.00	0.00	0.00	0.00	0.00	0.00
1-0900	CO SHARE RETIREMENT	69,528.09	72,000.00	67,741.57	72,000.00	72,000.00	72,000.00
1-1000	SOCIAL SECURITY - CO SHARE	74,924.06	78,000.00	73,793.10	78,000.00	78,000.00	78,000.00
1-1100	UNIFORM ALLOWANCE	3,188.58	3,500.00	3,239.81	3,500.00	3,500.00	3,500.00
1-1300	PERSONNEL SERVICES/DRUG TESTING	5,828.20	6,000.00	8,110.70	8,500.00	8,500.00	8,500.00
	Personal Services Totals	1,489,902.78	1,586,021.00	1,474,276.57	1,587,405.00	1,587,405.00	1,587,405.00
	Operating Expenses						
2-0100	POSTAL SERVICES	11.40	50.00	10.48	50.00	50.00	50.00
2-0200	TELEPHONE SERVICES	922.83	1,000.00	850.77	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	8,831.30	10,000.00	7,497.62	9,000.00	9,000.00	9,000.00
2-0502	WATER	1,617.62	1,750.00	1,483.24	1,750.00	1,750.00	1,750.00
2-0503	HEATING FUELS	1,126.72	2,750.00	2,131.20	2,750.00	2,750.00	2,750.00
2-0504	SEWER	1,064.40	1,100.00	1,068.00	1,100.00	1,100.00	1,100.00
2-0505	GARBAGE	862.00	1,000.00	944.40	1,000.00	1,000.00	1,000.00
2-0601	GEN LIABILITY INSURANCE	55,589.00	63,366.00	64,083.00	66,000.00	66,000.00	66,000.00
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

JEFFERSON COUNTY COUNTY HIGHWAY DEPT						Code	Description
					Fund	0200	COUNTY HIGHWAY DEPT
					Function	705	BRIDGE/ROAD MAINTENANC E
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
2-1300	BUILDING REPAIR	15,665.39	50,000.00	11,753.39	75,000.00	75,000.00	75,000.00
2-1400	ROAD EQUIP REPAIR-PARTS	131,445.09	85,000.00	119,608.19	130,000.00	130,000.00	130,000.00
2-1500	ROAD EQUIP REPAIR-LABOR	99,459.24	65,000.00	89,365.45	100,000.00	100,000.00	100,000.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIP REPAIR	55.50	1,000.00	506.37	1,000.00	1,000.00	1,000.00
2-1701	MEALS	0.00	250.00	17.74	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	787.98	1,000.00	471.00	750.00	750.00	750.00
2-8910	LEASE PURCHASE	373,028.70	460,000.00	481,249.77	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	690,467.17	743,266.00	781,040.62	849,650.00	849,650.00	849,650.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	1,657.21	2,000.00	871.27	1,750.00	1,750.00	1,750.00
3-0102	CHEMICAL SUPPLIES	159.47	1,000.00	313.48	500.00	500.00	500.00
3-0103	JANITORIAL SUPPLIES	800.07	1,000.00	723.41	1,000.00	1,000.00	1,000.00
3-0105	MEDICAL	12.68	200.00	0.00	0.00	0.00	0.00
3-0106	SHOP SUPPLIES	22,537.83	20,000.00	23,562.31	20,000.00	20,000.00	20,000.00
3-0109	SHOP TOOLS	2,486.34	2,500.00	2,417.30	2,500.00	2,500.00	2,500.00
3-0110	SMALL TOOLS	909.40	800.00	981.25	1,000.00	1,000.00	1,000.00
3-0150	MISC VEHICLE SUPPLIES	77.26	500.00	117.36	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	37,198.35	35,000.00	7,642.65	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	0.00	0.00	0.00
3-0206	CULVERTS	0.00	0.00	0.00	0.00	0.00	0.00
3-0207	STEEL PRODUCTS	2,683.75	20,000.00	5,759.43	20,000.00	20,000.00	20,000.00
3-0208	LUMBER	10,368.00	17,500.00	13,232.30	17,500.00	17,500.00	17,500.00
3-0209	MACHINERY & EQUIP FUEL	233,884.74	340,000.00	290,081.05	340,000.00	340,000.00	340,000.00
3-0210	MACH & EQUIP GREASE & OIL	16,283.84	20,000.00	10,825.44	20,000.00	20,000.00	20,000.00
3-0211	MACH & EQUIP TIRES & REPAIRS	50,309.32	60,000.00	46,706.09	65,000.00	65,000.00	65,000.00
3-0213	EROSION CONTROL	600.90	500.00	0.00	0.00	0.00	0.00
3-0215	OTHER ROAD/BRIDGE MATERIAL	316.87	1,000.00	225.00	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

JEFFERSON COUNTY COUNTY HIGHWAY DEPT						Code	Description
					Fund	0200	COUNTY HIGHWAY DEPT
					Function	705	BRIDGE/ROAD MAINTENANC E
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	<i>Supplies and Materials Totals</i>	<i>380,286.03</i>	<i>523,000.00</i>	<i>403,458.34</i>	<i>525,750.00</i>	<i>525,750.00</i>	<i>525,750.00</i>
	Equipment Rental						
4-0100	ROAD EQUIP RENTAL	8,500.00	22,000.00	17,250.00	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
	<i>Equipment Rental Totals</i>	<i>8,500.00</i>	<i>22,000.00</i>	<i>17,250.00</i>	<i>22,000.00</i>	<i>22,000.00</i>	<i>22,000.00</i>
	Capital Outlay						
5-0101	RIGHT-OF-WAY	0.00	0.00	0.00	0.00	0.00	0.00
5-0300	MACHINERY & EQUIPMENT	26,000.00	80,000.00	66,634.00	100,000.00	100,000.00	100,000.00
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	99,000.00	99,000.00	0.00	0.00	0.00
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	2,610.90	1,500.00	270.83	1,000.00	1,000.00	1,000.00
5-0317	SCRAPERS	0.00	0.00	0.00	0.00	0.00	0.00
5-0333	CHAIN SAWS	282.06	1,000.00	1,255.83	1,000.00	1,000.00	1,000.00
5-0400	ENGINEERING & TECH EQUIP	392.47	2,500.00	0.00	0.00	0.00	0.00
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	900,160.75	750,000.00	961,603.39	800,000.00	800,000.00	800,000.00
5-1205	ASPHALTIC	38,462.77	250,000.00	35,690.13	250,000.00	250,000.00	250,000.00
5-1207	STRUCTURES, PIPES, CULVERTS	95,178.79	300,000.00	156,114.40	300,000.00	300,000.00	300,000.00
5-1209	TRAFFIC CONTROL	11,679.69	15,000.00	4,378.78	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	0.00	0.00	0.00	0.00	0.00	0.00
5-1302	ENGINEERING FEES	683,291.72	300,000.00	502,397.92	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	425.48	800.00	777.90	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	19,352.67	80,000.00	10,030.66	80,000.00	80,000.00	80,000.00
	<i>Capital Outlay Totals</i>	<i>1,777,837.30</i>	<i>1,879,800.00</i>	<i>1,838,153.84</i>	<i>1,847,800.00</i>	<i>1,847,800.00</i>	<i>1,847,800.00</i>

JEFFERSON COUNTY COUNTY HIGHWAY DEPT						Code	Description
					Fund	0200	COUNTY HIGHWAY DEPT
					Function	705	BRIDGE/ROAD MAINTENANC E
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	381,596.81	525,660.00	384,630.00	671,964.00	671,964.00	671,964.00
7-0300	DISTRIBUTION TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>381,596.81</i>	<i>525,660.00</i>	<i>384,630.00</i>	<i>671,964.00</i>	<i>671,964.00</i>	<i>671,964.00</i>
0200-705 BRIDGE/ROAD MAINTENANCE TOTAL		4,728,590.09	5,279,747.00	4,898,809.37	5,504,569.00	5,504,569.00	5,504,569.00
200 COUNTY HIGHWAY DEPT TOTALS							
	TOTAL EXPENDITURES	4,728,590.09		4,898,809.37			
	TOTAL BUDGET OF EXPENDITURES		5,279,747.00		5,504,569.00	5,504,569.00	5,504,569.00
	NECESSARY CASH RESERVE		368,000.00		367,999.00	367,999.00	367,999.00
	TOTAL REQUIREMENTS		5,647,747.00		5,872,568.00	5,872,568.00	5,872,568.00

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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-1200	HIWAY/ROAD CONTRACTS	181,154.70	353,315.00	51,350.45	453,034.00	453,034.00	453,034.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	181,154.70	353,315.00	51,350.45	453,034.00	453,034.00	453,034.00
0300-706 ROAD BUYBACK PROGRAM TOTAL		181,154.70	353,315.00	51,350.45	453,034.00	453,034.00	453,034.00
300 STP HIGHWAY STREET BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	181,154.70		51,350.45			
	TOTAL BUDGET OF EXPENDITURES		353,315.00		453,034.00	453,034.00	453,034.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		353,315.00		453,034.00	453,034.00	453,034.00

JEFFERSON COUNTY HARD SURFACE ROAD - STEELE CITY SOUTH						Code	Description
					Fund	0302	HARD SURFACE ROAD - STEELE CITY SOUTH
					Function	704	BRIDGE AND ROAD CONSTRUCTION
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2502	Professional Fees	0.00	1.00	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	1.00	0.00	1.00	1.00	1.00
	Capital Outlay						
5-1212	Misc Road Contract	6,091,610.18	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	6,091,610.18	0.00	0.00	0.00	0.00	0.00
0302-704 BRIDGE AND ROAD CONSTRUCTION TOTAL		6,091,610.18	1.00	0.00	1.00	1.00	1.00
302 HARD SURFACE ROAD - STEELE CITY SOUTH TOTALS							
	TOTAL EXPENDITURES	6,091,610.18		0.00			
	TOTAL BUDGET OF EXPENDITURES		1.00		1.00	1.00	1.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1.00		1.00	1.00	1.00

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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-1211	BRIDGES	31,970.70	1,590,711.00	1,036,116.51	400,557.00	400,557.00	400,557.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	31,970.70	1,590,711.00	1,036,116.51	400,557.00	400,557.00	400,557.00
0650-706 BRIDGE BUYBACK PROGRAM TOTAL		31,970.70	1,590,711.00	1,036,116.51	400,557.00	400,557.00	400,557.00
650 HBP-HIGHWAY BRIDGE BUYBACK PROGRAM TOTALS							
	TOTAL EXPENDITURES	31,970.70		1,036,116.51			
	TOTAL BUDGET OF EXPENDITURES		1,590,711.00		400,557.00	400,557.00	400,557.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,590,711.00		400,557.00	400,557.00	400,557.00

JEFFERSON COUNTY SPECIAL ROAD						Code	Description
					Fund	0700	SPECIAL ROAD
					Function	704	SPECIAL ROAD
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-2000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
2-2502	PROFESSIONAL SERVICES	30,000.00	0.00	0.00	0.00	0.00	0.00
	<i>Operating Expenses Totals</i>	<i>30,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Supplies and Materials						
3-0206	CULVERTS	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Capital Outlay						
5-1200	HIGHWAY/ROAD CONTRACTS	536,227.87	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
	<i>Capital Outlay Totals</i>	<i>536,227.87</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers Out						
7-0200	TRANSFERS OUT	2,615,026.27	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>2,615,026.27</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
0700-704 SPECIAL ROAD TOTAL		3,181,254.14	0.00	0.00	0.00	0.00	0.00
700 SPECIAL ROAD TOTALS							
	TOTAL EXPENDITURES	3,181,254.14		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 HIGHWAY BRIDGE & TRUST						Code	Description
					Fund	0800	HIGHWAY BRIDGE & TRUST
					Function	700	HIGHWAYS AND ROADS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	94,993.30	290,536.00	245,951.64	44,584.00	44,584.00	44,584.00
3-0207	STEELE PRODUCTS	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	94,993.30	290,536.00	245,951.64	44,584.00	44,584.00	44,584.00
	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	317,678.00	317,678.00	0.00	0.00	0.00
	Transfers Out Totals	0.00	317,678.00	317,678.00	0.00	0.00	0.00
0800-700 HIGHWAYS AND ROADS TOTAL		94,993.30	608,214.00	563,629.64	44,584.00	44,584.00	44,584.00
800 HIGHWAY BRIDGE & TRUST TOTALS							
	TOTAL EXPENDITURES	94,993.30		563,629.64			
	TOTAL BUDGET OF EXPENDITURES		608,214.00		44,584.00	44,584.00	44,584.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		608,214.00		44,584.00	44,584.00	44,584.00

JEFFERSON COUNTY EQUIPMENT RESERVE--DONATION						Code	Description
					Fund	0901	EQUIPMENT RESERVE--DONATION
					Function	651	EQUIPMENT RESERVE--DONATION
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	96.22	25,000.00	25,000.00	25,000.00
	Capital Outlay Totals	0.00	25,000.00	96.22	25,000.00	25,000.00	25,000.00
0901-651 EQUIPMENT RESERVE--DONATION TOTAL		0.00	25,000.00	96.22	25,000.00	25,000.00	25,000.00
901 EQUIPMENT RESERVE--DONATION TOTALS							
	TOTAL EXPENDITURES	0.00		96.22			
	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						Code	Description
					Fund	0940	COMMUNICAT ION EQUIPMENT SINKING
					Function	653	COMMUNICAT IONS CENTER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0200	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Operating Expenses Totals	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Capital Outlay						
5-0311	RADIO EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
5-1100	OTHER EQUIPMENT	105,566.94	171,297.00	40,440.89	211,244.00	211,244.00	211,244.00
5-1217	EMERG PHONE 911 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	105,566.94	171,297.00	40,440.89	211,244.00	211,244.00	211,244.00
	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		105,566.94	176,297.00	40,440.89	216,244.00	216,244.00	216,244.00
940 COMMUNICATION EQUIPMENT SINKING TOTALS							
	TOTAL EXPENDITURES	105,566.94		40,440.89			
	TOTAL BUDGET OF EXPENDITURES		176,297.00		216,244.00	216,244.00	216,244.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		176,297.00		216,244.00	216,244.00	216,244.00

JEFFERSON COUNTY EQUIPMENT VEHICLES						Code	Description
					Fund	0950	EQUIPMENT VEHICLES
					Function	651	SHERIFF
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Capital Outlay						
5-0301	CARS AND TRUCKS	126,004.41	140,000.00	127,571.75	96,180.00	96,180.00	96,180.00
	Capital Outlay Totals	126,004.41	140,000.00	127,571.75	96,180.00	96,180.00	96,180.00
0950-651 SHERIFF TOTAL		126,004.41	140,000.00	127,571.75	96,180.00	96,180.00	96,180.00
950 EQUIPMENT VEHICLES TOTALS							
	TOTAL EXPENDITURES	126,004.41		127,571.75			
	TOTAL BUDGET OF EXPENDITURES		140,000.00		96,180.00	96,180.00	96,180.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		140,000.00		96,180.00	96,180.00	96,180.00

JEFFERSON COUNTY FAIR FUND						Code	Description
					Fund	1000	FAIR FUND
					Function	855	COUNTY FAIR
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0101	BOARD MEMBER	3,684.00	3,800.00	3,552.00	3,800.00	3,800.00	3,800.00
1-0401	ADMINISTRATIVE PARTTIME SALARY	6,547.96	7,300.00	7,451.56	7,500.00	7,500.00	7,500.00
1-0403	MAINTENANCE PARTTIME SALARY	6,645.06	7,000.00	8,129.17	8,000.00	8,000.00	8,000.00
1-0405	CLERICAL PARTTIME SALARY	0.00	0.00	0.00	0.00	0.00	0.00
1-0500	OVERTIME	4,759.94	5,000.00	2,683.32	3,000.00	3,000.00	3,000.00
1-0900	RETIREMENT (CO PLAN)	527.43	600.00	622.58	640.00	640.00	640.00
1-1000	SOCIAL SECURITY	2,041.65	2,100.00	2,057.25	2,100.00	2,100.00	2,100.00
1-1300	OTHER PERSONAL SERVICES	15,093.79	23,000.00	16,744.24	23,000.00	23,000.00	23,000.00
	Personal Services Totals	39,299.83	48,800.00	41,240.12	48,040.00	48,040.00	48,040.00
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	127.18	200.00	51.56	100.00	100.00	100.00
2-0501	LIGHT (ELECTRICITY)	14,162.95	15,000.00	14,029.22	15,000.00	15,000.00	15,000.00
2-0502	WATER	1,770.75	2,500.00	1,503.00	2,500.00	2,500.00	2,500.00
2-0503	HEATING FUEL	4,092.58	4,500.00	4,632.37	4,800.00	4,800.00	4,800.00
2-0504	SEWER	1,305.10	1,500.00	759.50	1,500.00	1,500.00	1,500.00
2-0505	GARBAGE	331.08	400.00	259.68	400.00	400.00	400.00
2-0601	GEN LIABILITY INSURANCE	11,725.00	22,000.00	0.00	13,484.00	13,484.00	13,484.00
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	0.00	0.00	0.00
2-1300	BUILDING REPAIR	1,448.46	5,000.00	776.29	5,000.00	5,000.00	5,000.00
2-1503	LABOR (BOX 7-1099)	160.00	1,200.00	0.00	500.00	500.00	500.00
2-1600	OTHER EQUIPMENT REPAIR	664.37	600.00	869.92	1,000.00	1,000.00	1,000.00
2-1650	GROUNDS REPAIR	0.00	7,000.00	57.28	5,000.00	5,000.00	5,000.00
2-1690	ELECTRICAL REPAIR	1,170.90	500.00	719.00	1,000.00	1,000.00	1,000.00
2-1701	MEALS	50.97	300.00	25.21	200.00	200.00	200.00
2-1702	LODGING	876.00	900.00	378.00	800.00	800.00	800.00
2-1704	MILEAGE ALLOWANCE	1,163.61	1,000.00	878.60	1,000.00	1,000.00	1,000.00
2-1801	DUES, SUB, REG, & TRAINING	464.44	500.00	408.00	500.00	500.00	500.00
2-2000	PRINTING & PUBLISHING	2,474.61	0.00	53.58	100.00	100.00	100.00
2-3700	COUNTY FAIR EXPENSES	79,606.27	100,000.00	123,257.98	124,000.00	124,000.00	124,000.00
2-4100	WEED CONTROL	423.15	500.00	0.00	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	812.46	1,200.00	607.98	1,200.00	1,200.00	1,200.00
	Operating Expenses Totals	122,829.88	165,300.00	149,267.17	178,584.00	178,584.00	178,584.00
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	200.00	0.00	200.00	200.00	200.00
3-0103	JANITORIAL SUPPLIES	646.13	1,000.00	1,813.32	2,000.00	2,000.00	2,000.00

JEFFERSON COUNTY FAIR FUND						Code	Description
					Fund	1000	FAIR FUND
					Function	855	COUNTY FAIR
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
3-0119	BUILDING SUPPLIES	415.77	700.00	548.56	700.00	700.00	700.00
3-0120	GROUPS SUPPLIES	315.45	1,500.00	459.15	500.00	500.00	500.00
3-0209	MACHINERY & EQUIP FUEL	605.23	700.00	637.37	700.00	700.00	700.00
3-0400	MISCELLANEOUS	66.00	400.00	0.00	400.00	400.00	400.00
	<i>Supplies and Materials Totals</i>	<i>2,048.58</i>	<i>4,500.00</i>	<i>3,458.40</i>	<i>4,500.00</i>	<i>4,500.00</i>	<i>4,500.00</i>
	Capital Outlay						
5-0700	FURNITURE	1,332.16	1,000.00	0.00	500.00	500.00	500.00
5-1100	OTHER EQUIPMENT	85.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	<i>Capital Outlay Totals</i>	<i>1,417.16</i>	<i>2,000.00</i>	<i>0.00</i>	<i>1,500.00</i>	<i>1,500.00</i>	<i>1,500.00</i>
	Transfers Out						
7-0200	INTER FUND TRANSFER	50,004.00	80,000.00	40,000.00	60,000.00	60,000.00	60,000.00
	<i>Transfers Out Totals</i>	<i>50,004.00</i>	<i>80,000.00</i>	<i>40,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>	<i>60,000.00</i>
1000-855 COUNTY FAIR TOTAL		215,599.45	300,600.00	233,965.69	292,624.00	292,624.00	292,624.00
1000 FAIR FUND TOTALS							
	TOTAL EXPENDITURES	215,599.45		233,965.69			
	TOTAL BUDGET OF EXPENDITURES		300,600.00		292,624.00	292,624.00	292,624.00
	NECESSARY CASH RESERVE		14,540.00		15,000.00	15,000.00	15,000.00
	TOTAL REQUIREMENTS		315,140.00		307,624.00	307,624.00	307,624.00

JEFFERSON COUNTY PRESERVATION/MODERNIZATION FUND						Code	Description
					Fund	1150	PRESERVATION/MODERNIZATION FUND
					Function	604	PRESERVATION/MODERNIZATION FUND
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0405	CLERICAL PART TIME	0.00	5,000.00	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
	<i>Personal Services Totals</i>	<i>0.00</i>	<i>5,000.00</i>	<i>0.00</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>
	Operating Expenses						
2-1101	COMPUTER EXPENSE	1,953.84	2,410.00	2,004.36	2,410.00	2,410.00	2,410.00
2-7000	MICROFILMING	5,300.00	12,000.00	5,100.00	12,000.00	12,000.00	12,000.00
	<i>Operating Expenses Totals</i>	<i>7,253.84</i>	<i>14,410.00</i>	<i>7,104.36</i>	<i>14,410.00</i>	<i>14,410.00</i>	<i>14,410.00</i>
	Capital Outlay						
5-0500	OFFICE EQUIPMENT	336.00	5,330.00	360.00	3,777.00	3,777.00	3,777.00
	<i>Capital Outlay Totals</i>	<i>336.00</i>	<i>5,330.00</i>	<i>360.00</i>	<i>3,777.00</i>	<i>3,777.00</i>	<i>3,777.00</i>
	Unknown Type						
0-2700	MICROFILMING	0.00	0.00	0.00	0.00	0.00	0.00
0-1101	COMPUTER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Unknown Type Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
1150-604 PRESERVATION/MODERNIZATION FUND TOTAL		7,589.84	24,740.00	7,464.36	23,187.00	23,187.00	23,187.00
1150 PRESERVATION/MODERNIZATION FUND TOTALS							
	TOTAL EXPENDITURES	7,589.84		7,464.36			
	TOTAL BUDGET OF EXPENDITURES		24,740.00		23,187.00	23,187.00	23,187.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		24,740.00		23,187.00	23,187.00	23,187.00

JEFFERSON COUNTY OPIOID RECOVERY FUND						Code	Description
					Fund	2320	OPIOID RECOVERY FUND
					Function	660	OPIOID SETTLEMENTS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0909	CONTRACTS	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00
2-1801	DUES; SUBS; REGISTRATIONS; ETC	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
2-4417	DRUG LAW ENFORCEMENT	0.00	36,982.00	0.00	25,938.00	25,938.00	25,938.00
	Operating Expenses Totals	0.00	36,982.00	0.00	40,938.00	40,938.00	40,938.00
2320-660 OPIOID SETTLEMENTS TOTAL		0.00	36,982.00	0.00	40,938.00	40,938.00	40,938.00
2320 OPIOID RECOVERY FUND TOTALS							
	TOTAL EXPENDITURES	0.00		0.00			
	TOTAL BUDGET OF EXPENDITURES		36,982.00		40,938.00	40,938.00	40,938.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		36,982.00		40,938.00	40,938.00	40,938.00

JEFFERSON COUNTY ATTORNEY GRANT FUND						Code	Description
					Fund	2355	ATTORNEY GRANT FUND
					Function	663	ATTORNEY GRANT FD TRAFFIC DIVERSION
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Supplies and Materials						
3-0300	TRAFFIC DIVERSION	0.00	11,507.00	0.00	18,000.00	18,000.00	18,000.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>11,507.00</i>	<i>0.00</i>	<i>18,000.00</i>	<i>18,000.00</i>	<i>18,000.00</i>
2355-663 ATTORNEY GRANT FD TRAFFIC DIVERSION TOTAL		0.00	11,507.00	0.00	18,000.00	18,000.00	18,000.00

JEFFERSON COUNTY ATTORNEY GRANT FUND						Code	Description
					Fund	2355	ATTORNEY GRANT FUND
					Function	664	ATTY GRANT-CRIME AGAINST CHILDREN
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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		18,000.00	18,000.00	18,000.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		11,507.00		18,000.00	18,000.00	18,000.00

						Code	Description
					Fund	2360	DRUG LAW EN FORCEMENT CO.
					Function	783	DRUG PROGRAMS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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						Code	Description
					Fund	2375	INTOXILYZER FUND
					Function	654	INTOXILYZER FUND
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-8501	BLOOD WORK	210.00	1,000.00	315.00	1,000.00	1,000.00	1,000.00
	<i>Operating Expenses Totals</i>	<i>210.00</i>	<i>1,000.00</i>	<i>315.00</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
	Supplies and Materials						
3-0101	SUPPLIES	85.92	3,953.00	272.15	4,465.00	4,465.00	4,465.00
	<i>Supplies and Materials Totals</i>	<i>85.92</i>	<i>3,953.00</i>	<i>272.15</i>	<i>4,465.00</i>	<i>4,465.00</i>	<i>4,465.00</i>
	Unknown Type						
0-0101	INTOXILYZER FUND	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Unknown Type Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
2375-654 INTOXILYZER FUND TOTAL		295.92	4,953.00	587.15	5,465.00	5,465.00	5,465.00
2375 INTOXILYZER FUND TOTALS							
	TOTAL EXPENDITURES	295.92		587.15			
	TOTAL BUDGET OF EXPENDITURES		4,953.00		5,465.00	5,465.00	5,465.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		4,953.00		5,465.00	5,465.00	5,465.00

JEFFERSON COUNTY SHERIFF GRANT FUND						Code	Description
					Fund	2410	SHERIFF GRANT FUND
					Function	655	SHERIFF GRANT FUND - FED FORFEITURE
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Supplies and Materials						
3-0400	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
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						Code	Description
					Fund	2430	CANINE (K-9) - LOCAL GRANTS
					Function	665	LAW ENFORCE MENT - DOG
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0605	ERRORS & OMISSIONS	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Capital Outlay						
5-1700	LAW ENFORCEMENT DOG	6,855.60	57,139.00	584.82	56,555.00	56,555.00	56,555.00
	<i>Capital Outlay Totals</i>	<i>6,855.60</i>	<i>57,139.00</i>	<i>584.82</i>	<i>56,555.00</i>	<i>56,555.00</i>	<i>56,555.00</i>
2430-665 LAW ENFORCEMENT - DOG TOTAL		6,855.60	57,139.00	584.82	56,555.00	56,555.00	56,555.00
2430 CANINE (K-9) - LOCAL GRANTS TOTALS							
	TOTAL EXPENDITURES	6,855.60		584.82			
	TOTAL BUDGET OF EXPENDITURES		57,139.00		56,555.00	56,555.00	56,555.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		57,139.00		56,555.00	56,555.00	56,555.00

JEFFERSON COUNTY COVID AMERICAN RESCUE PLAN						Code	Description
					Fund	2580	COVID AMERICAN RESCUE PLAN
					Function	911	COVID AMERICAN RESCUE PLAN
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	0.00	0.00	0.00	0.00	0.00	0.00
2-9900	MISCELLANEOUS	24,041.40	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	24,041.40	0.00	0.00	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		24,041.40	0.00	0.00	0.00	0.00	0.00
2580 COVID AMERICAN RESCUE PLAN TOTALS							
	TOTAL EXPENDITURES	24,041.40		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						Code	Description
					Fund	2605	COMMUNITY DEV. BLOCK GRANT/REUSE
					Function	780	SPECIALIZED PROGRAMS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	4,500.00	0.00	0.00	0.00	0.00	0.00
	Operating Expenses Totals	4,500.00	0.00	0.00	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		4,500.00	0.00	0.00	0.00	0.00	0.00
2605 COMMUNITY DEV. BLOCK GRANT/REUSE TOTALS							
	TOTAL EXPENDITURES	4,500.00		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 INHERITANCE TX						Code	Description
					Fund	2700	INHERITANCE TX
					Function	982	INHERITANCE TAX-SPECIAL
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>3,000.00</i>	<i>0.00</i>	<i>3,000.00</i>	<i>3,000.00</i>	<i>3,000.00</i>
	Supplies and Materials						
3-0201	ASPHALT	0.00	719,102.00	0.00	0.00	0.00	0.00
3-0202	GRAVEL & BORROW	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>719,102.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	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	2,563.64	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	0.00	1,269,754.00	810,784.17	1,993,393.00	1,993,393.00	1,993,393.00
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>1,269,754.00</i>	<i>813,347.81</i>	<i>1,993,393.00</i>	<i>1,993,393.00</i>	<i>1,993,393.00</i>
	Transfers Out						
7-0200	INTER FUND TRANSFERS	1,200,000.00	0.00	0.00	0.00	0.00	0.00
7-0201	INTERFUND TRANSFERS	683,165.99	653,843.00	653,843.00	718,529.00	718,529.00	718,529.00
	<i>Transfers Out Totals</i>	<i>1,883,165.99</i>	<i>653,843.00</i>	<i>653,843.00</i>	<i>718,529.00</i>	<i>718,529.00</i>	<i>718,529.00</i>
2700-982 INHERITANCE TAX-SPECIAL TOTAL		1,883,165.99	2,645,699.00	1,467,190.81	2,714,922.00	2,714,922.00	2,714,922.00
2700 INHERITANCE TX TOTALS							
	TOTAL EXPENDITURES	1,883,165.99		1,467,190.81			
	TOTAL BUDGET OF EXPENDITURES		2,645,699.00		2,714,922.00	2,714,922.00	2,714,922.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		2,645,699.00		2,714,922.00	2,714,922.00	2,714,922.00

JEFFERSON COUNTY 911 EMERGENCY SERVICES						Code	Description
					Fund	2910	911 EMERGENCY SERVICES
					Function	653	COMMUNICAT IONS CENTER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0301	ADMINISTRATIVE SALARY	6,071.54	6,300.00	6,283.94	6,500.00	6,500.00	6,500.00
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	409.74	500.00	424.14	500.00	500.00	500.00
1-1000	CO SHARE SOCIAL SECURITY	463.77	500.00	462.31	500.00	500.00	500.00
	Personal Services Totals	6,945.05	7,300.00	7,170.39	7,500.00	7,500.00	7,500.00
	Operating Expenses						
2-0200	TELEPHONE SERVICES	141.94	5,000.00	84.61	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	0.00	0.00	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	12,000.00	0.00	12,000.00	12,000.00	12,000.00
2-0503	HEATING FUEL	543.49	700.00	613.45	700.00	700.00	700.00
2-0601	GENERAL LIABILITY INSURANCE	1,435.00	1,700.00	1,551.00	1,700.00	1,700.00	1,700.00
2-1101	COMPUTER EXPENSE--GENERAL	0.00	13,350.00	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	2,120.43	43,750.00	2,249.06	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	1,224.99	5,000.00	2,657.26	12,629.00	12,629.00	12,629.00
	Supplies and Materials Totals	1,224.99	5,000.00	2,657.26	12,629.00	12,629.00	12,629.00
	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

JEFFERSON COUNTY 911 EMERGENCY SERVICES						Code	Description
					Fund	2910	911 EMERGENCY SERVICES
					Function	653	COMMUNICAT IONS CENTER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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		10,290.47	56,050.00	12,076.71	63,879.00	63,879.00	63,879.00
2910 911 EMERGENCY SERVICES TOTALS							
	TOTAL EXPENDITURES	10,290.47		12,076.71			
	TOTAL BUDGET OF EXPENDITURES		56,050.00		63,879.00	63,879.00	63,879.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		56,050.00		63,879.00	63,879.00	63,879.00

JEFFERSON COUNTY 911 WIRELESS FUND						Code	Description
					Fund	2913	911 WIRELESS FUND
					Function	697	911 WIRELESS SERVICE FUND
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0200	TELEPHONE SERVICE	1,020.48	5,000.00	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	6,511.00	20,000.00	17,717.22	60,150.00	60,150.00	60,150.00
2-2912	TRAINING	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
	<i>Operating Expenses Totals</i>	<i>7,531.48</i>	<i>35,000.00</i>	<i>18,737.70</i>	<i>75,150.00</i>	<i>75,150.00</i>	<i>75,150.00</i>
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Equipment Rental						
4-0500	LEASE PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Equipment Rental Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Capital Outlay						
5-1217	911 PHONE EQUIPMENT	89,856.11	89,839.00	83,010.18	11,130.00	11,130.00	11,130.00
	<i>Capital Outlay Totals</i>	<i>89,856.11</i>	<i>89,839.00</i>	<i>83,010.18</i>	<i>11,130.00</i>	<i>11,130.00</i>	<i>11,130.00</i>
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
2913-697 911 WIRELESS SERVICE FUND TOTAL		97,387.59	124,839.00	101,747.88	86,280.00	86,280.00	86,280.00
2913 911 WIRELESS FUND TOTALS							
	TOTAL EXPENDITURES	97,387.59		101,747.88			
	TOTAL BUDGET OF EXPENDITURES		124,839.00		86,280.00	86,280.00	86,280.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		124,839.00		86,280.00	86,280.00	86,280.00

JEFFERSON COUNTY EMER MANAGEMENT PERFORMANCE GRANT						Code	Description
					Fund	2915	EMER MANAG EMENT PERFO RMANCE GRANT
					Function	696	EMER MANAG EMENT PERFO RMANCE GRANT
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0200	TELEPHONE	0.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
2-0501	LIGHT (ELECTRICITY)	422.06	0.00	1,005.88	1,000.00	1,000.00	1,000.00
2-1300	BUILDING REPAIR	0.00	3,000.00	0.00	2,000.00	2,000.00	2,000.00
2-1301	TOWER EXPENSE	3,761.85	30,000.00	0.00	30,000.00	30,000.00	30,000.00
2-1600	OTHER EQUIPMENT REPAIR	199.98	10,000.00	0.00	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	0.00	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	1,210.00	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	24,159.38	35,000.00	23,763.50	40,000.00	40,000.00	40,000.00
	Operating Expenses Totals	29,743.27	92,000.00	25,979.38	97,000.00	97,000.00	97,000.00
	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	34,417.83	360,753.00	91,363.79	422,413.00	422,413.00	422,413.00
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	34,417.83	363,753.00	91,363.79	425,413.00	425,413.00	425,413.00
2915-696 EMER MANAGEMENT PERFORMANCE GRANT TOTAL		64,161.10	458,753.00	117,343.17	525,413.00	525,413.00	525,413.00
2915 EMER MANAGEMENT PERFORMANCE GRANT TOTALS							
	TOTAL EXPENDITURES	64,161.10		117,343.17			
	TOTAL BUDGET OF EXPENDITURES		458,753.00		525,413.00	525,413.00	525,413.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		458,753.00		525,413.00	525,413.00	525,413.00

JEFFERSON COUNTY SE REGIONAL EMERGENCY MANAGEMENT						Code	Description
					Fund	2918	SE REGIONAL EMERGENCY MANAGEMEN T
					Function	800	SE REGIONAL EMERGENCY MANAGEMEN T
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	0.00	500.00	500.00	0.00	0.00	0.00
	Operating Expenses Totals	0.00	500.00	500.00	0.00	0.00	0.00
2918-800 SE REGIONAL EMERGENCY MANAGEMENT TOTAL		0.00	500.00	500.00	0.00	0.00	0.00
2918 SE REGIONAL EMERGENCY MANAGEMENT TOTALS							
	TOTAL EXPENDITURES	0.00		500.00			
	TOTAL BUDGET OF EXPENDITURES		500.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		500.00		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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	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
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	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
	<i>Equipment Rental Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	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
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers Out						
7-0200	INTER FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Unknown Type						
9-9000	BUDGET CORRECTION	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Unknown Type Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
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 LAW ENFORCEMENT ADD/REMODEL BOND						Code	Description
					Fund	3300	LAW ENFORCEMENT ADD/REMODEL BOND
					Function	653	LAW ENFORCEMENT ADD/REMODEL BOND
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0900	ADMINISTRATIVE EXPENSE	82,062.75	200.00	200.00	0.00	0.00	0.00
	Operating Expenses Totals	82,062.75	200.00	200.00	0.00	0.00	0.00
	Debt Service						
6-0120	OUTSTANDING BONDS	0.00	80,220.00	80,220.00	0.00	0.00	0.00
	Debt Service Totals	0.00	80,220.00	80,220.00	0.00	0.00	0.00
3300-653 LAW ENFORCEMENT ADD/REMODEL BOND TOTAL		82,062.75	80,420.00	80,420.00	0.00	0.00	0.00
3300 LAW ENFORCEMENT ADD/REMODEL BOND TOTALS							
	TOTAL EXPENDITURES	82,062.75		80,420.00			
	TOTAL BUDGET OF EXPENDITURES		80,420.00		0.00	0.00	0.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		80,420.00		0.00	0.00	0.00

JEFFERSON COUNTY HIGHWAY BONDS						Code	Description
					Fund	3700	HIGHWAY BONDS
					Function	705	HIGHWAY BONDS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0900	ADMINISTRATIVE FEES	600.00	800.00	800.00	800.00	800.00	800.00
	Operating Expenses Totals	600.00	800.00	800.00	800.00	800.00	800.00
	Capital Outlay						
5-1200	HIWAY/RD & OTHER CONTRACTS	0.00	0.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00
5-1302	ENGINEERING FEES	0.00	0.00	0.00	0.00	0.00	0.00
	Capital Outlay Totals	0.00	0.00	0.00	4,500,000.00	4,500,000.00	4,500,000.00
	Debt Service						
6-0120	BOND PAYMENT	413,625.56	1,492,155.00	525,660.00	1,496,629.00	1,496,629.00	1,496,629.00
	Debt Service Totals	413,625.56	1,492,155.00	525,660.00	1,496,629.00	1,496,629.00	1,496,629.00
	Transfers Out						
7-0200	TRANSFER-INTERFUND	1,304,249.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
7-0590	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	0.00
	Transfers Out Totals	1,304,249.00	0.00	0.00	1,000,000.00	1,000,000.00	1,000,000.00
	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		1,718,474.56	1,492,955.00	526,460.00	6,997,429.00	6,997,429.00	6,997,429.00
3700 HIGHWAY BONDS TOTALS							
	TOTAL EXPENDITURES	1,718,474.56		526,460.00			
	TOTAL BUDGET OF EXPENDITURES		1,492,955.00		6,997,429.00	6,997,429.00	6,997,429.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		1,492,955.00		6,997,429.00	6,997,429.00	6,997,429.00

JEFFERSON COUNTY PWF HIGHWAY BOND						Code	Description
					Fund	3701	PWF HIGHWAY BOND
					Function	705	PWF HIGHWAY BONDS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-0900	BOND ADMIN FEES	0.00	400.00	0.00	0.00	0.00	0.00
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>400.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Capital Outlay						
5-1200	HWY/RD OTHER CONTRACTS	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Debt Service						
6-0120	BOND PAYMENTS	484,450.00	858,571.00	481,700.00	885,066.00	885,066.00	885,066.00
	<i>Debt Service Totals</i>	<i>484,450.00</i>	<i>858,571.00</i>	<i>481,700.00</i>	<i>885,066.00</i>	<i>885,066.00</i>	<i>885,066.00</i>
	Transfers Out						
7-0200	TRANSFER - INTERFUND	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
3701-705 PWF HIGHWAY BONDS TOTAL		484,450.00	858,971.00	481,700.00	885,066.00	885,066.00	885,066.00
3701 PWF HIGHWAY BOND TOTALS							
	TOTAL EXPENDITURES	484,450.00		481,700.00			
	TOTAL BUDGET OF EXPENDITURES		858,971.00		885,066.00	885,066.00	885,066.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		858,971.00		885,066.00	885,066.00	885,066.00

JEFFERSON COUNTY NATURAL DISASTER FUND						Code	Description
					Fund	4020	NATURAL DISASTER FUND
					Function	895	NATURAL DISASTER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	0.00	121,882.00	39,585.67	76,496.00	76,496.00	76,496.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>121,882.00</i>	<i>39,585.67</i>	<i>76,496.00</i>	<i>76,496.00</i>	<i>76,496.00</i>
	Transfers Out						
7-0200	INTER FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Out Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
4020-895 NATURAL DISASTER TOTAL		0.00	121,882.00	39,585.67	76,496.00	76,496.00	76,496.00
4020 NATURAL DISASTER FUND TOTALS							
	TOTAL EXPENDITURES	0.00		39,585.67			
	TOTAL BUDGET OF EXPENDITURES		121,882.00		76,496.00	76,496.00	76,496.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		121,882.00		76,496.00	76,496.00	76,496.00

JEFFERSON COUNTY FAIR BUILDING FUND						Code	Description
					Fund	4025	FAIR BUILDING FUND
					Function	855	COUNTY FAIR
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1300	BUILDING REPAIR	30,152.79	50,000.00	9,134.27	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	3,500.00	3,000.00	4,800.00	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	2,593.00	20,000.00	6,954.86	20,000.00	20,000.00	20,000.00
	Operating Expenses Totals	36,245.79	73,000.00	20,889.13	73,000.00	73,000.00	73,000.00
	Supplies and Materials						
3-0108	ELECTRICAL SUPPLIES	1,727.14	4,000.00	0.00	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	1,727.14	11,500.00	0.00	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	321.63	5,000.00	0.00	5,000.00	5,000.00	5,000.00
5-1303	BUILDING	0.00	254,000.00	3,100.00	255,011.00	255,011.00	255,011.00
	Capital Outlay Totals	321.63	259,000.00	3,100.00	260,011.00	260,011.00	260,011.00
	Transfers Out						
7-0200	INTERFUND TRANSFER	60,000.00	80,000.00	40,000.00	60,000.00	60,000.00	60,000.00
	Transfers Out Totals	60,000.00	80,000.00	40,000.00	60,000.00	60,000.00	60,000.00
4025-855 COUNTY FAIR TOTAL		98,294.56	423,500.00	63,989.13	404,511.00	404,511.00	404,511.00
4025 FAIR BUILDING FUND TOTALS							
	TOTAL EXPENDITURES	98,294.56		63,989.13			
	TOTAL BUDGET OF EXPENDITURES		423,500.00		404,511.00	404,511.00	404,511.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		423,500.00		404,511.00	404,511.00	404,511.00

JEFFERSON COUNTY COUNTY BUILDING						Code	Description
					Fund	4050	COUNTY BUILDING
					Function	641	BUILDING AND GROUNDS
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1300	BUILDING REPAIR	0.00	0.00	0.00	10,000.00	10,000.00	10,000.00
2-1600	OTHER EQUIPMENT REPAIR	0.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00
2-9100	CITY/COUNTY BUILDING MAINTENANCE	0.00	188,642.00	0.00	178,642.00	178,642.00	178,642.00
	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						Code	Description
					Fund	4600	LAW ENFORCEMENT ADDITION/REMODEL
					Function	653	LAW ENFORCEMENT ADDITION/REMODEL
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1300	BUILDING REPAIR	0.00	68,932.00	67,559.55	262,622.00	262,622.00	262,622.00
	<i>Operating Expenses Totals</i>	<i>0.00</i>	<i>68,932.00</i>	<i>67,559.55</i>	<i>262,622.00</i>	<i>262,622.00</i>	<i>262,622.00</i>
	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)	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
4600-653 LAW ENFORCEMENT ADDITION/REMODEL TOTAL		0.00	68,932.00	67,559.55	262,622.00	262,622.00	262,622.00
4600 LAW ENFORCEMENT ADDITION/REMODEL TOTALS							
	TOTAL EXPENDITURES	0.00		67,559.55			
	TOTAL BUDGET OF EXPENDITURES		68,932.00		262,622.00	262,622.00	262,622.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		68,932.00		262,622.00	262,622.00	262,622.00

JEFFERSON COUNTY TOURISM						Code	Description
					Fund	4900	TOURISM
					Function	870	PARKS & RECREATION
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-1701	MEALS	45.25	50.00	0.00	50.00	50.00	50.00
2-1702	LODGING	0.00	120.00	0.00	150.00	150.00	150.00
2-1704	MILEAGE	345.80	310.00	218.23	310.00	310.00	310.00
2-1801	DUES, REG., SUBSCRIPTION ETC.	0.00	770.00	850.00	850.00	850.00	850.00
2-2000	PRINT AND PUBLISH	3,850.50	8,000.00	0.00	8,000.00	8,000.00	8,000.00
2-2001	PROMOTIONAL ADVERTISING	12,957.63	18,707.00	17,169.95	18,707.00	18,707.00	18,707.00
2-2515	CONTRACTUAL SERVICES-CHAMBER	4,300.00	4,300.00	4,300.00	5,000.00	5,000.00	5,000.00
2-6040	TOURISM PROMOTION	0.00	30,009.00	0.00	26,469.00	26,469.00	26,469.00
	<i>Operating Expenses Totals</i>	<i>21,499.18</i>	<i>62,266.00</i>	<i>22,538.18</i>	<i>59,536.00</i>	<i>59,536.00</i>	<i>59,536.00</i>
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	100.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>0.00</i>	<i>100.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
4900-870 PARKS & RECREATION TOTAL		21,499.18	62,366.00	22,538.18	59,536.00	59,536.00	59,536.00
4900 TOURISM TOTALS							
	TOTAL EXPENDITURES	21,499.18		22,538.18			
	TOTAL BUDGET OF EXPENDITURES		62,366.00		59,536.00	59,536.00	59,536.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		62,366.00		59,536.00	59,536.00	59,536.00

JEFFERSON COUNTY AMBULANCE						Code	Description
					Fund	5502	AMBULANCE
					Function	691	AMBULANCE & RESCUE OPER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Personal Services						
1-0300	SALARIES	557,182.30	578,725.00	508,505.13	593,654.00	593,654.00	593,654.00
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	101,796.38	110,000.00	142,154.15	130,000.00	130,000.00	130,000.00
1-0500	OVERTIME	172,514.74	130,000.00	152,977.91	150,000.00	150,000.00	150,000.00
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	40,000.00	19,995.00	18,504.00	18,504.00	18,504.00
1-0802	HEALTH/ACCIDENT/LIFE	60.00	60.00	30.00	60.00	60.00	60.00
1-0803	GROUP INSURANCE	106,673.86	120,000.00	92,555.64	120,000.00	120,000.00	120,000.00
1-0804	LIFE INSURANCE	1,866.15	2,000.00	1,857.56	2,000.00	2,000.00	2,000.00
1-0806	HSA	1,200.00	2,000.00	650.00	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	54,709.16	60,000.00	52,785.68	60,000.00	60,000.00	60,000.00
1-1000	SOCIAL SECURITY	61,828.62	70,000.00	60,741.30	70,000.00	70,000.00	70,000.00
1-1100	UNIFORM ALLOWANCE	298.69	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	Personal Services Totals	1,058,129.90	1,114,785.00	1,032,252.37	1,148,218.00	1,148,218.00	1,148,218.00
	Operating Expenses						
2-0100	POSTAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2-0200	TELEPHONE SERVICES	827.33	850.00	171.87	0.00	0.00	0.00
2-0201	CELLULAR PHONE	2,962.85	3,500.00	2,734.25	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	0.00	0.00	0.00	1,000.00	1,000.00	1,000.00
2-0601	GEN LIABILITY INSURANCE	0.00	30,000.00	12,699.00	11,646.00	11,646.00	11,646.00
2-1101	COMPUTER EXPENSE - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00
2-1301	BLDG REPAIR CONTINGENCY	549.54	0.00	28.91	0.00	0.00	0.00
2-1402	EQUIP REPAIR (REPAIR PARTS)	316.00	0.00	0.00	18,700.00	18,700.00	18,700.00
2-1503	LABOR (BOX 7-1099)	0.00	0.00	0.00	0.00	0.00	0.00
2-1701	MEALS	38.68	50.00	0.00	50.00	50.00	50.00
2-1702	LODGING	445.26	600.00	0.00	600.00	600.00	600.00
2-1704	MILEAGE	213.73	400.00	0.00	400.00	400.00	400.00
2-1801	DUES, REG, TRAINING ETC	527.00	8,000.00	5,381.00	8,000.00	8,000.00	8,000.00
2-2000	PRINT & PUBLISH	1,066.00	3,500.00	3,454.24	3,500.00	3,500.00	3,500.00
2-2515	CONTRACTUAL SERVICES	58,926.59	65,000.00	55,039.38	70,000.00	70,000.00	70,000.00
2-3605	AMBULANCE EXPENSES/REPAIR	12,332.73	15,000.00	14,285.70	20,000.00	20,000.00	20,000.00
2-5707	PHARMACY-HOSPITAL	1,219.85	5,000.00	1,326.89	5,000.00	5,000.00	5,000.00
2-5708	INFECTIOUS CONTROL SUPPLIES	1,491.17	3,000.00	2,477.14	3,500.00	3,500.00	3,500.00

JEFFERSON COUNTY AMBULANCE						Code	Description
					Fund	5502	AMBULANCE
					Function	691	AMBULANCE & RESCUE OPER
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	542.30	2,000.00	1,552.32	2,000.00	2,000.00	2,000.00
	<i>Operating Expenses Totals</i>	<i>81,459.03</i>	<i>136,900.00</i>	<i>99,150.70</i>	<i>147,896.00</i>	<i>147,896.00</i>	<i>147,896.00</i>
	Supplies and Materials						
3-0101	OFFICE SUPPLIES	0.00	700.00	33.48	700.00	700.00	700.00
3-0105	MEDICAL SUPPLIES/NON RESALE	20,661.76	23,000.00	4,033.60	23,000.00	23,000.00	23,000.00
3-0124	PR/PROGRAM SUPPLIES	0.00	0.00	0.00	250.00	250.00	250.00
3-0127	OXYGEN	2,006.08	3,000.00	1,854.38	3,000.00	3,000.00	3,000.00
3-0208	DIESEL FUEL	12,824.71	18,000.00	13,624.07	20,000.00	20,000.00	20,000.00
3-0209	MACH & EQUIP FUEL	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Supplies and Materials Totals</i>	<i>35,492.55</i>	<i>44,700.00</i>	<i>19,545.53</i>	<i>46,950.00</i>	<i>46,950.00</i>	<i>46,950.00</i>
	Equipment Rental						
4-0500	LEASE/PURCHASE (AMB/COMP)	0.00	43,000.00	38,803.62	43,000.00	43,000.00	43,000.00
	<i>Equipment Rental Totals</i>	<i>0.00</i>	<i>43,000.00</i>	<i>38,803.62</i>	<i>43,000.00</i>	<i>43,000.00</i>	<i>43,000.00</i>
	Capital Outlay						
5-0300	MACHINERY & EQUIPMENT	3,448.26	5,000.00	16,551.74	0.00	0.00	0.00
5-0500	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Capital Outlay Totals</i>	<i>3,448.26</i>	<i>5,000.00</i>	<i>16,551.74</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers Out						
7-0200	INTER FUND TRANSFER	30,000.00	30,000.00	30,000.00	110,000.00	110,000.00	110,000.00
	<i>Transfers Out Totals</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>110,000.00</i>	<i>110,000.00</i>	<i>110,000.00</i>
	Unknown Type						
9-9000	BUDGET HEARING ADDITION	0.00	0.00	0.00	0.00	0.00	0.00
	<i>Unknown Type Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
5502-691 AMBULANCE & RESCUE OPER TOTAL		1,208,529.74	1,374,385.00	1,236,303.96	1,496,064.00	1,496,064.00	1,496,064.00
5502 AMBULANCE TOTALS							
	TOTAL EXPENDITURES	1,208,529.74		1,236,303.96			
	TOTAL BUDGET OF EXPENDITURES		1,374,385.00		1,496,064.00	1,496,064.00	1,496,064.00
	NECESSARY CASH RESERVE		41,000.00		40,000.00	40,000.00	40,000.00
	TOTAL REQUIREMENTS		1,415,385.00		1,536,064.00	1,536,064.00	1,536,064.00

JEFFERSON COUNTY AMBULANCE EQUIPMENT						Code	Description
					Fund	5503	AMBULANCE EQUIPMENT
					Function	691	AMBULANCE EQUIPMENT
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
	Operating Expenses						
2-4408	AMBULANCE COSTS	75,016.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Operating Expenses Totals	75,016.00	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	Supplies and Materials						
3-0115	AMBULANCE SUPPLIES	13,000.00	20,559.00	4,523.92	16,035.00	16,035.00	16,035.00
3-0150	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
	Supplies and Materials Totals	13,000.00	20,559.00	4,523.92	16,035.00	16,035.00	16,035.00
5503-691 AMBULANCE EQUIPMENT TOTAL		88,016.00	120,559.00	4,523.92	116,035.00	116,035.00	116,035.00
5503 AMBULANCE EQUIPMENT TOTALS							
	TOTAL EXPENDITURES	88,016.00		4,523.92			
	TOTAL BUDGET OF EXPENDITURES		120,559.00		116,035.00	116,035.00	116,035.00
	NECESSARY CASH RESERVE		0.00		0.00	0.00	0.00
	TOTAL REQUIREMENTS		120,559.00		116,035.00	116,035.00	116,035.00

JEFFERSON COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	1,982,253.13	1,303,124.00	1,303,123.98	1,568,392.00	1,568,392.00	1,568,392.00
	Taxes						
300-00	TOTAL PROPERTY TAXES	6,119,909.09	7,803,971.00	6,942,603.56	8,114,973.00	8,114,973.00	8,114,973.00
304-00	MOTOR VEHICLE TAX	428,289.10	415,000.00	432,489.17	428,000.00	428,000.00	428,000.00
315-02	CASH DEVICE TAX	0.00	0.00	3,301.96	0.00	0.00	0.00
	Taxes Totals	6,548,198.19	8,218,971.00	7,378,394.69	8,542,973.00	8,542,973.00	8,542,973.00
	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	3,526.00	2,500.00	2,550.00	2,500.00	2,500.00	2,500.00
	Licenses and Permits Totals	3,836.00	2,810.00	2,860.00	2,810.00	2,810.00	2,810.00
	Intergovernmental Federal						
331-01	TITLE IV-D CHILD SUPPORT ENF. CDC	29,881.32	30,000.00	20,872.94	21,000.00	21,000.00	21,000.00
331-02	IV-D CHILD SUPPORT ENF-COUNTY ATTY	27,273.88	27,000.00	35,474.98	36,000.00	36,000.00	36,000.00
	Intergovernmental Federal Totals	57,155.20	57,000.00	56,347.92	57,000.00	57,000.00	57,000.00
	Intergovernmental State						
340-05	STATE GRANT JUVENILE SER PROG BVCA	48,627.00	42,000.00	35,611.00	42,000.00	42,000.00	42,000.00
342-07	HEALTH HUMAN SER, CTHS RENT, IN CST	23,080.23	19,000.00	21,743.83	21,000.00	21,000.00	21,000.00
344-01	HOMESTEAD EXEMPTION	91,045.45	0.00	96,447.22	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	691,992.14	0.00	801,268.86	0.00	0.00	0.00
345-02	INSURANCE TAX ALLOCATION	26,980.38	26,000.00	29,287.79	27,000.00	27,000.00	27,000.00
345-03	AIRLINE TAX ALLOCATION	4,021.61	4,000.00	4,544.02	4,000.00	4,000.00	4,000.00
346-01	PRO RATE MOTOR VEHICLE	13,006.17	13,000.00	11,373.41	11,000.00	11,000.00	11,000.00
346-02	CARLINE	11,766.10	11,000.00	8,602.99	9,000.00	9,000.00	9,000.00
346-05	WIND POWER IN-LIEU	58,057.41	53,000.00	63,435.00	58,000.00	58,000.00	58,000.00
	Intergovernmental State Totals	968,576.49	168,000.00	1,072,314.12	172,000.00	172,000.00	172,000.00
	Other Intergovernmental						
352-01	INTER LOCAL SHARED SERV REIMBURSEME	62,547.64	56,000.00	54,816.37	55,000.00	55,000.00	55,000.00
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	12,706.79	12,000.00	13,968.23	13,000.00	13,000.00	13,000.00
353-03	IN-LIEU-OF-TAX HOUSING AUTHORITY	3,115.05	1,800.00	3,869.29	3,100.00	3,100.00	3,100.00
353-04	IN-LIEU-OF-TAX COMMUNITY REDEVELOPMENT	234.83	0.00	308.14	200.00	200.00	200.00
	Other Intergovernmental Totals	78,628.97	69,800.00	72,986.69	71,300.00	71,300.00	71,300.00
	County Treasurer						
360-01	DRIVERS LICENSE - FEES	3,369.75	3,500.00	3,469.25	3,500.00	3,500.00	3,500.00
360-02	MOTOR VEHICLE REGISTRATION FEES	35,881.17	36,000.00	35,411.75	36,000.00	36,000.00	36,000.00
360-04	REDEMPTION FEES	2,464.00	3,000.00	2,382.00	2,400.00	2,400.00	2,400.00
360-05	DISTRESS WARRANT FEES	48.00	0.00	76.00	0.00	0.00	0.00
360-06	TAX SALES FEES	1,575.00	1,100.00	2,445.00	1,500.00	1,500.00	1,500.00

JEFFERSON COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
360-07	ADVERTISING FEES	2,140.00	2,000.00	6,740.00	2,000.00	2,000.00	2,000.00
360-09	FILING FEES - POLITICAL CANDIDATES	0.00	0.00	6,831.99	0.00	0.00	0.00
361-01	HOMESTEAD FEES	4,884.54	4,500.00	4,912.48	4,900.00	4,900.00	4,900.00
361-02	TAX CREDIT COMMISSION	28,863.70	24,000.00	31,992.82	30,000.00	30,000.00	30,000.00
361-03	SALES TAX COMMISSION	9,213.22	9,000.00	8,800.36	9,000.00	9,000.00	9,000.00
361-08	MOTOR VEHICLE FEE COMMISSION	14,066.46	13,000.00	14,081.26	14,000.00	14,000.00	14,000.00
361-09	WIND POWER COMMISSION	0.00	0.00	1,539.32	1,500.00	1,500.00	1,500.00
361-12	SCHOOL CREDIT COMMISSIONS	0.00	0.00	46,091.10	46,000.00	46,000.00	46,000.00
363-01	PROPERTY TAX COMMISSION	174,568.85	180,000.00	165,850.07	166,000.00	166,000.00	166,000.00
363-02	SPECIAL ASSESSMENT TAX COMMISSION	328.09	0.00	245.79	0.00	0.00	0.00
	County Treasurer Totals	277,402.78	276,100.00	330,869.19	316,800.00	316,800.00	316,800.00
	County Clerk						
371-03	MISCELLANEOUS FEES	998.62	1,000.00	1,665.21	1,000.00	1,000.00	1,000.00
371-05	MARRIAGE LICENSE FEE	875.00	900.00	1,200.00	900.00	900.00	900.00
	County Clerk Totals	1,873.62	1,900.00	2,865.21	1,900.00	1,900.00	1,900.00
	Clerk of the District Court						
380-01	FILING & RECORDING FEES	9,966.75	2,000.00	25,508.75	20,000.00	20,000.00	20,000.00
380-03	COURT COSTS REFUNDS	2,874.00	2,600.00	0.00	0.00	0.00	0.00
380-05	CLERK OF DIST. COURT - MISC. FEES	2,403.71	1,000.00	0.00	0.00	0.00	0.00
380-08	FEES AND COSTS	870.00	1,000.00	0.00	0.00	0.00	0.00
381-01	BAIL BOND COSTS 10%	1,000.00	1,800.00	0.00	0.00	0.00	0.00
383-00	PASSPORT FEES	4,595.00	3,000.00	4,025.00	4,000.00	4,000.00	4,000.00
	Clerk of the District Court Totals	21,709.46	11,400.00	29,533.75	24,000.00	24,000.00	24,000.00
	County Court						
390-01	COUNTY COURT COST REFUNDS	259.00	100.00	154.80	100.00	100.00	100.00
391-02	WORK RELEASE PROGRAM	175.00	500.00	800.00	500.00	500.00	500.00
	County Court Totals	434.00	600.00	954.80	600.00	600.00	600.00
	Election Commissioner						
393-03	ELECTION COSTS REIMB - OTHER	4,808.96	3,000.00	6,085.97	3,000.00	3,000.00	3,000.00
	Election Commissioner Totals	4,808.96	3,000.00	6,085.97	3,000.00	3,000.00	3,000.00
	Register of Deeds						
394-01	FILING & RECORDING FEES	32,141.00	32,000.00	35,864.00	32,000.00	32,000.00	32,000.00
394-02	DOCUMENTARY STAMPS - COUNTY SHARE	34,806.01	27,000.00	38,087.36	35,000.00	35,000.00	35,000.00
394-03	MISCELLANEOUS REVENUES - REG. DEEDS	1,131.00	600.00	1,518.00	1,100.00	1,100.00	1,100.00
	Register of Deeds Totals	68,078.01	59,600.00	75,469.36	68,100.00	68,100.00	68,100.00
	County Sheriff						
395-01	COUNTY SHERIFF - SERVICE FEES	25,530.92	33,000.00	26,826.31	30,000.00	30,000.00	30,000.00
395-02	COUNTY SHERIFF FEES	94.00	500.00	0.00	500.00	500.00	500.00
395-03	FBY LAW ENF SE CONTRACT	620,863.21	724,634.00	645,377.29	746,373.00	746,373.00	746,373.00

JEFFERSON COUNTY GENERAL REVENUE						Code	Description
					Fund	0100	GENERAL
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
395-05	REIMBURSEMENT-OUT OF COUNTY PRISONE	1,050.00	9,000.00	150.00	9,000.00	9,000.00	9,000.00
395-07	MISC REVENUE SRO CONTRACTS	63,169.18	79,618.00	64,738.13	80,740.00	80,740.00	80,740.00
395-10	VEHICLE INSPECTION ACCOUNT	4,050.00	5,500.00	4,090.00	5,500.00	5,500.00	5,500.00
395-13	HANDGUN APPLICATION FEE	725.00	1,200.00	825.00	1,200.00	1,200.00	1,200.00
395-15	MISCELLANEOUS REVENUE	218.67	1,000.00	2,436.21	1,000.00	1,000.00	1,000.00
395-21	SALE OF COMMISSARY ITEMS	2,541.07	5,500.00	2,095.68	5,500.00	5,500.00	5,500.00
	County Sheriff Totals	718,242.05	859,952.00	746,538.62	879,813.00	879,813.00	879,813.00
	County Attorney						
396-01	COUNTY ATTORNEY-CHECK COLLECTION	10.00	10.00	0.00	0.00	0.00	0.00
396-10	ATTORNEY DIVERSION SERVICE	415.00	1,300.00	200.00	400.00	400.00	400.00
	County Attorney Totals	425.00	1,310.00	200.00	400.00	400.00	400.00
	Other Fees and Miscellaneous						
450-02	PHOTO COPY	7.00	0.00	0.00	0.00	0.00	0.00
450-04	TELEPHONE/COMMUNICATION SERVICES	10,042.91	6,300.00	3,301.00	6,300.00	6,300.00	6,300.00
470-01	OVERLOAD FINES-25%-COUNTY SHARE	2,556.25	1,800.00	612.50	1,800.00	1,800.00	1,800.00
480-01	WEED SPRAYING ASSESSMENT	19,596.90	20,000.00	19,499.25	20,000.00	20,000.00	20,000.00
510-01	INTEREST ON INVESTMENTS	294,945.88	280,000.00	342,571.80	320,000.00	320,000.00	320,000.00
510-04	INTEREST - IMPREST ACCOUNT	1,666.38	1,000.00	1,251.92	1,000.00	1,000.00	1,000.00
510-06	DIVIDENDS	8,780.00	9,000.00	11,483.00	9,000.00	9,000.00	9,000.00
530-03	SALE OF SURPLUS PROPERTY	0.00	0.00	755.50	0.00	0.00	0.00
531-01	JUDGMENTS & SETTLEMENTS	13,209.36	10,000.00	0.00	10,000.00	10,000.00	10,000.00
532-03	REFUND MISCELLANEOUS	1,349.97	500.00	33,725.06	500.00	500.00	500.00
532-08	LB644 COST REIMBURSEMENTS	617.86	2,000.00	1,749.11	2,000.00	2,000.00	2,000.00
533-01	ONE TIME REVENUE	972.04	0.00	3,123.92	0.00	0.00	0.00
540-01	MISCELLANEOUS REVENUE	30,146.05	20,000.00	2,581.49	20,000.00	20,000.00	20,000.00
	Other Fees and Miscellaneous Totals	383,890.60	350,600.00	420,654.55	390,600.00	390,600.00	390,600.00
	Transfers						
590-02	TRANSFERS - INTER-FUND	260,630.15	653,843.00	653,843.00	718,529.00	718,529.00	718,529.00
590-03	TRANSFER-LAW ENFORCEMENT BUILDING	0.00	0.00	16,916.96	0.00	0.00	0.00
590-05	TRANSFER AMBULANCE	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
	Transfers Totals	290,630.15	683,843.00	700,759.96	748,529.00	748,529.00	748,529.00
	TOTAL: BALANCE, REVENUE & TRANSFER	5,286,233.52	4,264,039.00	5,257,355.25	4,733,244.00	4,733,244.00	4,733,244.00
	TOTAL PROPERTY TAXES	6,119,909.09	7,803,971.00	6,942,603.56	8,114,973.00	8,114,973.00	8,114,973.00
	TOTAL REVENUE AVAILABLE	11,406,142.61	12,068,010.00	12,199,958.81	12,848,217.00	12,848,217.00	12,848,217.00
	Less: EXPENDITURES	10,103,018.63	11,587,010.00	10,631,566.65			
	BALANCE FORWARD/CASH RESERVE	1,303,123.98	481,000.00	1,568,392.16			

JEFFERSON COUNTY COUNTY HIGHWAY DEPT REVENUE						Code	Description
					Fund	0200	COUNTY HIGHWAY DEPT
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	627,942.95	428,204.00	428,204.27	477,513.00	477,513.00	477,513.00
	Licenses and Permits						
320-00	MOTOR VEHICLE FEE - STATE SHARE	119,648.01	110,000.00	0.00	110,000.00	110,000.00	110,000.00
	<i>Licenses and Permits Totals</i>	<i>119,648.01</i>	<i>110,000.00</i>	<i>0.00</i>	<i>110,000.00</i>	<i>110,000.00</i>	<i>110,000.00</i>
	Intergovernmental State						
340-01	STATE GRANTS	0.00	300.00	0.00	300.00	300.00	300.00
347-01	HIGHWAY/STREET ALLOCATION	1,770,279.16	1,896,444.00	1,896,518.33	1,802,956.00	1,802,956.00	1,802,956.00
347-02	INCENTIVE PAYMENT	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	<i>Intergovernmental State Totals</i>	<i>1,773,279.16</i>	<i>1,899,744.00</i>	<i>1,899,518.33</i>	<i>1,806,256.00</i>	<i>1,806,256.00</i>	<i>1,806,256.00</i>
	Other Intergovernmental						
353-01	IN LIEU OF TAXES - 1957 AND PRIOR	31.24	31.00	31.24	31.00	31.00	31.00
	<i>Other Intergovernmental Totals</i>	<i>31.24</i>	<i>31.00</i>	<i>31.24</i>	<i>31.00</i>	<i>31.00</i>	<i>31.00</i>
	County Treasurer						
361-03	SALES TAX COMMISSIONS	2,120.21	2,300.00	2,124.49	2,300.00	2,300.00	2,300.00
	<i>County Treasurer Totals</i>	<i>2,120.21</i>	<i>2,300.00</i>	<i>2,124.49</i>	<i>2,300.00</i>	<i>2,300.00</i>	<i>2,300.00</i>
	Other Fees and Miscellaneous						
430-01	PERMITS-CULVERTS,ETC.	5,700.00	6,000.00	3,600.00	6,000.00	6,000.00	6,000.00
530-04	SALE OF SUPPLIES	26,992.89	40,000.00	27,745.74	40,000.00	40,000.00	40,000.00
531-02	INSURANCE SETTLEMENT	0.00	99,000.00	99,000.00	0.00	0.00	0.00
533-01	ONE TIME REVENUE	133,749.79	5,000.00	31,201.18	5,000.00	5,000.00	5,000.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>166,442.68</i>	<i>150,000.00</i>	<i>161,546.92</i>	<i>51,000.00</i>	<i>51,000.00</i>	<i>51,000.00</i>
	Transfers						
590-01	TRANSFER GENERAL TAX	2,467,330.11	3,057,468.00	2,884,897.49	3,425,468.00	3,425,468.00	3,425,468.00
	<i>Transfers Totals</i>	<i>2,467,330.11</i>	<i>3,057,468.00</i>	<i>2,884,897.49</i>	<i>3,425,468.00</i>	<i>3,425,468.00</i>	<i>3,425,468.00</i>
	TOTAL REVENUE AVAILABLE	5,156,794.36	5,647,747.00	5,376,322.74	5,872,568.00	5,872,568.00	5,872,568.00
	Less: EXPENDITURES	4,728,590.09	5,279,747.00	4,898,809.37			
	BALANCE FORWARD/CASH RESERVE	428,204.27	368,000.00	477,513.37			

JEFFERSON COUNTY STP HIGHWAY STREET BUYBACK PROGRAM REVENUE						Code	Description
					Fund	0300	STP HIGHWAY STREET BUYBACK PROGRAM
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	240,604.48	204,019.00	204,018.55	301,964.00	301,964.00	301,964.00
	Intergovernmental State						
347-01	STP BUYBACK-ROAD	144,568.77	149,296.00	149,295.50	151,070.00	151,070.00	151,070.00
	Intergovernmental State Totals	144,568.77	149,296.00	149,295.50	151,070.00	151,070.00	151,070.00
	TOTAL REVENUE AVAILABLE	385,173.25	353,315.00	353,314.05	453,034.00	453,034.00	453,034.00
	Less: EXPENDITURES	181,154.70	353,315.00	51,350.45			
	BALANCE FORWARD/CASH RESERVE	204,018.55	0.00	301,963.60			

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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	3,344,802.00	1.00	0.81	1.00	1.00	1.00
	Transfers						
590-02	TRANSFERS INTER FUND	2,746,808.99	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	2,746,808.99	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	6,091,610.99	1.00	0.81	1.00	1.00	1.00
	Less: EXPENDITURES	6,091,610.18	1.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.81	0.00	0.81			

JEFFERSON COUNTY HBP-HIGHWAY BRIDGE BUYBACK PROGRAM REVENUE						Code	Description
					Fund	0650	HBP-HIGHWAY BRIDGE BUYBACK PROGRAM
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	463,701.78	431,731.00	431,731.08	54,594.00	54,594.00	54,594.00
	Intergovernmental State						
340-01	INTERGOVERNMENTAL STATE	0.00	841,302.00	341,301.92	345,963.00	345,963.00	345,963.00
	Intergovernmental State Totals	0.00	841,302.00	341,301.92	345,963.00	345,963.00	345,963.00
	Transfers						
590-02	TRANSFERS	0.00	317,678.00	317,678.00	0.00	0.00	0.00
	Transfers Totals	0.00	317,678.00	317,678.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	463,701.78	1,590,711.00	1,090,711.00	400,557.00	400,557.00	400,557.00
	Less: EXPENDITURES	31,970.70	1,590,711.00	1,036,116.51			
	BALANCE FORWARD/CASH RESERVE	431,731.08	0.00	54,594.49			

JEFFERSON COUNTY SPECIAL ROAD REVENUE						Code	Description
					Fund	0700	SPECIAL ROAD
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	40,204.14	0.00	0.00	0.00	0.00	0.00
	Intergovernmental Federal						
339-01	FEDERAL GRANTS - OTHER	2,610,823.00	0.00	0.00	0.00	0.00	0.00
	<i>Intergovernmental Federal Totals</i>	<i>2,610,823.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Intergovernmental State						
340-01	STATE GRANTS	350,250.00	0.00	0.00	0.00	0.00	0.00
	<i>Intergovernmental State Totals</i>	<i>350,250.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Transfers						
590-02	TRANSFERS - INTER-FUND	179,977.00	0.00	0.00	0.00	0.00	0.00
	<i>Transfers Totals</i>	<i>179,977.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	TOTAL REVENUE AVAILABLE	3,181,254.14	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	3,181,254.14	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

JEFFERSON COUNTY HIGHWAY BRIDGE & TRUST REVENUE						Code	Description
					Fund	0800	HIGHWAY BRIDGE & TRUST
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	144,611.01	608,214.00	608,213.97	44,584.00	44,584.00	44,584.00
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	558,596.26	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	558,596.26	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	703,207.27	608,214.00	608,213.97	44,584.00	44,584.00	44,584.00
	Less: EXPENDITURES	94,993.30	608,214.00	563,629.64			
	BALANCE FORWARD/CASH RESERVE	608,213.97	0.00	44,584.33			

JEFFERSON COUNTY EQUIPMENT RESERVE--DONATION REVENUE						Code	Description
					Fund	0901	EQUIPMENT RESERVE--DONATION
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	403.19	903.00	903.19	1,530.00	1,530.00	1,530.00
	County Sheriff						
395-17	DONATIONS	500.00	24,097.00	722.81	23,470.00	23,470.00	23,470.00
	County Sheriff Totals	500.00	24,097.00	722.81	23,470.00	23,470.00	23,470.00
	TOTAL REVENUE AVAILABLE	903.19	25,000.00	1,626.00	25,000.00	25,000.00	25,000.00
	Less: EXPENDITURES	0.00	25,000.00	96.22			
	BALANCE FORWARD/CASH RESERVE	903.19	0.00	1,529.78			

JEFFERSON COUNTY COMMUNICATION EQUIPMENT SINKING REVENUE						Code	Description
					Fund	0940	COMMUNICAT ION EQUIPMENT SINKING
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	127,089.06	96,532.00	96,531.61	134,356.00	134,356.00	134,356.00
	Other Fees and Miscellaneous						
540-01	REIMBURSEMENT - CITY	75,009.49	79,765.00	78,265.05	81,888.00	81,888.00	81,888.00
	Other Fees and Miscellaneous Totals	75,009.49	79,765.00	78,265.05	81,888.00	81,888.00	81,888.00
	TOTAL REVENUE AVAILABLE	202,098.55	176,297.00	174,796.66	216,244.00	216,244.00	216,244.00
	Less: EXPENDITURES	105,566.94	176,297.00	40,440.89			
	BALANCE FORWARD/CASH RESERVE	96,531.61	0.00	134,355.77			

JEFFERSON COUNTY EQUIPMENT VEHICLES REVENUE						Code	Description
					Fund	0950	EQUIPMENT VEHICLES
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NEW FUND BALANCE	5,742.66	39,949.00	39,949.38	9,292.00	9,292.00	9,292.00
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	92,713.13	80,765.00	77,629.05	78,888.00	78,888.00	78,888.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>92,713.13</i>	<i>80,765.00</i>	<i>77,629.05</i>	<i>78,888.00</i>	<i>78,888.00</i>	<i>78,888.00</i>
	Transfers						
590-02	TRANSFERS-INTER-FUND GENERAL TAXES	67,498.00	19,286.00	19,285.57	8,000.00	8,000.00	8,000.00
	<i>Transfers Totals</i>	<i>67,498.00</i>	<i>19,286.00</i>	<i>19,285.57</i>	<i>8,000.00</i>	<i>8,000.00</i>	<i>8,000.00</i>
	TOTAL REVENUE AVAILABLE	165,953.79	140,000.00	136,864.00	96,180.00	96,180.00	96,180.00
	Less: EXPENDITURES	126,004.41	140,000.00	127,571.75			
	BALANCE FORWARD/CASH RESERVE	39,949.38	0.00	9,292.25			

JEFFERSON COUNTY FAIR FUND REVENUE						Code	Description
					Fund	1000	FAIR FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	29,390.47	36,140.00	36,140.33	27,818.00	27,818.00	27,818.00
	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	20,347.45	16,000.00	19,918.81	18,000.00	18,000.00	18,000.00
	Other Fees and Miscellaneous Totals	20,347.45	16,000.00	19,918.81	18,000.00	18,000.00	18,000.00
	Transfers						
590-02	TRANSFERS - INTER-FUND	60,000.00	80,000.00	40,000.00	60,000.00	60,000.00	60,000.00
590-03	TRANSFER GENERAL TAXES	142,000.00	183,000.00	165,723.04	201,806.00	201,806.00	201,806.00
	Transfers Totals	202,000.00	263,000.00	205,723.04	261,806.00	261,806.00	261,806.00
	TOTAL REVENUE AVAILABLE	251,739.78	315,140.00	261,784.04	307,624.00	307,624.00	307,624.00
	Less: EXPENDITURES	215,599.45	300,600.00	233,965.69			
	BALANCE FORWARD/CASH RESERVE	36,140.33	14,540.00	27,818.35			

JEFFERSON COUNTY PRESERVATION/MODERNIZATION FUND REVENUE						Code	Description
					Fund	1150	PRESERVATIO N/MODERNIZA TION FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	21,980.61	19,740.00	19,739.77	18,187.00	18,187.00	18,187.00
	Register of Deeds						
394-01	FILING AND RECORDING FEES	5,349.00	5,000.00	5,912.00	5,000.00	5,000.00	5,000.00
	Register of Deeds Totals	5,349.00	5,000.00	5,912.00	5,000.00	5,000.00	5,000.00
	TOTAL REVENUE AVAILABLE	27,329.61	24,740.00	25,651.77	23,187.00	23,187.00	23,187.00
	Less: EXPENDITURES	7,589.84	24,740.00	7,464.36			
	BALANCE FORWARD/CASH RESERVE	19,739.77	0.00	18,187.41			

JEFFERSON COUNTY OPIOID RECOVERY FUND REVENUE						Code	Description
					Fund	2320	OPIOID RECOVERY FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	0.00	0.00	0.00	30,938.00	30,938.00	30,938.00
	Other Fees and Miscellaneous						
531-01	OPIOID JUDGEMENTS & SETTLEMENTS	0.00	10,000.00	3,956.31	10,000.00	10,000.00	10,000.00
	Other Fees and Miscellaneous Totals	0.00	10,000.00	3,956.31	10,000.00	10,000.00	10,000.00
	Transfers						
590-02	TRANSFER INTER-FUND	0.00	26,982.00	26,982.00	0.00	0.00	0.00
	Transfers Totals	0.00	26,982.00	26,982.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	0.00	36,982.00	30,938.31	40,938.00	40,938.00	40,938.00
	Less: EXPENDITURES	0.00	36,982.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	30,938.31			

JEFFERSON COUNTY ATTORNEY GRANT FUND REVENUE						Code	Description
					Fund	2355	ATTORNEY GRANT FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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	11,493.00	11,493.00	11,493.00
	County Attorney Totals	0.00	5,000.00	0.00	11,493.00	11,493.00	11,493.00
	TOTAL REVENUE AVAILABLE	6,506.97	11,507.00	6,506.97	18,000.00	18,000.00	18,000.00
	Less: EXPENDITURES	0.00	11,507.00	0.00			
	BALANCE FORWARD/CASH RESERVE	6,506.97	0.00	6,506.97			

JEFFERSON COUNTY DRUG LAW ENFORCEMENT CO. REVENUE						Code	Description
					Fund	2360	DRUG LAW ENFORCEMENT CO.
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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 INTOXILYZER FUND REVENUE						Code	Description
					Fund	2375	INTOXILYZER FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	2,848.46	3,753.00	3,752.54	4,265.00	4,265.00	4,265.00
	Other Fees and Miscellaneous						
474-07	INTOXILYZER FUND	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	1,200.00
	Other Fees and Miscellaneous Totals	1,200.00	1,200.00	1,100.00	1,200.00	1,200.00	1,200.00
	TOTAL REVENUE AVAILABLE	4,048.46	4,953.00	4,852.54	5,465.00	5,465.00	5,465.00
	Less: EXPENDITURES	295.92	4,953.00	587.15			
	BALANCE FORWARD/CASH RESERVE	3,752.54	0.00	4,265.39			

JEFFERSON COUNTY SHERIFF GRANT FUND REVENUE						Code	Description
					Fund	2410	SHERIFF GRANT FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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 CANINE (K-9) - LOCAL GRANTS REVENUE						Code	Description
					Fund	2430	CANINE (K-9) - LOCAL GRANTS
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	32,375.03	27,139.00	27,139.43	26,555.00	26,555.00	26,555.00
	Other Intergovernmental						
350-01	LOCAL GRANT (K-9)	1,620.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
	Other Intergovernmental Totals	1,620.00	30,000.00	0.00	30,000.00	30,000.00	30,000.00
	TOTAL REVENUE AVAILABLE	33,995.03	57,139.00	27,139.43	56,555.00	56,555.00	56,555.00
	Less: EXPENDITURES	6,855.60	57,139.00	584.82			
	BALANCE FORWARD/CASH RESERVE	27,139.43	0.00	26,554.61			

JEFFERSON COUNTY COVID AMERICAN RESCUE PLAN REVENUE						Code	Description
					Fund	2580	COVID AMERICAN RESCUE PLAN
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	24,041.40	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	24,041.40	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	24,041.40	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	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 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	4,141.33	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous						
510-01	Interest on Investments	358.67	0.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	358.67	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	4,500.00	0.00	0.00	0.00	0.00	0.00
	Less: EXPENDITURES	4,500.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.00			

JEFFERSON COUNTY INHERITANCE TX REVENUE

						Code	Description
					Fund	2700	INHERITANCE TX
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	1,897,737.66	2,064,470.00	2,064,469.61	1,529,922.00	1,529,922.00	1,529,922.00
	Taxes						
310-01	INHERITANCE TAXES	423,094.41	100,000.00	513,004.22	100,000.00	100,000.00	100,000.00
310-02	INTEREST ON INHERITANCE TAX	4,266.54	5,000.00	6,211.29	5,000.00	5,000.00	5,000.00
	Taxes Totals	427,360.95	105,000.00	519,215.51	105,000.00	105,000.00	105,000.00
	Other Fees and Miscellaneous						
540-01	MISC REVENUE - INSURANCE	0.00	476,229.00	413,427.85	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	0.00	476,229.00	413,427.85	0.00	0.00	0.00
	Transfers						
590-02	INTER FUND TRANSFER	1,622,536.99	0.00	0.00	1,080,000.00	1,080,000.00	1,080,000.00
	Transfers Totals	1,622,536.99	0.00	0.00	1,080,000.00	1,080,000.00	1,080,000.00
	TOTAL REVENUE AVAILABLE	3,947,635.60	2,645,699.00	2,997,112.97	2,714,922.00	2,714,922.00	2,714,922.00
	Less: EXPENDITURES	1,883,165.99	2,645,699.00	1,467,190.81			
	BALANCE FORWARD/CASH RESERVE	2,064,469.61	0.00	1,529,922.16			

JEFFERSON COUNTY 911 EMERGENCY SERVICES REVENUE						Code	Description
					Fund	2910	911 EMERGENCY SERVICES
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	14,475.52	26,050.00	26,050.35	33,879.00	33,879.00	33,879.00
	County Sheriff						
395-09	911 SUR-CHARGE	21,865.30	30,000.00	19,905.73	30,000.00	30,000.00	30,000.00
	County Sheriff Totals	21,865.30	30,000.00	19,905.73	30,000.00	30,000.00	30,000.00
	TOTAL REVENUE AVAILABLE	36,340.82	56,050.00	45,956.08	63,879.00	63,879.00	63,879.00
	Less: EXPENDITURES	10,290.47	56,050.00	12,076.71			
	BALANCE FORWARD/CASH RESERVE	26,050.35	0.00	33,879.37			

JEFFERSON COUNTY 911 WIRELESS FUND REVENUE

						Code	Description
					Fund	2913	911 WIRELESS FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	129,283.71	76,347.00	76,347.12	29,527.00	29,527.00	29,527.00
	Intergovernmental State						
349-60	E911 - STATE OF NEBRASKA	44,451.00	48,492.00	54,927.51	56,753.00	56,753.00	56,753.00
	Intergovernmental State Totals	44,451.00	48,492.00	54,927.51	56,753.00	56,753.00	56,753.00
	TOTAL REVENUE AVAILABLE	173,734.71	124,839.00	131,274.63	86,280.00	86,280.00	86,280.00
	Less: EXPENDITURES	97,387.59	124,839.00	101,747.88			
	BALANCE FORWARD/CASH RESERVE	76,347.12	0.00	29,526.75			

JEFFERSON COUNTY EMER MANAGEMENT PERFORMANCE GRANT REVENUE						Code	Description
					Fund	2915	EMER MANAG EMENT PERFO RMANCE GRANT
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	332,392.93	323,753.00	323,752.96	245,070.00	245,070.00	245,070.00
	Intergovernmental Federal						
339-06	EMERGENCY MANAGEMENT PERF. GRANT	55,521.13	135,000.00	12,149.07	280,343.00	280,343.00	280,343.00
	Intergovernmental Federal Totals	55,521.13	135,000.00	12,149.07	280,343.00	280,343.00	280,343.00
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.00	26,510.99	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	0.00	0.00	26,510.99	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	387,914.06	458,753.00	362,413.02	525,413.00	525,413.00	525,413.00
	Less: EXPENDITURES	64,161.10	458,753.00	117,343.17			
	BALANCE FORWARD/CASH RESERVE	323,752.96	0.00	245,069.85			

JEFFERSON COUNTY SE REGIONAL EMERGENCY MANAGEMENT REVENUE						Code	Description
					Fund	2918	SE REGIONAL EMERGENCY MANAGEMEN T
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	500.00	500.00	500.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	500.00	500.00	500.00	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	500.00	500.00			
	BALANCE FORWARD/CASH RESERVE	500.00	0.00	0.00			

JEFFERSON COUNTY LAW ENFORCEMENT BUILDING FUND REVENUE						Code	Description
					Fund	2960	LAW ENFORCEMENT BUILDING FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	0.69	0.00	0.00	0.00	0.00	0.00
	Other Intergovernmental						
353-01	IN LIEU OF TAXES - 1957 AND PRIOR	0.46	0.00	0.46	0.00	0.00	0.00
	Other Intergovernmental Totals	0.46	0.00	0.46	0.00	0.00	0.00
	Transfers						
590-02	INTER-FUND TRANSFER	-1.15	0.00	0.00	0.00	0.00	0.00
	Transfers Totals	-1.15	0.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	0.00	0.00	0.46	0.00	0.00	0.00
	Less: EXPENDITURES	0.00	0.00	0.00			
	BALANCE FORWARD/CASH RESERVE	0.00	0.00	0.46			

JEFFERSON COUNTY LAW ENFORCEMENT ADD/REMODEL BOND REVENUE						Code	Description
					Fund	3300	LAW ENFORCEMENT ADD/REMODEL BOND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	46,849.57	40,090.00	40,089.82	0.00	0.00	0.00
	Transfers						
590-02	TRANSFERS INTER-FUND GENERAL TAXES	75,303.00	40,330.00	40,330.18	0.00	0.00	0.00
	Transfers Totals	75,303.00	40,330.00	40,330.18	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	122,152.57	80,420.00	80,420.00	0.00	0.00	0.00
	Less: EXPENDITURES	82,062.75	80,420.00	80,420.00			
	BALANCE FORWARD/CASH RESERVE	40,089.82	0.00	0.00			

JEFFERSON COUNTY HIGHWAY BONDS REVENUE

						Code	Description
					Fund	3700	HIGHWAY BONDS
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	7,434.15	967,295.00	967,294.68	825,465.00	825,465.00	825,465.00
	Other Fees and Miscellaneous						
520-01	PROCEEDS SALE OF BOND	1,304,249.00	0.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00
	Other Fees and Miscellaneous Totals	1,304,249.00	0.00	0.00	5,500,000.00	5,500,000.00	5,500,000.00
	Transfers						
590-02	INTER FUND TRANSFER	1,374,086.09	525,660.00	384,630.00	671,964.00	671,964.00	671,964.00
	Transfers Totals	1,374,086.09	525,660.00	384,630.00	671,964.00	671,964.00	671,964.00
	TOTAL REVENUE AVAILABLE	2,685,769.24	1,492,955.00	1,351,924.68	6,997,429.00	6,997,429.00	6,997,429.00
	Less: EXPENDITURES	1,718,474.56	1,492,955.00	526,460.00			
	BALANCE FORWARD/CASH RESERVE	967,294.68	0.00	825,464.68			

JEFFERSON COUNTY PWF HIGHWAY BOND REVENUE						Code	Description
					Fund	3701	PWF HIGHWAY BOND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	362,099.00	369,871.00	369,870.97	396,491.00	396,491.00	396,491.00
	Taxes						
300-00	PROPERTY TAX	431,017.15	482,050.00	446,460.74	482,050.00	482,050.00	482,050.00
	Taxes Totals	431,017.15	482,050.00	446,460.74	482,050.00	482,050.00	482,050.00
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION ALLOCATION	6,354.21	0.00	6,077.35	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	48,025.04	0.00	49,494.48	0.00	0.00	0.00
346-01	PRO-RATE MOTOR VEHICLE ALLOCATION	915.67	950.00	733.78	750.00	750.00	750.00
346-02	CARLINE	820.30	850.00	542.41	550.00	550.00	550.00
346-05	WIND POWER IN-LIEU	4,029.25	4,100.00	3,918.39	4,000.00	4,000.00	4,000.00
	Intergovernmental State Totals	60,144.47	5,900.00	60,766.41	5,300.00	5,300.00	5,300.00
	Other Intergovernmental						
353-02	IN LIEU OF TAXES - 5% GROSS REVENUE	881.86	900.00	862.82	900.00	900.00	900.00
353-03	IN-LIEU-OF-TAX HOUSING AUTHORITY	225.06	250.00	268.53	300.00	300.00	300.00
353-04	IN-LIEU-OF-TAX COMMUNITY REDEVELOPMENT	16.97	0.00	22.06	25.00	25.00	25.00
	Other Intergovernmental Totals	1,123.89	1,150.00	1,153.41	1,225.00	1,225.00	1,225.00
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMMISSION	-63.54	0.00	-60.75	0.00	0.00	0.00
	County Treasurer Totals	-63.54	0.00	-60.75	0.00	0.00	0.00
	TOTAL: BALANCE, REVENUE & TRANSFER	423,303.82	376,921.00	431,730.04	403,016.00	403,016.00	403,016.00
	TOTAL PROPERTY TAXES	431,017.15	482,050.00	446,460.74	482,050.00	482,050.00	482,050.00
	TOTAL REVENUE AVAILABLE	854,320.97	858,971.00	878,190.78	885,066.00	885,066.00	885,066.00
	Less: EXPENDITURES	484,450.00	858,971.00	481,700.00			
	BALANCE FORWARD/CASH RESERVE	369,870.97	0.00	396,490.78			

JEFFERSON COUNTY NATURAL DISASTER FUND REVENUE						Code	Description
					Fund	4020	NATURAL DISASTER FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	110,446.33	116,082.00	116,081.76	76,496.00	76,496.00	76,496.00
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE	5,635.43	5,800.00	0.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	5,635.43	5,800.00	0.00	0.00	0.00	0.00
	TOTAL REVENUE AVAILABLE	116,081.76	121,882.00	116,081.76	76,496.00	76,496.00	76,496.00
	Less: EXPENDITURES	0.00	121,882.00	39,585.67			
	BALANCE FORWARD/CASH RESERVE	116,081.76	0.00	76,496.09			

JEFFERSON COUNTY FAIR BUILDING FUND REVENUE						Code	Description
					Fund	4025	FAIR BUILDING FUND
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	209,755.38	291,845.00	291,844.82	344,511.00	344,511.00	344,511.00
	Other Fees and Miscellaneous						
500-01	DONATIONS	0.00	0.00	25,000.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	0.00	0.00	25,000.00	0.00	0.00	0.00
	Transfers						
590-02	INTER-FUND TRANSFER	50,004.00	80,000.00	40,000.00	60,000.00	60,000.00	60,000.00
590-03	TRANSFER GENERAL TAXES	130,380.00	51,655.00	51,655.00	0.00	0.00	0.00
	Transfers Totals	180,384.00	131,655.00	91,655.00	60,000.00	60,000.00	60,000.00
	TOTAL REVENUE AVAILABLE	390,139.38	423,500.00	408,499.82	404,511.00	404,511.00	404,511.00
	Less: EXPENDITURES	98,294.56	423,500.00	63,989.13			
	BALANCE FORWARD/CASH RESERVE	291,844.82	0.00	344,510.69			

JEFFERSON COUNTY COUNTY BUILDING REVENUE						Code	Description
					Fund	4050	COUNTY BUILDING
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (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 LAW ENFORCEMENT ADDITION/REMODEL REVENUE						Code	Description
					Fund	4600	LAW ENFORCEMENT ADDITION/REMODEL
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	FUND BALANCE	68,931.53	68,932.00	68,931.53	2,622.00	2,622.00	2,622.00
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	0.00	0.00	1,250.00	0.00	0.00	0.00
	Other Fees and Miscellaneous Totals	0.00	0.00	1,250.00	0.00	0.00	0.00
	Transfers						
590-02	TRANSFERS INTER-FUND GENERAL TAXES	0.00	0.00	0.00	260,000.00	260,000.00	260,000.00
	Transfers Totals	0.00	0.00	0.00	260,000.00	260,000.00	260,000.00
	TOTAL REVENUE AVAILABLE	68,931.53	68,932.00	70,181.53	262,622.00	262,622.00	262,622.00
	Less: EXPENDITURES	0.00	68,932.00	67,559.55			
	BALANCE FORWARD/CASH RESERVE	68,931.53	0.00	2,621.98			

JEFFERSON COUNTY TOURISM REVENUE						Code	Description
					Fund	4900	TOURISM
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	30,829.29	33,366.00	33,366.23	35,536.00	35,536.00	35,536.00
	Taxes						
315-03	LODGING TAX	24,036.12	29,000.00	23,942.71	24,000.00	24,000.00	24,000.00
	<i>Taxes Totals</i>	<i>24,036.12</i>	<i>29,000.00</i>	<i>23,942.71</i>	<i>24,000.00</i>	<i>24,000.00</i>	<i>24,000.00</i>
	Other Fees and Miscellaneous						
532-03	REFUND OVERPAYMENT	0.00	0.00	765.00	0.00	0.00	0.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>0.00</i>	<i>0.00</i>	<i>765.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	TOTAL REVENUE AVAILABLE	54,865.41	62,366.00	58,073.94	59,536.00	59,536.00	59,536.00
	Less: EXPENDITURES	21,499.18	62,366.00	22,538.18			
	BALANCE FORWARD/CASH RESERVE	33,366.23	0.00	35,535.76			

JEFFERSON COUNTY AMBULANCE REVENUE						Code	Description
					Fund	5502	AMBULANCE
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	NET FUND BALANCE	123,791.95	49,450.00	49,450.47	243,344.00	243,344.00	243,344.00
	Taxes						
300-00	PROPERTY TAXES	669,847.65	988,985.00	847,242.24	886,670.00	886,670.00	886,670.00
	<i>Taxes Totals</i>	<i>669,847.65</i>	<i>988,985.00</i>	<i>847,242.24</i>	<i>886,670.00</i>	<i>886,670.00</i>	<i>886,670.00</i>
	Intergovernmental State						
344-01	HOMESTEAD EXEMPTION	14,355.63	0.00	17,442.02	0.00	0.00	0.00
344-05	PROPERTY TAX CREDIT	65,069.28	0.00	87,491.94	0.00	0.00	0.00
346-01	PRO RATE MOTOR VEHICLE	1,403.80	1,500.00	1,358.04	1,500.00	1,500.00	1,500.00
346-02	CARLINE	1,847.74	2,200.00	1,584.56	2,200.00	2,200.00	2,200.00
346-05	WIND POWER IN-LIEU	1,086.15	1,600.00	1,421.00	1,600.00	1,600.00	1,600.00
	<i>Intergovernmental State Totals</i>	<i>83,762.60</i>	<i>5,300.00</i>	<i>109,297.56</i>	<i>5,300.00</i>	<i>5,300.00</i>	<i>5,300.00</i>
	Other Intergovernmental						
353-03	IN-LIEU-OF-TAX HOUSING AUTHORITY	689.91	650.00	802.97	750.00	750.00	750.00
353-04	IN-LIEU-OF-TAX COMMUNITY REDEVELOPMENT	52.01	0.00	67.22	0.00	0.00	0.00
	<i>Other Intergovernmental Totals</i>	<i>741.92</i>	<i>650.00</i>	<i>870.19</i>	<i>750.00</i>	<i>750.00</i>	<i>750.00</i>
	County Treasurer						
361-01	HOMESTEAD EXEMPTION COMMISSIONS	-143.57	0.00	-174.42	0.00	0.00	0.00
	<i>County Treasurer Totals</i>	<i>-143.57</i>	<i>0.00</i>	<i>-174.42</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Other Fees and Miscellaneous						
533-01	ONE TIME REVENUE (FEES)	379,979.66	371,000.00	472,961.72	400,000.00	400,000.00	400,000.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>379,979.66</i>	<i>371,000.00</i>	<i>472,961.72</i>	<i>400,000.00</i>	<i>400,000.00</i>	<i>400,000.00</i>
	TOTAL: BALANCE, REVENUE & TRANSFER	588,132.56	426,400.00	632,405.52	649,394.00	649,394.00	649,394.00
	TOTAL PROPERTY TAXES	669,847.65	988,985.00	847,242.24	886,670.00	886,670.00	886,670.00
	TOTAL REVENUE AVAILABLE	1,257,980.21	1,415,385.00	1,479,647.76	1,536,064.00	1,536,064.00	1,536,064.00
	Less: EXPENDITURES	1,208,529.74	1,374,385.00	1,236,303.96			
	BALANCE FORWARD/CASH RESERVE	49,450.47	41,000.00	243,343.80			

JEFFERSON COUNTY AMBULANCE EQUIPMENT REVENUE						Code	Description
					Fund	5503	AMBULANCE EQUIPMENT
					Function	ALL	
Line Item	Description	Actual 2024-2025 (1)	Budget 2025-2026 (2)	Actual 2025-2026 (3)	Requested 2026-2027 (4)	Proposed 2026-2027 (5)	Adopted 2026-2027 (6)
271-00	BALANCE	1,942.86	20,559.00	20,559.12	16,035.00	16,035.00	16,035.00
	Intergovernmental State						
340-01	STATE GRANTS	75,000.00	0.00	0.00	0.00	0.00	0.00
	<i>Intergovernmental State Totals</i>	<i>75,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
	Other Fees and Miscellaneous						
540-01	MISCELLANEOUS REVENUE	31,632.26	100,000.00	0.00	100,000.00	100,000.00	100,000.00
	<i>Other Fees and Miscellaneous Totals</i>	<i>31,632.26</i>	<i>100,000.00</i>	<i>0.00</i>	<i>100,000.00</i>	<i>100,000.00</i>	<i>100,000.00</i>
	TOTAL REVENUE AVAILABLE	108,575.12	120,559.00	20,559.12	116,035.00	116,035.00	116,035.00
	Less: EXPENDITURES	88,016.00	120,559.00	4,523.92			
	BALANCE FORWARD/CASH RESERVE	20,559.12	0.00	16,035.20			