

APPROVED BY THE JEFFERSON COUNTY COMMISSION

09/11/2025

Item # 14618, Resolution: 2025-906, Minute Book: 180, Page(s) 480-481

Jefferson County Commission
BMO SUMMARY OF BUDGET OPERATING & CAPITAL BUDGETS
ALL OPERATING FUNDS
FY2026

DocuSigned by:

Aleshia Y. Coleman

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ADOPTED

Org. No.	Organization Name	Revenue Forecast FY2026	Expense Projection FY2026	Department Components				Filled Positions	Vacant Positions	Vacant Positions Dollar Amount	Subtract 30% Estimated Positions Dollars Not Filled During Year	Budget 70% Estimated Position Dollars To Be Filled During FY
				Base Salary	Salary	Operating	Capital					
1001	Commissioner, District 1		557,165	520,165	520,165	37,000		4			-	-
1002	Commissioner, District 2		557,165	520,165	520,165	37,000		4			-	-
1003	Commissioner, District 3		557,165	520,165	520,165	37,000		3	1	60,456		
1004	Commissioner, District 4		557,165	520,165	520,165	37,000		3	1	81,483		
1005	Commissioner, District 5		557,165	520,165	520,165	37,000		3	1	65,719		
1006	Commission Support	2,000,000	2,000,000			2,000,000						
1006	District Funds County Support		3,500,000			3,500,000						
9800	Barber Commission	103,280	103,280	103,280	103,280	-		2	3	56,259		
1300	Board of Equalization-Chairman	29,515	406,755	399,255	399,255	7,500		6			-	-
2500	Board of Registrars	34,267	1,457,157	1,151,818	1,168,848	288,309		9	1	61,466	18,440	43,026
2000	Community Development		2,014,385	1,688,819	1,634,785	379,600		6	2	180,115	54,035	126,081
4300	Coroner	3,720	6,166,465	2,404,510	2,382,886	3,783,579		20	1	72,080	21,624	50,456
1200	County Attorney		9,320,311	3,101,574	3,050,344	6,269,967		16	4	170,766	51,230	119,536
1200	Animal Control		1,400,000			1,400,000						
1250	County Attorney-Outside Legal		2,100,000			2,100,000						
1007	County Manager		3,362,500	1,744,049	1,744,049	1,618,451		8			-	-
1008	Compliance		1,669,118	1,449,215	1,314,062	355,056		6	4	450,509	135,153	315,356

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				Base Salary	Salary	Operating	Capital					
4800	Development Svcs	1,914,012	5,491,765	4,450,465	4,410,599	1,081,166		33	5	546,386	163,916	382,470
6600	District Attorney - Bess	5,900	3,990,762	3,732,166	3,755,405	235,357		15	1	75,058	22,517	52,541
6500	District Attorney - Bham	14,880	8,118,599	7,808,858	7,713,349	405,250		29	4	318,362	95,509	222,853
6301	Family Court	1,963,104	10,216,906	7,916,885	7,826,656	2,390,250		76	6	300,764	90,229	210,535
6801	Finance	9,894,337	4,711,796	3,860,511	3,691,796	1,020,000		26	8	562,384	168,715	393,669
6802	Finance - Purchasing	154,000	1,821,337	1,772,289	1,751,523	69,814		16	1	69,220	20,766	48,454
2800	Finance - BMO	8,183,888	600,029	599,006	566,099	33,930		3	1	109,690	32,907	76,783
2401	General Services	1,974,756	22,063,217	13,140,342	12,893,565	9,169,652		124	7	822,589	246,777	575,812
2404	General Services - Utilities		9,850,000			9,850,000						
2405	General Services - Bulk Stores	350,000	700,000			700,000						
2403	General Services - Elections	122,700	2,457,596	593,894	593,894	1,863,702		6			-	-
6000	Human Resources	3,500	7,368,319	6,154,924	5,963,108	1,405,211		39	7	639,387	191,816	447,571
2200	Information Technology	543,771	18,302,113	8,083,870	7,930,308	10,371,805		52	5	511,875	153,563	358,313
6700	Law Library	221,307	190,351	226,802	189,951	400		2	2	122,837	36,851	85,986
9801	Non-Departmental - Emergency	1,460,276	500,000	-	-	500,000		16				-
	Personnel Board Expense		3,926,968			3,926,968						
	EMA Expense		206,274			206,274						
9804	JCEIDA		1,255,568	466,463	466,463	789,105		3			-	-
3200	Office of Senior Citizens		1,598,141	413,061	413,061	1,185,080		4			-	-
6210	Probate Court	7,631,651	5,452,622	4,770,526	4,662,545	790,077		45	10	581,821	174,546	407,275
6250	Probate Election	501,500	2,806,000	275,000	275,000	2,531,000						
2900	Public Information Office		812,851	409,351	409,351	403,500		3			-	-

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				Base Salary	Salary	Operating	Capital					
1100	Revenue	115,151,361	16,234,262	14,718,469	14,463,440	1,770,822		150	13	850,097	255,029	595,068
4600	Security		4,395,458	4,305,608	4,234,658	160,800		50	4	236,500	70,950	165,550
4110	Sheriff	4,192,790	92,560,927	76,476,849	72,465,853	20,095,074		606	143	10,036,652	3,010,996	7,025,656
6400	State Courts	709,305	4,925,961	1,471,534	1,470,110	3,455,851		41	2	4,748	1,424	3,324
1420	Tax Assessor - Bess County		392,947	345,667	345,667	47,280		3				
1410	Tax Assessor - Bham County	10,331,723	1,063,098	760,473	760,473	302,625		9				
1520	Tax Collector - Bess		927,579	921,238	857,763	69,816		8	3	211,582	63,475	148,107
1510	Tax Collector - Bham	70,169,073	4,318,236	3,149,144	3,056,741	1,261,495		28	4	308,010	92,403	215,607
1600	Treasurer	159,450	1,162,063	984,863	984,863	177,200		9			-	-
4200	Youth Detention	449,155	8,057,628	6,670,179	6,593,470	1,464,158		62	4	255,696	76,709	178,987
Total General Fund		238,273,221	282,765,169	189,121,782	183,144,045	99,621,124	-	1,548	248	17,762,511	5,249,578	12,249,016
Transfer in from Special SalesTax		91,883,944	47,391,996	Transfer out to funds below, less 1,843,676 remaining in fund balance								
		330,157,165	330,157,165									
Remains in General Fund				(44,491,948)								
Add to Fund Balance			(1,843,676)									
Transfer to Economic Development 2175			(10,000,000)									
Transfer to Fleet 5010			(6,129,539)									
Transfer to Capital 4011			(8,000,000)									
Transfer to 4030			(200,000)									
Transfer to Multi Year Capital 4025			(21,218,781)									
			(47,391,996)									

1,796

4

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				Base Salary	Salary	Operating	Capital					
Road Fund (2130)												
5100	Highway - Administration	34,045,351	11,631,385	8,631,567	8,249,005	3,382,380		52	17	1,275,207	382,562	892,645
5200	Highway - Design		2,829,303	2,588,550	2,529,303	300,000		19	2	197,490	59,247	138,243
5300	Highway - Right of Way		1,994,312	1,023,240	994,312	1,000,000		8	1	96,428	28,928	67,500
5400	Highway - Engineering & Const.		2,833,413	2,529,203	2,449,999	383,414		20	3	264,014	79,204	184,810
5450	Highway - Bridge Maint Const		1,699,564	1,042,964	1,007,184	692,380		12	2	119,267	35,780	83,487
5500	Highway - Maint. / Bessemer		12,659,631	6,317,518	6,284,631	6,375,000		81	2	109,622	32,887	76,735
5600	Highway - Maint. / Ketona		12,488,772	6,287,495	6,113,772	6,375,000		74	10	579,078	173,723	405,355
5700	Highway - Traffic Engineering		4,475,620	2,991,038	2,875,620	1,600,000		28	6	384,727	115,418	269,309
						-					-	
Total Road Fund		34,045,351	50,611,999	31,411,575	30,503,825	20,108,174	-	294	43	3,025,833	907,750	2,118,083
Estimated draw on R&T fund balance		15,000,000			<div>337</div>							
Estimated transfer in from Bridge & Public Bldg		1,566,648										
		50,611,999										
Bridge and Public Bldg Fund (2150)												
5100	Bridge & Public Bldg	68,716,917										
Total Bridge and Public Bldg Fund		68,716,917	0	0		0	0	0	0	0		
		68,716,917		Transfer Out								
				68,716,917								
		Debt Service 3000		(16,840,530)								
		Road Fund 2130		(1,566,648)								
		Capital 4010		(19,190,175)								
		Capital 4015		(26,000,000)								
		Capital 4025		(5,119,564)								
				(0)								

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				Base Salary	Salary	Operating	Capital					
Community Development (2420)												
2000	Community Development	2,330,541	2,330,541	1,949,809	1,949,809	380,732		15	2	150,282		
Total Community Development Fund		2,330,541	2,330,541	1,949,809	1,949,809	380,732	-	15	2	150,282		
					17							
Community Development Home Program (2422)												
2030	Comm Dev Home Program	823,694	823,694	-	-	823,694						
Total Home Program		823,694	823,694	-		823,694	-	-	-	-		
					0							
TOTAL SPECIAL REVENUE FUNDS		340,735,731	180,298,980	45,477,170	44,569,420	133,279,560	2,450,000	419	58	4,202,247	907,750	2,118,083
		26,566,648	187,003,399									
		367,302,379	367,302,379		477							

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				Base Salary	Salary	Operating	Capital					
Capital Funds												
Capital Projects Fund (4010)												
2601	Fleet Management		1,667,120				1,667,120					
2401	General Services		9,324,000				9,324,000					
4101	Sheriff		7,432,821				7,432,821					
4800	Dev Srvs		450,000				450,000					
1200	County Attorney		40,000				40,000					
4300	Coroner		158,234				158,234					
6000	Human Resources		45,000				45,000					
1100	Revenue		73,000				73,000					
Total Capital Projects Fund		-	19,190,175	-		-	19,190,175	-	-	-		
Estimated transfer in from Bridge & Public Bldg		19,190,175										
Capital Sheriff Multi-Year Fund 4011												
4110	Sheriff		8,000,000				8,000,000					
Total Capital Multi-Yr Fund		-	8,000,000	-		-	8,000,000	-	-	-		
Estimated transfer in from General Fund		8,000,000										
Capital Multi-Year (4015)												
2401	General Services		26,000,000				26,000,000					
Total Capital Multi-Yr Fund		-	26,000,000	-		-	26,000,000	-	-	-		
Estimated transfer in from Bridge & Public Bldg		26,000,000										
		-										
		26,000,000										

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				Base Salary	Salary	Operating	Capital					
Capital Multi-Year Road Construction (4025)												
5100	Roads & Transportation	6,340,000	32,678,345				32,678,345					
Total Capital Multi-Year Road Construction Fund		6,340,000	32,678,345	-		-	32,678,345	-	-	-		
Estimated transfer in from General Fund		21,218,781										
Estimated transfer in from Bridge & Public Bldg		5,119,564										
		32,678,345										
JeffCo Project Funds (4030)												
4030	PUBLIC SERVICE FUND											
1006	District Funds @ 9.3.2025		1,146,632			1,146,632						
1006	BJCC Support		200,000			200,000						
2000	Tornado Shelters @ 8.29.25		2,702,062			2,702,062						
Total District Fund		-	4,048,694	-	-	4,048,694	-	-	-	-		
Estimated draw down from Fund Balance		3,848,694										
Transfer in from General Fund		200,000										
		4,048,694										
TOTAL CAPITAL FUNDS		6,340,000	89,917,214	0		4,048,694	85,868,520	0	0	0		
		83,577,214										
		89,917,214										

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				Base Salary	Salary	Operating	Capital					
Enterprise Funds												
Landfill Fund (6020)												
7501	Landfill	1,600,000	8,000,000			8,000,000	-	-	-	-		
Total Landfill Fund		1,600,000	8,000,000	-		8,000,000	-	-	-	-		
Estimated decrease to Landfill fund balance		6,400,000										
		8,000,000										
Sanitary Fund (6040, 6041, 6044)												
7100	Sanitation Administration	307,216,485	24,233,847	7,661,528	8,031,372	16,202,475		51	13	1,057,717		
7100	Debt Service		134,477,749		-	134,477,749						
7101	Finance - Sewer Services		15,768,571	1,401,871	1,401,871	14,366,700		16	-			
7102	Sanitation - Barton Lab		3,148,905	2,170,165	2,170,165	978,740		20	1	75,058		
7200	Sanitation - Eng. & Const.		31,362,045	17,487,355	17,487,355	13,874,690		191	19	1,200,303		
7300	Sanitation - WWT Plants		41,298,037	21,870,705	21,870,705	19,427,332		190	45	3,143,612		
71xx	Capital Equipment---Fund 6041		5,482,000				5,482,000					
71xx	Capital Projects---Fund 6044		107,810,000				107,810,000					
Total Sanitary Fund		307,216,485	363,581,154	50,591,624	50,961,468	199,327,686	113,292,000	468	78	5,476,690		
Estimated decrease to ESD fund balance		56,364,669										
		363,581,154										
TOTAL ENTERPRISE FUNDS		308,816,485	371,581,154	50,591,624	50,961,468	207,327,686	113,292,000	468	78	5,476,690		
		62,764,669	0									
		371,581,154	371,581,154									
												546

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				Base Salary	Salary	Operating	Capital					
Trust and Agency Funds												
Emergency Management Fund (7020)												
4500	Emer Mgt Agency	1,721,951	1,581,951	1,009,322	1,009,322	516,629	56,000	8	1	74,184		
4500	Indirect Cost		140,000			140,000						
Total EMA Fund		1,721,951	1,721,951	1,009,322	1,009,322	656,629	56,000	8	1	74,184		
					<u>9</u>							
Personnel Board (7010)												
1700	Personnel Board	11,549,905	11,549,905	7,937,821	7,937,821	3,612,084		59	5	284,670		
Total Personnel Board Fund		11,549,905	11,549,905	7,937,821	7,937,821	3,612,084	-	59	5	284,670		
					<u>64</u>							
TOTAL TRUST AND AGENCY FUNDS		13,271,856	13,271,856	8,947,143	8,947,143	4,268,713	56,000	67	6	358,854		
					<u>73</u>							

11