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.		Revenue Forecast	Expense Projection		Department (Filled	Vacant	Vacant Positions Dollar	Subtract 30% Estimated Positions Dollars Not	Budget 70% Estimated Position Dollars To Be
No.	Organization Name	FY2026	FY2026	Base Salary	Salary	Operating	Capital	Positions	Positions	Amount	Filled During Year	Filled During FY
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
	7 1					· ·				,	Í	,
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				,	Í	,
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			_	_
	,g		2,202,300		-,,/	-,,						
1008	Compliance		1,669,118	1,449,215	1,314,062	355,056		6	4	450,509	135,153	315,356

					Department (Components				Vacant	Subtract 30% Estimated	Budget 70% Estimated
Org. No.	Organization Name	Revenue Forecast FY2026	Expense Projection FY2026	Base Salary	Salary	Operating	Capital	Filled Positions	Vacant Positions	Positions Dollar Amount	Positions Dollars Not Filled During Year	Position Dollars To Be Filled During FY
4800	Development Srvs	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						
	2.VII 2.Aponso		200,271			200,271						
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			-	-

		Revenue	Expense		Department (Components		-		Vacant Positions	Subtract 30% Estimated Positions	Budget 70% Estimated Position
Org. No.	Organization Name	Forecast FY2026	Projection FY2026	Base Salary	Salary	Operating	Capital	Filled Positions	Vacant Positions	Dollar Amount	Dollars Not Filled During Year	Dollars To Be Filled During FY
110.	Organization Ivanie	1 12020	1 12020	Dasc Salai y	Salary	Operating	Сарітаі	1 ositions	1 ositions	Amount	Tined Buring Tear	Fined Buring FT
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
		-) -)	-, - , -	<u> </u>	,, -	7: : : /-						212,012
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				
1420	1 ax Assessor - Bess County		392,947	343,007	343,007	47,200		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				
1000	Treasurer	139,430	1,102,003	984,803	964,603	1//,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
		2,7 22	2,222,72	2,5 1 2,7 12	- , ,	, , , , , ,				,		,
Total G	eneral 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		Transfer out to fo	unds below, less 1	,843,676 remain	ng in fund bala	ince				
		330,157,165	330,157,165						1,796	:		
	Remains in General Fund			(44,491,948)								
	Add to Fund Balance		(1,843,676)									

Transfer to Economic Development 2175

Transfer to Capital 4011

Transfer to Multi Year Capital 4025

Transfer to Multi Year Capital 4025

Transfer to Hond Balance

(1,843,676)

(44,491,948)

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				Ì	Department (Components				Vacant	Subtract 30% Estimated	Budget 70% Estimated
		_	_		Department	Somponents	Ī					
		Revenue	Expense							Positions	Positions	Position
Org.	0 · // N	Forecast	Projection FY2026	Dana Calann	C-1	0	Conital	Filled	Vacant Positions	Dollar	Dollars Not	Dollars To Be
No.	Organization Name	FY2026	F 1 2026	Base Salary	Salary	Operating	Capital	Positions	Positions	Amount	Filled During Year	Filled During F
•	Revenue Funds											
Mapping &	& Reappr Funds (2140, 2145, 2146)										1	
1301	Board of Equalization - State	7,992,680	7,992,680	6,057,726	6,057,726	1,609,954	325,000	51	10	790,249	-	
1420	Tax Assessor-Bess State	2,670,463	2,670,463	2,138,316	2,138,316	407,147	125,000	21	10	61,466	+	
1410	Tax Assessor-Bham State	8,125,506	8,125,506	3,919,744	3,919,744	2,205,762	2,000,000	38	2	174,417	-	
1410	Tax Assessor-Brain State	8,123,300	6,123,300	3,919,744	3,919,744	2,203,702	2,000,000	36		1/4,41/	+	
Total M	apping & Reappraisal Funds	18,788,649	18,788,649	12,115,786	12,115,786	4,222,863	2,450,000	110	13	1,026,132	-	
Total ivi	apping & Reappraisar I unus	10,700,047	10,700,049	12,113,700	12,113,700	4,222,003	2,430,000	110	13	1,020,132	4	
									123			
									123			
Indiaont	t Care (2210)											
	Sheriff Inmate Care	73,644,097	1,899,000			1,899,000					7	
0000	TASC Award	73,044,077	1,089,446			1,089,446					-	
	Health Care Authority - Debt Payment		5,622,175			5,622,175					†	
	Health Care Authority		65,033,476			65,033,476					†	
Total In	digent Care Fund	73,644,097	73,644,097	-		73,644,097	_	_	-	_		
		12,72 ,722				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					4	
Special Ta	ax Funds (2170)											
	Disbursements	142,386,482	24,100,000			24,100,000					1	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,===,==			,,					1	
Total Sp	pecial Tax Funds	142,386,482	24,100,000	-		24,100,000	-	-	-	-	1	
			26,402,538	Transfer out to	Debt Srv Lmt Obl						=	
			91,883,944	Transfer out to								
			142,386,482									
JeffCo E	Economic Dev Fund (2175)											
6801	Jeffco Economic Development		10,000,000			10,000,000]	
											1	
Total Ec	conomic Development Fund	-	10,000,000	-		10,000,000	-	-	-	-		
Estimated	transfer in from General Fund	10,000,000									3	
		10,000,000										
					•							

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					Department (omnonents				X7	Subtract 30% Estimated	Budget 70% Estimated
		_	_		Department (omponents	Ī	-		Vacant		
		Revenue	Expense							Positions	Positions	Position
Org.	0 · N	Forecast FY2026	Projection EN/2026	Base Salary	C-1	0	G	Filled Positions	Vacant Positions	Dollar Amount	Dollars Not	Dollars To Be Filled During FY
No.	Organization Name	F 1 2020	FY2026	Base Salary	Salary	Operating	Capital	Positions	Positions	Amount	Filled During Year	Filled During FY
Dood E	und (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	34,043,331	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
3700	Trigriway - Traffic Engineering		4,475,020	2,991,036	2,873,020	1,000,000		26	0	364,727	-	209,309
											-	
Total R	oad 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
	ed draw on R&T fund balance	15,000,000	30,011,777	31,411,373	30,303,023	20,100,174		274	43	3,023,033	707,730	2,110,003
	d transfer in from Bridge & Public Bldg	1,566,648							337			
Estillate	d transfer in from Bridge & Fuone Bidg								331			
		50,611,999										
Bridge	and Public Bldg Fund (2150)											
5100	Bridge & Public Bldg	68,716,917									1	
3100	Bridge & Fuoric Bidg	00,710,717									1	
											1	
Total R	ridge and Public Bldg Fund	68,716,917	0	0		0	0	0	0	0		
Total D	riage and rubbe blug ruba	00,710,917	68,716,917	Transfer Out		0	0	<u> </u>	U	0	l	
			00,710,917	Transfer Out								
				68,716,917								
			Debt Service 3000	(16,840,530)								
			Road Fund 2130	(15,840,530)								
			Capital 4010									
			Capital 4010 Capital 4015	(19,190,175)								
			•	(26,000,000)								
			Capital 4025									
				(0)								

					Department (Components				Vacant	Subtract 30% Estimated	Budget 70% Estimated
		Revenue	Expense							Positions	Positions	Position
Org.		Forecast	Projection					Filled	Vacant	Dollar	Dollars Not	Dollars To Be
No.	Organization Name	FY2026	FY2026	Base Salary	Salary	Operating	Capital	Positions	Positions	Amount	Filled During Year	Filled During FY
Commun	nity Development (2420)										_	
2000	Community Development	2,330,541	2,330,541	1,949,809	1,949,809	380,732		15	2	150,282		
Total Co	mmunity Development Fund	2,330,541	2,330,541	1,949,809	1,949,809	380,732	-	15	2	150,282		
									17		•	
Commun	nity Development Home Program (2422	2)									_	
2030	Comm Dev Home Program	823,694	823,694	-	-	823,694						
Total Ho	ome 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			

		Revenue	Expense		Department	Components				Vacant Positions	Subtract 30% Estimated Positions	Budge Estin Posi
Org.		Forecast	Projection					Filled	Vacant	Dollar	Dollars Not	Dollars
No.	Organization Name	FY2026	FY2026	Base Salary	Salary	Operating	Capital	Positions	Positions	Amount	Filled During Year	Filled Du
Capital F Capital F	Funds Projects Fund (4010)										_	
2601	El (M		1,667,120				1.667.120				=	
	Fleet Management General Services		9,324,000				1,667,120 9,324,000				_	
	Sheriff		7,432,821				7,432,821				1	
	Dev Srvs		450,000				450,000				1	
	County Attorney		40,000				40,000				1	
	Coroner		158,234				158,234				†	
	Human Resources		45,000				45,000				1	
	Revenue		73,000				73,000				1	
1100	201011110		75,000				73,000				†	
Fotal Ca	pital Projects Fund	-	19,190,175	-		-	19,190,175	-	-	-		
	transfer in from Bridge & Public Bldg	19,190,175	, , , , , , ,				1				=	
Capital S	Sheriff Multi-Year Fund 4011											
	Sheriff		8,000,000				8,000,000				1	
											1	
Total Ca	pital Multi-Yr Fund	-	8,000,000	-		-	8,000,000	-	-	-		
Estimated	transfer in from General Fund	8,000,000									=	
Capital N	Multi-Year (4015)										_	
2401	General Services		26,000,000				26,000,000]	
]	
Fotal Ca	pital Multi-Yr Fund	-	26,000,000	-		-	26,000,000	-	-	-		
Estimated	transfer in from Bridge & Public Bldg	26,000,000									,	
		-										
		26,000,000										

Org. No.	Organization Name	Revenue Forecast FY2026	Expense Projection FY2026	Base Salary	Department o	Components Operating	Capital	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
	Iulti-Year Road Construction (4025)	1 12020	1 12020	Dasc Salary	Salary	Operating	Сариа	1 OSICIONS	1 OSICIONS	rinount	Timed During Tear	Timed During 11
_	Roads & Transportation	6,340,000	32,678,345				32,678,345				1	
2100	Troub of Transportation	0,5 10,000	32,070,310				22,070,212				1	
Total Capi	ital 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 P	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 Di	strict Fund	_	4,048,694	_	_	4,048,694	_	_	_	_	•	
	draw down from Fund Balance	3,848,694	,,,,,,,,,			72 27.50					4	
Transfer i	n 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										

Org. No.	Organization Name	Revenue Forecast FY2026	Expense Projection FY2026	Base Salary	Department (Components Operating	Capital	Filled Positions	Vacant Positions	Vacant Positions Dollar Amount	Subtract 30% Estimated Positions Dollars Not Filled During Year	Budget Estima Position Dollars The Filled Dur
Enternri	se Funds											
-	Fund (6020)											
	Landfill	1,600,000	8,000,000			8,000,000	-	-	-	-]	
						, ,						
Fotal La	ndfill Fund	1,600,000	8,000,000	-		8,000,000	-	-	-	-		
Estimated	decrease to Landfill fund balance	6,400,000									•	
		0.000.000										
		8,000,000										
Sanitary	Fund (6040, 6041, 6044)											
	Sanitation Administration	307,216,485	24,233,847	7,661,528	8,031,372	16,202,475		51	13	1,057,717	1	
	Debt Service	307,210,103	134,477,749	7,001,520	-	134,477,749		31	13	1,037,717	-	
	Finance - Sewer Services		15,768,571	1,401,871	1,401,871	14,366,700		16	-		1	
	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 EquipmentFund 6041		5,482,000				5,482,000					
71xx	Capital ProjectsFund 6044		107,810,000				107,810,000]	
Γotal Sa	nitary 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										
											-	
ГОТАL	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			

					Department (Components				Vacant	Subtract 30% Estimated	Budget 70% Estimated
		Revenue	Expense							Positions	Positions	Position
Org.		Forecast	Projection					Filled	Vacant	Dollar	Dollars Not	Dollars To Be
No.	Organization Name	FY2026	FY2026	Base Salary	Salary	Operating	Capital	Positions	Positions	Amount	Filled During Year	Filled During FY
Trust and	d Agency Funds											
Emergen	cy 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 EN	IA Fund	1,721,951	1,721,951	1,009,322	1,009,322	656,629	56,000	8	1	74,184		
D	I.P1 (7010)								9			
	d Board (7010)	11,549,905	11.540.005	7.027.921	7.027.921	2 (12 094		59	-	294 (70		
1700	Personnel Board	11,549,905	11,549,905	7,937,821	7,937,821	3,612,084		39	5	284,670		
Total Per	sonnel Board Fund	11,549,905	11,549,905	7,937,821	7,937,821	3,612,084		59	5	284,670		
Total Tel	Some Board Luid	11,547,705	11,549,903	7,737,021	7,737,021	3,012,004		37	64	204,070		
									04			
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		
									73			

					Department C	omponents				Vacant	Subtract 30% Estimated	Budget 70% Estimated
		Revenue	Expense							Positions	Positions	Position
Org.		Forecast	Projection					Filled	Vacant	Dollar	Dollars Not	Dollars To Be
No.	Organization Name	FY2026	FY2026	Base Salary	Salary	Operating	Capital	Positions	Positions	Amount	Filled During Year	Filled During FY
	vice Fund (3000)				1			1	1		1	
6900	Debt Service	2,390,009	14,093,500			14,093,500						
5100	Debt Service - ATIB		5,137,039			5,137,039						
Total De	bt Service Fund	2,390,009	19,230,539	0	0	19,230,539	0	0	0	0		
Estimated	transfer in from Bridge & Public Bldg	16,840,530										
		19,230,539										
Debt Serv	rice Lmt Oblg Fund (3600)											
6900	Debt Service		26,402,538			26,402,538						
Total De	bt Service Lmt Oblg Fund	0	26,402,538	0	0	26,402,538	0	0	0	0		
Estimated	transfer in from Special Tax Fund	26,402,538									•	
Internal	Service Fund											
Fleet Ma	nnagement (5010)											
2600	Roads - Fleet Management	7,936,000	14,065,539	3,831,368	3,761,113	10,304,426		34	3	234,182	70,255	163,927
Total Flo	eet Management Fund	7,936,000	14,065,539	3,831,368	3,761,113	10,304,426	-	34	3	234,182	70,255	163,927
Estimated	transfer in from General Fund	6,129,539										
		14,065,539							37			
GRAND	TOTAL ALL FUNDS	917,763,302	997,532,989	297,969,087	291,383,189	504,483,280	201,666,520	2,536	393	28,034,484	6,227,583	14,531,026
		314,165,083	234,395,395									
		1,231,928,385	1,231,928,385						2.929			
		1,231,720,303	1,231,720,303						2,929			