

Exhibit A



BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA
Final Fiscal Year Budget
2025 – 2026

Presented on September 24, 2025

Jessica Gramling
District 1

Gene Hall
District 2

J T Surles
District 3

Austin Hosford
District 4 Chair

Ben White
District 5 Vice-Chair

FY 2025-26 Revenues & Appropriations Summary

- The County Manager is proposing to the Board of County Commissioners to adopt an operating budget that totals \$36,947,161 in budget authority for appropriated expenditures and reserves.
- This budget sets the millage rate to the rollback rate of 7.6529 per thousand dollars for FY 25-26, which is a decrease of 201,529 in the overall budget.
- The General Fund's contingency is budgeted to be \$701.
- The Solid Waste Non-Ad Valorem assessment shall remain at \$248 for all residential dwellings and removed the assessment for all commercial properties.
- The Fire Non-Ad Valorem assessment shall remain \$198 for all residential dwellings and \$0.04 per square foot on commercial.
- The county is projected to see an increase of \$179,917 of state levied taxes associated to sales and use tax & fiscally constrained funding.
- This proposed budget includes the expense of \$9,458,752 in reimbursable grants for infrastructure and human services.
- The County Manager is requesting to fund 1 new FTE, a Building Inspector. The funding required is \$99,029.
- The Constitutional Officers receiving funding from the Board of County Commissioners totals \$9,664,650, an increase of \$692,559 from FY 24-25 initial approved budget.

Mandatory, Projected and Elective Increases

- The County Manager is proposing a 3% Cost of Living increase for all county employees. An increase of \$126,822.
- During the 2025 legislative session, the Florida Congress passed, and the Governor signed into law the increase to the employer's contribution for participants in the Florida Retirement System. The rates shall be 14.03% for regular, 35.19% for special risk, & 54.57% for constitutional-local government elected officials, effective July 1, 2025.
- Health insurance costs will increase 5.4% for FY 25-26. Employee deductions will remain the same and apply to all participants in the county health plan. The cost of this benefit to the county is an increase of \$84,789.43.

<u>Age Type</u>	<u>Employee</u>	<u>Additional Family</u> <u>Members</u>	<u>Monthly</u> <u>Cost</u>	<u>Employee</u> <u>Contribution</u>	<u>BOCC Contribution</u>
Single	\$ 989.63	\$ -	\$ 989.63	\$ -	\$ 989.63
Spouse	\$ 989.63	\$ 909.34	\$ 1,898.97	\$ 308.43	\$ 1,590.54
Children	\$ 989.63	\$ 624.86	\$ 1,614.50	\$ 211.94	\$ 1,402.56
Family	\$ 989.63	\$ 1,476.36	\$ 2,465.99	\$ 500.00	\$ 1,965.99

Revenues by Source	Amount (\$)	% of Budget
Cash Carryforward	\$ 587,955	1.59%
Ad Valorem Taxes	\$ 8,458,806	22.89%
Taxes	\$ 4,726,906	12.79%
Sales & Use Taxes	\$ 3,949,654	10.69%
Charges for Services	\$ 2,573,063	6.96%
Grants	\$ 10,280,426	27.82%
Intergovernmental Revenue	\$ 4,300,945	11.64%
Licenses & Permits	\$ 420,126	1.14%
Fines & Forfeitures	\$ 498,900	1.35%
Interest Earned/Other	\$ 850,380	2.30%
Operating Transfers In	\$ -	0.00%
Transfer from Constitutional Officers	\$ 300,000	0.81%
Total	\$ 36,947,161	

Appropriations by Use	Amount (\$)	% of Budget
General Governmental	\$ 6,075,511	16.44%
Public Safety	\$ 12,795,622	34.63%
Physical Environment	\$ 2,666,447	7.22%
Transportation	\$ 9,981,380	27.02%
Debt Services	\$ 1,213,830	3.29%
Human Services	\$ 576,803	1.56%
Economic Environment	\$ 1,068,150	2.89%
Culture and Recreation	\$ 1,125,072	3.05%
Court-Related Services	\$ 742,000	2.01%
Contingency	\$ 702,346	1.90%
Operating Transfers Out	\$ -	0.00%
Transfers to Constitutional Officers	\$ -	0.00%
Total	\$ 36,947,161	

Major Debts

The County continues to pay off its three road bonds during FY 25-26 through its Debt Services Funds. The total debt payables owed shall be \$980,435. The revenues generated and used to subsidize these paybacks are the 5th & 6th Cent Distribution (80%), the Additional 5 cent Local Option Gas Tax, & The Debt payback from the City of Monticello. The principal payments are made annually, and interest payments are made semiannually.

Required Road Bond Payments (*Principal - Annually/ Interest - Semi Annually*)

	Principal	Interest	Total
2012 Bond	\$240,000	\$54,653	\$294,653
2018 Bond	\$265,000	\$130,015	\$395,015
2022 Bond	\$140,000	\$143,500	\$283,050
Total	\$645,000	\$327,718	\$972,718

Capital & Infrastructure Improvements

The County Manager's proposed budget includes major investments in infrastructure through its Grants Fund.

SCOP, SCRAP, BSCOP & CIGP

The County has been previously awarded \$7,981,336 in reimbursable grants for the Design or construction of the resurfacing of selected paved roads and bridges. Some projects include additional widening of the roads and drainage. The county has procured or plans to procure well-qualified contractors for the following projects.

- Waukeena Highway – Nash Rd to Rabon Rd (*Construction*) - \$2,190,370
- Wolf Creek Bridge (*Construction*) – Ashville Highway - \$185,099
- Ashville Highway (*Design*) –Bassett Dairy to Quitman Hwy - \$1,497,207
- Boston Highway (*Construction*) – State Line to Giley Rd - \$2,014,259
- Boston Highway (*Construction*) – Giley Rd to Still Rd - \$2,094,401

BUDGET SUMMARY						
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2025-2026						
		Special				
	General	Revenue		Capital Project		BOCC
	Fund*	Funds *	Transportation	Fund	Debt Service	Total
CASH BALANCE						
BROUGHT FORWARD				-	587,955	587,955
ESTIMATED REVENUES:						
Taxes: Millage per \$1000**	8,458,806	-	-	-	-	8,458,806
Ad Valorem Taxes 7.6529 Mills						
Taxes **	-	2,972,762	1,399,381	-	354,763	4,726,906
Sales & Use Taxes**	3,949,654	-	-	-	-	3,949,654
Charges for Services	52,000	2,471,608	49,455	-	-	2,573,063
Grants	821,674	9,458,752	-	-	-	10,280,426
Intergovernmental Revenue**	2,626,629	995,508	648,808	-	30,000	4,300,945
Licenses & Permits	420,126	-	-	-	-	420,126
Fines & Forfeitures	-	498,900	-	-	-	498,900
Interest Earned/Other	762,900	62,480	25,000	-	-	850,380
TOTAL REVENUES	17,091,789	16,460,010	2,122,644	-	384,763	36,059,206
OTHER FINANCING SOURCES						
Other Financing Sources						
Operating Transfers In	-	-	-	-	-	-
Transfers from Board of County Commissioners						-
Transfer from Constitutional Officers	300,000	-	-	-	-	300,000
TOTAL OTHER FINANCING SOURCES	300,000	-	-	-	-	300,000
TOTAL ESTIMATED REVENUE AND FINANCING SOURCES AND CASH *	17,391,789	16,460,010	2,122,644	-	972,718	36,947,161
EXPENDITURES						
General Governmental	5,961,511	114,000	-	-	-	6,075,511
Public Safety	8,467,858	4,327,764	-	-	-	12,795,622
Physical Environment	504,349	2,162,098	-	-	-	2,666,447
Transportation	-	7,981,336	2,000,044	-	-	9,981,380
Debt Services	-	118,512	122,600	-	972,718	1,213,830
Human Services	576,803	-	-	-	-	576,803
Economic Environment	118,150	950,000	-	-	-	1,068,150
Court-Related Services	106,000	636,000				742,000
Culture and Recreation	954,772	170,300	-	-	-	1,125,072
Contingency	702,346	-	-	-	-	702,346
TOTAL EXPENDITURES	17,391,789	16,460,010	2,122,644	-	972,718	36,947,161
OTHER FINANCING USES						
Operating Transfers Out	-	-	-	-	-	-
Transfers to Constitutional Officers	-	-	-	-	-	-
Reserves						-
TOTAL OTHER FINANCING USES	-	-	-	-	-	-
TOTAL APPROPRIATED EXPENDITURES AND RESERVES*	17,391,789	16,460,010	2,122,644	-	972,718	36,947,161
	-	-	-	-	-	-
THE TENATIVE, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.						
*Appropriations and Revenue Estimates for Constitutional Operating and Special Revenues are included within the General and Special Revenues funds.						
** Taxes levied budgeted at 95% of expected receipts. F.S. 129.01(2)(c)						

BUDGET SUMMARY - SPECIAL REVENUES													
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2025-2026													
	GRANTS	FINES & FORFEITURE	911	FIRE	SOLID WASTE	JEFF CO LIT	COUNTY RD BD	EMS	TOURIST TAX	SHERIFF	COURT	RECORD MODERNIZATION	Totals
Estimated Revenues:													
Taxes	-	-	36,831	1,398,827	1,537,104	-	-	-	-				2,972,762
Charges for Services	-	-	54,461	1,950	594,756	-	-	1,794,441	-		-	26,000	2,471,608
Intergovernmental Revenue		-	84,720			-	-		114,000	484,288	312,500		995,508
Grants	8,931,336				145,750	170,300		211,366					9,458,752
Licenses and Permits													-
Fines & Forfeitures		201,400									297,500		498,900
Interest Earned/Misc					3,000			17,500		41,980			62,480
Total Revenues	8,931,336	201,400	176,012	1,400,777	2,280,610	170,300	-	2,023,307	114,000	526,268	610,000	26,000	16,460,010
Other Financing Sources													
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Transfers	8,931,336	201,400	176,012	1,400,777	2,280,610	170,300	-	2,023,307	114,000	526,268	610,000	26,000	16,460,010
Expenditures													
General Government	-	-	-	-	-	-	-	-	114,000	-	-	-	114,000
Public Safety	-	201,400	176,012	1,400,777	-	-	-	2,023,307	-	526,268	-	-	4,327,764
Physical Environment		-			2,162,098	-	-		-	-	-	-	2,162,098
Transportation	7,981,336	-	-	-		-	-	-	-	-	-	-	7,981,336
Debt Service		-	-	-	118,512	-	-		-	-	-	-	118,512
Human Services	-	-	-	-		-	-	-	-	-	-	-	-
Economic Environment	950,000	-	-	-		-	-	-	-	-	-	-	950,000
Court-Related		-	-	-					-	-	610,000	26,000	636,000
Culture and Recreation		-	-	-		170,300			-	-	-	-	170,300
Contingency	-	-	-	-					-	-	-	-	
Total Expenditures	8,931,336	201,400	176,012	1,400,777	2,280,610	170,300	-	2,023,307	114,000	526,268	610,000	26,000	16,460,010
Other Financing Uses													
Operating Transfers Out													
Transfers to Constitutional Officers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures Other	8,931,336	201,400	176,012	1,400,777	2,280,610	170,300	-	2,023,307	114,000	526,268	610,000	26,000	16,460,010

BUDGET SUMMARY - CONSTITUTIONAL OFFICERS								
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2025-2026								
		special rev fund	special rev fund					
	CLERK OF THE COURT*	CLERK COURT	CLERK REC MOD	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:								
Ad Valorem								-
Charges for Services	60,000	-	26,000	30,500		1,059,568	38,000	1,214,068
Intergovernmental Revenue	46,000	312,500		7,900			822,814	1,189,214
Licenses and Permits								-
Fines & Forfeitures		297,500						297,500
Interest Earned/Other								-
Total Revenues	106,000	610,000	26,000	38,400	-	1,059,568	860,814	2,700,782
Other Financing Sources								
Operating Transfers In	555,000			935,801	689,191		7,484,658	9,664,650
Total Revenue and Finance	661,000	610,000	26,000	974,201	689,191	1,059,568	8,345,472	12,365,432
Expenditures								
General Government	555,000			974,201	689,191	759,568	-	2,977,960
Public Safety							8,345,472	8,345,472
Court Services	106,000	610,000	26,000					742,000
Physical Environment								-
Transportation								-
Debt Service								-
Human Services								-
Economic Environment								-
Culture and Recreation								-
Total Expenditures	661,000	610,000	26,000	974,201	689,191	759,568	8,345,472	12,065,432
Other Financing Uses								
Operating Transfers Out						300,000		300,000
Transfers to Constitutional Officers								-
Total Other Financing Uses	-	-	-		-	300,000	-	300,000
*Clerk of the Court includes Clerk to Board and Child Support.								
** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.								

General Fund

Revenues

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
01-0000-311.000	Ad Valorem Revenue	\$ 8,112,299	\$ 8,650,798	\$ 538,499
01-0000-312.000	Loc Option Sales Tax-Rev	\$ 1,640,360	\$ 1,691,169	\$ 50,809
01-0000-321.000	Home Occup & Business Lic	\$ 2,200	\$ 2,200	\$ -
01-1100-322.000	County Building Permits	\$ 221,300	\$ 245,000	\$ 23,700
01-1200-322.000	City Building Permits	\$ 83,500	\$ 75,000	\$ (8,500)
01-1300-322.000	Driveway Permits	\$ 2,500	\$ 2,500	\$ -
01-1400-322.000	911 Addresses	\$ 4,000	\$ 4,000	\$ -
01-2100-324.000	Fire Rescue Impact Fee	\$ 7,000	\$ 7,000	\$ -
01-5100-324.000	Medical Impact Fee	\$ 5,000	\$ 5,000	\$ -
01-0000-329.000	Contractor Licenses	\$ 426	\$ 426	\$ -
01-1000-329.000	Dev Code Permits & Public	\$ 79,677	\$ 79,000	\$ (677)
01-7200-334.000	State Library Aid	\$ 230,000	\$ 230,000	\$ -
01-1200-335.000	State Revenue Sharing	\$ 601,170	\$ 563,480	\$ (37,690)
01-1300-335.000	Insurance Agents Licenses	\$ 6,000	\$ 6,000	\$ -
01-1400-335.000	Mobile Home Licenses	\$ 13,000	\$ 13,000	\$ -
01-1500-335.000	Alcoholic Beverages	\$ 3,000	\$ 3,000	\$ -
01-1600-335.000	Racing Tax	\$ 111,625	\$ 111,625	\$ -
01-1810-335.000	Local Gov Half-Cent Sales	\$ 2,165,186	\$ 2,258,484	\$ 93,299
01-1900-335.000	Fiscally Const	\$ 298,962	\$ 334,772	\$ 35,810
01-1900-335.010	Amendment 1 Offset	\$ 1,257,474	\$ 1,238,736	\$ (18,738)
01-1900-335.040	Amendment 4 Offset	\$ 349,888	\$ 334,937	\$ (14,951)
01-0000-336.000	Statement Payment in Lieu Tax	\$ 7,000	\$ 7,000	\$ -
01-2200-337.020	EMPA (State) 1033	\$ 105,806	\$ 105,806	\$ -
01-2200-337.030	EMPG 50/50 (1100)	\$ 42,340	\$ 47,675	\$ 5,235
01-2200-337.040	Cert Grant	\$ 5,000	\$ 10,000	\$ 5,000
01-2200-337.041	Duke Energy Grant	\$ -	\$ 18,000	\$ 18,000
01-2200-337.050	Law Enf. Salary Assistance	\$ 342,814	\$ 342,814	\$ -
01-1000-341.000	Record Indexing	\$ 21,000	\$ 21,000	\$ -
01-5100-341.000	Tax Collector Fees	\$ 462,000	\$ 300,000	\$ (162,000)
01-5500-341.000	Supervisor/Election Fees	\$ 1,000	\$ 1,000	\$ -
01-4500-343.000	Mosquito Control Grant	\$ 35,000	\$ 67,479	\$ 32,479
01-4000-346.000	Animal Control Fees	\$ 13,000	\$ 13,000	\$ -
01-2000-347.000	Recreation/Regist Fees	\$ 12,000	\$ 12,000	\$ -
01-2000-347.010	Rec - Sponsorships	\$ 5,000	\$ 5,000	\$ -
01-0000-361.000	Interest	\$ 285,000	\$ 485,000	\$ 200,000
01-0000-362.060	Jeffco Homeschool Assoc	\$ 500	\$ 500	\$ -
01-5000-362.000	Valley View Non Ad Valor	\$ 14,079	\$ 14,079	\$ -
01-9000-366.000	Library Unanticipated Rev	\$ 2,400	\$ 2,400	\$ -
01-0000-369.030	Sheriff - Prior Year Return	\$ -	\$ 240,000	\$ 240,000
01-9000-369.000	Miscellaneous Revenue	\$ 35,000	\$ 35,000	\$ -
Total General Fund Revenue		\$ 16,583,506	\$ 17,583,781	\$ 1,000,275

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
01-2101-511.110	Board of Co Comm. - Salary	\$ 170,080	\$ 176,185	\$ 6,105
01-2101-511.210	FICA	\$ 13,011	\$ 13,478	\$ 467
01-2101-511.220	Retirement	\$ 99,803	\$ 96,144	\$ (3,659)
01-2101-511.230	Employee Health Ins	\$ 102,065	\$ 94,731	\$ (7,334)
01-2101-511.240	Workers Compensation Ins	\$ 255	\$ 264	\$ 9
01-2101-511.400	Travel	\$ 8,000	\$ 8,000	\$ -
Total for BOCC		\$ 393,214	\$ 388,802	\$ (4,412)
01-2102-513.120	County Coord Salaries	\$ 327,028	\$ 278,491	\$ (48,537)
01-2102-513.210	FICA	\$ 25,018	\$ 21,305	\$ (3,713)
01-2102-513.220	Retirement	\$ 65,296	\$ 62,641	\$ (2,655)
01-2102-513.231	Employee Health Insurance	\$ 33,343	\$ 49,797	\$ 16,454
01-2102-513.240	Workers Compensation Ins	\$ 7,979	\$ 6,795	\$ (1,184)
01-2102-513.400	Travel	\$ 3,000	\$ 3,000	\$ -
01-2102-513.410	Communications	\$ 1,500	\$ 1,500	\$ -
01-2102-513.401	Janitorial Services	\$ 2,000	\$ 2,000	\$ -
01-2102-513.462	Vehicle Maintenance	\$ 5,000	\$ -	\$ (5,000)
01-2102-513.461	Office Equipment Maint	\$ 1,000	\$ 1,000	\$ -
01-2102-513.510	Office Supplies	\$ 3,000	\$ 3,000	\$ -
01-2102-513.525	IT Expenditures	\$ 3,000	\$ -	\$ (3,000)
01-2102-513.521	Fuel	\$ 1,200	\$ 1,200	\$ -
01-2102-513.491	Miscellaneous Expenditure	\$ 20,000	\$ 20,000	\$ -
01-2102-513.520	Operating Supplies	\$ 1,000	\$ 1,000	\$ -
Total for County Manager		\$ 499,364	\$ 451,729	\$ (47,635)
01-2103-514.120	County Attorney-Retainer	\$ 147,000	\$ 140,000	\$ (7,000)
01-2103-514.540	Co Attorney-Additional Services	\$ 35,000	\$ 35,000	\$ -
Total for Legal		\$ 182,000	\$ 175,000	\$ (7,000)
01-2104-513.230	Health Ins-Comm/Const	\$ 442,000	\$ 462,000	\$ 20,000
01-2104-513.310	Professional Services	\$ 165,000	\$ 215,000	\$ 50,000
01-2104-513.320	Audit Fees	\$ 100,000	\$ 150,000	\$ 50,000
01-2104-513.420	Postage	\$ 6,000	\$ 6,000	\$ -
01-2104-513.450	Insurance - Prop/Auto/Liab	\$ 525,000	\$ 535,000	\$ 10,000
01-2104-513.451	Workers Compensation Ins	\$ 98,285	\$ 88,891	\$ (9,394)
01-2104-513.490	Legal Advertising	\$ 5,000	\$ 10,000	\$ 5,000
01-2104-513.491	Miscellaneous Expenditure	\$ 25,000	\$ 25,000	\$ -
01-2104-513.492	Mass Transit Line	\$ -	\$ 85,000	\$ 85,000
01-2104-513.510	Office Supplies	\$ 2,500	\$ 2,500	\$ -
01-2104-513.525	IT Expenses	\$ 74,000	\$ 125,000	\$ 51,000
01-2104-513.540	Membership Dues	\$ 9,000	\$ 9,000	\$ -
01-2104-513.541	Dues-APLA Red Pin Council	\$ 7,500	\$ 11,000	\$ 3,500
01-2104-559.311	Boat Ramp Improvements	\$ 8,350	\$ 8,350	\$ -
Total for General Non-Department		\$ 1,467,635	\$ 1,732,741	\$ 265,106
01-2211-513.510	TRIM Notices	\$ 9,500	\$ 9,500	\$ -
01-2211-513.930	Propert Appraiser	\$ 861,303	\$ 935,801	\$ 74,498
Total for Property Appraiser		\$ 870,803	\$ 945,301	\$ 74,498
01-2320-513.930	Transfer to Clerk Fund 17	\$ 475,000	\$ 555,000	\$ 80,000
Total for Clerk of Courts		\$ 475,000	\$ 555,000	\$ 80,000
01-2322-516.120	Circuit Employees/Co Exp	\$ 4,057	\$ 4,057	\$ -
01-2322-516.312	Sheriffs Ser./Ch Support	\$ 3,000	\$ 3,000	\$ -
01-2322-516.313	Circuit Fil Fees	\$ 15,000	\$ 15,000	\$ -
01-2322-516.410	Communications	\$ 7,655	\$ 7,655	\$ -

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
01-2322-516.470	Trial Courts Marshall	\$ 2,148	\$ 2,148	\$ -
01-2322-516.510	Office Supplies	\$ 1,200	\$ 1,200	\$ -
01-2322-516.640	Capital Outlay	\$ 8,000	\$ 8,000	\$ -
	Total for Circuit Court	\$ 41,060	\$ 41,060	\$ -
01-2324-516.410	Communications	\$ 2,000	\$ 2,000	\$ -
01-2324-516.441	Equipment Leases	\$ 300	\$ 300	\$ -
01-2324-516.460	Equipment Maintenance	\$ 100	\$ 100	\$ -
01-2324-516.510	Office Supplies	\$ 250	\$ 250	\$ -
	Total for County Court	\$ 2,650	\$ 2,650	\$ -
01-2325-516.410	Communications	\$ 375	\$ 375	\$ -
01-2325-516.689	JASC PRO RATA Share	\$ 3,492	\$ 3,492	\$ -
	Shared Court Services 1	\$ 3,867	\$ 3,867	\$ -
01-2326-516.410	Communications	\$ 802	\$ 802	\$ -
01-2326-516.605	USA - PRO RATA Share	\$ 8,031	\$ 8,031	\$ -
	Shared Court Services 2	\$ 8,833	\$ 8,833	\$ -
01-2327-516.410	Communications	\$ 43	\$ 43	\$ -
01-2327-516.605	ICSID - PRO RATA Share	\$ 1,509	\$ 1,509	\$ -
	Shared Court Services - ICSID	\$ 1,552	\$ 1,552	\$ -
01-2332-516.340	Janitorial Services	\$ 9,000	\$ 11,500	\$ 2,500
01-2332-516.410	Communications	\$ 10,000	\$ 10,000	\$ -
01-2332-516.461	Office Equipment Maint	\$ 5,500	\$ 11,000	\$ 5,500
01-2332-516.462	Contractual Services	\$ 11,000	\$ 11,000	\$ -
01-2332-516.564	Capital Outlay	\$ 3,000	\$ 3,000	\$ -
	Total for State Attorney	\$ 38,500	\$ 46,500	\$ 8,000
01-2333-516.340	Janitorial Services	\$ 4,716	\$ 4,716	\$ -
01-2333-516.341	Contractual Services	\$ 6,000	\$ 6,000	\$ -
01-2333-516.410	Communications	\$ 4,337	\$ 4,337	\$ -
01-2333-516.460	Building Materials	\$ 1,039	\$ 1,039	\$ -
01-2333-516.510	Office Supplies	\$ 3,180	\$ 3,180	\$ -
01-2333-516.520	Equipment <\$750	\$ 2,999	\$ 2,999	\$ -
01-2333-516.540	Subscriptions (Only Inv.)	\$ 1,994	\$ 1,994	\$ -
	Total for Public Defender	\$ 24,265	\$ 24,265	\$ -
01-2440-519.810	Voting Sys Assistance Gr	\$ -	\$ 40,211	\$ 40,211
01-2440-519.930	Supervisor Of Elections	\$ 651,118	\$ 689,191	\$ 38,073
	Total for Supervisor of Elections	\$ 651,118	\$ 729,402	\$ 78,284
01-2670-519.340	Courthouse Janitorial Ser	\$ 16,500	\$ 16,500	\$ -
01-2670-519.410	Communications	\$ 13,000	\$ 13,000	\$ -
01-2670-519.430	Utilities	\$ 17,500	\$ 17,500	\$ -
01-2670-519.441	Rents & Leases	\$ 12,500	\$ 12,500	\$ -
01-2670-519.460	Building Maintenance	\$ 32,500	\$ 32,500	\$ -
01-2670-519.461	Office Equipment Maint	\$ 2,500	\$ 2,500	\$ -
01-2670-519.491	Miscellaneous Expenditure	\$ 5,000	\$ 5,000	\$ -
01-2670-519.520	Operating Supplies	\$ 4,500	\$ 4,500	\$ -
	Total for Courthouse	\$ 104,000	\$ 104,000	\$ -
01-2671-519.340	Admin Bldg Janitorial Ser	\$ 70,000	\$ 70,000	\$ -
01-2671-519.410	Communications	\$ 21,500	\$ 30,000	\$ 8,500
01-2671-519.430	Utilities	\$ 55,000	\$ 55,000	\$ -
01-2671-519.440	Rent	\$ 7,000	\$ 7,000	\$ -
01-2671-519.441	Rent & Leases	\$ 2,000	\$ 2,000	\$ -
01-2671-519.460	Building Maintenance	\$ 235,000	\$ 275,000	\$ 40,000
	Total for Other Admin Buildings	\$ 390,500	\$ 439,000	\$ 48,500
01-2780-515.120	County Planning - Salary	\$ 116,905	\$ 174,498	\$ 57,593
01-2780-515.210	FICA	\$ 8,943	\$ 13,349	\$ 4,406
01-2780-515.220	Retirement	\$ 5,934	\$ 24,482	\$ 18,548
01-2780-515.230	Employee Health Insurance	\$ 44,152	\$ 49,671	\$ 5,519
01-2780-515.240	Workers Compensation Ins	\$ 175	\$ 3,134	\$ 2,959
01-2780-515.310	Consultant Fees	\$ 150,000	\$ 150,000	\$ -
01-2780-515.340	Janitorial Services	\$ 2,400	\$ 2,400	\$ -
01-2780-515.410	Communications	\$ 1,000	\$ 1,000	\$ -
01-2780-515.420	Postage	\$ 1,500	\$ 1,500	\$ -
01-2780-515.430	Utilities	\$ 2,500	\$ 2,500	\$ -
01-2780-515.441	Rents & Leases	\$ 3,775	\$ 3,775	\$ -
01-2780-515.461	Office Equipment Maint	\$ 500	\$ -	\$ (500)
01-2780-515.490	Legal Advertising	\$ 1,200	\$ 1,200	\$ -
01-2780-515.510	Office Supplies	\$ 1,200	\$ 1,200	\$ -
01-2780-515.511	Computer Support	\$ 500	\$ -	\$ (500)
01-2780-515.520	Operating Supplies	\$ 2,500	\$ 2,500	\$ -
01-2780-515.540	Subscriptions & Dues	\$ 600	\$ 600	\$ -
01-2780-515.541	Education & Training	\$ 1,000	\$ 1,000	\$ -
01-2780-515.640	Equipment	\$ 500	\$ 500	\$ -
	Total for County Planning	\$ 345,284	\$ 433,309	\$ 88,025
01-2781-519.810	Chamber of Commerce	\$ 12,000	\$ 12,000	\$ -
01-2781-519.881	Small Grant Program	\$ 15,000	\$ 15,000	\$ -
01-2781-519.882	Senior Center	\$ 30,000	\$ 30,000	\$ -
01-2781-519.886	Dirty Pecan	\$ -	\$ -	\$ -
01-2781-519.887	Humane Society	\$ 5,000	\$ 5,000	\$ -
01-2781-519.888	Soil & Water Conservation District	\$ 2,500	\$ 2,500	\$ -
01-2781-519.889	4-H Association	\$ 5,000	\$ 5,000	\$ -
	Total for Local Programs	\$ 69,500	\$ 69,500	\$ -
01-3102-553.310	VA Shared Costs	\$ 30,000	\$ 33,000	\$ 3,000
01-3102-553.400	Travel	\$ 3,000	\$ -	\$ (3,000)
01-3102-553.410	Communications	\$ 400	\$ -	\$ (400)
01-3102-553.491	Miscellaneous Expenditure	\$ 150	\$ 150	\$ -
01-3102-553.510	Office Supplies	\$ 80	\$ -	\$ (80)
01-3102-553.521	Fuel	\$ 200	\$ -	\$ (200)
	Totals for Veterans Affairs	\$ 33,830	\$ 33,150	\$ (680)
01-3101-521.132	EMPA (State)	\$ 105,806	\$ 105,806	\$ -
01-3101-521.133	EMPG 50/50 (1100)	\$ 42,340	\$ 47,575	\$ 5,235
01-3101-521.135	Duke Energy Grant	\$ -	\$ 18,000	\$ 18,000
01-3101-521.136	Cert Grant	\$ 5,000	\$ 7,500	\$ 2,500
01-3101-521.138	County In-Kind Match Grant - Emergency Management	\$ 35,610	\$ 35,610	\$ -
01-3101-521.930	Sheriffs Budget - LEO, 911 & Jail	\$ 6,364,174	\$ 7,387,786	\$ 1,023,612
01-3101-521.931	Law Enf. Salary Assistance Exp.	\$ 342,814	\$ 342,814	\$ -
	Totals for Sheriff & Emergency Management	\$ 6,895,744	\$ 7,945,091	\$ 1,049,347
01-3211-522.342	FLA Board of Forestry	\$ 3,000	\$ 3,000	\$ -
01-3211-522.343	Forestry Acreage Fee	\$ 21,297	\$ 21,297	\$ -
	Totals For Fire Department	\$ 24,297	\$ 24,297	\$ -
01-3440-524.120	Bldg Insp/Salaries	\$ 184,827	\$ 247,747	\$ 62,920

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
01-3440-524.210	FICA	\$ 14,139	\$ 18,953	\$ 4,814
01-3440-524.220	Retirement	\$ 25,192	\$ 34,759	\$ 9,567
01-3440-524.230	Employee Health Ins	\$ 33,802	\$ 62,065	\$ 28,263
01-3440-524.240	Workers Compensation Ins	\$ 3,627	\$ 5,196	\$ 1,569
01-3440-524.310	Consultant Fees	\$ 4,500	\$ 4,500	\$ -
01-3440-524.340	Janitorial Services	\$ 2,500	\$ 2,500	\$ -
01-3440-524.400	Travel	\$ 500	\$ 500	\$ -
01-3440-524.401	Conferences-Out of County	\$ 500	\$ 500	\$ -
01-3440-524.405	Certification/Education	\$ 1,500	\$ 1,500	\$ -
01-3440-524.410	Communications	\$ 2,575	\$ 2,575	\$ -
01-3440-524.420	Postage	\$ 500	\$ 500	\$ -
01-3440-524.430	Utilities	\$ 3,375	\$ 3,375	\$ -
01-3440-524.441	Rents & Leases	\$ 3,550	\$ 3,550	\$ -
01-3440-524.461	Office Equipment Maint	\$ 1,000	\$ 1,000	\$ -
01-3440-524.462	Maintenance of Vehicles	\$ 2,000	\$ 2,000	\$ -
01-3440-524.490	Legal Advertising	\$ 350	\$ 350	\$ -
01-3440-524.510	Office Supplies	\$ 1,000	\$ 1,000	\$ -
01-3440-524.520	Operating Supplies	\$ 4,400	\$ 4,400	\$ -
01-3440-524.521	Fuel	\$ 4,500	\$ 4,500	\$ -
01-3440-524.540	Subscriptions & Dues	\$ 2,500	\$ 2,500	\$ -
01-3440-524.640	Equipment	\$ 7,500	\$ 7,500	\$ -
	Total for Building Inspection	\$ 304,337	\$ 411,470	\$ 107,133
01-3441-522.000	Fire Rescue Impact Fee	\$ 7,000	\$ 7,000	\$ -
01-3441-526.000	Medical Impact Fee	\$ 5,000	\$ 5,000	\$ -
	Impact Fees	\$ 12,000	\$ 12,000	\$ -
01-3990-527.310	Medical Examiner Fees	\$ 75,000	\$ 75,000	\$ -
	Total for Medical Examiner	\$ 75,000	\$ 75,000	\$ -
01-4212-562.120	Animal Control - Salaries	\$ 106,605	\$ 49,960	\$ (56,645)
01-4212-562.210	FICA	\$ 8,155	\$ 3,822	\$ (4,333)
01-4212-562.220	Retirement	\$ 14,530	\$ 13,658	\$ (872)
01-4212-562.230	Employee Health Ins	\$ 37,640	\$ 37,277	\$ (363)
01-4212-562.240	Workers Compensation Ins	\$ 5,565	\$ 5,082	\$ (483)
01-4212-562.310	Professional Services	\$ 5,000	\$ 5,000	\$ -
01-4212-562.400	Travel	\$ 2,000	\$ 2,000	\$ -
01-4212-562.492	Spay & Neuter Exp/Fund	\$ 3,000	\$ 3,000	\$ -
01-4212-562.520	Operating Supplies	\$ 3,000	\$ 3,000	\$ -
01-4212-562.522	Tool & Supplies	\$ 500	\$ 500	\$ -
01-4212-562.540	Subscriptions/Memberships	\$ 200	\$ 200	\$ -
01-4212-562.550	Education & Training	\$ 1,500	\$ 1,500	\$ -
	Total for Animal Control	\$ 187,695	\$ 124,999	\$ (62,696)
01-4216-534.120	Mosq Control/Local Salary	\$ 21,000	\$ 21,244	\$ 244
01-4216-534.210	Mosq Control/Local FICA	\$ 1,607	\$ 1,625	\$ 18
01-4216-534.220	Mosq Control/Local Ret.	\$ 2,000	\$ 2,896	\$ 896
01-4216-534.240	Mosq Control/Local W/C	\$ 2,700	\$ 2,124	\$ (576)
01-4216-534.410	Communications	\$ 1,000	\$ 500	\$ (500)
01-4216-534.430	Utilities	\$ 2,693	\$ 3,702	\$ 1,009
01-4216-534.521	Gas/Oil	\$ 4,000	\$ 2,909	\$ (1,091)
	Total for Mosquito Control- Local	\$ 35,000	\$ 35,000	\$ -
01-4217-534.123	Mosq Control/Statel Salary	\$ 15,000	\$ 24,200	\$ 9,200
01-4217-534.210	Mosq Control/State FICA	\$ 1,148	\$ 1,851	\$ 703
01-4217-534.220	Mosq Control/State Ret.	\$ 1,000	\$ 3,299	\$ 2,299
01-4217-534.240	Mosq Control/State W/C	\$ 100	\$ 2,420	\$ 2,320
01-4217-534.460	Maintenance & Repairs	\$ 4,500	\$ 4,500	\$ -
01-4217-534.490	Advertising	\$ 500	\$ 3,000	\$ 2,500
01-4217-534.520	Operating Supplies	\$ 1,090	\$ 3,000	\$ 1,910
01-4217-534.522	Chemicals	\$ 8,351	\$ 11,120	\$ 2,769
01-4217-534.525	Tools & Imp.	\$ 1,811	\$ 5,500	\$ 3,689
01-4217-534.540	Training	\$ 1,500	\$ 1,100	\$ (400)
	Total for Mosquito Control- State	\$ 35,000	\$ 67,479	\$ 32,479
01-5101-562.340	Contribution to Health Department	\$ 41,000	\$ 41,000	\$ -
	Total for Health Department	\$ 41,000	\$ 41,000	\$ -
01-5103-563.811	Mental Health - Clin. Ser	\$ 43,550	\$ 51,000	\$ 7,450
01-5103-563.812	Detox	\$ 7,410	\$ 13,000	\$ 5,590
	Total for Mental Health	\$ 50,960	\$ 64,000	\$ 13,040
01-5222-562.830	HCRA-Indigent Care	\$ 55,000	\$ 55,000	\$ -
01-5222-564.530	Cont to Guardian Ad Litem	\$ 7,500	\$ 7,500	\$ -
01-5222-564.812	Medicaid Responsibilities	\$ 203,340	\$ 325,304	\$ 121,964
	Total for Other Welfare Participat	\$ 265,840	\$ 387,804	\$ 121,964
01-6101-572.120	Parks & Rec - Salaries	\$ 116,079	\$ 128,287	\$ 12,208
01-6101-572.130	Salaries-Softball	\$ 1,000	\$ 1,000	\$ -
01-6101-572.131	Little League Salaries	\$ 3,600	\$ 3,600	\$ -
01-6101-572.132	Football Salaries	\$ 1,400	\$ 1,400	\$ -
01-6101-572.210	FICA	\$ 8,880	\$ 9,814	\$ 934
01-6101-572.220	Retirement	\$ 15,822	\$ 17,999	\$ 2,177
01-6101-572.230	Employee Health Insurance	\$ 29,186	\$ 44,869	\$ 15,683
01-6101-572.240	Workers Compensation Ins	\$ 3,935	\$ 4,349	\$ 414
01-6101-572.341	Contractual Services	\$ 100	\$ 100	\$ -
01-6101-572.410	Communications	\$ 1,800	\$ 1,800	\$ -
01-6101-572.420	Postage	\$ 50	\$ 50	\$ -
01-6101-572.430	Utilities	\$ 14,625	\$ 14,625	\$ -
01-6101-572.411	Rents & Leases	\$ 500	\$ 500	\$ -
01-6101-572.460	Building Maintenance	\$ 11,904	\$ 11,904	\$ -
01-6101-572.461	Office Equipment Maint	\$ 200	\$ 200	\$ -
01-6101-572.462	Maintenance of Vehicles	\$ 1,000	\$ 1,000	\$ -
01-6101-572.490	Advertising	\$ 1,200	\$ 1,200	\$ -
01-6101-572.491	Miscellaneous Expenditure	\$ 300	\$ 300	\$ -
01-6101-572.510	Office Supplies	\$ 750	\$ 750	\$ -
01-6101-572.520	Operating Supplies	\$ 11,000	\$ 11,000	\$ -
01-6101-572.521	Gas & Oil	\$ 4,000	\$ 4,000	\$ -
01-6101-572.523	Operating Supplies-Park	\$ 10,000	\$ 10,000	\$ -
01-6101-572.540	Subscriptions/Memberships	\$ 200	\$ 200	\$ -
01-6101-572.640	Equipment	\$ 20,000	\$ 20,000	\$ -
01-6101-572.641	Equipment < \$1000	\$ 500	\$ 500	\$ -
	Total for Parks & Recreation	\$ 258,031	\$ 289,447	\$ 31,416
01-6212-571.120	Library - Salaries/Local	\$ 260,473	\$ 265,872	\$ 5,399
01-6212-571.210	FICA	\$ 19,926	\$ 20,339	\$ 413
01-6212-571.220	Retirement	\$ 35,503	\$ 37,302	\$ 1,799
01-6212-571.230	Employee Health Insurance	\$ 58,671	\$ 61,519	\$ 2,848

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
01-6212-571.240	Workers Compensation Ins	\$ 391	\$ 391	\$ -
01-6212-571.340	Janitorial Services	\$ 17,310	\$ 17,310	\$ -
01-6212-571.410	Communications	\$ 5,500	\$ 5,500	\$ -
01-6212-571.420	Postage	\$ 100	\$ 100	\$ -
01-6212-571.430	Utilities	\$ 23,492	\$ 23,492	\$ -
01-6212-571.461	Office Maint Equip	\$ 2,500	\$ 2,500	\$ -
01-6212-571.490	Advertising	\$ 1,000	\$ 1,000	\$ -
Total for Library Local		\$ 424,866	\$ 435,325	\$ 10,459
01-6213-571.341	Contractual Services	\$ 8,000	\$ 8,000	\$ -
01-6213-571.400	Travel	\$ 2,000	\$ 2,000	\$ -
01-6213-571.441	Rents & Leases	\$ 1,500	\$ 1,500	\$ -
01-6213-571.460	Building Maintenance	\$ 27,000	\$ 27,000	\$ -
01-6213-571.491	Miscellaneous Expenditure	\$ 2,000	\$ 2,000	\$ -
01-6213-571.510	Office Supplies	\$ 11,500	\$ 11,500	\$ -
01-6213-571.520	Operating Supplies	\$ 28,000	\$ 28,000	\$ -
01-6213-571.525	IT Expenses	\$ 30,000	\$ 30,000	\$ -
01-6213-571.540	Subscriptions/Memberships	\$ 10,000	\$ 10,000	\$ -
01-6213-571.640	Capital Outlay	\$ 45,000	\$ 45,000	\$ -
01-6213-571.660	Books & Materials	\$ 65,000	\$ 65,000	\$ -
Total for Library State		\$ 230,000	\$ 230,000	\$ -
01-6302-537.120	Extension - Salaries	\$ 190,369	\$ 194,159	\$ 3,790
01-6302-537.210	FICA	\$ 14,563	\$ 14,853	\$ 290
01-6302-537.220	Retirement	\$ 25,947	\$ 27,241	\$ 1,294
01-6302-537.240	Workers Compensation Ins	\$ 480	\$ 475	\$ (5)
01-6302-537.242	Employee Health Insurance	\$ 11,267	\$ 49,093	\$ 37,826
01-6302-537.340	Janitorial Services	\$ 8,500	\$ 8,500	\$ -
01-6302-537.400	Travel	\$ 2,000	\$ 2,000	\$ -
01-6302-537.410	Communications	\$ 5,400	\$ 5,400	\$ -
01-6302-537.430	Utilities	\$ 11,250	\$ 10,500	\$ (750)
01-6302-537.441	Rents & Leases	\$ 4,100	\$ 4,000	\$ (100)
01-6302-537.460	Building Maintenance	\$ 9,000	\$ 9,000	\$ -
01-6302-537.461	Office Equipment Maint	\$ 10,000	\$ 7,500	\$ (2,500)
01-6302-537.462	Maintenance of Vehicles	\$ 3,000	\$ 3,000	\$ -
01-6302-537.490	Advertising	\$ 600	\$ 600	\$ -
01-6302-537.510	Office Supplies	\$ 4,000	\$ 2,000	\$ (2,000)
01-6302-537.520	Operating Supplies	\$ 6,000	\$ 4,000	\$ (2,000)
01-6302-537.521	Fuel	\$ 7,000	\$ 6,000	\$ (1,000)
01-6302-537.523	IT/Computers	\$ 2,000	\$ 2,000	\$ -
01-6302-537.525	Horse Arena/Extension	\$ 5,000	\$ 5,000	\$ -
01-6302-537.540	Dues & Subscriptions	\$ 550	\$ 550	\$ -
01-6302-537.640	Equipment	\$ 5,000	\$ 4,000	\$ (1,000)
01-6302-537.641	Equipment < \$1000	\$ 1,500	\$ 1,000	\$ (500)
Total for Agriculture		\$ 327,526	\$ 360,870	\$ 33,344
01-9101-581.302	Transfer to County Trans	\$ 773,488	\$ -	\$ (773,488)
01-9101-581.307	Transfer to 911 Fund	\$ 490,930	\$ -	\$ (490,930)
01-9101-581.310	Transfer to Capital Projects	\$ 48,000	\$ -	\$ (48,000)
Total for Transfer of Funds		\$ 1,312,418	\$ -	\$ (1,312,418)
Total Expenditure General Fund		\$ 16,082,689	\$ 16,689,443	\$ 606,754
01-9999-511.990	Reserve for Cont- BCC	\$ 500,817	\$ 894,338	\$ 393,521
Total Reserve for Contingency		\$ 500,817	\$ 894,338	\$ 393,521
Total Expenditure General Fund		\$ 16,583,506	\$ 17,583,781	\$ 1,000,275
General Fund Balance		\$ -	\$ -	\$ -

\$ 17,583,781

BUDGET SUMMARY - DEBT SERVICES
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2025-2026

24
2012/18/22 ROAD BOND TOTAL

Estimated Revenues:

Ad Valorem	-	-
Charges for Services	-	-
Intergovernmental Revenue	617,463	617,463.00
Taxes	355,255	355,255.00
Licenses and Permits	-	-
Fines & Forfeitures	-	-
Interest Earned	-	-

Total Revenues	972,718	972,718
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Other Financing Sources

Operating Transfers In	972,718	972,718
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Expenditures

General Government	-	-
Public Safety	-	-
Physical Environment	-	-
Transportation	-	-
Debt Service	972,718	972,718
Human Services	-	-
Economic Environment	-	-
Culture and Recreation	-	-

Total Expenditures	972,718	972,718
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Other Financing Uses

Operating Transfers Out	-	-
Transfers to Constitutional Officers		-

Total Other Financing Uses	-	-
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COUNTY TRANSPORTATION TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
11-4000-312.000	LOCAL OPTION FUEL TAX	\$ -	\$ 1,259,341	\$ 1,259,341
11-4000-312.020	9TH CENT FUEL TAX	\$ 130,652	\$ 140,040	\$ 9,388
11-1600-335.000	RACING TAX	\$ 111,625	\$ 111,625	\$ -
11-4100-335.000	MOTOR FUEL TAX REBATE	\$ 16,965	\$ 16,965	\$ -
11-4400-335.000	COUNTY FUEL TAX(7th cent)	\$ 320,456	\$ 361,039	\$ 40,583
11-4410-335.000	MOTOR FUEL USE TAX	\$ 1,364	\$ 1,364	\$ -
11-4900-335.000	5TH & 6TH CENT GAS TAX-20%	\$ 727,065	\$ 157,815	\$ (569,250)
11-4100-364.000	SALE SURPLUS EQUIP/MISC REV	\$ 25,000	\$ 25,000	\$ -
11-5000-362.000	Aucilla Shore Non Ad Valor	\$ 49,455	\$ 49,455	\$ -
11-1000-381.020	TRANSFER FROM DEBT SERVICE - 2018	\$ 55,359	\$ -	\$ (55,359)
TOTAL CO. TRANS TF REVENUES		\$ 1,437,941	\$ 2,122,644	\$ 684,703

11-1000-381.000	TRANSFER FROM GENERAL FUND	\$ 773,488	\$ -	\$ (773,488)
Total Revenues		\$ 2,211,429	\$ 2,122,644	\$ (88,785)

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
11-4102-541.120	ROAD DEPARTMENT - SALARIES	\$ 700,499	\$ 686,619	\$ (13,880)
11-4102-541.122	OVERTIME	\$ 30,000	\$ 30,000	\$ -
11-4102-541.210	FICA	\$ 55,883	\$ 54,821	\$ (1,062)
11-4102-541.220	RETIREMENT	\$ 99,567	\$ 100,542	\$ 975
11-4102-541.230	EMPLOYEE HEALTH INSURANCE	\$ 190,581	\$ 194,267	\$ 3,686
11-4102-541.240	WORKERS COMPENSATION INS	\$ 56,291	\$ 55,240	\$ (1,051)
11-4102-541.340	TECHNICAL SERVICES	\$ 2,500	\$ 2,500	\$ -
11-4102-541.341	CONTRACTOR SERVICES	\$ 30,000	\$ 30,000	\$ -
11-4102-541.400	TRAVEL & TRAINING	\$ 2,500	\$ 2,500	\$ -
11-4102-541.410	COMMUNICATIONS	\$ 9,250	\$ 9,250	\$ -
11-4102-541.420	POSTAGE	\$ 150	\$ 150	\$ -
11-4102-541.430	UTILITIES	\$ 29,500	\$ 29,500	\$ -
11-4102-541.441	EQUIPMENT/RENT	\$ 15,000	\$ 15,000	\$ -
11-4102-541.442	EQUIPMENT/LEASE PURCHASE	\$ 299,830	\$ 122,600	\$ (177,230)
11-4102-541.461	OFFICE EQUIPMENT MAINT	\$ 1,500	\$ 1,500	\$ -
11-4102-541.462	ROAD EQUIPMENT REPAIRS	\$ 80,000	\$ 80,000	\$ -
11-4102-541.463	ROAD EQUIPMENT/PARTS	\$ 45,000	\$ 45,000	\$ -
11-4102-541.490	ADVERTISING	\$ 500	\$ 500	\$ -
11-4102-541.510	OFFICE SUPPLIES	\$ 1,000	\$ 1,000	\$ -
11-4102-541.520	OPERATING SUPPLIES	\$ 25,000	\$ 25,000	\$ -
11-4102-541.521	FUEL	\$ 225,000	\$ 225,000	\$ -
11-4102-541.525	IT SUPPLIES	\$ 1,000	\$ 1,000	\$ -
11-4102-541.530	ROAD MATERIALS	\$ 75,000	\$ 100,000	\$ 25,000
11-4102-541.531	ROAD CONSTRUCTION	\$ -	\$ 200,000	\$ 200,000
11-4102-541.532	ROAD SIGNAGE	\$ 6,000	\$ 6,000	\$ -
11-4102-541.540	SUBSCRIPTIONS/MEMBERSHIPS	\$ 200	\$ 200	\$ -
11-4102-541.640	EQUIPMENT/PURCHASE	\$ 50,000	\$ 50,000	\$ -
11-4102-541.641	EQUIPMENT < \$1000	\$ 5,000	\$ 5,000	\$ -
11-4102-541.638	AUCILLA NON AD VAL ROAD MAINT	\$ 49,455	\$ 49,455	\$ -
Total County Transportation Expenses		\$ 2,086,206	\$ 2,122,644	\$ 36,438

County Transportation Trust Fund Balance	\$ -
Funds Required from the General Fund	\$ -

CAPITAL PROJECTS TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
18-0000-290.010	Surplus Property - Carryforward	\$ 331,000.00	\$ -	\$ (331,000)
18-0000-290.020	American Rescue Plan - Carryforward	\$ 3,400,000.00	\$ -	\$ (3,400,000)
18-0000-290.030	Private Road Proceeds - Carryforward	\$ 3,225,000.00	\$ -	\$ (3,225,000)
18-0000-290.040	DOH Pickleball Proceeds - Carryforward	\$ 62,000.00	\$ -	\$ (62,000)
18-362-800.01	Historic Preservation Grant	\$ 500,000	\$ -	\$ (500,000)
CAPITAL PROJECTS REVENUE		\$ 500,000	\$ -	\$ (7,518,000)
18-381-100.02	Transfer from General Fund	\$ 48,000.00	\$ -	\$ (48,000)
TOTAL REVENUES		\$ 548,000	\$ -	\$ (7,566,000)

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
18-4102-541.633	American Rescue Plan	\$ 3,400,000.00	\$ -	\$ (3,400,000)
18-4102-541.642	Construction - County Buildings	\$ 941,000.00	\$ -	\$ (941,000)
18-4102-541.643	Private Road Project	\$ 3,225,000.00	\$ -	\$ (3,225,000)
TOTALS		\$ 7,566,000	\$ -	\$ (7,566,000)

Capital Projects Fund Balance	\$ -
Funds Required from the General Fund	\$ -

FINE & FORFEITURE FUND

Revenues

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
14-1100-351.010	DORI Slosberg Surcharge	\$ 11,400	\$ 11,400	\$ -
14-1100-351.020	Court Facilities Surch	\$ 114,000	\$ 114,000	\$ -
14-1100-351.030	Criminal Surcharge	\$ 11,400	\$ 11,400	\$ -
14-1100-351.060	Crime Prevention	\$ 9,500	\$ 9,500	\$ -
14-3000-351.000	Court Education Trust Fund	\$ 7,600	\$ 7,600	\$ -
14-4000-351.000	Communications Trust Fund	\$ 47,500	\$ 47,500	\$ -
TOTAL FINE & FORFITURE REVENUES		\$ 201,400	\$ 201,400	\$ -
14-0000-381.000	Transfer from Gen Fund	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 201,400	\$ 201,400	\$ -

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
14-3101-521.390	DORI Slosberg	\$ 11,400	\$ 11,400	\$ -
14-3101-521.420	Court Facilities	\$ 114,000	\$ 114,000	\$ -
14-3101-521.440	Legal AID (Surcharge)	\$ 11,400	\$ 11,400	\$ -
14-3101-521.450	Law Library	\$ 9,500	\$ 9,500	\$ -
14-3101-521.540	Court Educ. Trust Fund	\$ 7,600	\$ 7,600	\$ -
14-3101-521.931	Communications Trust Fund	\$ 47,500	\$ 47,500	\$ -
TOTALS		\$ 201,400	\$ 201,400	\$ -

Fine & Forfeiture Fund Balance	\$ -
Funds Required from the General Fund	\$ -

SOLID WASTE TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 24- 25	Requested Budget FY 25- 26	Increase or (Decrease)
22-4000-343.020	RESIDENTIAL ASSESSMENT	1,550,496	1,537,104	(13,392)
22-4100-343.000	REFUSE RECEIPTS(COUNTY)	\$ 250,000	\$ 300,000	\$ 50,000
22-4100-343.020	REFUSE RECEIPTS(CITY)	\$ -	\$ -	\$ -
22-4200-343.000	ROLLOFF RENTAL	\$ 120,000	\$ 160,000	\$ 40,000
22-4000-343.010	RECYCLE SALES	\$ 20,000	\$ 22,000	\$ 2,000
22-4200-346.000	SOLID WASTE FEES	\$ -	\$ 2,000	\$ 2,000
22-9000-343.010	REG LANDFILL SHARED REV	\$ 110,756	\$ 110,756	\$ -
22-0000-369.000	REGIONAL LANDFILL ESCROW	\$ 3,000	\$ 3,000	\$ -
22-9000-334.000	SMALL COUNTY GRANT	\$ 93,750	\$ 93,750	\$ -
22-9950-343.000	HAZARDOUS WASTE GRANT	\$ 52,000	\$ 52,000	\$ -
	TOTAL SOLID WASTE REVENUES	\$ 2,200,002	\$ 2,280,610	\$ 80,608
22-1000-381.010	TRANSFER FROM GENERAL FUND	-	-	-
	TOTAL REVENUES	\$ 2,200,002	\$ 2,280,610	\$ 80,608

Expenditures

Account Number	Account Description	Adopted Budget FY 24- 25	Requested Budget FY 25- 26	Increase or (Decrease)
22-4212-534.120	SOLID WASTE - SALARIES	721,072	743,970	22,898
22-4212-534.122	OVERTIME	\$ 30,000	\$ 30,000	\$ -
22-4212-534.212	FICA	\$ 57,457	\$ 59,209	\$ 1,752
22-4212-534.220	RETIREMENT	\$ 101,920	\$ 108,588	\$ 6,668
22-4212-534.230	EMPLOYEE HEALTH INSURANCE	\$ 156,779	\$ 149,302	\$ (7,477)
22-4212-534.240	WORKERS COMPENSATION INS	\$ 37,640	\$ 38,835	\$ 1,195
22-4212-534.315	CLOSURE COSTS	\$ 62,450	\$ 62,450	\$ -
22-4212-534.340	TIPPING FEES	\$ 360,554	\$ 369,904	\$ 9,350
22-4212-534.341	CONTRACTOR SERVICES	\$ 8,500	\$ 8,500	\$ -
22-4212-534.342	PROPERTY APPRAISER SERVICES	\$ 14,500	\$ 14,000	\$ (500)
22-4212-534.400	TRAVEL	\$ 540	\$ 540	\$ -
22-4212-534.410	COMMUNICATIONS	\$ 6,500	\$ 6,500	\$ -
22-4212-534.420	POSTAGE	\$ 750	\$ 750	\$ -
22-4212-534.430	UTILITIES	\$ 36,000	\$ 38,000	\$ 2,000
22-4212-534.440	RENTS & LEASES	\$ 16,000	\$ 16,000	\$ -
22-4212-534.441	EQUIPMENT LEASES	\$ 65,000	\$ 118,512	\$ 53,512
22-4212-534.461	OFFICE EQUIPMENT MAINT	\$ 3,500	\$ 3,500	\$ -
22-4212-534.462	MAINTENANCE OF VEHICLES	\$ 55,000	\$ 55,000	\$ -
22-4212-534.463	EQUIPMENT MAINT/PARTS	\$ 35,000	\$ 35,000	\$ -
22-4212-534.465	ADOPT A ROAD	\$ 100	\$ 100	\$ -
22-4212-534.490	ADVERTISING	\$ 2,500	\$ 2,500	\$ -
22-4212-534.491	MISCELLANEOUS EXPENDITURE	\$ 2,000	\$ 2,000	\$ -
22-4212-534.510	OFFICE SUPPLIES	\$ 1,500	\$ 1,500	\$ -
22-4212-534.520	OPERATING SUPPLIES	\$ 30,000	\$ 30,000	\$ -
22-4212-534.521	GAS, DIESEL & OIL	\$ 128,290	\$ 119,500	\$ (8,790)
22-4212-534.522	TOOLS & SUPPLIES	\$ 2,000	\$ 2,000	\$ -
22-4212-534.540	MEMBERSHIPS AND SUBSCRIPTIONS	\$ 200	\$ 200	\$ -
22-4212-534.541	EXP PD FROM SMALL CO GRANT	\$ 93,750	\$ 93,750	\$ -
22-4212-534.542	EXP PD FROM HAZ WASTE GRANT	\$ 52,000	\$ 52,000	\$ -
22-4212-534.550	EDUCATION & TRAINING	\$ 1,500	\$ 1,500	\$ -
22-4212-534.610	CITY OF MONTICELLO ASSMNT PORTION	\$ 100,000	\$ 100,000	\$ -
22-4212-534.640	EQUIPMENT	\$ 15,000	\$ 15,000	\$ -
22-4212-534.641	EQUIPMENT < 1,000	\$ 2,000	\$ 2,000	\$ -
	TOTALS	\$ 2,200,002	\$ 2,280,610	\$ 80,608

Solid Waste Fund Balance	\$ -
Funds Required from the General Fund	\$ -

GRANTS TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
12-5500-331.000	Sec 8 Program	\$ 200,000	\$ 200,000	\$ -
12-5500-331.180	CDBG Housing Rehab	\$ 400,000	\$ 400,000	\$ -
12-5500-331.650	SHIP	\$ 350,000	\$ 350,000	\$ -
12-0000-381.010	FDOT Mass Transit	\$ 500,000	\$ -	\$ (500,000)
12-9000-344.070	Scrap-Small Co Rd Ast Prg	\$ 932,663	\$ -	\$ (932,663)
12-9000-344.080	SCOP-Small Co Outreach PR	\$ 9,307,257	\$ 7,981,336	\$ (1,325,921)
TOTAL REVENUES		\$ 11,689,920	\$ 8,931,336	\$ (2,758,584)

12-5500-331.690	Transfer from General Fund/Matching Revenue	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 11,689,920	\$ 8,931,336	\$ (2,758,584)

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
12-0001-554.300	Section 8 - O/E	\$ 200,000	\$ 200,000	\$ -
12-0018-554.300	CDBG Housing Rehab/Admini	\$ 400,000	\$ 400,000	\$ -
12-0098-551.300	SHIP>Oth Exp	\$ 350,000	\$ 350,000	\$ -
12-0098-551.302	Mass Transit - Big Bend Transit	\$ 500,000	\$ -	\$ (500,000)
12-0098-525.310	Scrap-Small Co Rd Ast Prg-Exp	\$ 932,663	\$ -	\$ (932,663)
12-0098-525.311	SCOP-Small Co Outreach PR-Exp	\$ 9,307,257	\$ 7,981,336	\$ (1,325,921)
TOTALS		\$ 11,689,920	\$ 8,931,336	\$ (2,758,584)

Grants Fund Balance	\$ -
Funds Required from the General Fund	\$ -

911 TRUST FUND**Revenues**

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
23-0000-315.000	Communications Services Tax	\$ 55,385	\$ 36,831	\$ (18,554)
23-2000-334.010	911 Supplemental Award	\$ 84,720	\$ 84,720	\$ -
23-4000-342.000	EOC Surcharge/Wireless	\$ 45,816	\$ 45,816	\$ 0
23-4000-342.010	Prepaid Wireless	\$ 3,645	\$ 3,645	\$ -
23-4000-342.020	Non-Wireless	\$ 5,000	\$ 5,000	\$ -
23-1000-381.010	Transfer From General Fund	\$ 490,930	\$ -	\$ (490,930)
TOTAL REVENUES		\$ 685,496	\$ 176,012	\$ (509,484)

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
23-2911-525.410	Emergency Communication	\$ 65,000	\$ 79,140	\$ 14,140
23-2911-521.931	911 Budget - Sheriff	\$ 620,496	\$ 96,872	\$ (523,624)
TOTALS		\$ 685,496	\$ 176,012	\$ (509,484)

911 Trust Fund Balance	\$ -
Funds Required from the General Fund	\$ -

JEFF CO LITERACY ALLIANCE

Revenues

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
26-4000-389.000	JEFF CO LITERACY ALLIANCE GRANT	\$ 170,300	\$ 170,300	\$ -
TOTAL REVENUES		\$ 170,300	\$ 170,300	\$ -

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
26-6214-571.341	CONTRACT SERVICES	\$ 170,300	\$ 170,300	\$ -
TOTAL EXPEENDITURES		\$ 170,300	\$ 170,300	\$ -

Jeffco Literacy Fund Balance	\$ -
Funds Required from the General Fund	\$ -

TOURIST DEVELOPMENT TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
29-1000-312.010	Tourist Bed Tax	\$ 93,145	\$ 114,000	\$ 20,855
29-9000-369.010	Prior Year Carryforward	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 93,145	\$ 114,000	\$ 20,855

Expenditures

Account Number	Account Description	Adopted Budget FY 24-25	Requested Budget FY 25-26	Increase or (Decrease)
29-2781-519.341	North Florida Wildlife Center - Non-Promotional	\$ 5,000	\$ 5,700	\$ 700
29-2781-519.342	Administrative Services - Admin/Ops	\$ 4,657	\$ -	\$ (4,657)
29-2781-519.310	Legal Services - Admin/Ops	\$ 4,657	\$ 11,400	\$ 6,743
29-2781-519.480	TDC Promotional Printing - Promo/Adver	\$ 13,581	\$ 14,500	\$ 919
29-2781-519.481	Tourism Events - Promo/Adver	\$ 9,250	\$ 10,000	\$ 750
29-2781-519.482	Conferences - Promo/Adver	\$ 3,500	\$ 4,000	\$ 500
29-2781-519.483	Co-Op Advertising- Visit Florida/ VNNF Partnership - Promo/Adver	\$ 5,500	\$ 6,000	\$ 500
29-2781-519.484	Monticello Opera House - Promo/Adver	\$ 5,000	\$ 4,000	\$ (1,000)
29-2781-519.485	Watermelon Festival - Promo/Adver	\$ 3,000	\$ 4,000	\$ 1,000
29-2781-519.486	Promotional Services - Promo/Adver	\$ 13,500	\$ 13,500	\$ -
29-2781-519.487	Advertising and Promotional Services - Promo/Adver	\$ 18,000	\$ 22,900	\$ 4,900
29-2781-519.489	Monticello Christmas - Promo/Adver	\$ -	\$ 4,000	\$ 4,000
29-2781-519.490	Monticello Market - Promo/Adver	\$ -	\$ 4,000	\$ 4,000
29-2781-519.801	TDC Grants - Special Events	\$ 7,500	\$ 10,000	\$ 2,500
TOTALS		\$ 93,145	\$ 114,000	\$ 20,855

Tourist Development Tax Fund Balance	\$ -
Funds Required from the General Fund	\$ -

2025-2026 BUDGET WORKSHEET

Fire

			2024-2025		2025-2026	
Fund	Account Number	REVENUES	Approved 24-25 Budget	Actual Rev thru 7/31	Requested 25-26 Budget	Increase or (Decrease)
Fire Assmnt	19-319-000.00	FIRE ASSESSMENT REVENUE	\$ 1,417,290	\$ 1,368,594	\$ 1,399,999	
Fire Assmnt	19-342-400.00	STATE REIMBURSEMENT SUPP COMP	\$ 600	\$ 450	\$ 600	
Fire Assmnt	19-337-230.00	FIRE GRANT/FORESTRY		\$ -	\$ -	
Fire Assmnt	19-2300-337.101	Brush Truck State Appropriation	\$ 800,000	\$ 800,000		
Fire Assmnt	19-369-900.00	MISCELLANEOUS REVENUE	\$ -	\$ 2,750		
TOTAL REVENUES			\$ 2,217,890	\$ 2,171,794	\$ 1,400,599	

Fund	Account Number	EXPENSES	Approved 24-25 Budget	Actual Rev thru 7/31	Requested 25-26 Budget	Increase or (Decrease)
Fire Assmnt	19-3211-522.100	Unemployment Com		\$ 778		
Fire Assmnt	19-3211-522.121	FIRE DEPARTMENT SALARIES	\$ 698,862	\$ 485,483	\$ 517,217	\$ (181,645)
Fire Assmnt	19-3211-522.122	OVERTIME	\$ 57,870	\$ 78,374	\$ 262,437	\$ 204,567
Fire Assmnt	19-3211-522.210	FICA	\$ 57,890	\$ 41,153	\$ 57,637	\$ (253)
Fire Assmnt	19-3211-522.220	RETIREMENT	\$ 247,224	\$ 176,757	\$ 229,278	\$ (17,946)
Fire Assmnt	19-3211-522.230	EMPLOYEE HEALTH INSURANCE	\$ 139,173	\$ 97,202	\$ 129,673	\$ (9,500)
Fire Assmnt	19-3211-522.241	WORKERS COMPENSATION INS	\$ 30,163	\$ 32,132	\$ 33,603	\$ 3,440
Fire Assmnt	19-3211-522.311	PROPERTY APPRAISER SERVICES	\$ 14,173	\$ 15,085	\$ 8,923	\$ (5,250)
Fire Assmnt	19-3211-522.410	COMMUNICATIONS	\$ 2,100	\$ 3,056	\$ 2,000	\$ (100)
Fire Assmnt	19-3211-522.420	POSTAGE	\$ 105	\$ -	\$ 100	\$ (5)
Fire Assmnt	19-3211-522.430	UTILITIES	\$ 6,825	\$ 4,124	\$ 6,500	\$ (325)
Fire Assmnt	19-3211-522.441	RENTS & LEASES	\$ 554	\$ 1,193	\$ 528	\$ (26)
Fire Assmnt	19-3211-522.460	BUILDING MAINTENANCE	\$ 1,976	\$ 5,835	\$ 6,000	\$ 4,024
Fire Assmnt	19-3211-522.461	OFFICE EQUIPMENT MAINT	\$ 1,050	\$ -	\$ 1,000	\$ (50)
Fire Assmnt	19-3211-522.462	FIRE EQUIPMENT MAINT	\$ 2,625	\$ 9,515	\$ 2,500	\$ (125)
Fire Assmnt	19-3211-522.463	EQUIP MAINT/PARTS	\$ 8,400	\$ 6,464	\$ 6,500	\$ (1,900)
Fire Assmnt	19-3211-522.491	MISCELLANEOUS EXPENDITURE	\$ 1,050	\$ 156	\$ 250	\$ (800)
Fire Assmnt	19-3211-522.510	OFFICE SUPPLIES	\$ 68	\$ -	\$ 65	\$ (3)
Fire Assmnt	19-3211-522.520	OPERATING SUPPLIES	\$ 26,060	\$ 43,270	\$ 24,500	\$ (1,560)
Fire Assmnt	19-3211-522.521	FUEL	\$ 16,383	\$ 10,112	\$ 7,000	\$ (9,383)
Fire Assmnt	19-3211-522.540	EDUCATION	\$ 2,800	\$ -	\$ 2,800	\$ -
Fire Assmnt	19-3211-522.620	WACISSA VOLUNTEERS	\$ 5,000	\$ 2,403	\$ 5,000	\$ -
Fire Assmnt	19-3211-522.621	LLOYD VOLUNTEERS	\$ 5,000	\$ 4,671	\$ 5,000	\$ -
Fire Assmnt	19-3211-522.622	MONTICELLO VOLUNTEERS	\$ 5,000	\$ 105	\$ 5,000	\$ -
Fire Assmnt	19-3211-522.623	ASHVILLE VOLUNTEERS	\$ 5,000	\$ 3,774	\$ 5,000	\$ -
Fire Assmnt	19-3211-522.640	EQUIPMENT/COUNTY FIRE DEPT	\$ 15,000	\$ 816	\$ 13,199	\$ (1,801)
Fire Assmnt	19-3211-522.645	FIRE GRANT	\$ 10,000	\$ -	\$ 10,000	\$ -
Fire Assmnt	19-3211-522.650	MONTICELLO VFD FIRE ASSESS. PORTION	\$ 57,089	\$ 57,089	\$ 57,089	\$ -
Fire Assmnt	19-3212-522.210	FICA		\$ 122		
Fire Assmnt	19-3212-522.220	RETIREMENT		\$ 542		
Fire Assmnt	19-3212-522.150	FIREFIGHTERS SUPP COMP	\$ 1,800	\$ 1,650	\$ 1,800	\$ -
Total Expenses			\$ 1,419,240	\$ 1,081,082	\$ 1,400,599	\$ (18,641)

Funds Required from the General Fund \$ -

2025-2026 BUDGET WORKSHEET EMS

Fund	Account Number	REVENUES	2024-2025		2025-2026	
			Approved 24 25 Budget	Actual Rev thru 7/31	Requested 25-26 Budget	
EMS	28-5000-369-000	MISCELLANEOUS REVENUE	\$ -	\$ 4,202	\$ -	\$ -
EMS	28-5000-369-010	AMBULANCE FEES	\$ 1,521,934	\$ 1,299,881	\$ 1,521,934	
EMS	28-5000-369-020	EMS COUNTY GRANT	\$ 10,000	\$ 6,833	\$ 10,000	\$ -
EMS	28-5000-369.030	EMS PEMT/AHCA	\$ 201,366		\$ 201,366	
EMS	28-5000-369.040	SPECIAL EVENT REIMBURSEMENT	\$ 4,000	\$ 1,800	\$ 4,000	\$ -
EMS	28-5000-369.050	EMS MATCHING GRANT	\$ -	\$ 9,000	\$ -	\$ -
EMS	28-5000-369.060	EMS MATCH	\$ -		\$ -	\$ -
EMS	28-5000-369.070	FL EMS CO GRANT PROGRAM	\$ -		\$ 10,000	\$ -
TOTAL EMS REVENUES			\$ 1,737,300	\$ 1,321,717	\$ 1,747,300	\$ -
EMS	28-381-100.02	TRANSFER FROM GENERAL FUND		\$ -	\$ (9,281)	\$ (9,281)
Total Revenues			\$ 1,737,300	\$ 1,317,514	\$ 1,738,019	

		EXPENSES	Approved 22- 23 Budget	Actual Exp thru 7/31	Requested 23-24 Budget	Increase or (Decrease)
EMS	28-3211-526.120	EMS - SALARIES	\$ 804,067	\$ 549,117	\$ 637,771	\$ (166,296)
EMS	28-3211-526.122	OVERTIME	\$ 105,000	\$ 89,026	\$ 286,648	\$ 181,648
EMS	28-3211-526.150	SPECIAL EVENT PAY	\$ 13,000	\$ 7,013	\$ 8,000	\$ (5,000)
EMS	28-3211-526.210	FICA	\$ 69,544	\$ 46,572	\$ 70,688	\$ 1,144
EMS	28-3211-526.220	RETIREMENT	\$ 296,992	\$ 200,044	\$ 276,517	\$ (20,475)
EMS	28-3211-526.230	EMPLOYEE HEALTH INS	\$ 160,124	\$ 110,348	\$ 161,652	\$ 1,528
EMS	28-3211-526.240	WORKERS COMPENSATION INS	\$ 34,334	\$ 32,132	\$ 41,023	\$ 6,689
EMS	28-3211-526.320	CONTRACT SERVICES	\$ 56,000	\$ 67,310	\$ 70,000	\$ 14,000
EMS	28-3211-526.410	COMMUNICATIONS	\$ 3,000	\$ 2,959	\$ 3,000	\$ -
EMS	28-3211-526.420	POSTAGE	\$ 220	\$ -	\$ 220	\$ -
EMS	28-3211-526.430	UTILITIES	\$ 6,125	\$ 4,124	\$ 5,000	\$ (1,125)
EMS	28-3211-526.441	RENTS & LEASES	\$ 600	\$ 1,193	\$ 1,100	\$ 500
EMS	28-3211-526.460	BUILDING MAINTENANCE	\$ 2,000	\$ 1,934	\$ 2,000	\$ -
EMS	28-3211-526.461	OFFICE EQUIPMENT MAINT	\$ 900	\$ 138	\$ 900	\$ -
EMS	28-3211-526.462	MAINTENANCE OF VEHICLES	\$ 8,300	\$ 22,120	\$ 20,000	\$ 11,700
EMS	28-3211-526.463	MAINTENANCE OF VEHICLES - PARTS	\$ 18,000	\$ 53,876	\$ 30,000	\$ 12,000
EMS	28-3211-526.464	EMS EQUIPMENT MAINTENANCE	\$ 8,800	\$ 13,165	\$ 10,000	\$ 1,200
EMS	28-3211-526.491	MISCELLANEOUS EXPENDITURE	\$ 20,000	\$ 146	\$ 1,000	\$ (19,000)
EMS	28-3211-526.510	OFFICE SUPPLIES	\$ 200	\$ -	\$ 400	\$ 200
EMS	28-3211-526.520	OPERATING SUPPLIES	\$ 1,000	\$ 276	\$ 1,000	\$ -
EMS	28-3211-526.521	FUEL	\$ 50,000	\$ 33,603	\$ 45,000	\$ (5,000)
EMS	28-3211-526.522	MEDICAL SUPPLIES	\$ 40,000	\$ 18,674	\$ 25,000	\$ (15,000)
EMS	28-3211-526.540	MEMBERSHIPS/SUBSCRIPTIONS	\$ 600	\$ -	\$ 600	\$ -
EMS	28-3211-526.541	EMS LICENSES	\$ 2,494	\$ 1,575	\$ 2,500	\$ 6
EMS	28-3211-526.580	EDUCATION	\$ 5,000	\$ -	\$ 6,000	\$ 1,000
EMS	28-3211-526.640	EQUIPMENT	\$ 19,000	\$ 75	\$ 20,000	\$ 1,000
EMS	28-3211-526.641	EQUIPMENT < \$1000	\$ 2,000	\$ -	\$ 2,000	\$ -
EMS	28-3211-526.642	EMS COUNTY GRANT	\$ 10,000	\$ -	\$ 10,000	\$ -
EMS	28-3211-526.643	EMS AMBULANCE GRANT		\$ -		\$ -
EMS	28-3211-526.644	EMS MONITOR GRANT	\$ -	\$ -	\$ -	\$ -
EMS	28-3211-526.999	REFUND OF AMBULANCE FEES	\$ -	\$ 5,997	\$ -	\$ -
		REFUND OF FEES	\$ -	\$ -	\$ -	\$ -
Total Expenses			\$ 1,737,300	\$ 1,261,418	\$ 1,738,019	\$ 719

Funds Required from the General Fund \$ (9,281)

2025-2026 BUDGET WORKSHEET

Sheriff, Traffic, Court, Dispatch & Jail Costs

LAW ENFORCEMENT EXPENSES	24/25 Budget	25/26 Budget Request *3% raises* *5.4% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS (Law Enforcement & Civilian)	\$ 2,682,461	\$ 2,776,066	93,605	
HEALTH INSURANCE (+ 5.4%)	\$ 312,618	\$ 353,694	41,077	
Wacissa River Detail	\$ 25,000	\$ 25,000	-	
TOTAL PERSONNEL SERVICES	\$ 3,020,078	\$ 3,154,761	134,682	
INSURANCE (auto, professional liability, cyber)	\$ 159,750	\$ 149,750	(10,000)	
REPAIR & MAINT. (auto, radios, electronics)	\$ 77,500	\$ 62,500	(15,000)	
Software/hardware IT recurring	\$ -	\$ 30,000	30,000	
SURVEILLANCE EQUIP. (Flock, Arlo)	\$ 42,947	\$ 50,000	7,053	
OFFICE EXPENSE (LEO software, office supplies, phones, internet, atty fees, etc.)	\$ 242,380	\$ 249,880	7,500	
OPERATING SUPPLIES (GAS & LUB.)	\$ 160,000	\$ 135,500	(24,500)	
OPERATING SUPPLIES (guns/ammo, fingerprint, K9, uniforms)	\$ 72,672	\$ 68,472	(4,200)	
OPERATING SUPPLIES (Tasers - Axon)	\$ -	\$ 31,300	31,300	
TOTAL OPERATING SERVICES	\$ 755,249	\$ 777,402	22,153	
CAPITAL OUTLAY - AUTOS	\$ 130,000	\$ 155,000	25,000	
CAPITAL OUTLAY - RADIOS (Tower antenna)	\$ 10,000	\$ 10,000	-	
CAPITAL OUTLAY - OTHER EQUIPMENT	\$ 8,000	\$ 8,000	-	
TOTAL CAPITAL OUTLAY	\$ 148,000	\$ 173,000	25,000	
CONTINGENCY	\$ 5,000	\$ 5,000	-	
TOTAL CONTINGENCY	\$ 5,000	\$ 5,000	-	
Total Law Enforcement	\$ 3,928,327	\$ 4,110,163	181,835	4.63%
TRAFFIC Unit (2 LE)	24/25 Budget	25/26 Budget Request *3% raises* *5.4% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS	\$ 159,610	\$ 153,547	(6,064)	
HEALTH INSURANCE	\$ 44,896	\$ 24,110	(20,786)	
TOTAL PERSONNEL SERVICES	\$ 204,506	\$ 177,657	(26,849)	
REPAIR EQUIPMENT	\$ 10,000	\$ 10,000	-	
OPERATING SUPPLIES (Gas & Office)	\$ 22,000	\$ 17,000	(5,000)	
CAPITAL OUTLAY - Autos	\$ 44,000	\$ 25,000	(19,000)	
TOTAL OPERATING SERVICES	\$ 76,000	\$ 52,000	(24,000)	
TOTAL Traffic	\$280,506	\$229,657	(50,849)	-18.13%
COURT SECURITY (3 LE)	24/25 Budget	25/26 Budget Request *3% raises* *5.4% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS	\$ 82,610	\$ 245,736	163,126	
HEALTH INSURANCE	\$ 18,292	\$ 24,730	6,439	

TOTAL PERSONNEL SERVICES	\$	100,902	\$	270,466	169,564
REPAIR EQUIPMENT	\$	1,000	\$	1,000	-
OPERATING SUPPLIES (Gas & Office)	\$	1,700	\$	5,000	3,300
TOTAL OPERATING SERVICES	\$	2,700	\$	6,000	3,300
TOTAL Court Security		\$103,602		\$276,466	172,864 166.85%

911 Director	24/25 Budget	25/26 Budget Request *3% raises* *5.4% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS		\$ 71,989	71,989	
HEALTH INSURANCE		\$ 24,053	24,053	
TOTAL PERSONNEL SERVICES	\$ -	\$ 96,042	96,042	
TOTAL 911	\$-	\$96,042	96,042	NEW

DISPATCH	24/25 Budget	25/26 Budget Request *3% raises* *5.4% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS (8 staff)	\$ 470,893	\$ 433,173	(37,720)	
HEALTH INSURANCE	\$ 137,603	\$ 98,691	(38,912)	
TOTAL PERSONNEL SERVICES	\$ 608,496	\$ 531,864	(76,632)	
REPAIR EQUIPMENT (radios, consoles)	\$ 2,000	\$ 10,000	8,000	
OTHER CHARGES (admin, software, phones, misc)	\$ 5,000	\$ 7,000	2,000	
OPERATING SUPPLIES (gas, office)	\$ 5,000	\$ 6,500	1,500	
TOTAL OPERATING SERVICES	\$ 12,000	\$ 23,500	11,500	
TOTAL Dispatch	\$620,496	\$555,364	(65,132)	-10.50%

CORRECTIONS	24/25 Budget	25/26 Budget Request *3% raises* *5.4% CHP*	Increase (Decrease) from Prior Yr Budget	% Increase (Decrease)
PERSONNEL COSTS	\$ 1,264,513	\$ 1,330,633	66,119	
HEALTH INSURANCE	\$ 210,726	\$ 282,896	72,170	
TOTAL PERSONNEL SERVICES	\$ 1,475,239	\$ 1,613,529	138,290	
CARE OF PRISONERS/MEDICAL	\$ 245,500	\$ 265,000	19,500	
INMATE TRANSPORT / SECURITY contracts	\$ -	\$ 15,000	15,000	
UTILITIES	\$ 115,000	\$ 103,400	(11,600)	
REPAIR & MAINTENANCE (Bldg)	\$ 50,000	\$ 37,500	(12,500)	
OPERATING SUPPLIES (janitorial, uniforms)	\$ 17,500	\$ 12,500	(5,000)	
OPERATING SUPPLIES (inmate food)	\$ 148,500	\$ 138,500	(10,000)	
TOTAL OPERATING SERVICES	\$ 576,500	\$ 571,900	(4,600)	
TOTAL Corrections	\$2,051,739	\$2,185,429	133,690	6.52%

Total Sheriff:

\$ 6,984,670 \$ 7,453,120 \$ 468,450 6.71%

SHERIFF & JAIL Revenue

Jefferson Co. School District (SRD contract, 7/1 renewal)	\$	310,000	Renewal based on state funding to DOE
MRT (NWF Health contract, 7/1 renewal)	\$	75,000	Renewal based on state funding DCF
Outreach Coordinator (NWF Health contract, 7/1 renewal)	\$	75,000	Renewal based on state funding DCF
FDLE Salary Supplement (legislative renewal 7/1, expiration unknown)	\$	435,058	
Jail Commissary (estimated)	\$	23,000	
Carryforward from prior year ESTIMATED	\$	270,000	
FDSA apprenticeship program	\$	150,000	
DOE FL Safe Schools Canine Program	\$	75,000	Renewal based on state funding to DOE
Misc. Revenue (tower rent, surplus equipment, etc)	\$	15,000	

TOTAL Supplemental REVENUE**\$1,428,058**

2025-2026 BUDGET WORKSHEET

Emergency Management Costs

EMERGENCY MANAGEMENT EXPENSES	24/25 Budget	25/26 Budget Req.	Increase or (Decrease)	% Increase (Decrease)
PERSONNEL COSTS	\$ 69,000	\$ 66,000	\$ (3,000)	
OVERTIME	\$ 5,000	\$ 5,000	\$ -	
FICA	\$ 5,662	\$ 5,432	\$ (231)	
RETIREMENT	\$ 25,546	\$ 24,850	\$ (696)	
HEALTH INSURANCE	\$ 22,448	\$ 25,400	\$ 2,952	
TOTAL PERSONNEL SERVICES	\$ 127,656	\$ 126,682	\$ (975)	
PROFESSIONAL SERVICES	\$ 10,000	\$ 26,098	\$ 16,098	
TRAVEL / TRAINING	\$ 2,600	\$ 6,000	\$ 3,400	
COMMUNICATIONS	\$ 6,000	\$ 4,000	\$ (2,000)	
UTILITIES	\$ 5,000	\$ 7,000	\$ 2,000	
REPAIR EQUIP. (auto, bldg, generator)	\$ 6,000	\$ 6,000	\$ -	
OTHER CHARGES-ADMINISTRATIVE	\$ 9,500	\$ 2,000	\$ (7,500)	
OFFICE SUPPLIES	\$ 10,588	\$ 4,000	\$ (6,588)	
OPERATING SUPPLIES (fuel, misc)	\$ 5,000	\$ 4,000	\$ (1,000)	
OPERATING SUPPLIES	\$ 1,000	\$ 2,634	\$ 1,634	
BOOKS & PUBLICATIONS	\$ 600	\$ 600	\$ -	
CERT Team expenses	\$ 7,500	\$ 10,000	\$ 2,500	
CITIZEN CORP grant expenses		\$ -	\$ -	
DUKE ENERGY grant expenses	\$ -	\$ 8,000	\$ 8,000	
TOTAL OPERATING SERVICES	\$ 63,788	\$ 80,332	\$ 16,544	
CAPITAL OUTLAY - AUTOS	\$ -	\$ -	\$ -	
CAPITAL OUTLAY - RADIOS	\$ -	\$ -	\$ -	
CAPITAL OUTLAY - OTHER EQUIPMENT (Tech upgrades)	\$6,467.00	\$ -	-\$6,467.00	
TOTAL CAPITAL OUTLAY	\$ 6,467	\$ -	\$ (6,467)	
TOTAL EOC	\$197,911	\$207,014	\$9,103	-5.56%

EOC REVENUE

50-50 FEDERAL GRANT (EMPG)	\$ 47,510	\$ 47,598	\$ 88.48	
CERT GRANT (Community Emerg. Response)	\$ 7,500	\$ 10,000	\$ 2,500.00	
CITIZEN CORP grant	\$ -	\$ -	\$ -	
DUKE ENERGY grant	\$ -	\$ 8,000	\$ 8,000.00	
Base/State Grant Revenue (EMPA)	\$ 105,806	\$ 105,806	\$ -	
Hurricane Reimbursement	\$ 1,485	\$ -	\$ (1,485.00)	
County In-kind Revenue	\$ 35,610	\$ 35,610	\$ -	
TOTAL EOC REVENUE	\$197,911	\$207,014	\$9,103	-5.56%



CLERK OF COURT
CFY 2025-26 County Budget Request



Clerk Revenue/Budget	CFY 24-25 County Budget (CFO & Board)	CFY 25-26 County Budget Request	Increase or Decrease	CFY 24-25 Fee Budget	CFY25-26 Fee Budget Request	Increase or Decrease	CFY 24-25 State Budget	CFY 25-26 State Budget Request	Increase or Decrease	CFY 24-25 Total Budget	CFY 25-26 Total Budget Request	Increase or Decrease
Article V Court Related State Budget			\$ -			\$ -	\$ 565,956.00	\$ 573,155.00	\$ 7,199.00	\$ 565,956.00	\$ 573,155.00	\$ 7,199.00
JAC Juror Program			\$ -			\$ -	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ -
\$1.50 Records Mod			\$ -	\$ 6,000.00	\$ 6,000.00	\$ -			\$ -	\$ 6,000.00	\$ 6,000.00	\$ -
\$1.50 Records Mod			\$ -	\$ 16,000.00	\$ 20,000.00	\$ 4,000.00			\$ -	\$ 16,000.00	\$ 20,000.00	\$ 4,000.00
BCC Budget Appropriation	\$ 475,000.00	\$ 555,000.00	\$ 80,000.00			\$ -			\$ -	\$ 475,000.00	\$ 555,000.00	\$ 80,000.00
Clerk Recording			\$ -	\$ 60,000.00	\$ 60,000.00	\$ -			\$ -	\$ 60,000.00	\$ 60,000.00	\$ -
Title IV-D- Child Support Program			\$ -			\$ -	\$ 45,000.00	\$ 45,000.00	\$ 1,000.00	\$ 45,000.00	\$ 46,000.00	\$ 1,000.00
Total Revenue	\$ 475,000.00	\$ 555,000.00	\$ 80,000.00	\$ 82,000.00	\$ 86,000.00	\$ 4,000.00	\$ 625,956.00	\$ 634,155.00	\$ 8,199.00	\$ 1,182,956.00	\$ 1,275,155.00	\$ 92,199.00
Personel Expenses												
Salary- Official	\$ 61,000.00	\$ 63,000.00	\$ 2,000.00			\$ -	\$ 61,000.00	\$ 63,000.00	\$ 2,000.00	\$ 61,000.00	\$ 126,000.00	\$ 4,000.00
Salary- Other Employees	\$ 251,000.00	\$ 315,000.00	\$ 64,000.00	\$ 48,000.00	\$ 50,000.00	\$ 2,000.00	\$ 306,000.00	\$ 315,000.00	\$ 9,000.00	\$ 605,000.00	\$ 680,000.00	\$ 75,000.00
Payroll Expenses- Official	\$ 13,000.00	\$ 6,000.00	\$ (7,000.00)			\$ -	\$ 13,000.00	\$ 6,000.00	\$ (7,000.00)	\$ 26,000.00	\$ 12,000.00	\$ (14,000.00)
Payroll Expenses- Employees	\$ 28,000.00	\$ 25,000.00	\$ (3,000.00)	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 60,000.00	\$ 33,000.00	\$ (27,000.00)	\$ 94,000.00	\$ 64,000.00	\$ (30,000.00)
Retirement- Official	\$ 36,000.00	\$ 38,000.00	\$ 2,000.00			\$ -	\$ 36,000.00	\$ 38,000.00	\$ 2,000.00	\$ 72,000.00	\$ 76,000.00	\$ 4,000.00
Retirement- Employees	\$ 31,000.00	\$ 49,000.00	\$ 18,000.00	\$ 6,000.00	\$ 8,000.00	\$ 2,000.00	\$ 43,600.00	\$ 72,000.00	\$ 28,400.00	\$ 80,600.00	\$ 129,000.00	\$ 48,400.00
Total Personnel Expense	\$ 420,000.00	\$ 496,000.00	\$ 76,000.00	\$ 60,000.00	\$ 64,000.00	\$ 4,000.00	\$ 519,600.00	\$ 527,000.00	\$ 7,400.00	\$ 999,600.00	\$ 1,087,000.00	\$ 87,400.00
Operating Expenses												
Maintenance & Equipment	\$ 3,500.00	\$ 3,500.00	\$ -			\$ -	\$ 2,500.00	\$ 3,500.00	\$ 1,000.00	\$ 6,000.00	\$ 7,000.00	\$ 1,000.00
Office Supplies	\$ 3,500.00	\$ 3,500.00	\$ -			\$ -	\$ 8,500.00	\$ 9,500.00	\$ 1,000.00	\$ 12,000.00	\$ 13,000.00	\$ 1,000.00
Postage	\$ 1,500.00	\$ 1,500.00	\$ -			\$ -	\$ 1,500.00	\$ 2,500.00	\$ 1,000.00	\$ 3,000.00	\$ 4,000.00	\$ 1,000.00
IT Expenses/Communication	\$ 9,500.00	\$ 9,500.00	\$ -	\$ 22,000.00	\$ 22,000.00	\$ -	\$ 20,956.00	\$ 21,000.00	\$ 44.00	\$ 52,456.00	\$ 52,500.00	\$ 44.00
Contractual Services	\$ 36,000.00	\$ 36,000.00	\$ -			\$ -	\$ 66,900.00	\$ 58,655.00	\$ (8,245.00)	\$ 102,900.00	\$ 94,655.00	\$ (8,245.00)
Legal Advertising	\$ 1,000.00	\$ 1,000.00	\$ -			\$ -			\$ -	\$ 1,000.00	\$ 1,000.00	\$ -
Education & Training		\$ 2,000.00	\$ 2,000.00			\$ -	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00	\$ 5,000.00
Travel		\$ 2,000.00	\$ 2,000.00			\$ -	\$ 3,000.00	\$ 6,000.00	\$ 3,000.00	\$ 3,000.00	\$ 8,000.00	\$ 5,000.00
Total Operating Expense	\$ 55,000.00	\$ 59,000.00	\$ 4,000.00	\$ 22,000.00	\$ 22,000.00	\$ -	\$ 106,356.00	\$ 107,155.00	\$ 799.00	\$ 183,356.00	\$ 188,155.00	\$ 4,799.00
Total Expense	\$ 475,000.00	\$ 555,000.00	\$ 80,000.00	\$ 82,000.00	\$ 86,000.00	\$ 4,000.00	\$ 625,956.00	\$ 634,155.00	\$ 8,199.00	\$ 1,182,956.00	\$ 1,275,155.00	\$ 92,199.00

Submitted by:

1-Jun-25

	2024-2025 BUDGET					2025-26 BUDGET REQUEST				
	APPROVED BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	INCOME/ EXPENDITURES AS OF 3/31	%	BUDGET TOTAL	DOR / BOCC FUNDED	OTHER FUNDING	INCREASE OR (DECREASE)	%
Income										
Revenues										
Board of County Commission	925,576	925,576		430,652	46.53%	935,801	935,801		10,225	1.10%
Special Assessments	30,000		30,000	15,181	50.60%	30,000	0	30,000	0	0.00%
Maps	500		500	305	61.00%	500	0	500	0	0.00%
Water Mgmt District	7,900		7,900	4,129	52.27%	7,900	0	7,900	0	0.00%
Total Income	963,976	925,576	38,400	450,267	46.71%	974,201	935,801	38,400	10,225	
Total Revenues	963,976	925,576	38,400	450,267	46.71%	974,201	935,801	38,400	10,225	1.06%
Expense										
Personnell Services										
11 - Salary - Official	125,577	125,577	0	60,882	48.48%	125,577	125,577	0	\$ -	0.00%
12 - Salary - Other Employees	398,002	371,323	26,679	191,335	48.07%	431,607	406,607	25,000	\$ 33,605	8.44%
13 - Salary - Temp Employees	9,270	9,270	0	5,748	62.01%	9,270	9,270	0	\$ -	0.00%
15 OVERTIME	0	0	0	116		0	0	0	\$ -	
15 - SPECIAL PAY	15,000	10,000	5,000	5,000	33.33%	17,413	10,000	7,413	\$ 2,413	16.09%
2152 - Payroll Expenses Regular	41,888	39,487	2,401	19,490	46.53%	44,666	42,186	2,480	\$ 2,778	6.63%
2251 - Retirement-Official	73,688	73,688	0	35,726	48.48%	73,689	73,689	0	\$ 1	0.00%
2252 - Retirement - Employee	49,739	45,419	4,320	23,498	47.24%	56,511	53,003	3,508	\$ 6,772	13.61%
2254 - DROP	10,162	10,162	0	5,081	50.00%	10,590	10,590	0	\$ 428	4.21%
	723,326	684,926	38,400	346,876	47.96%	769,322	730,922	38,400	45,996	6.36%
Operating Expenses										
3151 - EDP Contract	36,400	36,400	0	25,696	70.59%	38,671	38,671		2,271	6.24%
3153 - Mapping	3,150	3,150	0	4,915	156.03%	5,215	5,215		\$ 2,065	65.56%
3154 - Legal Services	74,000	74,000	0	7,227	9.77%	20,000	20,000		\$ (54,000)	-72.97%
34 - Contract Services	49,262	49,262	0	35,418	71.90%	55,930	55,930		\$ 6,668	13.54%
40 - Travel & Registration	13,691	13,691	0	1,051	7.68%	9,921	9,921		\$ (3,770)	-27.54%
41 - Communication	12,000	12,000	0	5,705	47.54%	12,000	12,000		\$ -	0.00%
4251 - Postage	2,640	2,640	0	1,390	52.65%	2,730	2,730		\$ 90	3.41%
4652 - Vehicles	4,500	4,500	0	2,248	49.96%	4,500	4,500		\$ -	0.00%
4653 - Office Space	3,000	3,000	0	389	12.97%	3,000	3,000		\$ -	0.00%
47 - Printing & Binding	6,500	6,500	0	1,946	29.94%	6,500	6,500		\$ -	0.00%
4951 - Legal Advertising	2,000	2,000	0	1,452	72.60%	2,200	2,200		\$ 200	10.00%
51 - Office Supplies	6,000	6,000	0	1,827	30.45%	6,000	6,000		\$ -	0.00%
5451 - Books	700	700	0	0	0.00%	700	700		\$ -	0.00%
5453 - Education	7,850	7,850	0	25	0.32%	3,825	3,825		\$ (4,025)	-51.27%
5454 - Dues/Memberships	7,000	7,000	0	2,709	38.70%	7,200	7,200		\$ 200	2.86%
	228,693	228,693	0	91,998	40.23%	178,392	178,392	0	-50,301	-21.99%
Operating Capital Outlay										
6453 - Office equipment	9,956	9,956	0	0	0.00%	10,404	10,404		448	4.50%
	9,956	9,956	0	0	0.00%	10,404	10,404	0	448	
Non-Operating										
93 - Special Contingency	0	0	0	0	#DIV/0!	14,083	14,083	0	14,083	#DIV/0!
94 - Emergency Contingency	2,000	2,000	0	0	0.00%	2,000	2,000	0	0	0.00%
	2,000	2,000	0	0	0.00%	16,083	16,083	0	14,083	
Total Expense	963,975.00	925,575.00	38,400.00	438,874	45.53%	974,201	935,801	38,400	\$ 10,226	1.06%

10,226.00
1.10%

-
0.00%

Increase/Decrease Justification for DOR/BOCC Funding

Personnell Services

12 - Salary - Other Employees	\$ 35,284	additional employee
2152 - Payroll Expenses Regular	\$ 2,699	additional employee
2252 - Retirement - Employee	\$ 7,584	additional employee & DOR estimated increase
2254 - DROP	\$ 428	DOR estimated increase
6.72% Increase	\$ 45,995	SUBTOTAL FOR PERSONNELL SERVICES

Operating Expenses

3151 - EDP Contract	\$ 2,271	vendor price increase
3153 - Mapping	\$ 2,065	license upgrade & maintenance increase
3154 - Legal Services	\$ (54,000)	will request if needed next year
34 - Contract Services	\$ 6,668	vendor rate increases & new toshiba printer agreements
40 - Travel & Registration	\$ (3,770)	reduced & employees attending
4251 - Postage	\$ 90	increase in rates
4951 - Legal Advertising	\$ 200	vendor increase in pricing
5453 - Education	\$ (4,025)	reduced local & added ESRI
5454 - Dues/Memberships	\$ 200	vendor increase in pricing
22% Decrease	\$ (50,301)	SUBTOTAL FOR OPERATING EXPENSES

6453 - Office equipment	\$ 448	vendor increase in pricing
93 - Special Contingency	\$ 14,083	3% cola for employees

1.10% Increase	\$ 10,225	GRANDTOTAL
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2025-2026 Budget Worksheet

Jefferson County Supervisor of Elections



EXPENSES	FY 2024/2025 Request	EXPENSES	FY 2025/2026 Request	Increase/Decrease
Salaries/Personnel Services		Salaries/Personnel Services		
Official	\$ 119,764.00	Official	\$ 123,577.00	
Deputies	\$ 171,345.98	Deputies	\$ 178,487.00	
Overtime	\$ 5,300.00	Overtime	\$ 6,500.00	
Total	\$ 296,409.98	Total	\$ 308,564.00	
FICA x 6.2%	\$ 18,377.42	FICA + Medicare x 7.65%	\$ 23,605.15	
Medicare x 1.45%	\$ 4,297.94	Retirement Employees x 13.63%	\$ 85,829.32	
Retirement Employees	\$ 93,631.98	DROP Employee x 21.13%	\$ 16,192.97	
Total Salaries/Benefits	\$ 412,717.32	Total Salaries/Benefits	\$ 434,191.44	\$ 21,474.12
Election Expenses	\$100,000	Election Expenses	\$110,000	\$10,000
Operating Expenses	\$82,400.00	Operating Expenses	\$85,000.00	\$2,600.00
IT/Security	\$ 51,000.00	IT/Security	\$ 55,000.00	\$ 4,000.00
CONTINGENCY	\$ 5,000.00	CONTINGENCY	\$ 5,000.00	
TOTAL	\$ 651,117.32	TOTAL	\$ 689,191.44	\$ 38,074.12
ACTUAL	\$ 651,117.32	ACTUAL	\$ 689,191.44	