

Jefferson County Commission  
**BMO SUMMARY OF BUDGET OPERATING & CAPITAL BUDGETS**  
**ALL OPERATING FUNDS**  
**FY2025**

**APPROVED BY THE JEFFERSON COUNTY COMMISSION**

09/12/2024

Item # 12963, Resolution: 2024-961, Minute Book: 179, Page(s) 386-387

Digitally signed by:  
*Aleshia Y. Coleman*  
3C57DBE1EA3B444

Org. No.	Organization Name	Revenue Forecast FY2025	Expense Projection FY2025	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		539,462	502,462	502,462	37,000		4	-	-		
1002	Commissioner, District 2		539,462	502,462	502,462	37,000		4	-	-		
1003	Commissioner, District 3		539,462	502,462	502,462	37,000		3	1	58,236		
1004	Commissioner, District 4		539,462	502,462	502,462	37,000		3	1	78,657		
1005	Commissioner, District 5		539,462	502,462	502,462	37,000		3	1	63,341		
1006	Commission Support	1,955,486	1,955,486			1,955,486						
9800	Barber Commission	103,280	103,280	103,280	103,280			2	3	56,259		
1300	Board of Equalization-Chairman	60,090	548,843	548,843	548,843	-		6	-	-	-	-
2500	Board of Registrars	34,767	1,280,359	1,134,436	1,092,050	188,309		9	2	141,288	42,386	98,902
2000	Community Development		1,933,106	1,671,707	1,619,506	313,600		6	2	174,003	52,201	121,802
4300	Coroner	3,500	5,939,367	2,353,056	2,328,441	3,610,926		20	1	82,050	24,615	57,435
1200	County Attorney		9,181,107	2,923,875	2,851,055	6,330,052		15	5	242,735	72,821	169,915
1200	Animal Control		1,400,000			1,400,000						
1250	County Attorney-Outside Legal		2,100,000			2,100,000						
1007	County Manager		2,676,136	1,672,975	1,583,185	1,092,951		6	3	299,300	89,790	209,510
1008	Compliance		1,692,426	1,437,603	1,337,370	355,056		7	3	334,109	100,233	233,876

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				Base Salary	Salary	Operating	Capital					
4800	Development Svcs	2,311,034	5,227,701	4,283,710	4,211,199	1,016,502		34	3	241,704	72,511	169,193
6600	District Attorney - Bess	5,900	3,901,962	3,688,333	3,666,605	235,357		15	1	72,428	21,728	50,700
6500	District Attorney - Bham	14,880	7,519,251	7,155,380	7,114,001	405,250		28	2	137,931	41,379	96,552
6301	Family Court	1,963,104	9,945,359	7,600,294	7,555,109	2,390,250		78	4	150,616	45,185	105,431
6801	Finance	9,390,803	4,581,318	3,718,661	3,561,318	1,020,000		25	8	524,476	157,343	367,133
6802	Finance - Purchasing	70,000	1,784,675	1,714,861	1,714,861	69,814		17	-	-	-	-
2800	Finance - BMO	8,378,299	1,231,461	1,735,196	1,199,281	32,180		2	2	203,340	61,002	142,338
2401	General Services	1,893,447	20,598,887	12,745,594	12,506,432	8,092,455		123	12	797,208	239,162	558,046
2404	General Services - Utilities		9,450,000			9,450,000						
2405	General Services - Bulk Stores	300,000	700,000			700,000						
2403	General Services - Elections	125,000	1,617,412	570,613	570,613	1,046,799		6	-	-	-	-
6000	Human Resources	3,500	7,282,528	6,164,629	5,877,317	1,405,211		36	11	957,707	287,312	670,395
2200	Information Technology	296,923	17,576,143	7,820,804	7,645,696	9,930,447		50	6	583,693	175,108	408,585
6700	Law Library	179,868	179,868	215,119	179,468	400		2	2	118,836	35,651	83,185
9801	Non-Departmental - Emergency	920,600	500,000	-	-	500,000		11	-	-	-	-
	District Funds County Support		1,700,000			1,700,000						
			0			-						
	Personnel Board Expense		3,753,170			3,753,170						
	EMA Expense		161,037			161,037						
	JCEIDA Expense		789,105			789,105						
3200	Office of Senior Citizens		1,604,407	399,327	399,327	1,205,080		4	-	-	-	-
6210	Probate Court	7,498,033	5,008,191	4,567,388	4,389,714	618,477		45	10	592,246	177,674	414,572
6250	Probate Election	1,144,500	2,806,000	275,000	275,000	2,531,000						
2900	Public Information Office		767,025	396,275	396,275	370,750		3	-	-	-	-

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				Base Salary	Salary	Operating	Capital					
1100	Revenue	111,352,229	15,647,709	14,187,400	13,905,201	1,742,508		150	13	940,664	282,199	658,465
4600	Security		3,866,996	3,907,221	3,745,996	121,000		44	10	537,416	161,225	376,191
4110	Sheriff	3,759,790	87,243,456	74,285,558	69,107,094	18,136,362		605	144	9,734,017	2,920,205	6,813,812
6400	State Courts	693,750	4,655,043	1,470,303	1,468,879	3,186,164		41	2	4,748	1,424	3,324
1420	Tax Assessor - Bess County		398,634	359,744	359,744	38,890		3	-	-	-	-
1410	Tax Assessor - Bham County	10,115,000	1,059,244	756,619	756,619	302,625		9	-	-	-	-
1520	Tax Collector - Bess		1,007,332	959,244	937,516	69,816		10	1	72,428	21,728	50,700
1510	Tax Collector - Bham	68,977,500	4,203,833	3,024,281	2,942,338	1,261,495		29	3	273,144	81,943	191,201
1600	Treasurer	642,058	966,887	907,156	902,487	64,400		8	1	15,562	4,669	10,893
4200	Youth Detention	600,074	7,318,448	5,986,842	5,914,290	1,404,158		62	4	241,841	72,552	169,289
			0									
<b>Total General Fund</b>		232,793,415	266,560,500	183,253,637	175,278,418	91,282,082	-	1,528	261	17,729,983	5,242,047	12,231,443
Transfer in from Special SalesTax		89,665,239	55,898,154	Transfer out to funds below								
		322,458,654	322,458,654									
											<u>1,789</u>	

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				Base Salary	Salary	Operating	Capital					
<b>Special Revenue Funds</b>												
<b>Mapping &amp; Reappr Funds (2140, 2145, 2146)</b>												
1301	Board of Equalization - State	8,262,653	8,262,653	6,101,474	6,101,474	1,486,179	675,000	49	15	1,011,154		
1420	Tax Assessor-Bess State	2,520,152	2,520,152	2,049,105	2,049,105	296,047	175,000	21	1	59,238		
1410	Tax Assessor-Bham State	6,655,394	6,655,394	3,755,468	3,755,468	1,349,926	1,550,000	35	5	342,081		
			0									
<b>Total Mapping &amp; Reappraisal Funds</b>		17,438,199	17,438,199	11,906,047	11,906,047	3,132,152	2,400,000	105	21	1,412,473		
									<u>126</u>			
<b>Indigent Care (2210)</b>												
0000	Sheriff Inmate Care		1,899,000			1,899,000						
	TASC Award		1,124,448			1,124,448						
	Health Care Authority	72,539,525	69,516,077			69,516,077						
<b>Total Indigent Care Fund</b>		72,539,525	72,539,525	-		72,539,525	-	-	-	-		
<b>Special Tax Funds (2170)</b>												
6801	Disbursements	140,172,777	24,100,000			24,100,000						
<b>Total Special Tax Funds</b>		140,172,777	24,100,000	-		24,100,000	-	-	-	-		
			26,407,538	Transfer out to Debt Srv Lmt Oblg Fund								
			89,665,239	Transfer out to General Fund								
			140,172,777									
<b>JeffCo Economic Dev Fund (2175)</b>												
6801	Jeffco Economic Development		10,000,000			10,000,000						
<b>Total Economic Development Fund</b>		-	10,000,000	-		10,000,000	-	-	-	-		
Estimated transfer in from General Fund		10,000,000										
		10,000,000										

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				Base Salary	Salary	Operating	Capital					

**Road Fund (2130)**

5100	Highway - Administration	31,332,653	10,508,738	7,628,091	7,126,358	3,382,380		45	22	1,672,445	501,734	1,170,712
5200	Highway - Design		2,714,275	2,490,495	2,414,275	300,000		18	3	254,067	76,220	177,847
5300	Highway - Right of Way		1,866,271	937,683	866,271	1,000,000		6	3	238,039	71,412	166,627
5400	Highway - Engineering & Const.		2,774,381	2,473,675	2,390,967	383,414		20	4	275,695	82,709	192,987
5450	Highway - Bridge Maint Const		1,729,940	1,072,025	1,037,560	692,380		13	2	114,882	34,465	80,417
5500	Highway - Maint. / Bessemer		12,178,223	5,927,757	5,803,223	6,375,000		77	7	415,112	124,534	290,578
5600	Highway - Maint. / Ketona		12,224,781	5,996,326	5,849,781	6,375,000		75	9	488,483	146,545	341,938
5700	Highway - Traffic Engineering		4,498,636	2,929,682	2,898,636	1,600,000		32	2	103,488	31,046	72,442
											-	
<b>Total Road Fund</b>		31,332,653	48,495,245	29,455,734	28,387,071	20,108,174	-	286	52	3,562,211	1,068,663	2,493,548

Estimated transfer in from Bridge & Public Bldg

17,162,592  
48,495,245

338

**Bridge and Public Bldg Fund (2150)**

5100	Bridge & Public Bldg	67,718,924	0									
<b>Total Bridge and Public Bldg Fund</b>		67,718,924	0	0	0	0	0	0	0	0	0	0

67,718,924 Transfer Out  
67,718,924  
Debt Service 3000 (16,838,294)  
Road Fund 2130 (17,162,592)  
Capital 4010 (24,196,703)  
Capital 4015 (9,521,335)  
0

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				Base Salary	Salary	Operating	Capital					
<b>Community Development (2420)</b>												
2000	Community Development	2,283,082	2,283,082	1,943,286	1,943,286	339,796		17	-	-		
			0									
<b>Total Community Development Fund</b>		2,283,082	2,283,082	1,943,286	1,943,286	339,796	-	17	-	-		
								<u>17</u>				
<b>Community Development Home Program (2422)</b>												
2030	Comm Dev Home Program	797,224	797,224		-	797,224						
			0									
<b>Total Home Program</b>		797,224	797,224	-		797,224	-	-	-	-		
								<u>0</u>				
<b>TOTAL SPECIAL REVENUE FUNDS</b>		332,282,384	175,653,275	43,305,067	42,236,404	131,016,871	2,400,000	408	73	4,974,684	1,068,663	2,493,548
		27,162,592	183,791,701									
		359,444,976	359,444,976					<u>481</u>				

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				Base Salary	Salary	Operating	Capital					
<b>Capital Funds</b>												
<b>Capital Projects Fund (4010)</b>												
4300	Coroner		323,394				323,394					
2601	Fleet Management		1,640,000				1,640,000					
2401	General Services		15,000,000				15,000,000					
2210	Information Technology		985,715				985,715					
2401	Security		42,432				42,432					
4110	Sheriff		7,545,059				7,545,059					
4800	Development Services		450,000				450,000					
<b>Total Capital Projects Fund</b>		-	25,986,600	-		-	25,986,600	-	-	-		
Transfer in from ARPA		1,789,897										
Estimated transfer in from Bridge & Public Bldg		24,196,703										
		25,986,600										
<b>Capital Multi-Year (4015)</b>												
2401	General Services		35,006,697				35,006,697					
<b>Total Capital Multi-Yr Fund</b>		-	35,006,697	-		-	35,006,697	-	-	-		
Transfer in from ARPA		2,305,641										
Estimated transfer in from Bridge & Public Bldg		9,521,335										
Estimated transfer in from General Fund		23,179,720										
		35,006,697										

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				Base Salary	Salary	Operating	Capital					
<b>Capital Multi-Year Road Construction (4025)</b>												
5100	Roads & Transportation	10,000,000	32,000,000				32,000,000					
			0									
<b>Total Capital Multi-Year Road Construction Fund</b>		10,000,000	32,000,000	-		-	32,000,000	-	-	-		
Transfer in from ARPA		4,590,243										
Transfer in from ERAP		5,209,550										
Transfer in from Bridge & Public Bldg Fund Balance		3,313,392										
Estimated transfer in from General Fund		8,886,815										
		32,000,000										
<b>Capital Multi-Year (4026)</b>												
5100	Roads & Transportation - ATIB		5,071,258				5,071,258					
<b>Total Capital ATIB Road Fund</b>		-	5,071,258	-		-	5,071,258	-	-	-		
Estimated Decrease to (ATIB)Fund bal		5,071,258										
<b>JeffCo Project Funds (4030) &amp; (4035)</b>												
4030	PUBLIC SERVICE FUND											
1006	District Funds		2,500,000			2,500,000						
			0			-						
2000	Tornado Shelters		2,000,000			2,000,000						
2000	Tornado Shelters @ 8.27.24		891,005			891,005						
1006	Infrastr Carryover Funds @ 8.27.24		1,271,958			1,271,958						
4035			0			-						
1006	District Funds/Paving \$400k each		2,000,000			2,000,000						
<b>Total District Fund</b>		-	8,662,963	-	-	8,662,963	-	-	-	-		
Estimated draw down from Fund Balance		2,162,963										
Estimated transfer in from General Fund		6,500,000										
		8,662,963										
<b>TOTAL CAPITAL FUNDS</b>												
		10,000,000	106,727,518	0		8,662,963	98,064,555	0	0	0		
		96,727,518										
		106,727,518										



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				Base Salary	Salary	Operating	Capital					
<b>Enterprise Funds</b>												
<b>Landfill Fund (6020)</b>												
7501	Landfill	1,600,000	8,375,750			8,375,750	-	-	-	-		
<b>Total Landfill Fund</b>		1,600,000	8,375,750	-		8,375,750	-	-	-	-		
Transfer in from Bridge & Public Bldg Fund Balance		1,516,493										
Transfer in from General Fund/Inc to Landfill Fund Balance		7,000,000	1,740,743									
		10,116,493	10,116,493									
<b>Sanitary Fund (6040, 6041, 6044)</b>												
7100	Sanitation Administration	291,216,763	22,648,860	7,399,099	7,399,099	15,249,761		52	9	896,800		
7100	Debt Service		124,245,438	0		124,245,438						
7101	Finance - Sewer Services		16,266,289	1,333,689	1,333,689	14,932,600		16	-	-		
7102	Sanitation - Barton Lab		2,958,750	2,050,910	2,050,910	907,840		18	3	206,103		
7200	Sanitation - Eng. & Const.		33,810,908	16,773,658	16,773,658	17,037,250		184	28	1,627,516		
7300	Sanitation - WWT Plants		40,525,070	20,904,635	20,904,635	19,620,435		177	61	3,898,700		
71xx	Capital Equipment---Fund 6041		7,647,700	0		7,647,700						
71xx	Capital Projects---Fund 6044		121,530,000	0		121,530,000						
			0									
<b>Total Sanitary Fund</b>		291,216,763	369,633,015	48,461,991	48,461,991	191,993,324	129,177,700	447	101	6,629,119		
Estimated decrease to ESD fund balance		78,416,252										
		369,633,015										
<b>TOTAL ENTERPRISE FUNDS</b>												
		292,816,763	378,008,765	48,461,991	48,461,991	200,369,074	129,177,700	447	101	6,629,119		
		86,932,745	1,740,743									
		379,749,508	379,749,508									

548

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<b>Trust and Agency Funds</b>												
<b>Emergency Management Fund (7020)</b>												
4500	Emer Mgt Agency	1,751,440	1,611,440	1,014,488	1,014,488	596,952		7	2	148,679		
4500	Indirect Cost		140,000			140,000						
			0									
<b>Total EMA Fund</b>		1,751,440	1,751,440	1,014,488	1,014,488	736,952	-	7	2	148,679		
								9				
<b>Personnel Board (7010)</b>												
1700	Personnel Board	11,038,738	11,038,738	7,892,928	7,892,928	3,145,810		58	6	314,907		
<b>Total Personnel Board Fund</b>		11,038,738	11,038,738	7,892,928	7,892,928	3,145,810	-	58	6	314,907		
								64				
<b>JeffCo Economic Industrial Devlp Authority (6030)</b>												
9804	JCEIDA		430,865	430,865	430,865			3	-	-		
<b>Total JCEIDA</b>		-	430,865	430,865	430,865	-	-	3	-	-		
Estimated transfer in from General Fund		430,865										
								3				
<b>TOTAL TRUST AND AGENCY FUNDS</b>		12,790,178	13,221,043	9,338,281	9,338,281	3,882,762	0	68	8	463,586		
		430,865	0									
		13,221,043	13,221,043									
								76				

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				Base Salary	Salary	Operating	Capital					
<b>Debt Service Fund (3000)</b>												
6900	Debt Service	2,389,365	14,092,500			14,092,500						
5100	Debt Service - ATIB	0	5,135,159			5,135,159						
<b>Total Debt Service Fund</b>		2,389,365	19,227,659	0	0	19,227,659	0	0	0	0		
Estimated transfer in from Bridge & Public Bldg		16,838,294										
		19,227,659										
<b>Debt Service Lmt Oblg Fund (3600)</b>												
6900	Debt Service		26,407,538			26,407,538						
			0									
<b>Total Debt Service Lmt Oblg Fund</b>		0	26,407,538	0	0	26,407,538	0	0	0	0		
Estimated transfer in from Special Tax Fund		26,407,538										
<b>Internal Service Fund</b>												
<b>Fleet Management (5010)</b>												
2600	Roads - Fleet Management	6,924,940	13,825,694	3,665,575	3,521,268	10,304,426		33	4	337,984	101,395	236,589
			0									
<b>Total Fleet Management Fund</b>		6,924,940	13,825,694	3,665,575	3,521,268	10,304,426	-	33	4	337,984	101,395	236,589
Estimated transfer in from General Fund		6,900,754										
		13,825,694							37			
<b>GRAND TOTAL ALL FUNDS</b>		889,997,045	999,631,991	288,024,551	278,836,362	491,153,375	229,642,255	2,484	447	30,135,356	6,412,106	14,961,580
		351,065,544	241,430,598									
		1,241,062,589	1,241,062,589						2,931			