

		JCC Budget Review	FY 2023	FY 2024	FY 2025		FY 2026	May 15	FY 2026
		May 29 2025	Final	Final	Revised		adopted	REVISIONS	Revised
		REVENUES							
	299	Unassigned Fund Balance	7,165,745	7,137,301	6,157,865		6,166,449		6,166,449
	301To1	Ad Valorem Taxes - current	15,252,743	16,299,750	17,150,936		18,475,341		18,475,341
	301To2	Taxes - Prior Year - 1st	866,400	1,040,400	823,554		1,196,941		1,196,941
	301To6	Supplemental Taxes	335,000	375,000	417,469				
	301To8	Delinquent & Non Entd Land	10,000	10,000	10,000				
	302To0	Tax Penalties	301,990	280,000	280,000		285,000		285,000
	304OT0	Property Transfer	1,819,110	1,800,000	1,800,000		1,900,000		1,900,000
	306OT0	Gas/Oil Severance Tax	80,730	275,000	280,000		300,000		300,000
	307OT0	Horse Racing Tax	8,470	8,640	15,000		3,000		3,000
	308OTO	Wine & Liquor Tax	336,600	343,330	320,000		275,000		275,000
	309OT0	Hotel Occupancy	693,600	716,600	890,900		875,000		875,000
	310OT0	Waste Coal			10,000		5,000		5,000
	311OT0	PILOT-Local			315,000		315,000		315,000
	322IGO	Federal Grants	150,000	150,000	150,000		75,000		75,000
	325IGO	PILOT-Federal	22,500	22,500	22,500		22,500		22,500
	370OT0	Table Games	500,000	647,500	653,975				0
	373OT0	Video Lottery	2,886,100	3,001,544	3,061,575		2,938,000		2,938,000
	373OT1	Video Lottery - Local					75,000		75,000
	317LP1	License & Decal Fees	110	300			50		50
	318LP0	Building Permit Fees - GF	514,760	688,000	660,800		450,000		450,000
	319LP0	Misc Permits	130	150			100		100
	329CS0	Sheriff Service Process	14,600	14,300	14,300		14,000		14,000
	330CS0-4	Sheriff Earnings	87,300	56,000	20,700		16,000		16,000
	331CS0	Cnty Clerk Earnings	237,400	215,000	197,700		152,000		152,000
	332CS0	Circuit Clerk Earnings	52,100	38,415	40,000		25,000		25,000
	333CS1	Prosecuting Earnings	1,943	1,857	2,078		800		800
	334CS0	Accident Reports	4,400	4,800	5,000				
	348CS0	Franchise Agreements	568,600	574,300	560,000		515,000		515,000
	350CS0	IRP Fees	20,600	20,800	15,500		15,000		15,000
	340CS0-8	Rent	313,742	323,154	323,154		309,110		309,110
	344CS0	Ambulance Fees	939,000	950,000	997,500 [1]		1,501,000		1,501,000
	???	Emerg Svc Fees (ambulance transport)	0	1,600,000	1,600,000		1,500,000		1,500,000
	346CS0 346CS2	911 Fees	2,009,900	2,152,000	2,129,100		2,103,000		2,103,000
	362FF0	Jail Fees Reimbursed	44,200	46,400	50,000		50,000		50,000
	367Moo	Sheriff Commission	10,300	10,000	10,000		11,000		11,000
	382Moo-5	Reimbursements	161,900	300,000	200,000		268,150		268,150
	366Moo	Misc Revenue 366Moo	5,600	20,000	20,000		20,000		20,000
	371Moo	Recycling					300		300
	365II0	Interest Earned	56,602	47,500	47,500		74,000		74,000
	388TR0	Trans from Other Funds	865,000	1,145,000	511,715				
	391TR0	Trans from Dog Kennel Fund	25,000	25,000	28,000		28,560		28,560
	394TR0	Trans from Gen School Fund	264,000	125,000	125,000		125,000		125,000
	395TR0	Trans from Mag Ct Fund	30,000		25,000		25,000		25,000

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	398TRo	Trans from Assessor Val Fnd	634,760	672,945	697,405		654,009		654,009
		<i>Unspecified</i>					(9,000)		(9,000)
		TOTAL REVENUE	37,290,935	41,138,486	40,639,226		40,755,310		40,755,310
		EXPENSES							
	401	County Commission	1,869,750	1,964,150	1,958,876		3,165,618	73,512	3,239,130
	402	County Clerk	700,733	789,688	806,299		801,168	5,131	806,299
	403	Circuit Clerk	546,275	557,629	539,298		539,279	19	539,298
	404	Sheriff's Tax Office	555,234	670,150	593,762		536,108	57,654	593,762
	405	Prosecuting Attorney	1,794,280	1,935,893	2,058,676		1,944,478		1,944,478
	406	Assessor	468,712	529,772	501,239		484,840	16,899	501,739
	407	Assessor Val Fund	634,760	672,945	697,405		645,009	52,396	697,405
	408	State Computer Network	15,000	60,000	53,157		53,157	3,325	56,482
	412	Agricultural Agent	126,014	133,213	141,008		140,404		140,404
	413	County Clerk Elections	284,887	315,681	331,922		350,145		350,145
	415	Magistrate Court	21,084	3,200	3,200		3,200		3,200
	421	Civil Service Commission	10,000	11,000	2,875		2,875		2,875
	423	Insurance Program	2,029,273	2,300,000	2,900,000		3,016,000	353,510	3,369,510
	424	Maintenance Dept	1,104,948	1,274,118	1,355,681		2,096,807	87,176	2,183,983
	425	Other Buildings	716,204	777,800	810,800				
	428	Data Processing (IT)	839,973	1,328,589	1,280,999		1,365,999	61,825	1,427,824
	429	Regional Development Auth	35,844	47,965	54,200		54,240	45,853	100,093
	431	JC Development Auth	449,498	440,990	399,555		399,555	(43,160)	356,395
	440	Engineering, Planning, Zoning	1,262,856	1,467,990	1,616,098		1,621,908		1,621,908
		Farmland Protection			112,404		101,719		101,719
	700	Sheriff Law Enforcement	3,875,633	4,803,075	5,222,133		5,295,652	164,803	5,460,455
	701	Service of Process	14,600	14,995	14,300		14,300	485	14,785
	704	Regional Jail	850,000	850,000	775,000		775,000		775,000
	711	Homeland Security	208,078	264,629	291,541		270,790		270,790
	712	Communication Center 911	2,071,783	2,380,085	2,632,027		2,616,240		2,616,240
	713	JCESA - Fire	577,500	595,000	595,000		595,000		595,000
	715	JCESA - Ambulance	4,101,871	5,245,618	6,496,093		6,473,233		6,473,233
	716	Animal Control	292,476	295,343	321,968		332,874		332,874
	717	Central Garage	403,952	629,066	666,212		665,817		665,817
	800	Health Department	81,592	106,186	106,186		106,000		106,000
	900	Parks & Recreation	835,729	999,440	1,139,476		1,130,969		1,130,969
	903	Arts & Humanities Alliance	17,916	13,132	16,808		16,808		16,808
	908	Community Center	1,000				29,162	(29,162)	0
	909	Historical Commission	44,445	10,000	24,888		24,888		24,888
	911	Visitors Bureau	423,300	328,300	445,450		445,000		445,000
	916	Library	360,000	370,800	370,800		370,800		370,800
		Human Resources		7,850					
	953	Public Transit	80,079	100,000	100,000		100,000		100,000
		Family Court	9,000		(60)		155,000		155,000
		<i>Capital Projects</i>							
		<i>unassigned</i>	37,000	60,000	25,246		25,246		25,246
	699	Contingency / Reserve	3,544,400	2,103,483	4,063,022		3,990,022	(850,266)	3,139,756

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	696	Transfers to Stabilization Fund	2,362,250	2,649,704	452,707			(343,676)	(343,676)
	698	Transfers to Other Funds	3,633,006	4,031,007	653,975			343,676	343,676
		Capital Projects Expenditures							
		TOTAL EXPENSES	37,290,935	41,138,486	40,630,226		40,755,310		40,755,310
		SUMMARIES							
		Current Revenue	30,125,190	34,001,185	34,481,361		34,588,861		34,588,861
		Current Expense	27,751,279	32,354,292	35,460,522		36,765,288		37,615,554
		Surplus / Deficit	2,373,911	1,646,893	(979,161)		(2,176,427)		(3,026,693)
		FUND TRANSFERS	9,539,656	8,784,194	5,169,704		3,990,022		3,139,756

[1] Not yet billed for FY25