

**County of Jefferson**  
**Annual Financial Report**  
**For the Fiscal Period 01/01/2024 - 12/31/2024**

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**Authorization**

Article 3, Section 30 of the General Municipal Law

1. \*\*\*Every Municipal Corporation\*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation\*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller\*\*\* it shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report\*\*\*

**Certification Statement**

I, Brian Peck (LG220100000000A), hereby certify that I am the Chief Financial Officer of the County of Jefferson, and that the information provided in the Annual Financial Report of the County of Jefferson for the fiscal year ended 12/31/2024, is true and correct to the best of my knowledge and belief.

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**Financial Statements**

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2024 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2024:

List of funds being used

- A - General
- CD - Special Grant
- D - County Road
- DM - Road Machinery
- EL - Enterprise Refuse Garbage
- H - Capital Projects
- TC - Custodial
- V - Debt Service
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2024 represent data filed by your government with OSC as reviewed and adjusted where necessary.

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**A - General  
Balance Sheet**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| <b>Assets and Deferred Outflows</b>                   |                        |                        |                        |
| <b>Assets</b>   |                        |                        |                        |
| <b>Cash and Cash Equivalents</b>                      |                        |                        |                        |
| 200 - Cash  | \$10,000.00            | \$10,000.00            | \$0.00                 |
| 201 - Cash In Time Deposits                           | \$55,740,063.00        | \$68,819,720.00        | \$25,626,993.00        |
| 210 - Petty Cash                                      | \$4,220.00             | \$4,220.00             | \$14,720.00            |
| <b>Total for Cash and Cash Equivalents</b>            | <b>\$55,754,283.00</b> | <b>\$68,833,940.00</b> | <b>\$25,641,713.00</b> |
| <b>Restricted Cash and Cash Equivalents</b>           |                        |                        |                        |
| 230 - Cash Special Reserves                           | -                      | -                      | \$0.00                 |
| 231 - Cash In Time Deposits Special Reserves          | \$2,900,450.00         | \$2,703,905.00         | \$0.00                 |
| <b>Total for Restricted Cash and Cash Equivalents</b> | <b>\$2,900,450.00</b>  | <b>\$2,703,905.00</b>  | <b>\$0.00</b>          |
| <b>Investments</b>                                    |                        |                        |                        |
| 450 - Investments in Securities                       | \$51,079,953.00        | \$35,868,743.00        | \$48,453,963.00        |
| <b>Total for Investments</b>                          | <b>\$51,079,953.00</b> | <b>\$35,868,743.00</b> | <b>\$48,453,963.00</b> |
| <b>Restricted Investments</b>                         |                        |                        |                        |
| 452 - Investments in Securities Special Reserves      | -                      | -                      | \$26,483,945.00        |
| <b>Total for Restricted Investments</b>               | <b>\$0.00</b>          | <b>\$0.00</b>          | <b>\$26,483,945.00</b> |
| <b>Net Taxes Receivable</b>                           |                        |                        |                        |
| 260 - Taxes Receivable Overdue                        | \$9,395,560.00         | \$8,300,881.00         | \$8,899,048.00         |
| 280 - Returned School Taxes Receivable                | \$3,444,640.00         | \$3,448,211.00         | \$3,026,083.00         |

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**A - General  
Balance Sheet**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| 290 - City School Taxes Receivable                                     | \$240,575.00           | \$400,014.00           | \$340,390.00           |
| 295 - Delinquent Village Taxes Receivable                              | \$683,672.00           | \$713,881.00           | \$909,101.00           |
| 300 - Taxes Receivable Pending   | -                      | \$2,662.00             | \$2,662.00             |
| 330 - Property Acquired For Taxes                                      | \$52,186.00            | \$56,810.00            | \$52,186.00            |
| 342 - Allowance For Uncollectible Taxes                                | (\$4,360,188.00)       | (\$3,566,717.00)       | (\$4,379,885.00)       |
| <b>Total for Net Taxes Receivable</b>                                  | <b>\$9,456,445.00</b>  | <b>\$9,355,742.00</b>  | <b>\$8,849,585.00</b>  |
| <b>Net Other Receivables</b>   |                        |                        |                        |
| 380 - Accounts Receivable  | \$4,950,958.00         | \$3,360,852.00         | \$2,131,595.00         |
| 389 - Allowance For Receivables  | (\$22,023.00)          | (\$39,341.00)          | (\$41,451.00)          |
| 454 - Leases Receivable  | \$665,536.00           | \$730,179.00           | \$768,490.00           |
| <b>Total for Net Other Receivables</b>                                 | <b>\$5,594,471.00</b>  | <b>\$4,051,690.00</b>  | <b>\$2,858,634.00</b>  |
| <b>Due From</b>  |                        |                        |                        |
| 391 - Due From Other Funds   | -                      | \$86,262.00            | \$306,384.00           |
| 410 - Due from State and Federal Government                            | \$6,914,022.00         | \$7,330,974.00         | \$6,202,292.00         |
| 430 - Towns and Cities   | \$495,991.00           | \$387,368.00           | \$374,040.00           |
| 440 - Due from Other Governments<br><i>Village, schools and others</i> | \$6,496,551.00         | \$7,358,390.00         | \$6,698,591.00         |
| <b>Total for Due From</b>  | <b>\$13,906,564.00</b> | <b>\$15,162,994.00</b> | <b>\$13,581,307.00</b> |
| <b>Other Assets</b>  |                        |                        |                        |
| 400 - State and Federal Social Services                                | \$7,991,029.00         | \$10,760,788.00        | \$7,672,666.00         |
| 445 - Inventory of Materials And Supplies                              | \$81,256.00            | \$87,668.00            | \$89,570.00            |
| 480 - Prepaid Expenses   | \$1,608,294.00         | \$1,429,745.00         | \$3,674,859.00         |
| 489 - Miscellaneous Current Assets                                     | -                      | -                      | \$0.00                 |

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**A - General  
Balance Sheet**

|  | 12/31/2024       | 12/31/2023       | 12/31/2022       |
|--|------------------|------------------|------------------|
| Total for Other Assets                 | \$9,680,579.00   | \$12,278,201.00  | \$11,437,095.00  |
| Total for Assets                       | \$148,372,745.00 | \$148,255,215.00 | \$137,306,242.00 |
| Total for Assets and Deferred Outflows | \$148,372,745.00 | \$148,255,215.00 | \$137,306,242.00 |

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**A - General  
Balance Sheet**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b> |                        |                        |                        |
| <b>Liabilities</b>                                     |                        |                        |                        |
| <b>Payables</b>  |                        |                        |                        |
| 600 - Accounts Payable                                 | \$15,092,972.00        | \$11,565,599.00        | \$11,414,878.00        |
| 601 - Accrued Liabilities                              | \$1,411,807.00         | \$1,129,186.00         | \$1,033,386.00         |
| <b>Total for Payables</b>                              | <b>\$16,504,779.00</b> | <b>\$12,694,785.00</b> | <b>\$12,448,264.00</b> |
| <b>Due to</b>  |                        |                        |                        |
| 631 - Due To Other Governments                         | \$10,535,091.00        | \$9,916,847.00         | \$9,966,823.00         |
| <i>Taxes due to other municipalities</i>               |                        |                        |                        |
| 718 - State Retirement                                 | -                      | -                      | \$122,829.00           |
| <b>Total for Due to</b>                                | <b>\$10,535,091.00</b> | <b>\$9,916,847.00</b>  | <b>\$10,089,652.00</b> |
| <b>Other Liabilities</b>                               |                        |                        |                        |
| 688 - Other Liabilities                                | \$3,257,296.00         | \$9,729,871.00         | \$16,001,898.00        |
| <i>Grants received in advance</i>                      |                        |                        |                        |
| 690 - Overpayments and Clearing Account                | -                      | -                      | \$0.00                 |
| 720 - Group Insurance                                  | \$28,527.00            | \$50,739.00            | \$18,093.00            |
| <b>Total for Other Liabilities</b>                     | <b>\$3,285,823.00</b>  | <b>\$9,780,610.00</b>  | <b>\$16,019,991.00</b> |
| <b>Total for Liabilities</b>                           | <b>\$30,325,693.00</b> | <b>\$32,392,242.00</b> | <b>\$38,557,907.00</b> |
| <b>Deferred Inflows</b>                                |                        |                        |                        |
| <b>Deferred Inflows of Resources</b>                   |                        |                        |                        |



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**A - General  
Balance Sheet**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| 691 - Deferred Inflow Of Resources<br><i>grants and leases</i>                | \$2,111,413.00         | \$5,283,625.00         | \$3,328,218.00         |
| 694 - Deferred Taxes<br><i>Taxes receivable not collected within 60 days.</i> | \$7,728,717.00         | \$7,795,277.00         | \$8,586,812.00         |
| <b>Total for Deferred Inflows of Resources</b>                                | <b>\$9,840,130.00</b>  | <b>\$13,078,902.00</b> | <b>\$11,915,030.00</b> |
| <b>Total for Deferred Inflows</b>   | <b>\$9,840,130.00</b>  | <b>\$13,078,902.00</b> | <b>\$11,915,030.00</b> |
| <b>Fund Balance</b>   |                        |                        |                        |
| <b>Nonspendable Fund Balance</b>  |                        |                        |                        |
| 806 - Not In Spendable Form   | \$1,689,550.00         | \$1,517,413.00         | \$4,067,929.00         |
| <b>Total for Nonspendable Fund Balance</b>                                    | <b>\$1,689,550.00</b>  | <b>\$1,517,413.00</b>  | <b>\$4,067,929.00</b>  |
| <b>Restricted Fund Balance</b>  |                        |                        |                        |
| 814 - Workers Compensation Reserve  | \$745,900.00           | \$658,339.00           | \$550,709.00           |
| 815 - Unemployment Insurance Reserve  | \$80,046.00            | \$75,997.00            | \$72,225.00            |
| 863 - Insurance Reserve   | \$2,074,504.00         | \$1,969,569.00         | \$1,871,820.00         |
| 899 - Other Restricted Fund Balance<br><i>public safety and opioid</i>        | \$4,222,818.00         | \$1,418,630.00         | \$1,577,023.00         |
| <b>Total for Restricted Fund Balance</b>                                      | <b>\$7,123,268.00</b>  | <b>\$4,122,535.00</b>  | <b>\$4,071,777.00</b>  |
| <b>Committed Fund Balance</b>   |                        |                        |                        |
| 913 - Committed Fund Balance  | \$11,646,073.00        | \$6,283,255.00         | \$6,000,000.00         |
| <b>Total for Committed Fund Balance</b>                                       | <b>\$11,646,073.00</b> | <b>\$6,283,255.00</b>  | <b>\$6,000,000.00</b>  |
| <b>Assigned Fund Balance</b>  |                        |                        |                        |
| 914 - Assigned Appropriated Fund Balance                                      | \$13,625,146.00        | \$10,370,222.00        | \$14,048,476.00        |

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**A - General  
Balance Sheet**

|  | 12/31/2024              | 12/31/2023              | 12/31/2022              |
|--|-------------------------|-------------------------|-------------------------|
| 915 - Assigned Unappropriated Fund Balance                       | \$13,632,339.00         | \$10,720,116.00         | \$8,978,576.00          |
| <b>Total for Assigned Fund Balance</b>                           | <b>\$27,257,485.00</b>  | <b>\$21,090,338.00</b>  | <b>\$23,027,052.00</b>  |
| <b>Unassigned Fund Balance</b>                                   |                         |                         |                         |
| 917 - Unassigned Fund Balance                                    | \$60,490,546.00         | \$69,770,531.00         | \$49,666,547.00         |
| <b>Total for Unassigned Fund Balance</b>                         | <b>\$60,490,546.00</b>  | <b>\$69,770,531.00</b>  | <b>\$49,666,547.00</b>  |
| <b>Total for Fund Balance</b>                                    | <b>\$108,206,922.00</b> | <b>\$102,784,072.00</b> | <b>\$86,833,305.00</b>  |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$148,372,745.00</b> | <b>\$148,255,216.00</b> | <b>\$137,306,242.00</b> |

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**A - General  
Results of Operations**

|  | 12/31/2024              | 12/31/2023              | 12/31/2022              |
|--|-------------------------|-------------------------|-------------------------|
| <b>Revenues and Other Sources</b>                |                         |                         |                         |
| <b>Revenues</b>                                  |                         |                         |                         |
| <b>Property Taxes</b>                            |                         |                         |                         |
| 1001 - Real Property Taxes                       | \$62,997,684.00         | \$62,533,703.00         | \$62,059,082.00         |
| <b>Total for Property Taxes</b>                  | <b>\$62,997,684.00</b>  | <b>\$62,533,703.00</b>  | <b>\$62,059,082.00</b>  |
| <b>Property Tax Items</b>                        |                         |                         |                         |
| 1051 - Gain From Sale of Tax Acquired Property   | \$17,305.00             | \$638,971.00            | \$870,247.00            |
| 1081 - Other Payments In Lieu of Taxes           | \$735,868.00            | \$656,997.00            | \$536,068.00            |
| 1089 - Other Tax Items                           | \$350,984.00            | \$333,883.00            | \$319,063.00            |
| 1090 - Interest and Penalties on Real Prop Taxes | \$1,423,891.00          | \$1,515,426.00          | \$1,471,422.00          |
| <b>Total for Property Tax Items</b>              | <b>\$2,528,048.00</b>   | <b>\$3,145,277.00</b>   | <b>\$3,196,800.00</b>   |
| <b>Non-Property Tax Items</b>                    |                         |                         |                         |
| 1110 - Sales and Use Tax                         | \$103,886,247.00        | \$103,709,287.00        | \$100,661,022.00        |
| 1111 - Tax on Consumers Utility Bills            | \$460,481.00            | \$447,344.00            | -                       |
| 1113 - Tax on Hotel Room Occupancy               | \$640,888.00            | \$608,865.00            | \$621,448.00            |
| 1116 - Tax on Adult-Use Cannabis                 | \$43,194.00             | \$1,283.00              | -                       |
| 1140 - Emergency Telephone System Surcharge      | \$75,339.00             | \$84,935.00             | \$555,504.00            |
| <b>Total for Non-Property Tax Items</b>          | <b>\$105,106,149.00</b> | <b>\$104,851,714.00</b> | <b>\$101,837,974.00</b> |
| <b>Departmental Income</b>                       |                         |                         |                         |
| 1225 - Medical Examiner Fees                     | \$6.00                  | \$19.00                 | \$0.00                  |
| 1230 - Treasurer Fees                            | \$40,538.00             | \$31,574.00             | \$30,967.00             |

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**A - General  
Results of Operations**

|   | 12/31/2024     | 12/31/2023     | 12/31/2022     |
|---|----------------|----------------|----------------|
| 1235 - Charges For Tax Advertising and Redemption | \$182,748.00   | \$200,687.00   | \$228,841.00   |
| 1255 - Clerk Fees                                 | \$2,237,496.00 | \$2,043,067.00 | \$2,138,333.00 |
| 1260 - Personnel Fees                             | \$13,885.00    | \$15,509.00    | \$7,034.00     |
| 1265 - Attorney Fees                              | \$248,176.00   | \$215,778.00   | \$238,237.00   |
| 1289 - Other General Departmental Income          | \$1,045,237.00 | \$940,515.00   | \$829,411.00   |
| 1510 - Sheriff Fees                               | \$126,054.00   | \$128,888.00   | \$146,062.00   |
| 1515 - Alternative to Incarceration Fees          | \$1,438.00     | \$2,340.00     | \$1,574.00     |
| 1525 - Prisoner Charges                           | \$87,751.00    | \$103,602.00   | \$85,815.00    |
| 1550 - Public Pound Charges Dog Control Fees      | \$3,120.00     | \$5,020.00     | \$5,110.00     |
| 1560 - Safety Inspection Fees                     | \$141,478.00   | \$140,801.00   | \$119,798.00   |
| 1580 - Restitution Surcharge                      | \$9,676.00     | \$10,241.00    | \$6,887.00     |
| 1589 - Other Public Safety Departmental Income    | \$126,800.00   | \$108,362.00   | \$90,513.00    |
| 1601 - Public Health Fees                         | \$88,624.00    | \$64,707.00    | \$108,311.00   |
| 1605 - Charges for Care of Handicapped Children   | -              | -              | \$130.00       |
| 1610 - Home Nursing Charges                       | \$1,712,043.00 | \$1,863,274.00 | \$2,054,666.00 |
| 1621 - Early Intervention Fees for Services       | -              | -              | \$0.00         |
| 1630 - Narcotic Program Charges                   | -              | \$325,000.00   | -              |
| 1689 - Other Health Departmental Income           | \$450,146.00   | \$714,347.00   | \$657,965.00   |
| 1770 - Airport Fees and Rentals                   | \$680,951.00   | \$651,207.00   | \$654,107.00   |
| 1774 - Airport Concessions                        | \$3,000.00     | \$3,000.00     | \$3,000.00     |
| 1776 - Airport Sales of Supplies                  | \$1,722,506.00 | \$1,673,825.00 | \$1,500,417.00 |
| 1789 - Other Transportation Departmental Income   | \$142,212.00   | \$146,252.00   | \$97,240.00    |
| 1801 - Repayment of Medical Assistance            | \$104,561.00   | \$140,382.00   | \$137,208.00   |
| 1809 - Repayment of Family Assistance             | \$373,692.00   | \$449,179.00   | \$575,034.00   |
| 1811 - Medical Incentive Earnings                 | \$94,269.00    | \$281,618.00   | \$100,472.00   |

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**A - General  
Results of Operations**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| 1819 - Repayment of Child Care  | \$621,362.00           | \$578,405.00           | \$361,902.00           |
| 1823 - Repayment of Juvenile Delinquent Care  | -                      | -                      | \$0.00                 |
| 1829 - Repayment of State Training School & Expenses                                | -                      | -                      | \$0.00                 |
| 1840 - Repayment of Safety Net Assistance   | \$385,436.00           | \$325,191.00           | \$209,676.00           |
| 1841 - Repayment of Home Energy Assistance  | \$257,464.00           | \$61,770.00            | \$205,259.00           |
| 1848 - Repayments of Burials  | -                      | -                      | \$0.00                 |
| 1855 - Repayment of Day Care  | \$6,146.00             | \$4,202.00             | \$4,795.00             |
| 1870 - Repayment of Services For Recipients   | \$331.00               | \$2,229.00             | \$875.00               |
| 1962 - Sealer of Weights and Measures Fees  | \$2,005.00             | \$1,690.00             | -                      |
| 1972 - Charges Programs for the Aging   | \$102,416.00           | \$117,685.00           | \$70,880.00            |
| 1989 - Other Economic Assistance and Opportunity Income                             | -                      | \$995.00               | -                      |
| 2189 - Other Home and Community Services Income                                     | \$12,129.00            | \$15,780.00            | \$10,000.00            |
| <b>Total for Departmental Income</b>  | <b>\$11,023,696.00</b> | <b>\$11,367,141.00</b> | <b>\$10,680,519.00</b> |
| <b>Intergovernmental Charges</b>  |                        |                        |                        |
| 2210 - General Services Other Government<br><i>shared services</i>                  | \$571,004.00           | \$533,894.00           | \$405,889.00           |
| 2215 - Election Service Charges   | -                      | -                      | \$0.00                 |
| 2238 - Community College Operating Cost Chargebacks                                 | \$95,516.00            | \$52,754.00            | \$70,340.00            |
| 2260 - Public Safety Services Other Governments<br><i>shared services</i>           | \$186,669.00           | \$107,803.00           | \$120,747.00           |
| 2264 - Jail Facilities Services Other Governments<br><i>shared services</i>         | \$44,017.00            | \$33,728.00            | \$35,752.00            |
| 2268 - Dog Control Services Other Governments<br><i>shared services</i>             | \$383,892.00           | \$276,248.00           | \$266,347.00           |
| 2280 - Health Services for Other Governments or Districts<br><i>shared services</i> | \$2,014,254.00         | \$1,998,044.00         | \$1,983,950.00         |

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**A - General  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| 2320 - Economic Assistance Other Governments<br><i>shared services</i> | \$150,877.00          | \$143,033.00          | \$58,332.00           |
| 2351 - Programs for Aging Other Governments                            | -                     | -                     | \$22,120.00           |
| 2389 - Miscellaneous Revenue Other Governments                         | -                     | -                     | \$0.00                |
| 2390 - Share of Joint Activity Other Governments                       | -                     | -                     | \$0.00                |
| 2392 - Debt Service Other Governments                                  | -                     | -                     | \$0.00                |
| 2397 - Capital Projects Other Governments<br><i>shared services</i>    | \$130,000.00          | \$130,000.00          | -                     |
| <b>Total for Intergovernmental Charges</b>                             | <b>\$3,576,229.00</b> | <b>\$3,275,504.00</b> | <b>\$2,963,477.00</b> |
| <b>Use of Money and Property</b>                                       |                       |                       |                       |
| 2401 - Interest and Earnings   | \$5,798,543.00        | \$5,593,191.00        | \$502,782.00          |
| 2410 - Rental of Real Property   | \$242,941.00          | \$161,308.00          | \$143,510.00          |
| 2414 - Rental of Equipment   | \$862.00              | \$1,980.00            | \$2,920.00            |
| 2421 - Lease Payments Collected  | \$39,471.00           | \$38,311.00           | \$48,159.00           |
| 2450 - Commissions   | \$9,239.00            | \$14,321.00           | \$11,422.00           |
| <b>Total for Use of Money and Property</b>                             | <b>\$6,091,056.00</b> | <b>\$5,809,111.00</b> | <b>\$708,793.00</b>   |
| <b>Licenses and Permits</b>  |                       |                       |                       |
| 2590 - Permits Other   | \$28,454.00           | \$30,073.00           | \$52,955.00           |
| <b>Total for Licenses and Permits</b>                                  | <b>\$28,454.00</b>    | <b>\$30,073.00</b>    | <b>\$52,955.00</b>    |
| <b>Fines and Forfeitures</b>   |                       |                       |                       |
| 2610 - Fines and Forfeited Bail  | \$8,449.00            | \$7,845.00            | \$8,885.00            |
| 2615 - Stop DWI Fines  | \$98,189.00           | \$95,333.00           | \$139,181.00          |
| 2620 - Forfeitures of Deposits   | -                     | \$20.00               | \$60.00               |

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**A - General  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| 2626 - Forfeiture of Crime Proceeds Restricted               | \$40,798.00           | \$123,311.00          | \$75,708.00           |
| <b>Total for Fines and Forfeitures</b>                       | <b>\$147,436.00</b>   | <b>\$226,509.00</b>   | <b>\$223,834.00</b>   |
| <b>Sales of Property and Compensation for Loss</b>           |                       |                       |                       |
| 2650 - Sales of Scrap and Excess Materials                   | \$1,124.00            | \$1,815.00            | \$1,124.00            |
| 2652 - Sales of Forest Products                              | \$108,168.00          | \$36,400.00           | \$37,000.00           |
| 2655 - Sales Other   | \$4,486.00            | \$5,652.00            | \$5,344.00            |
| 2660 - Sales of Real Property                                | -                     | -                     | \$0.00                |
| 2665 - Sales of Equipment                                    | \$22,325.00           | \$12,227.00           | \$35,747.00           |
| 2680 - Insurance Recoveries                                  | \$1,857.00            | \$61,323.00           | \$50,134.00           |
| 2690 - Other Compensation For Loss                           | \$1,214,069.00        | \$1,407,616.00        | \$1,489,619.00        |
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$1,352,029.00</b> | <b>\$1,525,033.00</b> | <b>\$1,618,968.00</b> |
| <b>Other Revenues</b>  |                       |                       |                       |
| 2700 - Reimbursement of Medicare Part D Expenditures         | \$499,398.00          | \$388,697.00          | \$391,183.00          |
| 2701 - Refunds of Prior Year Expenditures                    | \$1,466,448.00        | \$1,173,487.00        | \$910,356.00          |
| 2705 - Gifts and Donations                                   | \$72,712.00           | \$96,097.00           | \$87,786.00           |
| 2709 - Employees Contributions                               | \$2,230,714.00        | \$2,060,738.00        | \$1,996,622.00        |
| 2710 - Premium on Obligations                                | -                     | -                     | \$0.00                |
| 2715 - Proceeds of Seized and Unclaimed Property             | -                     | \$252.00              | -                     |
| 2725 - VLT Tribal State Compact Moneys                       | -                     | -                     | \$0.00                |
| 2735 - Opioid Settlement Funds                               | \$520,544.00          | \$146,234.00          | \$759,728.00          |
| 2770 - Unclassified  | -                     | \$2,111.00            | \$30,157.00           |
| <b>Total for Other Revenues</b>                              | <b>\$4,789,816.00</b> | <b>\$3,867,616.00</b> | <b>\$4,175,832.00</b> |
| <b>State Aid</b>   |                       |                       |                       |

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|--|----------------|----------------|----------------|
| 3014 - State Aid VLT Tribal Compact Moneys             | -              | \$729,386.00   | -              |
| 3021 - State Aid Court Facilities                      | \$311,904.00   | \$238,676.00   | \$240,015.00   |
| 3025 - State Aid Indigent Legal Services Fund          | \$1,669,764.00 | \$1,671,026.00 | \$259,998.00   |
| 3030 - State Aid District Attorney Salaries            | \$445,866.00   | \$388,113.00   | \$144,769.00   |
| 3035 - State Aid Medical Examiner                      | -              | -              | \$0.00         |
| 3040 - State Aid Real Property Tax Administration      | -              | -              | \$577.00       |
| 3060 - State Aid Records Management                    | -              | \$13,991.00    | \$13,994.00    |
| 3089 - State Aid Other<br>Veterans                     | \$24,493.00    | -              | \$150,901.00   |
| 3310 - State Aid Probation Services                    | \$969,079.00   | \$684,260.00   | \$627,176.00   |
| 3315 - State Aid Navigation Law Enforcement            | -              | -              | \$0.00         |
| 3317 - State Aid Snowmobile Law Enforce                | -              | -              | \$0.00         |
| 3330 - State Aid Unified Court Budget Security Service | -              | -              | \$0.00         |
| 3389 - State Aid Other Public Safety                   | \$512,084.00   | \$69,893.00    | \$0.00         |
| 3397 - State Aid Public Safety Capital Projects        | \$501,679.00   | \$637,523.00   | \$0.00         |
| 3401 - State Aid Public Health                         | \$1,124,285.00 | \$919,211.00   | \$864,837.00   |
| 3446 - State Aid Handicapped Children                  | \$3,624,707.00 | \$3,132,411.00 | \$2,910,920.00 |
| 3449 - State Aid Early Intervention                    | \$204,052.00   | \$189,557.00   | \$160,066.00   |
| 3450 - State Aid Public Health Other                   | \$324,308.00   | \$298,007.00   | \$241,724.00   |
| 3486 - State Aid Narcotic Addiction Control            | \$4,980,823.00 | \$4,744,541.00 | \$3,716,560.00 |
| 3489 - State Aid Other Health                          | \$11,303.00    | \$4,844.00     | \$683,088.00   |
| 3490 - State Aid Mental Health                         | \$4,488,043.00 | \$3,759,749.00 | \$3,269,802.00 |
| 3589 - State Aid Other Transportation                  | -              | -              | \$22,485.00    |
| 3591 - State Aid Highway Capital Projects              | -              | -              | \$2,754,519.00 |
| 3601 - State Aid Medical Assistance                    | (\$63,582.00)  | (\$84,312.00)  | (\$80,037.00)  |
| 3609 - State Aid Family Assistance                     | \$930,789.00   | \$1,327,579.00 | \$334,416.00   |



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**A - General  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| 3610 - State Aid Social Services Administration      | \$6,482,407.00         | \$6,850,628.00         | -                      |
| 3619 - State Aid Child Care                          | \$3,719,187.00         | \$3,519,344.00         | -                      |
| 3640 - State Aid Safety Net                          | \$1,384,424.00         | \$1,203,196.00         | \$1,036,667.00         |
| 3642 - State Aid Emergency Aid For Adults            | \$30,818.00            | \$29,927.00            | \$44,660.00            |
| 3655 - State Aid Day Care                            | \$5,013,333.00         | \$3,181,871.00         | \$1,756,412.00         |
| 3670 - State Aid Services for Recipients             | \$205,686.00           | \$485,850.00           | \$2,456,509.00         |
| 3689 - State Aid Other Social Services               | -                      | -                      | \$144,077.00           |
| 3710 - State Aid Veterans Service Agencies           | -                      | -                      | \$35,000.00            |
| 3772 - State Aid Programs for Aging                  | \$918,005.00           | \$1,625,755.00         | \$579,149.00           |
| 3789 - State Aid Economic Assistance                 | \$16,648.00            | \$11,330.00            | \$13,477.00            |
| 3820 - State Aid Youth Programs                      | \$126,736.00           | \$124,018.00           | \$92,638.00            |
| 3989 - State Aid Other Home and Community Service    | \$174,041.00           | \$105,642.00           | \$129,660.00           |
| <b>Total for State Aid</b>                           | <b>\$38,130,882.00</b> | <b>\$35,862,016.00</b> | <b>\$22,604,059.00</b> |
| <b>Federal Aid</b>                                   |                        |                        |                        |
| 4089 - Federal Aid Other                             | \$7,462,404.00         | \$6,264,789.00         | \$5,297,940.00         |
| 4305 - Federal Aid Civil Defense                     | \$92,178.00            | \$48,827.00            | -                      |
| 4320 - Federal Aid Crime Control                     | \$111,835.00           | \$376,562.00           | \$193,408.00           |
| 4389 - Federal Aid Other Public Safety               | \$151,329.00           | \$213,763.00           | \$191,787.00           |
| 4451 - Federal Aid Early Intervention                | \$90,527.00            | \$92,393.00            | \$91,372.00            |
| 4488 - Federal Aid Alcohol Addiction Control Program | -                      | -                      | \$0.00                 |
| 4489 - Federal Aid Other Health                      | \$674,596.00           | \$2,284,684.00         | \$1,282,041.00         |
| 4490 - Federal Aid Mental Health                     | \$85,286.00            | \$157,035.00           | \$53,112.00            |
| 4589 - Federal Aid Other Transportation              | \$4,886.00             | \$7,200.00             | \$1,118,154.00         |
| 4601 - Federal Aid Medicaid Assistance               | (\$45,649.00)          | (\$58,871.00)          | (\$56,077.00)          |

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**A - General  
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|  | 12/31/2024              | 12/31/2023              | 12/31/2022              |
|--|-------------------------|-------------------------|-------------------------|
| 4609 - Federal Aid Family Assistance                           | \$6,331,792.00          | \$6,186,958.00          | \$5,634,451.00          |
| 4610 - Federal Aid Social Services Administration              | \$4,740,028.00          | \$6,565,426.00          | \$5,053,662.00          |
| 4611 - Federal Aid Food Stamp Program Administration           | \$2,327,658.00          | \$2,162,565.00          | \$2,082,152.00          |
| 4615 - Federal Aid Flexible Fund for Family Services FFFS      | \$3,539,636.00          | \$3,525,327.00          | \$4,175,960.00          |
| 4641 - Federal Aid Home Energy Assistance                      | -                       | -                       | (\$92,499.00)           |
| 4661 - Federal Aid Title IV B Funds                            | \$90,554.00             | \$70,542.00             | \$95,781.00             |
| 4670 - Federal Aid Services for Recipients                     | \$1,282,865.00          | \$2,090,313.00          | \$1,882,140.00          |
| 4772 - Federal Aid Programs for Aging                          | \$765,337.00            | \$342,672.00            | \$366,318.00            |
| 4785 - Federal Aid Disaster Assistance                         | -                       | -                       | \$3,841.00              |
| 4789 - Federal Aid Other Economic Assistance and Opportunities | \$208,618.00            | \$281,258.00            | \$0.00                  |
| 4820 - Federal Aid Youth Programs                              | -                       | -                       | \$0.00                  |
| <b>Total for Federal Aid</b>                                   | <b>\$27,913,880.00</b>  | <b>\$30,611,443.00</b>  | <b>\$27,373,543.00</b>  |
| <b>Total for Revenues</b>                                      | <b>\$263,685,359.00</b> | <b>\$263,105,140.00</b> | <b>\$237,495,836.00</b> |
| <b>Other Sources</b>   |                         |                         |                         |
| <b>Operating Transfers</b>                                     |                         |                         |                         |
| 5031 - Interfund Transfers                                     | \$2,704,963.00          | \$393,000.00            | \$798,551.00            |
| <b>Total for Operating Transfers</b>                           | <b>\$2,704,963.00</b>   | <b>\$393,000.00</b>     | <b>\$798,551.00</b>     |
| <b>Proceeds of Obligations</b>                                 |                         |                         |                         |
| 5781 - Subscription-Based IT Arrangement                       | \$370,905.00            | -                       | -                       |
| 5788 - Leases  | \$33,892.00             | -                       | -                       |
| <b>Total for Proceeds of Obligations</b>                       | <b>\$404,797.00</b>     | <b>\$0.00</b>           | <b>\$0.00</b>           |

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**A - General  
Results of Operations**

|                                      | 12/31/2024       | 12/31/2023       | 12/31/2022       |
|--------------------------------------|------------------|------------------|------------------|
| Total for Other Sources              | \$3,109,760.00   | \$393,000.00     | \$798,551.00     |
| Total for Revenues and Other Sources | \$266,795,119.00 | \$263,498,140.00 | \$238,294,387.00 |

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**A - General  
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|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Expenditures and Other Uses</b>                         |                       |                       |                       |
| <b>Expenditures</b>  |                       |                       |                       |
| <b>General Government Support</b>                          |                       |                       |                       |
| <b>Legislative Board</b>                                   |                       |                       |                       |
| 10101 - Legislative Board - Personal Services              | \$253,680.00          | \$239,076.00          | \$234,771.00          |
| 10104 - Legislative Board - Contractual                    | \$34,077.00           | \$25,759.00           | \$18,019.00           |
| 10108 - Legislative Board - Employee Benefits              | \$37,521.00           | \$36,720.00           | \$37,547.00           |
| 10401 - Clerk of the Legislative Board - Personal Services | \$648,595.00          | \$572,591.00          | \$541,136.00          |
| 10404 - Clerk of the Legislative Board - Contractual       | \$305,773.00          | \$25,549.00           | \$31,083.00           |
| 10408 - Clerk of the Legislative Board - Employee Benefits | \$317,151.00          | \$280,488.00          | \$271,078.00          |
| <b>Total for Legislative Board</b>                         | <b>\$1,596,797.00</b> | <b>\$1,180,183.00</b> | <b>\$1,133,634.00</b> |
| <b>Judicial</b>  |                       |                       |                       |
| 11104 - Municipal Court - Contractual                      | \$1,610.00            | \$1,800.00            | \$2,190.00            |
| 11621 - Unified Court Budget Costs - Personal Services     | -                     | -                     | \$0.00                |
| 11624 - Unified Court Budget Costs - Contractual           | -                     | -                     | \$0.00                |
| 11628 - Unified Court Budget Costs - Employee Benefits     | -                     | -                     | \$0.00                |
| 11651 - District Attorney - Personal Services              | \$1,805,905.00        | \$1,515,054.00        | \$1,498,536.00        |
| 11652 - District Attorney - Equipment and Capital Outlay   | \$66,325.00           | \$98,334.00           | \$101,187.00          |
| 11654 - District Attorney - Contractual                    | \$325,118.00          | \$215,663.00          | \$201,509.00          |
| 11658 - District Attorney - Employee Benefits              | \$702,735.00          | \$572,611.00          | \$540,677.00          |
| 11701 - Public Defender - Personal Services                | \$1,312,293.00        | \$1,043,139.00        | \$1,060,982.00        |
| 11702 - Public Defender - Equipment and Capital Outlay     | -                     | -                     | \$0.00                |

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|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| 11704 - Public Defender - Contractual              | \$1,382,666.00        | \$1,141,900.00        | \$739,844.00          |
| 11708 - Public Defender - Employee Benefits        | \$586,125.00          | \$514,667.00          | \$455,310.00          |
| 11851 - Med Examiners/Coroners - Personal Services | \$187,777.00          | \$170,202.00          | \$229,844.00          |
| 11854 - Med Examiners/Coroners - Contractual       | \$458,433.00          | \$343,381.00          | \$254,131.00          |
| 11858 - Med Examiners/Coroners - Employee Benefits | \$52,725.00           | \$54,093.00           | \$73,139.00           |
| <b>Total for Judicial</b>                          | <b>\$6,881,712.00</b> | <b>\$5,670,844.00</b> | <b>\$5,157,349.00</b> |
| <b>Finance</b>                                     |                       |                       |                       |
| 13251 - Treasurer - Personal Services              | \$441,246.00          | \$431,851.00          | \$384,846.00          |
| 13254 - Treasurer - Contractual                    | \$84,191.00           | \$74,920.00           | \$80,332.00           |
| 13258 - Treasurer - Employee Benefits              | \$216,199.00          | \$184,478.00          | \$171,368.00          |
| 13451 - Purchasing - Personal Services             | \$289,848.00          | \$313,168.00          | \$285,626.00          |
| 13454 - Purchasing - Contractual                   | \$15,497.00           | \$15,298.00           | \$13,101.00           |
| 13458 - Purchasing - Employee Benefits             | \$177,650.00          | \$176,940.00          | \$173,769.00          |
| 13551 - Assessment - Personal Services             | \$665,461.00          | \$617,693.00          | \$583,134.00          |
| 13552 - Assessment - Equipment and Capital Outlay  | -                     | -                     | \$0.00                |
| 13554 - Assessment - Contractual                   | \$123,837.00          | \$121,143.00          | \$104,022.00          |
| 13558 - Assessment - Employee Benefits             | \$331,372.00          | \$281,235.00          | \$254,074.00          |
| 13754 - Credit Card Fees - Contractual             | \$38,003.00           | \$41,299.00           | \$37,573.00           |
| <b>Total for Finance</b>                           | <b>\$2,383,304.00</b> | <b>\$2,258,025.00</b> | <b>\$2,087,845.00</b> |
| <b>Municipal Staff</b>                             |                       |                       |                       |
| 14101 - Clerk - Personal Services                  | \$1,167,691.00        | \$1,076,424.00        | \$1,021,524.00        |
| 14102 - Clerk - Equipment and Capital Outlay       | -                     | -                     | \$35,150.00           |
| 14104 - Clerk - Contractual                        | \$144,138.00          | \$137,189.00          | \$141,690.00          |

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|---|-----------------------|-----------------------|-----------------------|
| 14108 - Clerk - Employee Benefits                                   | \$755,558.00          | \$697,732.00          | \$646,420.00          |
| 14201 - Law - Personal Services                                     | \$949,388.00          | \$892,991.00          | \$851,083.00          |
| 14202 - Law - Equipment and Capital Outlay                          | -                     | -                     | \$0.00                |
| 14204 - Law - Contractual   | \$552,277.00          | \$417,316.00          | \$416,000.00          |
| 14208 - Law - Employee Benefits                                     | \$493,643.00          | \$452,126.00          | \$427,854.00          |
| 14301 - Personnel - Personal Services                               | \$426,605.00          | \$373,569.00          | \$355,703.00          |
| 14304 - Personnel - Contractual                                     | \$49,472.00           | \$51,081.00           | \$38,223.00           |
| 14308 - Personnel - Employee Benefits                               | \$209,076.00          | \$192,392.00          | \$183,012.00          |
| 14501 - Elections - Personal Services                               | \$568,300.00          | \$467,583.00          | \$546,678.00          |
| 14502 - Elections - Equipment and Capital Outlay                    | \$711,173.00          | -                     | \$60,743.00           |
| 14504 - Elections - Contractual                                     | \$359,743.00          | \$285,172.00          | \$218,785.00          |
| 14508 - Elections - Employee Benefits                               | \$206,985.00          | \$196,886.00          | \$195,361.00          |
| <b>Total for Municipal Staff</b>                                    | <b>\$6,594,049.00</b> | <b>\$5,240,461.00</b> | <b>\$5,138,226.00</b> |
| <b>Shared Services</b>  |                       |                       |                       |
| 16201 - Operation of Plant - Personal Services                      | \$1,624,537.00        | \$1,491,784.00        | \$1,469,862.00        |
| 16202 - Operation of Plant - Equipment and Capital Outlay           | \$163,618.00          | \$52,966.00           | \$52,736.00           |
| 16204 - Operation of Plant - Contractual                            | \$1,744,300.00        | \$1,603,493.00        | \$1,289,667.00        |
| 16208 - Operation of Plant - Employee Benefits                      | \$797,200.00          | \$732,958.00          | \$700,770.00          |
| 16504 - Central Communication System - Contractual                  | \$108,984.00          | \$48,497.00           | \$80,020.00           |
| 16701 - Central Printing and Mailing - Personal Services            | \$54,363.00           | \$47,919.00           | \$45,737.00           |
| 16702 - Central Printing and Mailing - Equipment and Capital Outlay | -                     | -                     | \$0.00                |
| 16704 - Central Printing and Mailing - Contractual                  | \$29,536.00           | \$30,502.00           | \$51,805.00           |
| 16708 - Central Printing and Mailing - Employee Benefits            | \$33,053.00           | \$37,407.00           | \$34,882.00           |
| 16801 - Central Data Processing - Personal Services                 | \$730,639.00          | \$611,928.00          | \$549,573.00          |

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|--|------------------------|------------------------|------------------------|
| 16802 - Central Data Processing - Equipment and Capital Outlay                                       | \$21,064.00            | \$55,484.00            | \$0.00                 |
| 16804 - Central Data Processing - Contractual  | \$670,954.00           | \$467,444.00           | \$425,903.00           |
| 16808 - Central Data Processing - Employee Benefits  | \$324,383.00           | \$270,665.00           | \$288,369.00           |
| <b>Total for Shared Services</b>   | <b>\$6,302,631.00</b>  | <b>\$5,451,047.00</b>  | <b>\$4,989,324.00</b>  |
| <b>Special Items</b>   |                        |                        |                        |
| 19104 - Unallocated Insurance - Contractual  | \$879,198.00           | \$704,839.00           | \$564,567.00           |
| 19304 - Judgements and Claims - Contractual  | \$407,376.00           | \$168,046.00           | \$43,754.00            |
| 19504 - Taxes and Assessments on Municipal Property - Contractual                                    | \$41,696.00            | \$37,871.00            | \$37,871.00            |
| 19854 - Distribution Of Sales Tax - Contractual  | \$55,059,711.00        | \$54,965,923.00        | \$53,350,342.00        |
| 19894 - General Government Support, Other - Contractual<br><i>Outlay for leases and SBITA issued</i> | \$296,633.00           | -                      | \$0.00                 |
| <b>Total for Special Items</b>   | <b>\$56,684,614.00</b> | <b>\$55,876,679.00</b> | <b>\$53,996,534.00</b> |
| <b>Total for General Government Support</b>  | <b>\$80,443,107.00</b> | <b>\$75,677,239.00</b> | <b>\$72,502,912.00</b> |
| <b>Education</b>   |                        |                        |                        |
| <b>Community College</b>   |                        |                        |                        |
| 24904 - Community College Tuition - Contractual  | \$521,387.00           | \$544,627.00           | \$471,974.00           |
| 24954 - Contribution to Community College - Contractual  | \$5,474,771.00         | \$5,367,423.00         | \$5,262,179.00         |
| <b>Total for Community College</b>   | <b>\$5,996,158.00</b>  | <b>\$5,912,050.00</b>  | <b>\$5,734,153.00</b>  |
| <b>Other Educational Expenditures</b>  |                        |                        |                        |
| 29304 - Vocational Ed and Extension Board - Contractual  | \$676,260.00           | \$676,260.00           | \$676,260.00           |
| 29604 - Education of Handicapped Children - Contractual  | \$6,125,340.00         | \$5,347,306.00         | \$5,200,998.00         |

County of Jefferson  
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For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Total for Other Educational Expenditures</b>  | <b>\$6,801,600.00</b>  | <b>\$6,023,566.00</b>  | <b>\$5,877,258.00</b>  |
| <b>Total for Education</b>                       | <b>\$12,797,758.00</b> | <b>\$11,935,616.00</b> | <b>\$11,611,411.00</b> |
| <b>Public Safety</b>                             |                        |                        |                        |
| <b>Law Enforcement</b>                           |                        |                        |                        |
| 31101 - Sheriff - Personal Services              | \$4,489,276.00         | \$4,308,836.00         | \$3,905,397.00         |
| 31102 - Sheriff - Equipment and Capital Outlay   | \$1,093,131.00         | \$210,464.00           | \$202,927.00           |
| 31104 - Sheriff - Contractual                    | \$810,733.00           | \$781,740.00           | \$731,389.00           |
| 31108 - Sheriff - Employee Benefits              | \$2,117,137.00         | \$1,828,246.00         | \$1,719,217.00         |
| 31401 - Probation - Personal Services            | \$2,522,385.00         | \$2,387,979.00         | \$2,315,589.00         |
| 31402 - Probation - Equipment and Capital Outlay | -                      | \$160,880.00           | \$0.00                 |
| 31404 - Probation - Contractual                  | \$480,322.00           | \$309,825.00           | \$321,965.00           |
| 31408 - Probation - Employee Benefits            | \$1,345,443.00         | \$1,178,414.00         | \$1,117,447.00         |
| 31501 - Jail - Personal Services                 | \$5,790,246.00         | \$5,588,226.00         | \$5,503,969.00         |
| 31502 - Jail - Equipment and Capital Outlay      | \$75,140.00            | \$67,909.00            | \$186,799.00           |
| 31504 - Jail - Contractual                       | \$4,356,586.00         | \$2,288,709.00         | \$1,048,230.00         |
| 31508 - Jail - Employee Benefits                 | \$2,756,774.00         | \$2,552,968.00         | \$2,524,973.00         |
| <b>Total for Law Enforcement</b>                 | <b>\$25,837,173.00</b> | <b>\$21,664,196.00</b> | <b>\$19,577,902.00</b> |
| <b>Traffic Control</b>                           |                        |                        |                        |
| 33151 - STOP DWI - Personal Services             | -                      | -                      | \$0.00                 |
| 33152 - STOP DWI - Equipment and Capital Outlay  | -                      | -                      | \$0.00                 |
| 33154 - STOP DWI - Contractual                   | \$123,027.00           | \$147,666.00           | \$110,676.00           |
| 33158 - STOP DWI - Employee Benefits             | -                      | -                      | \$0.00                 |



County of Jefferson  
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**A - General  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Total for Traffic Control</b>                         | <b>\$123,027.00</b>    | <b>\$147,666.00</b>    | <b>\$110,676.00</b>    |
| <b>Fire Protection</b>                                   |                        |                        |                        |
| 34101 - Fire Protection - Personal Services              | \$2,154,741.00         | \$2,057,256.00         | \$2,056,617.00         |
| 34102 - Fire Protection - Equipment and Capital Outlay   | \$30,500.00            | \$606,860.00           | \$53,348.00            |
| 34104 - Fire Protection - Contractual                    | \$1,258,144.00         | \$1,161,222.00         | \$586,745.00           |
| 34108 - Fire Protection - Employee Benefits              | \$1,036,858.00         | \$1,000,658.00         | \$951,365.00           |
| <b>Total for Fire Protection</b>                         | <b>\$4,480,243.00</b>  | <b>\$4,825,996.00</b>  | <b>\$3,648,075.00</b>  |
| <b>Animal Control</b>                                    |                        |                        |                        |
| 35101 - Dog Control - Personal Services                  | \$236,397.00           | \$173,544.00           | \$167,003.00           |
| 35102 - Dog Control - Equipment and Capital Outlay       | -                      | \$42,734.00            | \$43,007.00            |
| 35104 - Dog Control - Contractual                        | \$63,951.00            | \$62,688.00            | \$62,074.00            |
| 35108 - Dog Control - Employee Benefits                  | \$97,394.00            | \$68,978.00            | \$48,946.00            |
| <b>Total for Animal Control</b>                          | <b>\$397,742.00</b>    | <b>\$347,944.00</b>    | <b>\$321,030.00</b>    |
| <b>Other Public Safety</b>                               |                        |                        |                        |
| 36201 - Safety Inspection - Personal Services            | \$428,216.00           | \$361,904.00           | \$308,562.00           |
| 36202 - Safety Inspection - Equipment and Capital Outlay | -                      | -                      | \$17,055.00            |
| 36204 - Safety Inspection - Contractual                  | \$49,562.00            | \$38,429.00            | \$44,843.00            |
| 36208 - Safety Inspection - Employee Benefits            | \$251,425.00           | \$217,275.00           | \$177,477.00           |
| <b>Total for Other Public Safety</b>                     | <b>\$729,203.00</b>    | <b>\$617,608.00</b>    | <b>\$547,937.00</b>    |
| <b>Total for Public Safety</b>                           | <b>\$31,567,388.00</b> | <b>\$27,603,410.00</b> | <b>\$24,205,620.00</b> |
| <b>Health</b>  |                        |                        |                        |

County of Jefferson  
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**A - General  
Results of Operations**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Public Health Program</b>  |                       |                       |                       |
| 40101 - Public Health - Personal Services   | \$350,823.00          | \$430,325.00          | \$366,614.00          |
| 40104 - Public Health - Contractual   | \$65,253.00           | \$60,308.00           | \$157,684.00          |
| 40108 - Public Health - Employee Benefits   | \$177,478.00          | \$186,938.00          | \$169,173.00          |
| 40421 - Rabies Control - Personal Services  | \$2,155.00            | \$1,844.00            | \$2,011.00            |
| 40424 - Rabies Control - Contractual  | \$129,543.00          | \$133,165.00          | \$157,131.00          |
| 40428 - Rabies Control - Employee Benefits  | \$165.00              | \$149.00              | \$160.00              |
| 40464 - Physically Handicapped - Contractual  | \$4,397.00            | \$2,153.00            | \$1,237.00            |
| 40501 - Public Health, Other - Personal Services<br><i>Home health nursing</i>            | \$3,386,107.00        | \$2,939,086.00        | \$2,734,497.00        |
| 40502 - Public Health, Other - Equipment and Capital Outlay<br><i>Home health nursing</i> | \$140,286.00          | \$14,796.00           | \$0.00                |
| 40504 - Public Health, Other - Contractual<br><i>Home health nursing</i>                  | \$1,319,368.00        | \$2,932,555.00        | \$1,839,425.00        |
| 40508 - Public Health, Other - Employee Benefits<br><i>Home health nursing</i>            | \$1,340,569.00        | \$1,201,513.00        | \$1,157,265.00        |
| <b>Total for Public Health Program</b>  | <b>\$6,916,144.00</b> | <b>\$7,902,832.00</b> | <b>\$6,585,197.00</b> |
| <b>Mental Health</b>  |                       |                       |                       |
| 43101 - Mental Health Administration - Personal Services                                  | \$611,009.00          | \$585,462.00          | \$506,480.00          |
| 43102 - Mental Health Administration - Equipment and Capital Outlay                       | -                     | -                     | \$0.00                |
| 43104 - Mental Health Administration - Contractual  | \$955,147.00          | \$776,856.00          | \$736,755.00          |
| 43108 - Mental Health Administration - Employee Benefits                                  | \$238,773.00          | \$220,693.00          | \$205,739.00          |
| 43204 - Mental Health Programs - Contractual  | \$7,793,777.00        | \$9,148,935.00        | \$7,140,595.00        |
| 43404 - Program for Individuals with Intellectual Disabilities - Contractual              | \$336,755.00          | \$339,309.00          | \$298,170.00          |
| 43904 - Mental Health Criminal Actions - Contractual                                      | \$1,701,264.00        | \$627,274.00          | \$0.00                |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| <b>Total for Mental Health</b>  | <b>\$11,636,725.00</b> | <b>\$11,698,529.00</b> | <b>\$8,887,739.00</b>  |
| <b>Total for Health</b>   | <b>\$18,552,869.00</b> | <b>\$19,601,361.00</b> | <b>\$15,472,936.00</b> |
| <b>Transportation</b>   |                        |                        |                        |
| <b>Public Transportation</b>  |                        |                        |                        |
| 56101 - Airport - Personal Services                                   | \$900,991.00           | \$819,757.00           | \$717,020.00           |
| 56102 - Airport - Equipment and Capital Outlay                        | \$534,243.00           | \$1,224,432.00         | \$324,678.00           |
| 56104 - Airport - Contractual   | \$1,861,434.00         | \$2,072,787.00         | \$1,863,042.00         |
| 56108 - Airport - Employee Benefits                                   | \$404,797.00           | \$364,720.00           | \$321,081.00           |
| <b>Total for Public Transportation</b>                                | <b>\$3,701,465.00</b>  | <b>\$4,481,696.00</b>  | <b>\$3,225,821.00</b>  |
| <b>Total for Transportation</b>                                       | <b>\$3,701,465.00</b>  | <b>\$4,481,696.00</b>  | <b>\$3,225,821.00</b>  |
| <b>Economic Assistance and Opportunity</b>                            |                        |                        |                        |
| <b>Social Services Programs</b>                                       |                        |                        |                        |
| 60101 - Social Services Administration - Personal Services            | \$11,637,719.00        | \$10,645,078.00        | \$9,906,188.00         |
| 60102 - Social Services Administration - Equipment and Capital Outlay | -                      | -                      | \$0.00                 |
| 60104 - Social Services Administration - Contractual                  | \$2,498,799.00         | \$2,162,717.00         | \$2,216,369.00         |
| 60108 - Social Services Administration - Employee Benefits            | \$7,676,786.00         | \$6,916,441.00         | \$6,837,252.00         |
| 60301 - Public Home - Personal Services                               | -                      | -                      | \$0.00                 |
| 60304 - Public Home - Contractual                                     | -                      | -                      | \$500,000.00           |
| 60554 - Day Care - Contractual  | \$4,935,256.00         | \$3,255,517.00         | \$1,753,901.00         |
| 60704 - Services for Recipients - Contractual                         | \$1,893,793.00         | \$4,998,865.00         | \$3,424,735.00         |
| 61004 - Medicaid to State - Contractual                               | \$20,206,293.00        | \$17,880,947.00        | \$16,446,725.00        |

County of Jefferson  
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For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| 61014 - Medicaid , Other - Contractual                | \$127,360.00           | \$126,873.00           | -                      |
| 61094 - Family Assistance - Contractual               | \$2,737,137.00         | \$2,919,408.00         | \$3,439,976.00         |
| 61194 - Child Care - Contractual                      | \$12,901,529.00        | \$12,494,624.00        | \$9,875,053.00         |
| 61294 - State Training School - Contractual           | \$642,881.00           | \$348,327.00           | \$663,090.00           |
| 61404 - Safety Net - Contractual                      | \$4,832,728.00         | \$3,975,341.00         | \$3,768,487.00         |
| 61414 - Home Energy Assistance - Contractual          | \$39,151.00            | \$52,038.00            | \$26,326.00            |
| 61424 - Emergency Aid For Adults - Contractual        | \$76,520.00            | \$61,970.00            | \$80,830.00            |
| <b>Total for Social Services Programs</b>             | <b>\$70,205,952.00</b> | <b>\$65,838,146.00</b> | <b>\$58,938,932.00</b> |
| <b>Economic Opportunity and Development</b>           |                        |                        |                        |
| 63104 - Community Action Administration - Contractual | \$1,140,966.00         | \$1,516,858.00         | \$1,421,515.00         |
| 64104 - Publicity - Contractual                       | \$474,444.00           | \$473,697.00           | \$382,664.00           |
| 64204 - Promotion of Industry - Contractual           | \$564,000.00           | \$540,000.00           | \$538,221.00           |
| 65101 - Veterans Service - Personal Services          | \$156,992.00           | \$142,443.00           | \$130,131.00           |
| 65104 - Veterans Service - Contractual                | \$6,364.00             | \$4,821.00             | \$3,653.00             |
| 65108 - Veterans Service - Employee Benefits          | \$47,058.00            | \$44,734.00            | \$46,278.00            |
| 65304 - Private Social Services Agency - Contractual  | \$25,000.00            | \$52,826.00            | \$52,826.00            |
| 66101 - Consumer Affairs - Personal Services          | \$131,610.00           | \$118,495.00           | \$98,801.00            |
| 66104 - Consumer Affairs - Contractual                | \$13,364.00            | \$12,297.00            | \$11,765.00            |
| 66108 - Consumer Affairs - Employee Benefits          | \$70,852.00            | \$61,909.00            | \$57,024.00            |
| 67721 - Programs for the Aging - Personal Services    | \$705,897.00           | \$577,682.00           | \$620,684.00           |
| 67724 - Programs for the Aging - Contractual          | \$1,920,549.00         | \$1,694,019.00         | \$1,576,761.00         |
| 67728 - Programs for the Aging - Employee Benefits    | \$321,249.00           | \$297,085.00           | \$294,565.00           |
| <b>Total for Economic Opportunity and Development</b> | <b>\$5,578,345.00</b>  | <b>\$5,536,866.00</b>  | <b>\$5,234,888.00</b>  |

County of Jefferson  
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**A - General  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Total for Economic Assistance and Opportunity</b> | <b>\$75,784,297.00</b> | <b>\$71,375,012.00</b> | <b>\$64,173,820.00</b> |
| <b>Culture and Recreation</b>                        |                        |                        |                        |
| <b>Recreation</b>                                    |                        |                        |                        |
| 73104 - Youth Programs - Contractual                 | \$203,547.00           | \$119,460.00           | \$93,403.00            |
| <b>Total for Recreation</b>                          | <b>\$203,547.00</b>    | <b>\$119,460.00</b>    | <b>\$93,403.00</b>     |
| <b>Culture</b>                                       |                        |                        |                        |
| 74104 - Library - Contractual                        | \$176,816.00           | \$176,816.00           | \$176,816.00           |
| 75101 - Historian - Personal Services                | -                      | \$2,828.00             | \$2,746.00             |
| 75104 - Historian - Contractual                      | \$34,000.00            | \$17,500.00            | \$16,894.00            |
| 75108 - Historian - Employee Benefits                | -                      | \$1,668.00             | \$410.00               |
| 79894 - Culture And Recreation, Other - Contractual  | -                      | -                      | \$89,004.00            |
| <b>Total for Culture</b>                             | <b>\$210,816.00</b>    | <b>\$198,812.00</b>    | <b>\$285,870.00</b>    |
| <b>Total for Culture and Recreation</b>              | <b>\$414,363.00</b>    | <b>\$318,272.00</b>    | <b>\$379,273.00</b>    |
| <b>Home and Community Services</b>                   |                        |                        |                        |
| <b>General Environment</b>                           |                        |                        |                        |
| 80201 - Planning and Surveys - Personal Services     | \$390,714.00           | \$359,018.00           | \$306,180.00           |
| 80204 - Planning and Surveys - Contractual           | \$206,773.00           | \$138,280.00           | \$72,718.00            |
| 80208 - Planning and Surveys - Employee Benefits     | \$177,586.00           | \$152,767.00           | \$141,911.00           |
| <b>Total for General Environment</b>                 | <b>\$775,073.00</b>    | <b>\$650,065.00</b>    | <b>\$520,809.00</b>    |
| <b>Natural Resources</b>                             |                        |                        |                        |

County of Jefferson  
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**A - General  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| 87104 - Conservation - Contractual                                 | \$199,757.00           | \$199,757.00           | \$199,757.00           |
| 87304 - Forestry - Contractual                                     | \$184,905.00           | \$172,718.00           | \$171,568.00           |
| <b>Total for Natural Resources</b>                                 | <b>\$384,662.00</b>    | <b>\$372,475.00</b>    | <b>\$371,325.00</b>    |
| <b>Total for Home and Community Services</b>                       | <b>\$1,159,735.00</b>  | <b>\$1,022,540.00</b>  | <b>\$892,134.00</b>    |
| <b>Employee Benefits</b>   |                        |                        |                        |
| <b>Employee Benefits</b>   |                        |                        |                        |
| 90408 - Workers' Compensation - Employee Benefits                  | \$826,617.00           | \$1,113,719.00         | \$629,846.00           |
| 90508 - Unemployment Insurance - Employee Benefits                 | \$70,804.00            | \$56,518.00            | \$41,841.00            |
| 90608 - Hospital, Medical and Dental Insurance - Employee Benefits | \$12,753,585.00        | \$10,517,114.00        | \$10,956,383.00        |
| <b>Total for Employee Benefits</b>                                 | <b>\$13,651,006.00</b> | <b>\$11,687,351.00</b> | <b>\$11,628,070.00</b> |
| <b>Total for Employee Benefits</b>                                 | <b>\$13,651,006.00</b> | <b>\$11,687,351.00</b> | <b>\$11,628,070.00</b> |
| <b>Debt Service</b>  |                        |                        |                        |
| <b>Debt Service</b>  |                        |                        |                        |
| 97816 - Subscription-Based IT Arrangement - Debt Principal         | \$100,095.00           | -                      | -                      |
| 97817 - Subscription-Based IT Arrangement - Debt Interest          | \$832.00               | -                      | -                      |
| 97886 - Leases - Debt Principal                                    | \$7,174.00             | -                      | -                      |
| 97887 - Leases - Debt Interest                                     | \$60.00                | -                      | -                      |
| <b>Total for Debt Service</b>                                      | <b>\$108,161.00</b>    | <b>\$0.00</b>          | <b>\$0.00</b>          |
| <b>Total for Debt Service</b>                                      | <b>\$108,161.00</b>    | <b>\$0.00</b>          | <b>\$0.00</b>          |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Results of Operations**

|  | 12/31/2024              | 12/31/2023              | 12/31/2022              |
|--|-------------------------|-------------------------|-------------------------|
| <b>Total for Expenditures</b>  | <b>\$238,180,149.00</b> | <b>\$223,702,497.00</b> | <b>\$204,091,997.00</b> |
| <b>Other Uses</b>  |                         |                         |                         |
| <b>Interfund Transfers</b>   |                         |                         |                         |
| <b>Interfund Transfers</b>   |                         |                         |                         |
| 99019 - Transfers to Other Funds - Interfund Transfer<br><i>Budgeted transfers to operating funds.</i> | \$13,362,205.00         | \$16,864,037.00         | \$15,689,026.00         |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer  | \$9,829,914.00          | \$6,980,836.00          | \$5,795,679.00          |
| <b>Total for Interfund Transfers</b>   | <b>\$23,192,119.00</b>  | <b>\$23,844,873.00</b>  | <b>\$21,484,705.00</b>  |
| <b>Total for Interfund Transfers</b>   | <b>\$23,192,119.00</b>  | <b>\$23,844,873.00</b>  | <b>\$21,484,705.00</b>  |
| <b>Total for Other Uses</b>  | <b>\$23,192,119.00</b>  | <b>\$23,844,873.00</b>  | <b>\$21,484,705.00</b>  |
| <b>Total for Expenditures and Other Uses</b>   | <b>\$261,372,268.00</b> | <b>\$247,547,370.00</b> | <b>\$225,576,702.00</b> |

County of Jefferson  
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**A - General  
Changes in Fund Balance**

|   | 12/31/2024       | 12/31/2023       | 12/31/2022       |
|---|------------------|------------------|------------------|
| <b>Analysis of Changes in Fund Balance</b>  |                  |                  |                  |
| 8021 - Fund Balance - Beginning of Year   | \$102,784,071.00 | \$86,833,301.00  | \$73,036,566.00  |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | -                | -                | \$1,079,050.00   |
| 8022 - Restated Fund Balance - Beginning of Year  | \$102,784,071.00 | \$86,833,301.00  | \$74,115,616.00  |
| Add Revenues and Other Sources  | \$266,795,119.00 | \$263,498,140.00 | \$238,294,387.00 |
| Deduct Expenditures and Other Uses  | \$261,372,268.00 | \$247,547,370.00 | \$225,576,702.00 |
| 8029 - Fund Balance - End of Year   | \$108,206,922.00 | \$102,784,071.00 | \$86,833,301.00  |



County of Jefferson  
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**A - General  
Adopted Budget Summary**

|  | 12/31/2025              | 12/31/2024              | 12/31/2023              |
|--|-------------------------|-------------------------|-------------------------|
| <b>Estimated Revenues and Other Sources</b>                  |                         |                         |                         |
| <b>Estimated Revenue</b>                                     |                         |                         |                         |
| 1049 - Est Rev - Property Taxes                              | \$64,445,933.00         | \$63,807,854.00         | \$62,556,720.00         |
| 1099 - Est Rev - Property Tax Items                          | \$2,525,000.00          | \$2,500,000.00          | \$2,600,000.00          |
| 1199 - Est Rev - Non-Property Tax Items                      | \$97,700,000.00         | \$96,698,980.00         | \$86,005,683.00         |
| 1299 - Est Rev - Departmental Income                         | -                       | -                       | \$11,893,108.00         |
| 2199 - Est Rev - Departmental Income                         | \$14,560,306.00         | \$12,494,469.00         | -                       |
| 2399 - Est Rev - Intergovernmental Charges                   | \$3,410,593.00          | \$3,364,951.00          | \$3,162,601.00          |
| 2499 - Est Rev - Use of Money and Property                   | \$2,027,600.00          | \$1,730,400.00          | \$669,000.00            |
| 2599 - Est Rev - Licenses and Permits                        | \$125,000.00            | \$30,000.00             | \$30,000.00             |
| 2649 - Est Rev - Fines and Forfeitures                       | \$263,000.00            | \$188,209.00            | \$204,180.00            |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$2,322,280.00          | \$1,448,124.00          | \$1,356,625.00          |
| 2799 - Est Rev - Other Revenues                              | \$4,608,751.00          | \$3,638,279.00          | \$3,659,154.00          |
| 2801 - Est Rev - Interfund Revenues                          | -                       | -                       | \$21,041,233.00         |
| 2899 - Est Rev - Interfund Revenues                          | \$22,365,985.00         | \$22,314,189.00         | -                       |
| 3099 - Est Rev - State Aid                                   | \$35,085,245.00         | \$30,538,204.00         | \$28,092,852.00         |
| 4099 - Est Rev - Federal Aid                                 | \$22,431,652.00         | \$21,434,513.00         | \$21,313,229.00         |
| <b>Total for Estimated Revenue</b>                           | <b>\$271,871,345.00</b> | <b>\$260,188,172.00</b> | <b>\$242,584,385.00</b> |
| <b>Estimated Other Sources</b>                               |                         |                         |                         |
| 599 - Appropriated Fund Balance                              | \$13,625,146.00         | \$10,370,222.00         | \$14,048,476.00         |
| <b>Total for Estimated Other Sources</b>                     | <b>\$13,625,146.00</b>  | <b>\$10,370,222.00</b>  | <b>\$14,048,476.00</b>  |
| <b>Total for Estimated Revenues and Other Sources</b>        | <b>\$285,496,491.00</b> | <b>\$270,558,394.00</b> | <b>\$256,632,861.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**A - General  
Adopted Budget Summary**

|  | 12/31/2025              | 12/31/2024              | 12/31/2023              |
|--|-------------------------|-------------------------|-------------------------|
| <b>Estimated Appropriations and Other Uses</b>           |                         |                         |                         |
| <b>Estimated Appropriations</b>                          |                         |                         |                         |
| 1999 - App - General Government Support                  | \$80,322,661.00         | \$77,274,195.00         | \$68,864,448.00         |
| 2999 - App - Education                                   | \$13,369,424.00         | \$12,784,599.00         | \$11,810,683.00         |
| 3999 - App - Public Safety                               | \$33,128,801.00         | \$31,617,370.00         | \$27,659,295.00         |
| 4999 - App - Health                                      | \$19,154,032.00         | \$17,858,629.00         | \$16,968,573.00         |
| 5999 - App - Transportation                              | \$4,121,841.00          | \$3,719,788.00          | \$3,128,417.00          |
| 6999 - App - Economic Assistance and Opportunity         | \$81,153,657.00         | \$75,435,264.00         | \$71,941,613.00         |
| 7999 - App - Culture and Recreation                      | \$400,000.00            | \$417,059.00            | \$286,236.00            |
| 8999 - App - Home and Community Services                 | \$923,044.00            | \$1,077,060.00          | \$1,037,348.00          |
| 9199 - App - Employee Benefits                           | \$37,579,315.00         | \$34,654,407.00         | \$33,355,974.00         |
| <b>Total for Estimated Appropriations</b>                | <b>\$270,152,775.00</b> | <b>\$254,838,371.00</b> | <b>\$235,052,587.00</b> |
| <b>Estimated Other Uses</b>                              |                         |                         |                         |
| 9999 - App - Interfund Transfers                         | \$15,343,716.00         | \$15,720,024.00         | \$21,580,274.00         |
| <b>Total for Estimated Other Uses</b>                    | <b>\$15,343,716.00</b>  | <b>\$15,720,024.00</b>  | <b>\$21,580,274.00</b>  |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$285,496,491.00</b> | <b>\$270,558,395.00</b> | <b>\$256,632,861.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Balance Sheet**

|   | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|---|---------------------|---------------------|---------------------|
| <b>Assets and Deferred Outflows</b>                   |                     |                     |                     |
| <b>Assets</b>   |                     |                     |                     |
| <b>Cash and Cash Equivalents</b>                      |                     |                     |                     |
| 200 - Cash  | \$152,921.00        | \$94,095.00         | \$6,702.00          |
| <b>Total for Cash and Cash Equivalents</b>            | <b>\$152,921.00</b> | <b>\$94,095.00</b>  | <b>\$6,702.00</b>   |
| <b>Restricted Cash and Cash Equivalents</b>           |                     |                     |                     |
| 230 - Cash Special Reserves                           | -                   | -                   | \$49,703.00         |
| <b>Total for Restricted Cash and Cash Equivalents</b> | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$49,703.00</b>  |
| <b>Restricted Investments</b>                         |                     |                     |                     |
| 452 - Investments in Securities Special Reserves      | -                   | -                   | \$0.00              |
| <b>Total for Restricted Investments</b>               | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>Due From</b>                                       |                     |                     |                     |
| 410 - Due from State and Federal Government           | \$567,698.00        | \$529,666.00        | \$361,783.00        |
| 440 - Due from Other Governments<br>Town grant        | \$20,400.00         | \$16,375.00         | \$11,789.00         |
| <b>Total for Due From</b>                             | <b>\$588,098.00</b> | <b>\$546,041.00</b> | <b>\$373,572.00</b> |
| <b>Other Assets</b>                                   |                     |                     |                     |
| 480 - Prepaid Expenses                                | \$24,657.00         | \$21,876.00         | \$19,431.00         |
| <b>Total for Other Assets</b>                         | <b>\$24,657.00</b>  | <b>\$21,876.00</b>  | <b>\$19,431.00</b>  |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Balance Sheet**

|   | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|---|---------------------|---------------------|---------------------|
| <b>Total for Assets</b>                       | <b>\$765,676.00</b> | <b>\$662,012.00</b> | <b>\$449,408.00</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$765,676.00</b> | <b>\$662,012.00</b> | <b>\$449,408.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Balance Sheet**

|  | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|--|---------------------|---------------------|---------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b> |                     |                     |                     |
| <b>Liabilities</b>                                     |                     |                     |                     |
| <b>Payables</b>  |                     |                     |                     |
| 600 - Accounts Payable                                 | \$417,284.00        | \$388,759.00        | \$307,398.00        |
| 601 - Accrued Liabilities                              | \$34,170.00         | \$18,586.00         | \$0.00              |
| <b>Total for Payables</b>                              | <b>\$451,454.00</b> | <b>\$407,345.00</b> | <b>\$307,398.00</b> |
| <b>Due to</b>  |                     |                     |                     |
| 630 - Due To Other Funds                               | -                   | \$86,262.00         | \$6,384.00          |
| <b>Total for Due to</b>                                | <b>\$0.00</b>       | <b>\$86,262.00</b>  | <b>\$6,384.00</b>   |
| <b>Total for Liabilities</b>                           | <b>\$451,454.00</b> | <b>\$493,607.00</b> | <b>\$313,782.00</b> |
| <b>Deferred Inflows</b>                                |                     |                     |                     |
| <b>Deferred Inflows of Resources</b>                   |                     |                     |                     |
| 691 - Deferred Inflow Of Resources<br>grants           | \$65,891.00         | \$71,812.00         | \$66,492.00         |
| <b>Total for Deferred Inflows of Resources</b>         | <b>\$65,891.00</b>  | <b>\$71,812.00</b>  | <b>\$66,492.00</b>  |
| <b>Total for Deferred Inflows</b>                      | <b>\$65,891.00</b>  | <b>\$71,812.00</b>  | <b>\$66,492.00</b>  |
| <b>Fund Balance</b>                                    |                     |                     |                     |
| <b>Nonspendable Fund Balance</b>                       |                     |                     |                     |
| 806 - Not In Spendable Form                            | \$24,657.00         | \$21,876.00         | \$19,431.00         |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Balance Sheet**

|   | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|---|---------------------|---------------------|---------------------|
| <b>Total for Nonspendable Fund Balance</b>                                  | <b>\$24,657.00</b>  | <b>\$21,876.00</b>  | <b>\$19,431.00</b>  |
| <b>Restricted Fund Balance</b>  |                     |                     |                     |
| 899 - Other Restricted Fund Balance<br><i>WIA and CDBG funds restricted</i> | \$152,921.00        | \$55,081.00         | \$49,703.00         |
| <b>Total for Restricted Fund Balance</b>                                    | <b>\$152,921.00</b> | <b>\$55,081.00</b>  | <b>\$49,703.00</b>  |
| <b>Assigned Fund Balance</b>  |                     |                     |                     |
| 915 - Assigned Unappropriated Fund Balance                                  | \$70,753.00         | \$19,636.00         | \$0.00              |
| <b>Total for Assigned Fund Balance</b>                                      | <b>\$70,753.00</b>  | <b>\$19,636.00</b>  | <b>\$0.00</b>       |
| <b>Total for Fund Balance</b>   | <b>\$248,331.00</b> | <b>\$96,593.00</b>  | <b>\$69,134.00</b>  |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b>            | <b>\$765,676.00</b> | <b>\$662,012.00</b> | <b>\$449,408.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Revenues and Other Sources</b>                            |                       |                       |                       |
| <b>Revenues</b>  |                       |                       |                       |
| <b>Departmental Income</b>                                   |                       |                       |                       |
| 1289 - Other General Departmental Income                     | \$617,367.00          | \$582,124.00          | \$614,038.00          |
| 2170 - Community Development Income                          | -                     | \$13,800.00           | \$0.00                |
| <b>Total for Departmental Income</b>                         | <b>\$617,367.00</b>   | <b>\$595,924.00</b>   | <b>\$614,038.00</b>   |
| <b>Use of Money and Property</b>                             |                       |                       |                       |
| 2410 - Rental of Real Property                               | \$116,345.00          | \$119,818.00          | \$109,474.00          |
| <b>Total for Use of Money and Property</b>                   | <b>\$116,345.00</b>   | <b>\$119,818.00</b>   | <b>\$109,474.00</b>   |
| <b>Sales of Property and Compensation for Loss</b>           |                       |                       |                       |
| 2665 - Sales of Equipment                                    | -                     | \$10.00               | \$0.00                |
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$0.00</b>         | <b>\$10.00</b>        | <b>\$0.00</b>         |
| <b>Federal Aid</b>   |                       |                       |                       |
| 4089 - Federal Aid Other                                     | \$35,251.00           | \$39,164.00           | \$27,656.00           |
| 4791 - Federal Aid Workforce Innovation and Opportunity Act  | \$1,642,938.00        | \$1,858,198.00        | \$1,901,209.00        |
| 4910 - Federal Aid Community Development Act                 | \$951,135.00          | \$1,255,226.00        | \$529,774.00          |
| 4989 - Federal Aid Other Home and Community Services         | \$787,137.00          | \$700,641.00          | \$578,186.00          |
| <b>Total for Federal Aid</b>                                 | <b>\$3,416,461.00</b> | <b>\$3,853,229.00</b> | <b>\$3,036,825.00</b> |
| <b>Total for Revenues</b>                                    | <b>\$4,150,173.00</b> | <b>\$4,568,981.00</b> | <b>\$3,760,337.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

CD - Special Grant  
Results of Operations

|                                      | 12/31/2024     | 12/31/2023     | 12/31/2022     |
|--------------------------------------|----------------|----------------|----------------|
| Total for Revenues and Other Sources | \$4,150,173.00 | \$4,568,981.00 | \$3,760,337.00 |



County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Expenditures and Other Uses</b>                                   |                       |                       |                       |
| <b>Expenditures</b>  |                       |                       |                       |
| <b>Economic Assistance and Opportunity</b>                           |                       |                       |                       |
| <b>Economic Opportunity and Development</b>                          |                       |                       |                       |
| 62901 - Job Training Administration - Personal Services              | -                     | -                     | \$796,468.00          |
| 62902 - Job Training Administration - Equipment and Capital Outlay   | -                     | -                     | \$4,579.00            |
| 62904 - Job Training Administration - Contractual                    | -                     | -                     | \$1,485,574.00        |
| 62908 - Job Training Administration - Employee Benefits              | -                     | -                     | \$408,417.00          |
| 62931 - Workforce Innovation and Opportunity Act - Personal Services | \$823,308.00          | \$762,517.00          | -                     |
| 62934 - Workforce Innovation and Opportunity Act - Contractual       | \$1,564,618.00        | \$1,397,015.00        | -                     |
| 62938 - Workforce Innovation and Opportunity Act - Employee Benefits | \$413,570.00          | \$381,678.00          | -                     |
| <b>Total for Economic Opportunity and Development</b>                | <b>\$2,801,496.00</b> | <b>\$2,541,210.00</b> | <b>\$2,695,038.00</b> |
| <b>Total for Economic Assistance and Opportunity</b>                 | <b>\$2,801,496.00</b> | <b>\$2,541,210.00</b> | <b>\$2,695,038.00</b> |
| <b>Home and Community Services</b>                                   |                       |                       |                       |
| <b>Community Development</b>   |                       |                       |                       |
| 86504 - Supportive Housing - Contractual                             | \$35,251.00           | \$21,547.00           | -                     |
| 86684 - Rehabilitation, Loans and Grants - Contractual               | \$1,161,690.00        | \$1,978,765.00        | \$1,141,460.00        |
| <b>Total for Community Development</b>                               | <b>\$1,196,941.00</b> | <b>\$2,000,312.00</b> | <b>\$1,141,460.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Total for Home and Community Services</b> | <b>\$1,196,941.00</b> | <b>\$2,000,312.00</b> | <b>\$1,141,460.00</b> |
| <b>Total for Expenditures</b>                | <b>\$3,998,437.00</b> | <b>\$4,541,522.00</b> | <b>\$3,836,498.00</b> |
| <b>Total for Expenditures and Other Uses</b> | <b>\$3,998,437.00</b> | <b>\$4,541,522.00</b> | <b>\$3,836,498.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**CD - Special Grant  
Changes in Fund Balance**

|  | 12/31/2024     | 12/31/2023     | 12/31/2022     |
|--|----------------|----------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>       |                |                |                |
| 8021 - Fund Balance - Beginning of Year          | \$96,595.00    | \$69,136.00    | \$145,297.00   |
| 8022 - Restated Fund Balance - Beginning of Year | \$96,595.00    | \$69,136.00    | \$145,297.00   |
| Add Revenues and Other Sources                   | \$4,150,173.00 | \$4,568,981.00 | \$3,760,337.00 |
| Deduct Expenditures and Other Uses               | \$3,998,437.00 | \$4,541,522.00 | \$3,836,498.00 |
| 8029 - Fund Balance - End of Year                | \$248,331.00   | \$96,595.00    | \$69,136.00    |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road  
Balance Sheet**

|   | 12/31/2024            | 12/31/2023             | 12/31/2022            |
|---|-----------------------|------------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>           |                       |                        |                       |
| <b>Assets</b>                                 |                       |                        |                       |
| <b>Cash and Cash Equivalents</b>              |                       |                        |                       |
| 201 - Cash In Time Deposits                   | \$7,487,051.00        | \$7,991,279.00         | \$6,399,691.00        |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$7,487,051.00</b> | <b>\$7,991,279.00</b>  | <b>\$6,399,691.00</b> |
| <b>Net Other Receivables</b>                  |                       |                        |                       |
| 380 - Accounts Receivable                     | \$177.00              | \$3,255.00             | \$0.00                |
| <b>Total for Net Other Receivables</b>        | <b>\$177.00</b>       | <b>\$3,255.00</b>      | <b>\$0.00</b>         |
| <b>Due From</b>                               |                       |                        |                       |
| 410 - Due from State and Federal Government   | \$1,118,060.00        | \$2,621,206.00         | \$2,345,345.00        |
| 440 - Due from Other Governments              | -                     | \$768.00               | \$7,727.00            |
| <b>Total for Due From</b>                     | <b>\$1,118,060.00</b> | <b>\$2,621,974.00</b>  | <b>\$2,353,072.00</b> |
| <b>Other Assets</b>                           |                       |                        |                       |
| 480 - Prepaid Expenses                        | \$110,333.00          | \$97,903.00            | \$88,064.00           |
| <b>Total for Other Assets</b>                 | <b>\$110,333.00</b>   | <b>\$97,903.00</b>     | <b>\$88,064.00</b>    |
| <b>Total for Assets</b>                       | <b>\$8,715,621.00</b> | <b>\$10,714,411.00</b> | <b>\$8,840,827.00</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$8,715,621.00</b> | <b>\$10,714,411.00</b> | <b>\$8,840,827.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road  
Balance Sheet**

|  | 12/31/2024            | 12/31/2023             | 12/31/2022            |
|--|-----------------------|------------------------|-----------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>           |                       |                        |                       |
| <b>Liabilities</b>   |                       |                        |                       |
| <b>Payables</b>  |                       |                        |                       |
| 600 - Accounts Payable   | \$550,817.00          | \$1,840,823.00         | \$465,808.00          |
| 601 - Accrued Liabilities  | \$97,822.00           | \$63,358.00            | \$89,450.00           |
| <b>Total for Payables</b>  | <b>\$648,639.00</b>   | <b>\$1,904,181.00</b>  | <b>\$555,258.00</b>   |
| <b>Total for Liabilities</b>                                     | <b>\$648,639.00</b>   | <b>\$1,904,181.00</b>  | <b>\$555,258.00</b>   |
| <b>Fund Balance</b>  |                       |                        |                       |
| <b>Nonspendable Fund Balance</b>                                 |                       |                        |                       |
| 806 - Not In Spendable Form                                      | \$110,333.00          | \$97,903.00            | \$88,064.00           |
| <b>Total for Nonspendable Fund Balance</b>                       | <b>\$110,333.00</b>   | <b>\$97,903.00</b>     | <b>\$88,064.00</b>    |
| <b>Assigned Fund Balance</b>                                     |                       |                        |                       |
| 915 - Assigned Unappropriated Fund Balance                       | \$7,956,649.00        | \$8,712,327.00         | \$8,197,504.00        |
| <b>Total for Assigned Fund Balance</b>                           | <b>\$7,956,649.00</b> | <b>\$8,712,327.00</b>  | <b>\$8,197,504.00</b> |
| <b>Total for Fund Balance</b>                                    | <b>\$8,066,982.00</b> | <b>\$8,810,230.00</b>  | <b>\$8,285,568.00</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$8,715,621.00</b> | <b>\$10,714,411.00</b> | <b>\$8,840,826.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road  
Results of Operations**

|  | 12/31/2024          | 12/31/2023          | 12/31/2022         |
|--|---------------------|---------------------|--------------------|
| <b>Revenues and Other Sources</b>  |                     |                     |                    |
| <b>Revenues</b>  |                     |                     |                    |
| <b>Departmental Income</b>   |                     |                     |                    |
| 2801 - Interfund Revenues  | \$1,104.00          | \$50,293.00         | \$1,679.00         |
| <b>Total for Departmental Income</b>   | <b>\$1,104.00</b>   | <b>\$50,293.00</b>  | <b>\$1,679.00</b>  |
| <b>Intergovernmental Charges</b>   |                     |                     |                    |
| 2300 - Transportation Services Other Governments<br><i>other municipality roads paved.</i> | \$25,327.00         | \$12,276.00         | \$10,470.00        |
| 2306 - Roads and Bridges Charges Other Governments   | -                   | \$1,419.00          | -                  |
| <b>Total for Intergovernmental Charges</b>   | <b>\$25,327.00</b>  | <b>\$13,695.00</b>  | <b>\$10,470.00</b> |
| <b>Use of Money and Property</b>   |                     |                     |                    |
| 2401 - Interest and Earnings   | \$224,703.00        | \$197,437.00        | \$61,881.00        |
| <b>Total for Use of Money and Property</b>   | <b>\$224,703.00</b> | <b>\$197,437.00</b> | <b>\$61,881.00</b> |
| <b>Licenses and Permits</b>  |                     |                     |                    |
| 2590 - Permits Other   | \$1,825.00          | \$2,125.00          | \$1,840.00         |
| <b>Total for Licenses and Permits</b>  | <b>\$1,825.00</b>   | <b>\$2,125.00</b>   | <b>\$1,840.00</b>  |
| <b>Sales of Property and Compensation for Loss</b>   |                     |                     |                    |
| 2650 - Sales of Scrap and Excess Materials   | -                   | \$2,943.00          | -                  |
| 2680 - Insurance Recoveries  | \$26,477.00         | \$10,791.00         | \$1,055.00         |
| <b>Total for Sales of Property and Compensation for Loss</b>                               | <b>\$26,477.00</b>  | <b>\$13,734.00</b>  | <b>\$1,055.00</b>  |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Other Revenues</b>                            |                        |                        |                        |
| 2701 - Refunds of Prior Year Expenditures        | \$15,630.00            | -                      | \$0.00                 |
| <b>Total for Other Revenues</b>                  | <b>\$15,630.00</b>     | <b>\$0.00</b>          | <b>\$0.00</b>          |
| <b>State Aid</b>                                 |                        |                        |                        |
| 3501 - State Aid Consolidated Highway Aid        | \$8,649,422.00         | \$7,635,289.00         | \$6,961,181.00         |
| 3960 - State Aid Emergency Disaster Assistance   | -                      | -                      | \$28,639.00            |
| <b>Total for State Aid</b>                       | <b>\$8,649,422.00</b>  | <b>\$7,635,289.00</b>  | <b>\$6,989,820.00</b>  |
| <b>Federal Aid</b>                               |                        |                        |                        |
| 4589 - Federal Aid Other Transportation          | -                      | -                      | \$94,774.00            |
| 4960 - Federal Aid Emergency Disaster Assistance | -                      | -                      | \$171,833.00           |
| <b>Total for Federal Aid</b>                     | <b>\$0.00</b>          | <b>\$0.00</b>          | <b>\$266,607.00</b>    |
| <b>Total for Revenues</b>                        | <b>\$8,944,488.00</b>  | <b>\$7,912,573.00</b>  | <b>\$7,333,352.00</b>  |
| <b>Other Sources</b>                             |                        |                        |                        |
| <b>Operating Transfers</b>                       |                        |                        |                        |
| 5031 - Interfund Transfers                       | \$10,384,296.00        | \$12,448,048.00        | \$10,427,185.00        |
| <b>Total for Operating Transfers</b>             | <b>\$10,384,296.00</b> | <b>\$12,448,048.00</b> | <b>\$10,427,185.00</b> |
| <b>Total for Other Sources</b>                   | <b>\$10,384,296.00</b> | <b>\$12,448,048.00</b> | <b>\$10,427,185.00</b> |
| <b>Total for Revenues and Other Sources</b>      | <b>\$19,328,784.00</b> | <b>\$20,360,621.00</b> | <b>\$17,760,537.00</b> |

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**D - County Road  
Results of Operations**

|   | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|---|---------------------|---------------------|---------------------|
| <b>Expenditures and Other Uses</b>                            |                     |                     |                     |
| <b>Expenditures</b>   |                     |                     |                     |
| <b>Public Safety</b>  |                     |                     |                     |
| <b>Traffic Control</b>  |                     |                     |                     |
| 33101 - Traffic Control - Personal Services                   | \$199,982.00        | \$194,162.00        | \$185,427.00        |
| 33102 - Traffic Control - Equipment and Capital Outlay        | -                   | -                   | \$27,999.00         |
| 33104 - Traffic Control - Contractual                         | \$470,075.00        | \$459,110.00        | \$440,752.00        |
| 33108 - Traffic Control - Employee Benefits                   | \$96,391.00         | \$80,396.00         | \$84,677.00         |
| <b>Total for Traffic Control</b>                              | <b>\$766,448.00</b> | <b>\$733,668.00</b> | <b>\$738,855.00</b> |
| <b>Total for Public Safety</b>                                | <b>\$766,448.00</b> | <b>\$733,668.00</b> | <b>\$738,855.00</b> |
| <b>Transportation</b>   |                     |                     |                     |
| <b>Highway</b>  |                     |                     |                     |
| 50101 - Highway and Street Administration - Personal Services | \$324,748.00        | \$326,853.00        | \$339,917.00        |
| 50104 - Highway and Street Administration - Contractual       | \$15,420.00         | \$24,109.00         | \$33,456.00         |
| 50108 - Highway and Street Administration - Employee Benefits | \$172,274.00        | \$169,130.00        | \$179,540.00        |
| 50201 - Engineering - Personal Services                       | \$310,896.00        | \$280,031.00        | \$345,553.00        |
| 50204 - Engineering - Contractual                             | \$22,127.00         | \$11,501.00         | \$15,673.00         |
| 50208 - Engineering - Employee Benefits                       | \$107,896.00        | \$110,992.00        | \$137,414.00        |
| 51101 - Maintenance of Roads - Personal Services              | \$2,136,531.00      | \$1,897,823.00      | \$1,907,485.00      |
| 51104 - Maintenance of Roads - Contractual                    | \$2,394,403.00      | \$2,303,627.00      | \$1,748,944.00      |
| 51108 - Maintenance of Roads - Employee Benefits              | \$1,132,563.00      | \$1,027,655.00      | \$982,980.00        |



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**D - County Road  
Results of Operations**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| 51124 - Permanent Improvements Highway - Contractual            | \$5,208,941.00         | \$5,276,689.00         | \$4,515,663.00         |
| 51424 - Snow Removal - Contractual                              | \$3,848,516.00         | \$3,739,184.00         | \$3,456,430.00         |
| <b>Total for Highway</b>  | <b>\$15,674,315.00</b> | <b>\$15,167,594.00</b> | <b>\$13,663,055.00</b> |
| <b>Total for Transportation</b>                                 | <b>\$15,674,315.00</b> | <b>\$15,167,594.00</b> | <b>\$13,663,055.00</b> |
| <b>Employee Benefits</b>  |                        |                        |                        |
| <b>Employee Benefits</b>  |                        |                        |                        |
| 90508 - Unemployment Insurance - Employee Benefits              | \$21,382.00            | \$13,947.00            | \$9,027.00             |
| <b>Total for Employee Benefits</b>                              | <b>\$21,382.00</b>     | <b>\$13,947.00</b>     | <b>\$9,027.00</b>      |
| <b>Total for Employee Benefits</b>                              | <b>\$21,382.00</b>     | <b>\$13,947.00</b>     | <b>\$9,027.00</b>      |
| <b>Total for Expenditures</b>                                   | <b>\$16,462,145.00</b> | <b>\$15,915,209.00</b> | <b>\$14,410,937.00</b> |
| <b>Other Uses</b>   |                        |                        |                        |
| <b>Interfund Transfers</b>                                      |                        |                        |                        |
| <b>Interfund Transfers</b>                                      |                        |                        |                        |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | \$3,609,888.00         | \$3,920,750.00         | \$2,402,574.00         |
| <b>Total for Interfund Transfers</b>                            | <b>\$3,609,888.00</b>  | <b>\$3,920,750.00</b>  | <b>\$2,402,574.00</b>  |
| <b>Total for Interfund Transfers</b>                            | <b>\$3,609,888.00</b>  | <b>\$3,920,750.00</b>  | <b>\$2,402,574.00</b>  |
| <b>Total for Other Uses</b>                                     | <b>\$3,609,888.00</b>  | <b>\$3,920,750.00</b>  | <b>\$2,402,574.00</b>  |
| <b>Total for Expenditures and Other Uses</b>                    | <b>\$20,072,033.00</b> | <b>\$19,835,959.00</b> | <b>\$16,813,511.00</b> |

County of Jefferson  
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**D - County Road  
Results of Operations**

| 12/31/2024 | 12/31/2023 | 12/31/2022 |
|------------|------------|------------|
|------------|------------|------------|

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**D - County Road  
Changes in Fund Balance**

|  | 12/31/2024      | 12/31/2023      | 12/31/2022      |
|--|-----------------|-----------------|-----------------|
| <b>Analysis of Changes in Fund Balance</b>       |                 |                 |                 |
| 8021 - Fund Balance - Beginning of Year          | \$8,810,231.00  | \$8,285,569.00  | \$7,338,543.00  |
| 8022 - Restated Fund Balance - Beginning of Year | \$8,810,231.00  | \$8,285,569.00  | \$7,338,543.00  |
| Add Revenues and Other Sources                   | \$19,328,784.00 | \$20,360,621.00 | \$17,760,537.00 |
| Deduct Expenditures and Other Uses               | \$20,072,033.00 | \$19,835,959.00 | \$16,813,511.00 |
| 8029 - Fund Balance - End of Year                | \$8,066,982.00  | \$8,810,231.00  | \$8,285,569.00  |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery  
Balance Sheet**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>  |                       |                       |                       |
| <b>Assets</b>  |                       |                       |                       |
| <b>Cash and Cash Equivalents</b>   |                       |                       |                       |
| 201 - Cash In Time Deposits  | \$3,474,135.00        | \$4,831,946.00        | \$4,222,132.00        |
| <b>Total for Cash and Cash Equivalents</b>   | <b>\$3,474,135.00</b> | <b>\$4,831,946.00</b> | <b>\$4,222,132.00</b> |
| <b>Restricted Cash and Cash Equivalents</b>  |                       |                       |                       |
| 231 - Cash In Time Deposits Special Reserves   | \$551,579.00          | \$523,678.00          | \$500,000.00          |
| <b>Total for Restricted Cash and Cash Equivalents</b>  | <b>\$551,579.00</b>   | <b>\$523,678.00</b>   | <b>\$500,000.00</b>   |
| <b>Restricted Investments</b>  |                       |                       |                       |
| 452 - Investments in Securities Special Reserves   | -                     | -                     | \$70.00               |
| <b>Total for Restricted Investments</b>  | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$70.00</b>        |
| <b>Due From</b>  |                       |                       |                       |
| 410 - Due from State and Federal Government  | \$257,634.00          | \$257,635.00          | -                     |
| 440 - Due from Other Governments<br><i>shared service receivable from local municipality</i> | \$18,434.00           | \$4,027.00            | \$20,769.00           |
| <b>Total for Due From</b>  | <b>\$276,068.00</b>   | <b>\$261,662.00</b>   | <b>\$20,769.00</b>    |
| <b>Other Assets</b>  |                       |                       |                       |
| 480 - Prepaid Expenses   | \$15,195.00           | \$14,465.00           | \$12,530.00           |
| <b>Total for Other Assets</b>  | <b>\$15,195.00</b>    | <b>\$14,465.00</b>    | <b>\$12,530.00</b>    |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery  
Balance Sheet**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Total for Assets</b>                       | <b>\$4,316,977.00</b> | <b>\$5,631,751.00</b> | <b>\$4,755,501.00</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$4,316,977.00</b> | <b>\$5,631,751.00</b> | <b>\$4,755,501.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery  
Balance Sheet**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b> |                       |                       |                       |
| <b>Liabilities</b>                                     |                       |                       |                       |
| <b>Payables</b>  |                       |                       |                       |
| 600 - Accounts Payable                                 | \$127,955.00          | \$142,905.00          | \$107,282.00          |
| 601 - Accrued Liabilities                              | \$18,452.00           | \$12,185.00           | \$17,323.00           |
| <b>Total for Payables</b>                              | <b>\$146,407.00</b>   | <b>\$155,090.00</b>   | <b>\$124,605.00</b>   |
| <b>Total for Liabilities</b>                           | <b>\$146,407.00</b>   | <b>\$155,090.00</b>   | <b>\$124,605.00</b>   |
| <b>Fund Balance</b>                                    |                       |                       |                       |
| <b>Nonspendable Fund Balance</b>                       |                       |                       |                       |
| 806 - Not In Spendable Form                            | \$15,195.00           | \$14,465.00           | \$12,530.00           |
| <b>Total for Nonspendable Fund Balance</b>             | <b>\$15,195.00</b>    | <b>\$14,465.00</b>    | <b>\$12,530.00</b>    |
| <b>Restricted Fund Balance</b>                         |                       |                       |                       |
| 878 - Capital Reserve                                  | \$551,579.00          | \$523,678.00          | \$500,070.00          |
| <b>Total for Restricted Fund Balance</b>               | <b>\$551,579.00</b>   | <b>\$523,678.00</b>   | <b>\$500,070.00</b>   |
| <b>Assigned Fund Balance</b>                           |                       |                       |                       |
| 915 - Assigned Unappropriated Fund Balance             | \$3,603,796.00        | \$4,938,518.00        | \$4,118,296.00        |
| <b>Total for Assigned Fund Balance</b>                 | <b>\$3,603,796.00</b> | <b>\$4,938,518.00</b> | <b>\$4,118,296.00</b> |
| <b>Total for Fund Balance</b>                          | <b>\$4,170,570.00</b> | <b>\$5,476,661.00</b> | <b>\$4,630,896.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

DM - Road Machinery  
Balance Sheet

|   | 12/31/2024     | 12/31/2023     | 12/31/2022     |
|---|----------------|----------------|----------------|
| Total for Liabilities, Deferred Inflows and Fund Balances | \$4,316,977.00 | \$5,631,751.00 | \$4,755,501.00 |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery  
Results of Operations**

|  | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|--|---------------------|---------------------|---------------------|
| <b>Revenues and Other Sources</b>  |                     |                     |                     |
| <b>Revenues</b>  |                     |                     |                     |
| <b>Departmental Income</b>   |                     |                     |                     |
| 2801 - Interfund Revenues  | \$235,054.00        | \$205,620.00        | \$258,308.00        |
| <b>Total for Departmental Income</b>   | <b>\$235,054.00</b> | <b>\$205,620.00</b> | <b>\$258,308.00</b> |
| <b>Intergovernmental Charges</b>   |                     |                     |                     |
| 2300 - Transportation Services Other Governments<br><i>work performed for local municipality</i> | \$5,102.00          | \$5,146.00          | \$20,207.00         |
| 2302 - Snow Removal Services Other Governments<br><i>work performed for local municipality</i>   | \$45,076.00         | \$32,758.00         | \$55,489.00         |
| <b>Total for Intergovernmental Charges</b>   | <b>\$50,178.00</b>  | <b>\$37,904.00</b>  | <b>\$75,696.00</b>  |
| <b>Use of Money and Property</b>   |                     |                     |                     |
| 2401 - Interest and Earnings   | \$458,110.00        | \$142,198.00        | \$43,087.00         |
| 2414 - Rental of Equipment   | -                   | -                   | \$0.00              |
| <b>Total for Use of Money and Property</b>   | <b>\$458,110.00</b> | <b>\$142,198.00</b> | <b>\$43,087.00</b>  |
| <b>Sales of Property and Compensation for Loss</b>   |                     |                     |                     |
| 2665 - Sales of Equipment  | \$25,070.00         | \$5,448.00          | \$19,240.00         |
| 2680 - Insurance Recoveries  | -                   | \$8,064.00          | -                   |
| <b>Total for Sales of Property and Compensation for Loss</b>                                     | <b>\$25,070.00</b>  | <b>\$13,512.00</b>  | <b>\$19,240.00</b>  |
| <b>Other Revenues</b>  |                     |                     |                     |



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**DM - Road Machinery  
Results of Operations**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| 2770 - Unclassified<br><i>other refund</i>  | \$174.00              | -                     | \$0.00                |
| <b>Total for Other Revenues</b>             | <b>\$174.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>State Aid</b>                            |                       |                       |                       |
| 3089 - State Aid Other                      | -                     | \$257,635.00          | -                     |
| <b>Total for State Aid</b>                  | <b>\$0.00</b>         | <b>\$257,635.00</b>   | <b>\$0.00</b>         |
| <b>Total for Revenues</b>                   | <b>\$768,586.00</b>   | <b>\$656,869.00</b>   | <b>\$396,331.00</b>   |
| <b>Other Sources</b>                        |                       |                       |                       |
| <b>Operating Transfers</b>                  |                       |                       |                       |
| 5031 - Interfund Transfers                  | \$1,772,042.00        | \$3,023,259.00        | \$3,131,017.00        |
| <b>Total for Operating Transfers</b>        | <b>\$1,772,042.00</b> | <b>\$3,023,259.00</b> | <b>\$3,131,017.00</b> |
| <b>Total for Other Sources</b>              | <b>\$1,772,042.00</b> | <b>\$3,023,259.00</b> | <b>\$3,131,017.00</b> |
| <b>Total for Revenues and Other Sources</b> | <b>\$2,540,628.00</b> | <b>\$3,680,128.00</b> | <b>\$3,527,348.00</b> |

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**DM - Road Machinery  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Expenditures and Other Uses</b>                 |                       |                       |                       |
| <b>Expenditures</b>                                |                       |                       |                       |
| <b>Transportation</b>                              |                       |                       |                       |
| <b>Highway</b>                                     |                       |                       |                       |
| 51301 - Machinery - Personal Services              | \$522,266.00          | \$522,797.00          | \$502,018.00          |
| 51302 - Machinery - Equipment and Capital Outlay   | \$1,793,197.00        | \$1,109,337.00        | \$480,179.00          |
| 51304 - Machinery - Contractual                    | \$1,011,425.00        | \$954,473.00          | \$1,076,522.00        |
| 51308 - Machinery - Employee Benefits              | \$227,196.00          | \$247,757.00          | \$261,001.00          |
| <b>Total for Highway</b>                           | <b>\$3,554,084.00</b> | <b>\$2,834,364.00</b> | <b>\$2,319,720.00</b> |
| <b>Total for Transportation</b>                    | <b>\$3,554,084.00</b> | <b>\$2,834,364.00</b> | <b>\$2,319,720.00</b> |
| <b>Employee Benefits</b>                           |                       |                       |                       |
| <b>Employee Benefits</b>                           |                       |                       |                       |
| 90508 - Unemployment Insurance - Employee Benefits | -                     | -                     | \$0.00                |
| <b>Total for Employee Benefits</b>                 | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Employee Benefits</b>                 | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Expenditures</b>                      | <b>\$3,554,084.00</b> | <b>\$2,834,364.00</b> | <b>\$2,319,720.00</b> |
| <b>Other Uses</b>                                  |                       |                       |                       |
| <b>Interfund Transfers</b>                         |                       |                       |                       |

County of Jefferson  
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**DM - Road Machinery  
Results of Operations**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Interfund Transfers</b>                                      |                       |                       |                       |
| 99019 - Transfers to Other Funds - Interfund Transfer           | -                     | -                     | \$0.00                |
| 99509 - Transfers to Capital Projects Fund - Interfund Transfer | \$35,000.00           | -                     | -                     |
| <b>Total for Interfund Transfers</b>                            | <b>\$35,000.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Interfund Transfers</b>                            | <b>\$35,000.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Other Uses</b>                                     | <b>\$35,000.00</b>    | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Expenditures and Other Uses</b>                    | <b>\$3,589,084.00</b> | <b>\$2,834,364.00</b> | <b>\$2,319,720.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**DM - Road Machinery  
Changes in Fund Balance**

|   | 12/31/2024     | 12/31/2023     | 12/31/2022     |
|---|----------------|----------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>  |                |                |                |
| 8021 - Fund Balance - Beginning of Year   | \$5,476,658.00 | \$4,630,894.00 | \$3,423,266.00 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance | \$257,632.00   | -              | -              |
| <i>To match prior year issued financial statements.</i>                                     |                |                |                |
| 8022 - Restated Fund Balance - Beginning of Year  | \$5,219,026.00 | \$4,630,894.00 | \$3,423,266.00 |
| Add Revenues and Other Sources  | \$2,540,628.00 | \$3,680,128.00 | \$3,527,348.00 |
| Deduct Expenditures and Other Uses  | \$3,589,084.00 | \$2,834,364.00 | \$2,319,720.00 |
| 8029 - Fund Balance - End of Year   | \$4,170,570.00 | \$5,476,658.00 | \$4,630,894.00 |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage  
Statement of Net Position**

|   | 12/31/2024          | 12/31/2023            | 12/31/2022            |
|---|---------------------|-----------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>                   |                     |                       |                       |
| <b>Assets</b>   |                     |                       |                       |
| <b>Current Assets</b>                                 |                     |                       |                       |
| <b>Cash and Cash Equivalents</b>                      |                     |                       |                       |
| 201 - Cash In Time Deposits                           | \$702,462.00        | \$1,117,200.00        | \$1,423,764.00        |
| 210 - Petty Cash                                      | \$800.00            | \$800.00              | \$800.00              |
| <b>Total for Cash and Cash Equivalents</b>            | <b>\$703,262.00</b> | <b>\$1,118,000.00</b> | <b>\$1,424,564.00</b> |
| <b>Restricted Cash and Cash Equivalents</b>           |                     |                       |                       |
| 231 - Cash In Time Deposits Special Reserves          | \$95,788.00         | \$90,943.00           | -                     |
| <b>Total for Restricted Cash and Cash Equivalents</b> | <b>\$95,788.00</b>  | <b>\$90,943.00</b>    | <b>\$0.00</b>         |
| <b>Restricted Investments</b>                         |                     |                       |                       |
| 452 - Investments in Securities Special Reserves      | -                   | -                     | \$86,429.00           |
| <b>Total for Restricted Investments</b>               | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$86,429.00</b>    |
| <b>Net Other Receivables</b>                          |                     |                       |                       |
| 380 - Accounts Receivable                             | \$465,879.00        | \$461,002.00          | \$363,033.00          |
| <b>Total for Net Other Receivables</b>                | <b>\$465,879.00</b> | <b>\$461,002.00</b>   | <b>\$363,033.00</b>   |
| <b>Due From</b>                                       |                     |                       |                       |
| 440 - Due from Other Governments                      | -                   | -                     | \$0.00                |
| <b>Total for Due From</b>                             | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>         |

County of Jefferson  
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**EL - Enterprise Refuse Garbage  
Statement of Net Position**

|  | 12/31/2024              | 12/31/2023              | 12/31/2022              |
|--|-------------------------|-------------------------|-------------------------|
| <b>Other Assets</b>                                    |                         |                         |                         |
| 480 - Prepaid Expenses                                 | \$25,748.00             | \$20,105.00             | \$17,067.00             |
| <b>Total for Other Assets</b>                          | <b>\$25,748.00</b>      | <b>\$20,105.00</b>      | <b>\$17,067.00</b>      |
| <b>Total for Current Assets</b>                        | <b>\$1,290,677.00</b>   | <b>\$1,690,050.00</b>   | <b>\$1,891,093.00</b>   |
| <b>Non-Current Assets</b>                              |                         |                         |                         |
| <b>Non-Depreciable Capital Assets</b>                  |                         |                         |                         |
| 101 - Land   | \$12,415.00             | \$12,415.00             | \$12,415.00             |
| 105 - Construction Work In Progress                    | -                       | \$352,747.00            | \$277,035.00            |
| <b>Total for Non-Depreciable Capital Assets</b>        | <b>\$12,415.00</b>      | <b>\$365,162.00</b>     | <b>\$289,450.00</b>     |
| <b>Depreciable Capital Assets</b>                      |                         |                         |                         |
| 102 - Buildings  | \$3,173,673.00          | \$3,173,673.00          | \$3,173,673.00          |
| 104 - Machinery and Equipment                          | \$4,913,208.00          | \$3,301,116.00          | \$3,185,614.00          |
| <b>Total for Depreciable Capital Assets</b>            | <b>\$8,086,881.00</b>   | <b>\$6,474,789.00</b>   | <b>\$6,359,287.00</b>   |
| <b>Accumulated Depreciation</b>                        |                         |                         |                         |
| 112 - Accumulated Depreciation Buildings               | (\$1,112,222.00)        | (\$1,060,271.00)        | (\$1,008,319.00)        |
| 114 - Accumulated Depreciation Machinery and Equipment | (\$1,740,053.00)        | (\$2,196,600.00)        | (\$2,405,259.00)        |
| <b>Total for Accumulated Depreciation</b>              | <b>(\$2,852,275.00)</b> | <b>(\$3,256,871.00)</b> | <b>(\$3,413,578.00)</b> |
| <b>Total for Non-Current Assets</b>                    | <b>\$5,247,021.00</b>   | <b>\$3,583,080.00</b>   | <b>\$3,235,159.00</b>   |
| <b>Total for Assets</b>                                | <b>\$6,537,698.00</b>   | <b>\$5,273,130.00</b>   | <b>\$5,126,252.00</b>   |

County of Jefferson  
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**EL - Enterprise Refuse Garbage  
Statement of Net Position**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Deferred Outflows</b>                        |                       |                       |                       |
| <b>Deferred Outflows of Resources</b>           |                       |                       |                       |
| 496 - Deferred Outflow of Resources Pensions    | \$1,033,577.00        | \$536,340.00          | -                     |
| <b>Total for Deferred Outflows of Resources</b> | <b>\$1,033,577.00</b> | <b>\$536,340.00</b>   | <b>\$0.00</b>         |
| <b>Total for Deferred Outflows</b>              | <b>\$1,033,577.00</b> | <b>\$536,340.00</b>   | <b>\$0.00</b>         |
| <b>Total for Assets and Deferred Outflows</b>   | <b>\$7,571,275.00</b> | <b>\$5,809,470.00</b> | <b>\$5,126,252.00</b> |

County of Jefferson  
Annual Financial Report  
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**EL - Enterprise Refuse Garbage  
Statement of Net Position**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022          |
|---|-----------------------|-----------------------|---------------------|
| <b>Liabilities, Deferred Inflows and Net Position</b> |                       |                       |                     |
| <b>Liabilities</b>                                    |                       |                       |                     |
| <b>Current Liabilities</b>                            |                       |                       |                     |
| <b>Payables</b>                                       |                       |                       |                     |
| 600 - Accounts Payable                                | \$645,102.00          | \$449,447.00          | \$447,011.00        |
| 601 - Accrued Liabilities                             | \$30,294.00           | \$29,783.00           | \$16,953.00         |
| <b>Total for Payables</b>                             | <b>\$675,396.00</b>   | <b>\$479,230.00</b>   | <b>\$463,964.00</b> |
| <b>Due to</b>   |                       |                       |                     |
| 630 - Due To Other Funds                              | -                     | -                     | \$300,000.00        |
| <b>Total for Due to</b>                               | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$300,000.00</b> |
| <b>Total for Current Liabilities</b>                  | <b>\$675,396.00</b>   | <b>\$479,230.00</b>   | <b>\$763,964.00</b> |
| <b>Long-Term Obligations</b>                          |                       |                       |                     |
| <b>Other Long-Term Obligations</b>                    |                       |                       |                     |
| 638 - Net Pension Liability Proportionate Share       | \$380,005.00          | \$483,434.00          | -                   |
| 683 - Other Post Employment Benefits                  | \$6,498,958.00        | -                     | -                   |
| 687 - Compensated Absences                            | \$46,854.00           | \$46,854.00           | \$44,938.00         |
| <b>Total for Other Long-Term Obligations</b>          | <b>\$6,925,817.00</b> | <b>\$530,288.00</b>   | <b>\$44,938.00</b>  |
| <b>Total for Long-Term Obligations</b>                | <b>\$6,925,817.00</b> | <b>\$530,288.00</b>   | <b>\$44,938.00</b>  |
| <b>Total for Liabilities</b>                          | <b>\$7,601,213.00</b> | <b>\$1,009,518.00</b> | <b>\$808,902.00</b> |



County of Jefferson  
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**EL - Enterprise Refuse Garbage  
Statement of Net Position**

|   | 12/31/2024              | 12/31/2023            | 12/31/2022            |
|---|-------------------------|-----------------------|-----------------------|
| <b>Deferred Inflows</b>   |                         |                       |                       |
| <b>Deferred Inflows of Resources</b>                            |                         |                       |                       |
| 697 - Deferred Inflow of Resources Pensions                     | \$2,230,813.00          | \$52,906.00           | -                     |
| <b>Total for Deferred Inflows of Resources</b>                  | <b>\$2,230,813.00</b>   | <b>\$52,906.00</b>    | <b>\$0.00</b>         |
| <b>Total for Deferred Inflows</b>                               | <b>\$2,230,813.00</b>   | <b>\$52,906.00</b>    | <b>\$0.00</b>         |
| <b>Net Position</b>   |                         |                       |                       |
| <b>Restricted Net Position</b>                                  |                         |                       |                       |
| 920 - Net Assets Invested in Capital Assets Net of Related Debt | \$5,247,021.00          | \$3,583,080.00        | \$3,235,158.00        |
| 921 - Net Assets Restricted for Capital Projects                | \$95,788.00             | \$90,943.00           | \$86,429.00           |
| <b>Total for Restricted Net Position</b>                        | <b>\$5,342,809.00</b>   | <b>\$3,674,023.00</b> | <b>\$3,321,587.00</b> |
| <b>Unrestricted Net Position</b>                                |                         |                       |                       |
| 924 - Net Assets Unrestricted Deficit                           | (\$7,603,560.00)        | \$1,073,023.00        | \$995,761.00          |
| <b>Total for Unrestricted Net Position</b>                      | <b>(\$7,603,560.00)</b> | <b>\$1,073,023.00</b> | <b>\$995,761.00</b>   |
| <b>Total for Net Position</b>                                   | <b>(\$2,260,751.00)</b> | <b>\$4,747,046.00</b> | <b>\$4,317,348.00</b> |
| <b>Total for Liabilities, Deferred Inflows and Net Position</b> | <b>\$7,571,275.00</b>   | <b>\$5,809,470.00</b> | <b>\$5,126,250.00</b> |

County of Jefferson  
Annual Financial Report  
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**EL - Enterprise Refuse Garbage  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Revenues and Other Sources</b>                            |                       |                       |                       |
| <b>Revenues</b>  |                       |                       |                       |
| <b>Departmental Income</b>                                   |                       |                       |                       |
| 2130 - Refuse and Garbage Charges                            | \$4,101,050.00        | \$3,868,261.00        | \$3,501,297.00        |
| <b>Total for Departmental Income</b>                         | <b>\$4,101,050.00</b> | <b>\$3,868,261.00</b> | <b>\$3,501,297.00</b> |
| <b>Use of Money and Property</b>                             |                       |                       |                       |
| 2401 - Interest and Earnings                                 | \$10,259.00           | \$8,101.00            | \$6,872.00            |
| <b>Total for Use of Money and Property</b>                   | <b>\$10,259.00</b>    | <b>\$8,101.00</b>     | <b>\$6,872.00</b>     |
| <b>Sales of Property and Compensation for Loss</b>           |                       |                       |                       |
| 2650 - Sales of Scrap and Excess Materials                   | \$682,669.00          | \$487,666.00          | \$754,176.00          |
| 2655 - Sales Other   | \$56,570.00           | \$39,580.00           | \$66,945.00           |
| 2665 - Sales of Equipment                                    | \$73,642.00           | \$24,030.00           | -                     |
| 2675 - Gain on Disposition of Assets                         | \$55,659.00           | -                     | (\$11,318.00)         |
| 2680 - Insurance Recoveries                                  | -                     | \$165,860.00          | \$0.00                |
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$868,540.00</b>   | <b>\$717,136.00</b>   | <b>\$809,803.00</b>   |
| <b>Other Revenues</b>  |                       |                       |                       |
| 2701 - Refunds of Prior Year Expenditures                    | -                     | -                     | \$5,056.00            |
| <b>Total for Other Revenues</b>                              | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$5,056.00</b>     |
| <b>Total for Revenues</b>                                    | <b>\$4,979,849.00</b> | <b>\$4,593,498.00</b> | <b>\$4,323,028.00</b> |

County of Jefferson  
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**EL - Enterprise Refuse Garbage  
Results of Operations**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Other Sources</b>                        |                       |                       |                       |
| <b>Operating Transfers</b>                  |                       |                       |                       |
| 5031 - Interfund Transfers                  | \$574,237.00          | \$25,763.00           | \$0.00                |
| <b>Total for Operating Transfers</b>        | <b>\$574,237.00</b>   | <b>\$25,763.00</b>    | <b>\$0.00</b>         |
| <b>Total for Other Sources</b>              | <b>\$574,237.00</b>   | <b>\$25,763.00</b>    | <b>\$0.00</b>         |
| <b>Total for Revenues and Other Sources</b> | <b>\$5,554,086.00</b> | <b>\$4,619,261.00</b> | <b>\$4,323,028.00</b> |

County of Jefferson  
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**EL - Enterprise Refuse Garbage  
Results of Operations**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Expenditures and Other Uses</b>                      |                       |                       |                       |
| <b>Expenditures</b>                                     |                       |                       |                       |
| <b>General Government Support</b>                       |                       |                       |                       |
| <b>Special Items</b>                                    |                       |                       |                       |
| 19944 - Depreciation - Contractual                      | \$311,293.00          | \$196,772.00          | \$174,785.00          |
| 19954 - Loss On Disposal of Fixed Assets - Contractual  | -                     | \$56,287.00           | -                     |
| <b>Total for Special Items</b>                          | <b>\$311,293.00</b>   | <b>\$253,059.00</b>   | <b>\$174,785.00</b>   |
| <b>Total for General Government Support</b>             | <b>\$311,293.00</b>   | <b>\$253,059.00</b>   | <b>\$174,785.00</b>   |
| <b>Home and Community Services</b>                      |                       |                       |                       |
| <b>Sanitation</b>                                       |                       |                       |                       |
| 81601 - Refuse and Garbage - Personal Services          | \$783,704.00          | \$745,877.00          | \$673,027.00          |
| 81604 - Refuse and Garbage - Contractual                | \$2,994,276.00        | \$2,826,634.00        | \$2,543,241.00        |
| 81608 - Refuse and Garbage - Employee Benefits          | \$204,868.00          | \$363,934.00          | \$342,609.00          |
| <b>Total for Sanitation</b>                             | <b>\$3,982,848.00</b> | <b>\$3,936,445.00</b> | <b>\$3,558,877.00</b> |
| <b>Total for Home and Community Services</b>            | <b>\$3,982,848.00</b> | <b>\$3,936,445.00</b> | <b>\$3,558,877.00</b> |
| <b>Debt Service</b>                                     |                       |                       |                       |
| <b>Debt Service</b>                                     |                       |                       |                       |
| 97897 - Long Term Debt, Other (Specify) - Debt Interest | -                     | \$60.00               | \$150.00              |
| <b>Total for Debt Service</b>                           | <b>\$0.00</b>         | <b>\$60.00</b>        | <b>\$150.00</b>       |

County of Jefferson  
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**EL - Enterprise Refuse Garbage  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Total for Debt Service</b>                | <b>\$0.00</b>         | <b>\$60.00</b>        | <b>\$150.00</b>       |
| <b>Total for Expenditures</b>                | <b>\$4,294,141.00</b> | <b>\$4,189,564.00</b> | <b>\$3,733,812.00</b> |
| <b>Total for Expenditures and Other Uses</b> | <b>\$4,294,141.00</b> | <b>\$4,189,564.00</b> | <b>\$3,733,812.00</b> |

County of Jefferson  
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**EL - Enterprise Refuse Garbage  
Changes in Net Position**

|   | 12/31/2024       | 12/31/2023     | 12/31/2022     |
|---|------------------|----------------|----------------|
| <b>Analysis of Changes in Net Position</b>  |                  |                |                |
| 8021 - Net Position - Beginning of Year   | \$4,747,048.00   | \$4,317,351.00 | \$3,728,135.00 |
| 8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Net Position | \$8,267,744.00   | -              | -              |
| <i>To include OPEB and match prior year issued financial statements.</i>                    |                  |                |                |
| 8022 - Restated Net Position - Beginning of Year  | (\$3,520,696.00) | \$4,317,351.00 | \$3,728,135.00 |
| Add Revenues and Other Sources  | \$5,554,086.00   | \$4,619,261.00 | \$4,323,028.00 |
| Deduct Expenditures and Other Uses  | \$4,294,141.00   | \$4,189,564.00 | \$3,733,812.00 |
| 8029 - Net Position - End of Year   | (\$2,260,751.00) | \$4,747,048.00 | \$4,317,351.00 |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**EL - Enterprise Refuse Garbage  
Adopted Budget Summary**

|  | 12/31/2025            | 12/31/2024            | 12/31/2023    |
|--|-----------------------|-----------------------|---------------|
| <b>Estimated Revenues and Other Sources</b>                  |                       |                       |               |
| <b>Estimated Revenue</b>                                     |                       |                       |               |
| 2199 - Est Rev - Departmental Income                         | \$4,334,000.00        | \$3,365,000.00        | -             |
| 2699 - Est Rev - Sales of Property and Compensation for Loss | \$562,584.00          | \$725,000.00          | -             |
| <b>Total for Estimated Revenue</b>                           | <b>\$4,896,584.00</b> | <b>\$4,090,000.00</b> | <b>\$0.00</b> |
| <b>Total for Estimated Revenues and Other Sources</b>        | <b>\$4,896,584.00</b> | <b>\$4,090,000.00</b> | <b>\$0.00</b> |

County of Jefferson  
Annual Financial Report  
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**EL - Enterprise Refuse Garbage  
Adopted Budget Summary**

|  | 12/31/2025            | 12/31/2024            | 12/31/2023    |
|--|-----------------------|-----------------------|---------------|
| <b>Estimated Appropriations and Other Uses</b>           |                       |                       |               |
| <b>Estimated Appropriations</b>                          |                       |                       |               |
| 8999 - App - Home and Community Services                 | \$4,483,162.00        | \$2,876,350.00        | -             |
| 9199 - App - Employee Benefits                           | \$413,422.00          | \$1,113,650.00        | -             |
| <b>Total for Estimated Appropriations</b>                | <b>\$4,896,584.00</b> | <b>\$3,990,000.00</b> | <b>\$0.00</b> |
| <b>Estimated Other Uses</b>                              |                       |                       |               |
| 9999 - App - Interfund Transfers                         | -                     | \$100,000.00          | -             |
| <b>Total for Estimated Other Uses</b>                    | <b>\$0.00</b>         | <b>\$100,000.00</b>   | <b>\$0.00</b> |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$4,896,584.00</b> | <b>\$4,090,000.00</b> | <b>\$0.00</b> |



County of Jefferson  
Annual Financial Report  
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**H - Capital Projects  
Balance Sheet**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Assets and Deferred Outflows</b>                                      |                        |                        |                        |
| <b>Assets</b>  |                        |                        |                        |
| <b>Cash and Cash Equivalents</b>   |                        |                        |                        |
| 201 - Cash In Time Deposits  | \$9,106,581.00         | \$16,147,057.00        | \$5,012,084.00         |
| <b>Total for Cash and Cash Equivalents</b>                               | <b>\$9,106,581.00</b>  | <b>\$16,147,057.00</b> | <b>\$5,012,084.00</b>  |
| <b>Restricted Investments</b>  |                        |                        |                        |
| 452 - Investments in Securities Special Reserves                         | -                      | -                      | \$4,061,878.00         |
| <b>Total for Restricted Investments</b>                                  | <b>\$0.00</b>          | <b>\$0.00</b>          | <b>\$4,061,878.00</b>  |
| <b>Net Other Receivables</b>   |                        |                        |                        |
| 380 - Accounts Receivable  | -                      | -                      | \$7,580.00             |
| <b>Total for Net Other Receivables</b>                                   | <b>\$0.00</b>          | <b>\$0.00</b>          | <b>\$7,580.00</b>      |
| <b>Due From</b>  |                        |                        |                        |
| 391 - Due From Other Funds   | \$338,903.00           | -                      | \$172,889.00           |
| 410 - Due from State and Federal Government                              | \$9,280,865.00         | \$4,878,572.00         | \$8,000,528.00         |
| 440 - Due from Other Governments<br><i>due from local municipalities</i> | \$210,618.00           | \$40,031.00            | \$38,407.00            |
| <b>Total for Due From</b>  | <b>\$9,830,386.00</b>  | <b>\$4,918,603.00</b>  | <b>\$8,211,824.00</b>  |
| <b>Total for Assets</b>  | <b>\$18,936,967.00</b> | <b>\$21,065,660.00</b> | <b>\$17,293,366.00</b> |
| <b>Total for Assets and Deferred Outflows</b>                            | <b>\$18,936,967.00</b> | <b>\$21,065,660.00</b> | <b>\$17,293,366.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Balance Sheet**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b>              |                        |                        |                        |
| <b>Liabilities</b>  |                        |                        |                        |
| <b>Payables</b>   |                        |                        |                        |
| 600 - Accounts Payable  | \$5,461,109.00         | \$2,978,590.00         | \$3,883,916.00         |
| <b>Total for Payables</b>   | <b>\$5,461,109.00</b>  | <b>\$2,978,590.00</b>  | <b>\$3,883,916.00</b>  |
| <b>Total for Liabilities</b>  | <b>\$5,461,109.00</b>  | <b>\$2,978,590.00</b>  | <b>\$3,883,916.00</b>  |
| <b>Fund Balance</b>   |                        |                        |                        |
| <b>Restricted Fund Balance</b>                                      |                        |                        |                        |
| 899 - Other Restricted Fund Balance<br><i>Unspent bond proceeds</i> | \$3,297,089.00         | \$4,528,451.00         | \$4,061,878.00         |
| <b>Total for Restricted Fund Balance</b>                            | <b>\$3,297,089.00</b>  | <b>\$4,528,451.00</b>  | <b>\$4,061,878.00</b>  |
| <b>Assigned Fund Balance</b>  |                        |                        |                        |
| 915 - Assigned Unappropriated Fund Balance                          | \$10,178,769.00        | \$13,558,619.00        | \$9,347,573.00         |
| <b>Total for Assigned Fund Balance</b>                              | <b>\$10,178,769.00</b> | <b>\$13,558,619.00</b> | <b>\$9,347,573.00</b>  |
| <b>Total for Fund Balance</b>                                       | <b>\$13,475,858.00</b> | <b>\$18,087,070.00</b> | <b>\$13,409,451.00</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b>    | <b>\$18,936,967.00</b> | <b>\$21,065,660.00</b> | <b>\$17,293,367.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

|  | 12/31/2024          | 12/31/2023          | 12/31/2022         |
|--|---------------------|---------------------|--------------------|
| <b>Revenues and Other Sources</b>                            |                     |                     |                    |
| <b>Revenues</b>  |                     |                     |                    |
| <b>Use of Money and Property</b>                             |                     |                     |                    |
| 2401 - Interest and Earnings                                 | \$185,904.00        | \$202,718.00        | \$64,184.00        |
| <b>Total for Use of Money and Property</b>                   | <b>\$185,904.00</b> | <b>\$202,718.00</b> | <b>\$64,184.00</b> |
| <b>Sales of Property and Compensation for Loss</b>           |                     |                     |                    |
| 2680 - Insurance Recoveries                                  | -                   | -                   | \$82,032.00        |
| <b>Total for Sales of Property and Compensation for Loss</b> | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$82,032.00</b> |
| <b>Other Revenues</b>  |                     |                     |                    |
| 2705 - Gifts and Donations                                   | \$75,000.00         | \$153,147.00        | \$38,407.00        |
| 2770 - Unclassified  | -                   | \$27,414.00         | \$7,580.00         |
| <b>Total for Other Revenues</b>                              | <b>\$75,000.00</b>  | <b>\$180,561.00</b> | <b>\$45,987.00</b> |
| <b>State Aid</b>   |                     |                     |                    |
| 3097 - State Aid Capital Projects                            | -                   | \$46,700.00         | -                  |
| 3285 - State Aid Community College Construction              | \$1,466,171.00      | \$787,078.00        | \$1,414,231.00     |
| 3397 - State Aid Public Safety Capital Projects              | \$649,673.00        | \$653,528.00        | \$76,614.00        |
| 3505 - State Aid Multi Modal Transportation Program          | -                   | \$49,684.00         | -                  |
| 3589 - State Aid Other Transportation                        | \$4,729,940.00      | \$2,421,701.00      | \$1,447,615.00     |
| 3591 - State Aid Highway Capital Projects                    | -                   | -                   | \$900,763.00       |
| 3597 - State Aid Transportation Capital Grants               | \$1,091,278.00      | \$182,711.00        | \$266,372.00       |
| <i>Bridge grant</i>  |                     |                     |                    |

County of Jefferson  
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For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Total for State Aid</b>                         | <b>\$7,937,062.00</b>  | <b>\$4,141,402.00</b>  | <b>\$4,105,595.00</b>  |
| <b>Federal Aid</b>                                 |                        |                        |                        |
| 4592 - Federal Aid Airport Capital Projects        | \$1,181,252.00         | \$5,073,314.00         | \$1,680,907.00         |
| 4597 - Federal Aid Transportation Capital Projects | \$1,825,890.00         | \$538,205.00           | \$4,258,408.00         |
| <b>Total for Federal Aid</b>                       | <b>\$3,007,142.00</b>  | <b>\$5,611,519.00</b>  | <b>\$5,939,315.00</b>  |
| <b>Total for Revenues</b>                          | <b>\$11,205,108.00</b> | <b>\$10,136,200.00</b> | <b>\$10,237,113.00</b> |
| <b>Other Sources</b>                               |                        |                        |                        |
| <b>Operating Transfers</b>                         |                        |                        |                        |
| 5031 - Interfund Transfers                         | \$13,474,803.00        | \$10,901,586.00        | \$8,198,253.00         |
| <b>Total for Operating Transfers</b>               | <b>\$13,474,803.00</b> | <b>\$10,901,586.00</b> | <b>\$8,198,253.00</b>  |
| <b>Total for Other Sources</b>                     | <b>\$13,474,803.00</b> | <b>\$10,901,586.00</b> | <b>\$8,198,253.00</b>  |
| <b>Total for Revenues and Other Sources</b>        | <b>\$24,679,911.00</b> | <b>\$21,037,786.00</b> | <b>\$18,435,366.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Expenditures and Other Uses</b>   |                       |                       |                       |
| <b>Expenditures</b>  |                       |                       |                       |
| <b>General Government Support</b>  |                       |                       |                       |
| <b>Special Items</b>   |                       |                       |                       |
| 19972 - General Government - Equipment and Capital Outlay                  | \$2,212,199.00        | \$669,442.00          | \$1,239,852.00        |
| <b>Total for Special Items</b>   | <b>\$2,212,199.00</b> | <b>\$669,442.00</b>   | <b>\$1,239,852.00</b> |
| <b>Total for General Government Support</b>                                | <b>\$2,212,199.00</b> | <b>\$669,442.00</b>   | <b>\$1,239,852.00</b> |
| <b>Education</b>   |                       |                       |                       |
| <b>Community College</b>   |                       |                       |                       |
| 24972 - Community College Capital Projects - Equipment and Capital Outlay  | \$2,471,317.00        | \$1,724,155.00        | \$2,828,462.00        |
| <b>Total for Community College</b>   | <b>\$2,471,317.00</b> | <b>\$1,724,155.00</b> | <b>\$2,828,462.00</b> |
| <b>Total for Education</b>   | <b>\$2,471,317.00</b> | <b>\$1,724,155.00</b> | <b>\$2,828,462.00</b> |
| <b>Public Safety</b>   |                       |                       |                       |
| <b>Administration</b>  |                       |                       |                       |
| 30202 - Public Safety Communication Systems - Equipment and Capital Outlay | \$1,172,593.00        | \$1,015,012.00        | \$76,614.00           |
| <b>Total for Administration</b>  | <b>\$1,172,593.00</b> | <b>\$1,015,012.00</b> | <b>\$76,614.00</b>    |
| <b>Other Public Safety</b>   |                       |                       |                       |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

|   | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|---|------------------------|------------------------|------------------------|
| 39972 - Other Public Safety - Equipment and Capital Outlay            | \$334,090.00           | \$47,529.00            | \$523,350.00           |
| <b>Total for Other Public Safety</b>                                  | <b>\$334,090.00</b>    | <b>\$47,529.00</b>     | <b>\$523,350.00</b>    |
| <b>Total for Public Safety</b>  | <b>\$1,506,683.00</b>  | <b>\$1,062,541.00</b>  | <b>\$599,964.00</b>    |
| <b>Health</b>   |                        |                        |                        |
| <b>Public Health Program</b>  |                        |                        |                        |
| 40102 - Public Health - Equipment and Capital Outlay                  | \$28,233.00            | \$21,410.00            | -                      |
| <b>Total for Public Health Program</b>                                | <b>\$28,233.00</b>     | <b>\$21,410.00</b>     | <b>\$0.00</b>          |
| <b>Total for Health</b>   | <b>\$28,233.00</b>     | <b>\$21,410.00</b>     | <b>\$0.00</b>          |
| <b>Transportation</b>   |                        |                        |                        |
| <b>Highway</b>  |                        |                        |                        |
| 51122 - Permanent Improvements Highway - Equipment and Capital Outlay | \$3,201,570.00         | \$2,471,528.00         | \$2,748,768.00         |
| 51202 - Maintenance of Bridges - Equipment and Capital Outlay         | \$5,833,464.00         | \$1,920,066.00         | \$6,391,876.00         |
| 51972 - Highway Capital Project - Equipment and Capital Outlay        | \$1,140,891.00         | \$28,512.00            | -                      |
| <b>Total for Highway</b>  | <b>\$10,175,925.00</b> | <b>\$4,420,106.00</b>  | <b>\$9,140,644.00</b>  |
| <b>Public Transportation</b>  |                        |                        |                        |
| 56102 - Airport - Equipment and Capital Outlay                        | \$9,337,319.00         | \$8,060,834.00         | \$4,291,688.00         |
| <b>Total for Public Transportation</b>                                | <b>\$9,337,319.00</b>  | <b>\$8,060,834.00</b>  | <b>\$4,291,688.00</b>  |
| <b>Total for Transportation</b>                                       | <b>\$19,513,244.00</b> | <b>\$12,480,940.00</b> | <b>\$13,432,332.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Results of Operations**

|  | 12/31/2024             | 12/31/2023             | 12/31/2022             |
|--|------------------------|------------------------|------------------------|
| <b>Economic Assistance and Opportunity</b>   |                        |                        |                        |
| <b>Economic Opportunity and Development</b>  |                        |                        |                        |
| 69892 - Economic Development, Other - Equipment and Capital Outlay<br><i>Homeless shelters</i> | \$108,424.00           | \$8,679.00             | \$57,672.00            |
| <b>Total for Economic Opportunity and Development</b>  | <b>\$108,424.00</b>    | <b>\$8,679.00</b>      | <b>\$57,672.00</b>     |
| <b>Total for Economic Assistance and Opportunity</b>   | <b>\$108,424.00</b>    | <b>\$8,679.00</b>      | <b>\$57,672.00</b>     |
| <b>Total for Expenditures</b>  | <b>\$25,840,100.00</b> | <b>\$15,967,167.00</b> | <b>\$18,158,282.00</b> |
| <b>Other Uses</b>  |                        |                        |                        |
| <b>Interfund Transfers</b>   |                        |                        |                        |
| <b>Interfund Transfers</b>   |                        |                        |                        |
| 99019 - Transfers to Other Funds - Interfund Transfer<br><i>Closed projects</i>                | \$3,451,020.00         | \$393,000.00           | \$38,000.00            |
| <b>Total for Interfund Transfers</b>   | <b>\$3,451,020.00</b>  | <b>\$393,000.00</b>    | <b>\$38,000.00</b>     |
| <b>Total for Interfund Transfers</b>   | <b>\$3,451,020.00</b>  | <b>\$393,000.00</b>    | <b>\$38,000.00</b>     |
| <b>Total for Other Uses</b>  | <b>\$3,451,020.00</b>  | <b>\$393,000.00</b>    | <b>\$38,000.00</b>     |
| <b>Total for Expenditures and Other Uses</b>   | <b>\$29,291,120.00</b> | <b>\$16,360,167.00</b> | <b>\$18,196,282.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**H - Capital Projects  
Changes in Fund Balance**

|  | 12/31/2024      | 12/31/2023      | 12/31/2022      |
|--|-----------------|-----------------|-----------------|
| <b>Analysis of Changes in Fund Balance</b>       |                 |                 |                 |
| 8021 - Fund Balance - Beginning of Year          | \$18,087,067.00 | \$13,409,448.00 | \$13,170,364.00 |
| 8022 - Restated Fund Balance - Beginning of Year | \$18,087,067.00 | \$13,409,448.00 | \$13,170,364.00 |
| Add Revenues and Other Sources                   | \$24,679,911.00 | \$21,037,786.00 | \$18,435,366.00 |
| Deduct Expenditures and Other Uses               | \$29,291,120.00 | \$16,360,167.00 | \$18,196,282.00 |
| 8029 - Fund Balance - End of Year                | \$13,475,858.00 | \$18,087,067.00 | \$13,409,448.00 |



County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial  
Statement of Net Position**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Assets and Deferred Outflows</b>           |                       |                       |                       |
| <b>Assets</b>                                 |                       |                       |                       |
| <b>Cash and Cash Equivalents</b>              |                       |                       |                       |
| 200 - Cash                                    | \$5,699,504.00        | \$4,380,850.00        | \$571,269.00          |
| 201 - Cash In Time Deposits                   | \$452,839.00          | \$1,900,716.00        | \$5,939,312.00        |
| 205 - Cash Court and Trust                    | \$128,970.00          | \$234,512.00          | \$12,095.00           |
| <b>Total for Cash and Cash Equivalents</b>    | <b>\$6,281,313.00</b> | <b>\$6,516,078.00</b> | <b>\$6,522,676.00</b> |
| <b>Net Other Receivables</b>                  |                       |                       |                       |
| 380 - Accounts Receivable                     | \$9,062.00            | \$6,561.00            | \$6,614.00            |
| <b>Total for Net Other Receivables</b>        | <b>\$9,062.00</b>     | <b>\$6,561.00</b>     | <b>\$6,614.00</b>     |
| <b>Total for Assets</b>                       | <b>\$6,290,375.00</b> | <b>\$6,522,639.00</b> | <b>\$6,529,290.00</b> |
| <b>Total for Assets and Deferred Outflows</b> | <b>\$6,290,375.00</b> | <b>\$6,522,639.00</b> | <b>\$6,529,290.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial  
Statement of Net Position**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Liabilities, Deferred Inflows and Net Position</b>             |                       |                       |                       |
| <b>Liabilities</b>  |                       |                       |                       |
| <b>Payables</b>   |                       |                       |                       |
| 600 - Accounts Payable  | -                     | -                     | \$3,000.00            |
| 735 - Bail Deposits   | \$236,600.00          | \$98,597.00           | -                     |
| <b>Total for Payables</b>   | <b>\$236,600.00</b>   | <b>\$98,597.00</b>    | <b>\$3,000.00</b>     |
| <b>Due to</b>   |                       |                       |                       |
| 631 - Due To Other Governments                                    | -                     | -                     | \$4,549,132.00        |
| 660 - Due To School Districts                                     | \$3,656,231.00        | \$3,772,867.00        | -                     |
| 661 - Due To City School Districts                                | \$372,937.00          | \$261,963.00          | -                     |
| 668 - Due to Village Delinquent Taxes                             | \$683,672.00          | \$738,661.00          | -                     |
| 739 - Taxes Collected Other Governments<br><i>occupancy taxes</i> | \$179,333.00          | \$151,270.00          | \$152,900.00          |
| 740 - Tax Redemptions   | -                     | -                     | \$0.00                |
| 758 - Mortgage Tax  | \$448,066.00          | \$492,097.00          | \$697,920.00          |
| <b>Total for Due to</b>   | <b>\$5,340,239.00</b> | <b>\$5,416,858.00</b> | <b>\$5,399,952.00</b> |
| <b>Other Liabilities</b>  |                       |                       |                       |
| 753 - Social Services Trust                                       | \$435,651.00          | \$532,537.00          | -                     |
| 761 - Court and Trust Fund  | \$128,790.00          | \$234,512.00          | \$12,095.00           |
| <b>Total for Other Liabilities</b>                                | <b>\$564,441.00</b>   | <b>\$767,049.00</b>   | <b>\$12,095.00</b>    |
| <b>Total for Liabilities</b>                                      | <b>\$6,141,280.00</b> | <b>\$6,282,504.00</b> | <b>\$5,415,047.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial  
Statement of Net Position**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Net Position</b>  |                       |                       |                       |
| <b>Restricted Net Position</b>   |                       |                       |                       |
| 923 - Net Assets Restricted for Other Purposes<br><i>abandoned property, probation, commisary and public<br/>defense funds</i> | \$149,095.00          | \$240,135.00          | \$1,114,243.00        |
| <b>Total for Restricted Net Position</b>   | <b>\$149,095.00</b>   | <b>\$240,135.00</b>   | <b>\$1,114,243.00</b> |
| <b>Total for Net Position</b>  | <b>\$149,095.00</b>   | <b>\$240,135.00</b>   | <b>\$1,114,243.00</b> |
| <b>Total for Liabilities, Deferred Inflows and Net Position</b>  | <b>\$6,290,375.00</b> | <b>\$6,522,639.00</b> | <b>\$6,529,290.00</b> |

County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**TC - Custodial  
Results of Operations**

|   | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|---|---------------------|---------------------|---------------------|
| <b>Revenues and Other Sources</b>                         |                     |                     |                     |
| <b>Revenues</b>   |                     |                     |                     |
| <b>Miscellaneous</b>                                      |                     |                     |                     |
| 2770 - Unclassified<br>fund collected on behalf of others | \$745,869.00        | \$685,804.00        | \$774,921.00        |
| <b>Total for Miscellaneous</b>                            | <b>\$745,869.00</b> | <b>\$685,804.00</b> | <b>\$774,921.00</b> |
| <b>Total for Revenues</b>                                 | <b>\$745,869.00</b> | <b>\$685,804.00</b> | <b>\$774,921.00</b> |
| <b>Total for Revenues and Other Sources</b>               | <b>\$745,869.00</b> | <b>\$685,804.00</b> | <b>\$774,921.00</b> |

County of Jefferson  
Annual Financial Report  
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**TC - Custodial  
Results of Operations**

|  | 12/31/2024          | 12/31/2023            | 12/31/2022          |
|--|---------------------|-----------------------|---------------------|
| <b>Expenditures and Other Uses</b>   |                     |                       |                     |
| <b>Expenditures</b>  |                     |                       |                     |
| <b>General Government Support</b>  |                     |                       |                     |
| <b>Special Items</b>   |                     |                       |                     |
| 19354 - Other Custodial Activities - Contractual<br><i>funds disbursed on behalf of others</i> | \$836,909.00        | \$1,559,912.00        | \$632,706.00        |
| <b>Total for Special Items</b>   | <b>\$836,909.00</b> | <b>\$1,559,912.00</b> | <b>\$632,706.00</b> |
| <b>Total for General Government Support</b>  | <b>\$836,909.00</b> | <b>\$1,559,912.00</b> | <b>\$632,706.00</b> |
| <b>Total for Expenditures</b>  | <b>\$836,909.00</b> | <b>\$1,559,912.00</b> | <b>\$632,706.00</b> |
| <b>Total for Expenditures and Other Uses</b>   | <b>\$836,909.00</b> | <b>\$1,559,912.00</b> | <b>\$632,706.00</b> |

County of Jefferson  
Annual Financial Report  
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**TC - Custodial  
Changes in Net Position**

|  | 12/31/2024   | 12/31/2023     | 12/31/2022     |
|--|--------------|----------------|----------------|
| <b>Analysis of Changes in Net Position</b>       |              |                |                |
| 8021 - Net Position - Beginning of Year          | \$240,135.00 | \$1,114,243.00 | \$972,028.00   |
| 8022 - Restated Net Position - Beginning of Year | \$240,135.00 | \$1,114,243.00 | \$972,028.00   |
| Add Revenues and Other Sources                   | \$745,869.00 | \$685,804.00   | \$774,921.00   |
| Deduct Expenditures and Other Uses               | \$836,909.00 | \$1,559,912.00 | \$632,706.00   |
| 8029 - Net Position - End of Year                | \$149,095.00 | \$240,135.00   | \$1,114,243.00 |

County of Jefferson  
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**V - Debt Service  
Balance Sheet**

|   | 12/31/2024          | 12/31/2023          | 12/31/2022         |
|---|---------------------|---------------------|--------------------|
| <b>Assets and Deferred Outflows</b>                   |                     |                     |                    |
| <b>Assets</b>   |                     |                     |                    |
| <b>Cash and Cash Equivalents</b>                      |                     |                     |                    |
| 200 - Cash  | -                   | -                   | \$0.00             |
| <b>Total for Cash and Cash Equivalents</b>            | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>      |
| <b>Restricted Cash and Cash Equivalents</b>           |                     |                     |                    |
| 231 - Cash In Time Deposits Special Reserves          | \$273,451.00        | \$248,715.00        | -                  |
| <b>Total for Restricted Cash and Cash Equivalents</b> | <b>\$273,451.00</b> | <b>\$248,715.00</b> | <b>\$0.00</b>      |
| <b>Investments</b>                                    |                     |                     |                    |
| 450 - Investments in Securities                       | -                   | -                   | \$0.00             |
| <b>Total for Investments</b>                          | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>      |
| <b>Restricted Investments</b>                         |                     |                     |                    |
| 452 - Investments in Securities Special Reserves      | -                   | -                   | \$78,161.00        |
| <b>Total for Restricted Investments</b>               | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$78,161.00</b> |
| <b>Net Other Receivables</b>                          |                     |                     |                    |
| 380 - Accounts Receivable                             | -                   | -                   | \$0.00             |
| <b>Total for Net Other Receivables</b>                | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>      |
| <b>Due From</b>                                       |                     |                     |                    |
| 391 - Due From Other Funds                            | -                   | -                   | \$0.00             |

County of Jefferson  
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**V - Debt Service  
Balance Sheet**

|  | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|--|---------------------|---------------------|---------------------|
| 440 - Due from Other Governments<br><i>due from local municipality</i> | \$338,903.00        | -                   | \$338,903.00        |
| <b>Total for Due From</b>  | <b>\$338,903.00</b> | <b>\$0.00</b>       | <b>\$338,903.00</b> |
| <b>Total for Assets</b>  | <b>\$612,354.00</b> | <b>\$248,715.00</b> | <b>\$417,064.00</b> |
| <b>Total for Assets and Deferred Outflows</b>                          | <b>\$612,354.00</b> | <b>\$248,715.00</b> | <b>\$417,064.00</b> |



County of Jefferson  
Annual Financial Report  
For the Fiscal Period 01/01/2024 - 12/31/2024

**V - Debt Service  
Balance Sheet**

|  | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|--|---------------------|---------------------|---------------------|
| <b>Liabilities, Deferred Inflows and Fund Balances</b> |                     |                     |                     |
| <b>Liabilities</b>                                     |                     |                     |                     |
| <b>Payables</b>  |                     |                     |                     |
| 600 - Accounts Payable                                 | -                   | -                   | \$0.00              |
| <b>Total for Payables</b>                              | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>Due to</b>  |                     |                     |                     |
| 630 - Due To Other Funds                               | \$338,903.00        | -                   | \$172,889.00        |
| <b>Total for Due to</b>                                | <b>\$338,903.00</b> | <b>\$0.00</b>       | <b>\$172,889.00</b> |
| <b>Total for Liabilities</b>                           | <b>\$338,903.00</b> | <b>\$0.00</b>       | <b>\$172,889.00</b> |
| <b>Fund Balance</b>                                    |                     |                     |                     |
| <b>Restricted Fund Balance</b>                         |                     |                     |                     |
| 884 - Reserve For Debt                                 | \$273,451.00        | \$248,715.00        | \$78,161.00         |
| <b>Total for Restricted Fund Balance</b>               | <b>\$273,451.00</b> | <b>\$248,715.00</b> | <b>\$78,161.00</b>  |
| <b>Assigned Fund Balance</b>                           |                     |                     |                     |
| 914 - Assigned Appropriated Fund Balance               | -                   | -                   | \$166,014.00        |
| <b>Total for Assigned Fund Balance</b>                 | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$166,014.00</b> |
| <b>Unassigned Fund Balance</b>                         |                     |                     |                     |
| 917 - Unassigned Fund Balance                          | -                   | -                   | \$0.00              |
| <b>Total for Unassigned Fund Balance</b>               | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |

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**V - Debt Service  
Balance Sheet**

|  | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|--|---------------------|---------------------|---------------------|
| <b>Total for Fund Balance</b>                                    | <b>\$273,451.00</b> | <b>\$248,715.00</b> | <b>\$244,175.00</b> |
| <b>Total for Liabilities, Deferred Inflows and Fund Balances</b> | <b>\$612,354.00</b> | <b>\$248,715.00</b> | <b>\$417,064.00</b> |

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**V - Debt Service  
Results of Operations**

|   | 12/31/2024          | 12/31/2023          | 12/31/2022          |
|---|---------------------|---------------------|---------------------|
| <b>Revenues and Other Sources</b>                           |                     |                     |                     |
| <b>Revenues</b>   |                     |                     |                     |
| <b>Intergovernmental Charges</b>                            |                     |                     |                     |
| 2240 - Community College Capital Costs                      | \$185,884.00        | \$186,751.00        | \$187,584.00        |
| 2392 - Debt Service Other Governments                       | -                   | -                   | \$0.00              |
| <b>Total for Intergovernmental Charges</b>                  | <b>\$185,884.00</b> | <b>\$186,751.00</b> | <b>\$187,584.00</b> |
| <b>Use of Money and Property</b>                            |                     |                     |                     |
| 2401 - Interest and Earnings                                | \$18,684.00         | \$4,541.66          | \$1,126.00          |
| <b>Total for Use of Money and Property</b>                  | <b>\$18,684.00</b>  | <b>\$4,541.66</b>   | <b>\$1,126.00</b>   |
| <b>Other Revenues</b>                                       |                     |                     |                     |
| 2701 - Refunds of Prior Year Expenditures                   | -                   | -                   | \$0.00              |
| 2710 - Premium on Obligations                               | -                   | -                   | \$0.00              |
| <b>Total for Other Revenues</b>                             | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>       |
| <b>State Aid</b>  |                     |                     |                     |
| 3089 - State Aid Other<br><i>Emergency Management grant</i> | \$677,805.00        | \$677,805.40        | \$624,748.00        |
| <b>Total for State Aid</b>                                  | <b>\$677,805.00</b> | <b>\$677,805.40</b> | <b>\$624,748.00</b> |
| <b>Total for Revenues</b>                                   | <b>\$882,373.00</b> | <b>\$869,098.06</b> | <b>\$813,458.00</b> |
| <b>Other Sources</b>  |                     |                     |                     |

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**V - Debt Service  
Results of Operations**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Operating Transfers</b>                  |                       |                       |                       |
| 5031 - Interfund Transfers                  | \$1,677,686.00        | \$1,366,967.00        | \$1,370,273.00        |
| <b>Total for Operating Transfers</b>        | <b>\$1,677,686.00</b> | <b>\$1,366,967.00</b> | <b>\$1,370,273.00</b> |
| <b>Total for Other Sources</b>              | <b>\$1,677,686.00</b> | <b>\$1,366,967.00</b> | <b>\$1,370,273.00</b> |
| <b>Total for Revenues and Other Sources</b> | <b>\$2,560,059.00</b> | <b>\$2,236,065.06</b> | <b>\$2,183,731.00</b> |

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**V - Debt Service  
Results of Operations**

|  | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|--|-----------------------|-----------------------|-----------------------|
| <b>Expenditures and Other Uses</b>                 |                       |                       |                       |
| <b>Expenditures</b>                                |                       |                       |                       |
| <b>General Government Support</b>                  |                       |                       |                       |
| <b>Finance</b>                                     |                       |                       |                       |
| 13804 - Fiscal Agents Fees - Contractual           | -                     | -                     | \$0.00                |
| <b>Total for Finance</b>                           | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for General Government Support</b>        | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Debt Service</b>                                |                       |                       |                       |
| <b>Debt Service</b>                                |                       |                       |                       |
| 97106 - Serial Bonds - Debt Principal              | \$1,225,000.00        | \$1,200,000.00        | \$1,185,000.00        |
| 97107 - Serial Bonds - Debt Interest               | \$332,518.00          | \$353,718.76          | \$372,856.26          |
| 97856 - Installment Purchase Debt - Debt Principal | \$632,527.00          | \$619,211.00          | \$606,175.64          |
| 97857 - Installment Purchase Debt - Debt Interest  | \$45,278.00           | \$58,594.00           | \$71,629.76           |
| <b>Total for Debt Service</b>                      | <b>\$2,235,323.00</b> | <b>\$2,231,523.76</b> | <b>\$2,235,661.66</b> |
| <b>Total for Debt Service</b>                      | <b>\$2,235,323.00</b> | <b>\$2,231,523.76</b> | <b>\$2,235,661.66</b> |
| <b>Total for Expenditures</b>                      | <b>\$2,235,323.00</b> | <b>\$2,231,523.76</b> | <b>\$2,235,661.66</b> |
| <b>Other Uses</b>                                  |                       |                       |                       |
| <b>Interfund Transfers</b>                         |                       |                       |                       |

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**V - Debt Service  
Results of Operations**

|   | 12/31/2024            | 12/31/2023            | 12/31/2022            |
|---|-----------------------|-----------------------|-----------------------|
| <b>Interfund Transfers</b>  |                       |                       |                       |
| 99019 - Transfers to Other Funds - Interfund Transfer<br><i>General Fund restricted</i> | \$300,000.00          | -                     | \$0.00                |
| <b>Total for Interfund Transfers</b>  | <b>\$300,000.00</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Interfund Transfers</b>  | <b>\$300,000.00</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Other Uses</b>   | <b>\$300,000.00</b>   | <b>\$0.00</b>         | <b>\$0.00</b>         |
| <b>Total for Expenditures and Other Uses</b>  | <b>\$2,535,323.00</b> | <b>\$2,231,523.76</b> | <b>\$2,235,661.66</b> |

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**V - Debt Service**  
**Changes in Fund Balance**

|   | 12/31/2024     | 12/31/2023     | 12/31/2022     |
|---|----------------|----------------|----------------|
| <b>Analysis of Changes in Fund Balance</b>  |                |                |                |
| 8021 - Fund Balance - Beginning of Year   | \$248,714.64   | \$244,173.34   | \$296,104.00   |
| 8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance | \$0.36         | -              | -              |
| <i>To round up to match issued financial statements.</i>                                    |                |                |                |
| 8022 - Restated Fund Balance - Beginning of Year  | \$248,715.00   | \$244,173.34   | \$296,104.00   |
| Add Revenues and Other Sources  | \$2,560,059.00 | \$2,236,065.06 | \$2,183,731.00 |
| Deduct Expenditures and Other Uses  | \$2,535,323.00 | \$2,231,523.76 | \$2,235,661.66 |
| 8029 - Fund Balance - End of Year   | \$273,451.00   | \$248,714.64   | \$244,173.34   |

County of Jefferson  
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**V - Debt Service**  
**Adopted Budget Summary**

|   | 12/31/2025            | 12/31/2024            | 12/31/2023    |
|---|-----------------------|-----------------------|---------------|
| <b>Estimated Revenues and Other Sources</b>           |                       |                       |               |
| <b>Estimated Revenue</b>                              |                       |                       |               |
| 2399 - Est Rev - Intergovernmental Charges            | \$187,659.00          | \$185,884.00          | -             |
| 3099 - Est Rev - State Aid                            | \$677,806.00          | \$677,805.00          | -             |
| <b>Total for Estimated Revenue</b>                    | <b>\$865,465.00</b>   | <b>\$863,689.00</b>   | <b>\$0.00</b> |
| <b>Estimated Other Sources</b>                        |                       |                       |               |
| 5099 - Est Rev - Operating Transfers                  | \$1,371,498.00        | \$1,377,686.00        | -             |
| <b>Total for Estimated Other Sources</b>              | <b>\$1,371,498.00</b> | <b>\$1,377,686.00</b> | <b>\$0.00</b> |
| <b>Total for Estimated Revenues and Other Sources</b> | <b>\$2,236,963.00</b> | <b>\$2,241,375.00</b> | <b>\$0.00</b> |



County of Jefferson  
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**V - Debt Service**  
**Adopted Budget Summary**

|  | 12/31/2025            | 12/31/2024            | 12/31/2023    |
|--|-----------------------|-----------------------|---------------|
| <b>Estimated Appropriations and Other Uses</b>           |                       |                       |               |
| <b>Estimated Appropriations</b>                          |                       |                       |               |
| 9899 - App - Debt Service                                | \$2,236,963.00        | \$2,241,375.00        | -             |
| <b>Total for Estimated Appropriations</b>                | <b>\$2,236,963.00</b> | <b>\$2,241,375.00</b> | <b>\$0.00</b> |
| <b>Total for Estimated Appropriations and Other Uses</b> | <b>\$2,236,963.00</b> | <b>\$2,241,375.00</b> | <b>\$0.00</b> |

County of Jefferson  
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**K - Schedule of Non-Current Government Assets**  
**Schedule of Non-Current Government Assets**

|  | 12/31/2024              | 12/31/2023              | 12/31/2022              |
|--|-------------------------|-------------------------|-------------------------|
| <b>Non-Current Assets</b>                              |                         |                         |                         |
| <b>Non-Depreciable Capital Assets</b>                  |                         |                         |                         |
| 101 - Land   | \$3,039,873.00          | \$2,979,105.00          | \$2,979,105.00          |
| 105 - Construction Work In Progress                    | \$45,667,939.00         | \$34,366,596.00         | \$26,251,811.00         |
| <b>Total for Non-Depreciable Capital Assets</b>        | <b>\$48,707,812.00</b>  | <b>\$37,345,701.00</b>  | <b>\$29,230,916.00</b>  |
| <b>Depreciable Capital Assets</b>                      |                         |                         |                         |
| 102 - Buildings  | \$102,651,103.00        | \$100,983,892.00        | \$100,330,364.00        |
| 103 - Improvements Other Than Buildings                | \$1,440,793.00          | \$1,407,921.00          | \$1,407,921.00          |
| 104 - Machinery and Equipment                          | \$49,342,807.00         | \$40,575,601.00         | \$38,955,355.00         |
| 106 - Infrastructure                                   | \$146,788,564.00        | \$141,809,719.00        | \$138,503,330.00        |
| 124 - Intangible Lease Asset - Machinery and Equipment | \$42,379.00             | -                       | -                       |
| 128 - Subscription-Based IT Arrangement Asset          | \$1,168,288.00          | -                       | -                       |
| <b>Total for Depreciable Capital Assets</b>            | <b>\$301,433,934.00</b> | <b>\$284,777,133.00</b> | <b>\$279,196,970.00</b> |
| <b>Other Non-Current Assets</b>                        |                         |                         |                         |
| 108 - Net Pension Asset Proportionate Share            | -                       | -                       | \$12,765,819.00         |
| <b>Total for Other Non-Current Assets</b>              | <b>\$0.00</b>           | <b>\$0.00</b>           | <b>\$12,765,819.00</b>  |
| <b>Total for Non-Current Assets</b>                    | <b>\$350,141,746.00</b> | <b>\$322,122,834.00</b> | <b>\$321,193,705.00</b> |

County of Jefferson  
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**W - Schedule of Non-Current Government Liabilities**  
**Schedule of Non-Current Government Liabilities**

|   | 12/31/2024              | 12/31/2023              | 12/31/2022              |
|---|-------------------------|-------------------------|-------------------------|
| <b>Long-Term Obligations</b>                      |                         |                         |                         |
| <b>Debt Obligations</b>                           |                         |                         |                         |
| 628 - Bonds Payable                               | \$13,290,000.00         | \$14,515,000.00         | \$15,715,000.00         |
| 685 - Installment Purchase Contract Debt          | \$1,641,491.00          | \$2,274,018.00          | \$2,893,230.00          |
| <b>Total for Debt Obligations</b>                 | <b>\$14,931,491.00</b>  | <b>\$16,789,018.00</b>  | <b>\$18,608,230.00</b>  |
| <b>Other Long-Term Obligations</b>                |                         |                         |                         |
| 638 - Net Pension Liability Proportionate Share   | \$23,602,775.00         | \$33,377,429.00         | \$0.00                  |
| 681 - Subscription-Based IT Arrangement Liability | \$701,081.00            | -                       | -                       |
| 682 - Lease Liability                             | \$26,718.00             | -                       | -                       |
| 683 - Other Post Employment Benefits              | \$345,759,778.00        | \$355,955,859.00        | \$338,587,953.00        |
| 686 - Judgments and Claims Payable                | \$1,773,637.00          | \$2,659,288.00          | \$2,877,871.00          |
| 687 - Compensated Absences                        | \$12,814,371.00         | \$2,354,707.00          | \$2,379,862.00          |
| <b>Total for Other Long-Term Obligations</b>      | <b>\$384,678,360.00</b> | <b>\$394,347,283.00</b> | <b>\$343,845,686.00</b> |
| <b>Total for Long-Term Obligations</b>            | <b>\$399,609,851.00</b> | <b>\$411,136,301.00</b> | <b>\$362,453,916.00</b> |

County of Jefferson  
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**Supplemental Schedules**

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

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**Statement of Indebtedness  
Debt Summary**

| Debt Type                     | Beginning Balance | Debt Issued | Principal Paid | Paid From debt Proceeds | Accreted Interest | Prior Year Adjustment | Ending Balance  |
|-------------------------------|-------------------|-------------|----------------|-------------------------|-------------------|-----------------------|-----------------|
| Bond                          | \$14,515,000.00   | \$0.00      | \$1,225,000.00 | \$0.00                  | \$0.00            | \$0.00                | \$13,290,000.00 |
| Installment Purchase Contract | \$2,274,019.00    | \$0.00      | \$632,527.00   | \$0.00                  | \$0.00            | \$0.00                | \$1,641,492.00  |
| <b>Total</b>                  | \$16,789,019.00   | \$0.00      | \$1,857,527.00 | \$0.00                  | \$0.00            | \$0.00                | \$14,931,492.00 |

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**Statement of Indebtedness  
Debt Records**

| Debt Type/ Purpose  | Lender Name | Issue Date | Maturity Date | Beginning Balance | Debt Issued | Principal Paid | Paid From Debt Proceeds | Prior Year Adjustment | Accreted Interest | Ending Balance |
|---|-------------|------------|---------------|-------------------|-------------|----------------|-------------------------|-----------------------|-------------------|----------------|
| <b>Bond</b><br>Emergency 911 System and College Campus Revitalization                   |             | 9/24/20    | 9/15/31       | \$5,085,000.00    | \$0.00      | \$610,000.00   | \$0.00                  | \$0.00                | \$0.00            | \$4,475,000.00 |
| <b>Bond</b><br>County Buildings Improvements and College Campus Buildings Improvements. |             | 6/1/17     | 6/1/37        | \$4,760,000.00    | \$0.00      | \$280,000.00   | \$0.00                  | \$0.00                | \$0.00            | \$4,480,000.00 |
| <b>Bond</b><br>College Library & Improvements   |             | 6/3/15     | 6/3/35        | \$4,670,000.00    | \$0.00      | \$335,000.00   | \$0.00                  | \$0.00                | \$0.00            | \$4,335,000.00 |
| <b>Installment Purchase Contract</b><br>Finance Emergency Equipment                     |             | 4/14/17    | 4/14/27       | \$2,274,019.00    | \$0.00      | \$632,527.00   | \$0.00                  | \$0.00                | \$0.00            | \$1,641,492.00 |

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**Bond Repayment**

| Fiscal Year Ending | Bond Principal Due | Bond Interest Due | Total Due      | Remaining Principal Balance |
|--------------------|--------------------|-------------------|----------------|-----------------------------|
| 2025               | \$1,250,000.00     | \$309,156.00      | \$1,559,156.00 | \$12,040,000.00             |
| 2026               | \$1,275,000.00     | \$285,206.00      | \$1,560,206.00 | \$10,765,000.00             |
| 2027               | \$1,300,000.00     | \$260,656.00      | \$1,560,656.00 | \$9,465,000.00              |
| 2028               | \$1,330,000.00     | \$235,506.00      | \$1,565,506.00 | \$8,135,000.00              |
| 2029               | \$1,345,000.00     | \$208,244.00      | \$1,553,244.00 | \$6,790,000.00              |
| 2030               | \$1,375,000.00     | \$178,881.00      | \$1,553,881.00 | \$5,415,000.00              |
| 2031               | \$1,400,000.00     | \$147,975.00      | \$1,547,975.00 | \$4,015,000.00              |
| 2032               | \$770,000.00       | \$114,906.00      | \$884,906.00   | \$3,245,000.00              |
| 2033               | \$790,000.00       | \$90,456.00       | \$880,456.00   | \$2,455,000.00              |
| 2034               | \$810,000.00       | \$64,838.00       | \$874,838.00   | \$1,645,000.00              |
| 2035               | \$835,000.00       | \$37,950.00       | \$872,950.00   | \$810,000.00                |
| 2036               | \$400,000.00       | \$18,300.00       | \$418,300.00   | \$410,000.00                |
| 2037               | \$410,000.00       | \$6,150.00        | \$416,150.00   | \$0.00                      |

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|  |                 |                |                 |  |
|--|-----------------|----------------|-----------------|--|
| Total  | \$13,290,000.00 | \$1,958,224.00 | \$15,248,224.00 |  |
| \$13,290,000.00 Total Bond Ending Balance for Statement of Indebtedness. |                 |                |                 |  |



County of Jefferson  
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**Bank Reconciliation**

**Accounts**

| Account No. | Account Type | Associated Fund(s) | Bank Balance    | Deposits In Transit | Outstanding Checks | Adjustments | Total           |
|-------------|--------------|--------------------|-----------------|---------------------|--------------------|-------------|-----------------|
| 5729        | Checking     | A, TC              | \$98,436.00     | \$0.00              | \$0.00             | \$0.00      | \$98,436.00     |
| 4394        | Checking     | A, TC              | \$43,027.00     | \$0.00              | \$0.00             | \$0.00      | \$43,027.00     |
| 1828        | Checking     | A, TC              | \$8,857.00      | \$0.00              | \$0.00             | \$0.00      | \$8,857.00      |
| 8513        | Checking     | A                  | \$18,967.00     | \$471,762.00        | \$0.00             | \$0.00      | \$490,729.00    |
| 2227        | Savings      | A, TC              | \$769,605.00    | \$0.00              | \$0.00             | \$0.00      | \$769,605.00    |
| 99          | Savings      | A, CD              | \$21,021,059.00 | \$0.00              | \$0.00             | \$0.00      | \$21,021,059.00 |
| 7650        | Checking     | A                  | \$246,070.00    | \$0.00              | (\$100,148.00)     | \$0.00      | \$145,922.00    |
| 1039        | Savings      | A, D, DM, EL, H, V | \$28,892,312.00 | \$0.00              | \$0.00             | \$0.00      | \$28,892,312.00 |
| 259         | Checking     | CD                 | \$14,157.00     | \$0.00              | \$0.00             | \$0.00      | \$14,157.00     |
| 1500        | Checking     | A                  | \$20,086.00     | \$0.00              | (\$20,086.00)      | \$0.00      | \$0.00          |
| 5615        | Savings      | A                  | \$724,298.00    | \$0.00              | \$0.00             | \$0.00      | \$724,298.00    |
| 3733        | Checking     | A                  | \$0.00          | \$0.00              | \$0.00             | \$0.00      | \$0.00          |

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| Accounts    |              |                    |                 |                     |                    |             |                 |
|-------------|--------------|--------------------|-----------------|---------------------|--------------------|-------------|-----------------|
| Account No. | Account Type | Associated Fund(s) | Bank Balance    | Deposits In Transit | Outstanding Checks | Adjustments | Total           |
| 258         | Checking     | A, CD              | \$10,727,166.00 | \$132,248.00        | (\$485,028.00)     | \$0.00      | \$10,374,386.00 |
| 2406        | Checking     | TC                 | \$482,066.00    | \$0.00              | (\$34,720.00)      | \$0.00      | \$447,346.00    |
| 9921        | Savings      | A                  | \$4,086,758.00  | \$0.00              | \$0.00             | \$0.00      | \$4,086,758.00  |
| 2728        | Checking     | TC                 | \$7,705.00      | \$0.00              | (\$2,211.00)       | \$0.00      | \$5,494.00      |
| 2398        | Checking     | TC                 | \$159,708.00    | \$0.00              | (\$159,708.00)     | \$0.00      | \$0.00          |
| 281         | Checking     | A, TC              | \$128,790.00    | \$0.00              | \$0.00             | \$0.00      | \$128,790.00    |
| 2529        | Checking     | A, CD              | \$1,134,639.00  | \$0.00              | \$0.00             | \$0.00      | \$1,134,639.00  |
| 9993        | Savings      | A                  | \$2,278,234.00  | \$0.00              | \$0.00             | \$0.00      | \$2,278,234.00  |
| 9721        | Savings      | A, TC              | \$706,527.00    | \$0.00              | (\$210,880.00)     | \$0.00      | \$495,647.00    |
| 8485        | Savings      | A                  | \$15,527,037.00 | \$0.00              | \$0.00             | \$0.00      | \$15,527,037.00 |
| 4360        | Checking     | A, TC              | \$6,810.00      | \$0.00              | \$0.00             | \$0.00      | \$6,810.00      |
| 4386        | Checking     | A, TC              | \$23,735.00     | \$0.00              | \$0.00             | \$0.00      | \$23,735.00     |
| 7913        | Checking     | A, TC              | \$19,128.00     | \$0.00              | \$0.00             | \$0.00      | \$19,128.00     |

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| Accounts                   |              |                    |                 |                     |                    |             |                 |
|----------------------------|--------------|--------------------|-----------------|---------------------|--------------------|-------------|-----------------|
| Account No.                | Account Type | Associated Fund(s) | Bank Balance    | Deposits In Transit | Outstanding Checks | Adjustments | Total           |
| 7802                       | Checking     | A                  | \$6,569.00      | \$0.00              | \$0.00             | \$0.00      | \$6,569.00      |
| 153                        | Checking     | A                  | \$22,819.00     | \$0.00              | \$0.00             | \$0.00      | \$22,819.00     |
| 7024                       | Checking     | A                  | \$10,000.00     | \$0.00              | \$0.00             | \$0.00      | \$10,000.00     |
| Total                      |              |                    | \$87,184,565.00 | \$604,010.00        | (\$1,012,781.00)   | \$0.00      | \$86,775,794.00 |
| Total Cash From Financials |              |                    |                 |                     |                    |             | \$86,775,794.00 |

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**Bank Reconciliation**

**Collateralization of Cash**

|  |                        |
|--|------------------------|
| <b>Total Bank Balance</b>  | \$87,184,565.00        |
| FDIC Insurance   | \$2,108,126.00         |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured                                    | \$85,538,203.00        |
| <b>Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured</b> | <b>\$87,646,329.00</b> |

**Investments and Collateralization of Investments**

|   |                 |
|---|-----------------|
| <b>Investments From Financials</b>  | \$51,079,953.00 |
| Market Value as of Fiscal Year End Date   | \$51,079,953.00 |
| Collateralized with Securities held in possession of the municipality or its agent or otherwise secured | \$51,079,953.00 |

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**Employee and Retiree Benefits**

**Total Number**

| Full Time Employees | Part Time Employees | Volunteers with Paid Benefits | Retirees with Paid Benefits |
|---------------------|---------------------|-------------------------------|-----------------------------|
| 712                 | 134                 |                               |                             |

**Number Receiving Benefits**

| Benefit  | Amount                 | Full Time | Part Time | Volunteer | Retiree |
|--|------------------------|-----------|-----------|-----------|---------|
| State Retirement System                                | \$6,670,634.00         | 712       |           |           |         |
| Police Retirement                                      |                        |           |           |           |         |
| Fire Retirement  |                        |           |           |           |         |
| Local Pension Fund                                     |                        |           |           |           |         |
| Social Security  | \$3,668,541.00         | 712       |           |           |         |
| Worker's Compensation                                  | \$826,617.00           | 712       |           |           |         |
| Life Insurance   |                        |           |           |           |         |
| Unemployment Insurance                                 | \$92,186.00            | 55        |           |           |         |
| Disability Insurance                                   |                        |           |           |           |         |
| Hospital, Medical and Dental Insurance                 | \$12,753,585.00        | 712       |           |           |         |
| Union Welfare Benefits                                 |                        |           |           |           |         |
| Supplemental Benefit Payments to Disabled Firefighters |                        |           |           |           |         |
| Employee Benefits, Other                               |                        |           |           |           |         |
| <b>Total Employee Benefits Paid</b>                    | <b>\$24,011,563.00</b> |           |           |           |         |