

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: General Fund 101**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$740,460.40	\$916,186.31	\$1,269,677.04	\$933,726.45
Revenues ( Income Tax )	\$782,119.22	\$837,836.44	\$820,000.00	\$820,000.00
Property Taxes	\$174,350.05	\$235,335.11	\$235,321.00	\$210,000.00
Local Govt	\$58,527.69	\$39,838.80	\$40,000.00	\$45,000.00
Other	\$23,180.84	\$233,492.32	\$169,905.00	\$150,000.00
<b>TOTAL REVENUES</b>	<b>\$1,778,638.20</b>	<b>\$2,262,688.98</b>	<b>\$2,534,903.04</b>	<b>\$2,158,726.45</b>
Expenditures	\$694,360.41	\$831,189.91	\$1,081,176.59	\$850,000.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Other - Transfers	\$107,942.08	\$100,033.37	\$455,000.00	\$500,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$802,302.49</b>	<b>\$931,223.28</b>	<b>\$1,536,176.59</b>	<b>\$1,350,000.00</b>
BALANCE 12/31	\$976,335.71	\$1,331,465.70	\$998,726.45	\$808,726.45
LESS: ENCUMBERANCE	\$60,149.40	\$61,788.61	\$65,000.00	\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$916,186.31</b>	<b>\$1,269,677.09</b>	<b>\$933,726.45</b>	<b>\$808,726.45</b>

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: Recreation Department 204**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$30,589.58	\$35,895.83	\$8,160.04	\$9,242.02
Revenues	\$134,385.43	\$133,759.25	\$132,260.95	\$130,000.00
Property Taxes	\$58,078.92	\$57,079.03	\$56,975.00	\$57,500.00
Local Govt	\$0.00	\$0.00		\$0.00
Other - Transfers In	\$118,000.00	\$39,000.00	\$70,000.00	\$90,000.00
<b>TOTAL REVENUES</b>	<b>\$341,053.93</b>	<b>\$265,734.11</b>	<b>\$267,395.99</b>	<b>\$286,742.02</b>
Expenditures	\$275,415.53	\$171,477.93	\$258,153.97	\$275,000.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$61,894.22	\$0.00	
Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$275,415.53</b>	<b>\$233,372.15</b>	<b>\$258,153.97</b>	<b>\$275,000.00</b>
BALANCE 12/31	\$65,638.40	\$32,361.96	\$9,242.02	\$11,742.02
LESS: ENCUMBRANCE	\$29,741.47	\$24,201.92	\$0.00	\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$35,896.93</b>	<b>\$8,160.04</b>	<b>\$9,242.02</b>	<b>\$11,742.02</b>

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: Special Street Repair 207**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$25,051.09	\$80,644.72	\$63,105.93	\$34,473.00
Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$116,268.52	\$113,447.04	\$120,000.00	\$140,000.00
Local Govt	\$0.00	\$6,831.61	\$0.00	\$0.00
Other - Transfers In	\$19,000.00	\$21,000.00	\$20,520.00	\$0.00
<b>TOTAL REVENUES</b>	<b>\$160,319.61</b>	<b>\$221,923.37</b>	<b>\$203,625.93</b>	<b>\$174,473.00</b>
Expenditures	\$46,619.51	\$55,047.46	\$65,502.93	\$80,000.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$30,826.75	\$90,859.25	\$90,000.00	\$55,500.00
Other - Transfers	\$0.00	\$10,500.00		\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$77,446.26</b>	<b>\$156,406.71</b>	<b>\$155,502.93</b>	<b>\$135,500.00</b>
BALANCE 12/31	\$82,873.35	\$65,516.66	\$48,123.00	\$38,973.00
LESS: ENCUMBRANCE	\$2,228.63	\$2,410.73	\$13,650.00	\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$80,644.72</b>	<b>\$63,105.93</b>	<b>\$34,473.00</b>	<b>\$38,973.00</b>

Entity Name: Village Of Jefferson  
 Budget Year: 2026

**FUND NAME: Street Lights 209**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2024	BUDGET YR ESTIMATED FOR 2025
Fund Cash Balance 1/1	\$72,952.27	\$64,867.75	\$50,146.63	\$26,351.63
Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$90,351.52	\$88,657.19	\$88,555.00	\$90,000.00
Local Govt	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	<b>\$163,303.79</b>	<b>\$153,524.94</b>	<b>\$138,701.63</b>	<b>\$116,351.63</b>
Expenditures	\$88,436.04	\$102,353.31	\$112,350.00	\$102,000.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$88,436.04</b>	<b>\$102,353.31</b>	<b>\$112,350.00</b>	<b>\$102,000.00</b>
BALANCE 12/31	\$74,867.75	\$51,171.63	\$26,351.63	\$14,351.63
LESS: ENCUMBERANCE	\$10,000.00	\$1,025.00	\$0.00	\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$64,867.75</b>	<b>\$50,146.63</b>	<b>\$26,351.63</b>	<b>\$14,351.63</b>

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: Safety Services 219**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$405,206.21	\$422,158.25	\$422,158.25	\$172,018.18
Revenues (Income Tax )	\$782,119.22	\$837,836.44	\$820,000.00	\$820,000.00
Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Local Govt	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$16,920.86	\$23,949.99	\$7,300.00	\$15,000.00
<b>TOTAL REVENUES</b>	<b>\$1,204,246.29</b>	<b>\$1,283,944.68</b>	<b>\$1,249,458.25</b>	<b>\$1,007,018.18</b>
Expenditures	\$557,270.21	\$512,505.76	\$978,980.07	\$830,000.00
Debt Service	\$0.00	\$35,000.00	\$18,000.00	\$10,000.00
Capital Outlay	\$160,600.00	\$220,775.93	\$45,460.00	\$5,000.00
Other	\$3,020.25	\$19,349.88	\$27,000.00	\$15,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$720,890.46</b>	<b>\$787,631.57</b>	<b>\$1,069,440.07</b>	<b>\$860,000.00</b>
BALANCE 12/31	\$483,355.83	\$496,313.11	\$180,018.18	\$147,018.18
LESS: ENCUMBERANCE	\$61,197.58	\$18,804.95	\$8,000.00	\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$422,158.25</b>	<b>\$477,508.16</b>	<b>\$172,018.18</b>	<b>\$147,018.18</b>

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: Fire Appartus 221**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$50,487.91	\$54,568.58	\$58,828.87	\$14,699.96
Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00
Local Govt	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$97,035.18	\$90,991.18	\$91,845.00	\$95,000.00
<b>TOTAL REVENUES</b>	<b>\$147,523.09</b>	<b>\$145,559.76</b>	<b>\$150,673.87</b>	<b>\$109,699.96</b>
Expenditures	\$92,954.51	\$85,088.59	\$126,789.41	\$105,000.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$92,954.51</b>	<b>\$85,088.59</b>	<b>\$126,789.41</b>	<b>\$105,000.00</b>
BALANCE 12/31	\$54,568.58	\$60,471.17	\$23,884.46	\$4,699.96
LESS: ENCUMBERANCE	\$2,146.00	\$1,642.30	\$9,184.50	\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$52,422.58</b>	<b>\$58,828.87</b>	<b>\$14,699.96</b>	<b>\$4,699.96</b>

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: Fire Appartus 222**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$43,796.68	\$64,755.99	\$56,493.60	\$66,565.00
Revenues	\$28,742.91	\$0.00	\$0.00	\$0.00
Property Taxes	\$154,105.10	\$152,576.87	\$152,331.00	\$139,000.00
Local Govt	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$12,747.09	\$19,869.30	\$20,000.00	\$20,000.00
<b>TOTAL REVENUES</b>	<b>\$239,391.78</b>	<b>\$237,202.16</b>	<b>\$228,824.60</b>	<b>\$225,565.00</b>
Expenditures	\$86,182.33	\$107,745.06	\$103,299.60	\$105,000.00
Debt Service	\$9,120.00	\$0.00	\$18,000.00	\$15,000.00
Capital Outlay	\$77,391.58	\$69,253.65	\$30,000.00	\$30,000.00
Other	\$0.00	\$0.00	\$9,460.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$172,693.91</b>	<b>\$176,998.71</b>	<b>\$160,759.60</b>	<b>\$150,000.00</b>
BALANCE 12/31	\$66,697.87	\$60,203.45	\$68,065.00	\$75,565.00
LESS: ENCUMBERANCE	\$1,941.88	\$3,709.85	\$1,500.00	\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$64,755.99</b>	<b>\$56,493.60</b>	<b>\$66,565.00</b>	<b>\$75,565.00</b>

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: Special Police 223**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$2,854.88	\$2,873.92	\$2,476.52	\$2,776.52
Revenues	\$0.00	\$0.00	\$0.00	\$0.00
Property Taxes	\$26,629.99	\$26,153.48	\$26,300.00	\$26,400.00
Local Govt	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	<b>\$29,484.87</b>	<b>\$29,027.40</b>	<b>\$28,776.52</b>	<b>\$29,176.52</b>
Expenditures	\$26,610.95	\$26,550.88	\$26,000.00	\$26,000.00
Debt Service	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL EXPENDITURES</b>	<b>\$26,610.95</b>	<b>\$26,550.88</b>	<b>\$26,000.00</b>	<b>\$26,000.00</b>
BALANCE 12/31	\$2,873.92	\$2,476.52	\$2,776.52	\$3,176.52
LESS: ENCUMBERANCE	\$0.00	\$0.00		\$0.00
LESS: RESERVE BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
<b>UNENCUMBERED BALANCE</b>	<b>\$2,873.92</b>	<b>\$2,476.52</b>	<b>\$2,776.52</b>	<b>\$3,176.52</b>

**Entity Name: Village Of Jefferson**  
**Budget Year: 2026**

**FUND NAME: Capital Improvement 224**

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	CURRENT YR ESTIMATED FOR 2025	BUDGET YR ESTIMATED FOR 2026
Fund Cash Balance 1/1	\$271,739.22	\$236,727.43	\$302,963.78	\$200,943.36
Revenues ( Income Tax )	\$782,353.92	\$838,087.91	\$840,000.00	\$840,000.00
Property Taxes	\$4,655.12	\$4,655.12	\$0.00	\$0.00
Grants	\$217,572.84	\$50,000.00	\$330.00	\$5,000.00
Other	\$87,000.13	\$37,983.52	\$1,090.00	\$50,000.00
<b>TOTAL REVENUES</b>	<b>\$1,363,321.23</b>	<b>\$1,167,453.98</b>	<b>\$1,144,383.78</b>	<b>\$1,095,943.36</b>
Expenditures	\$278,591.35	\$354,103.36	\$538,368.08	\$350,000.00
Debt Service	\$108,568.20	\$150,439.16	\$25,072.34	\$100,000.00
Capital Outlay	\$636,287.20	\$279,360.24	\$375,000.00	\$450,000.00
Other	\$29,333.34	\$31,112.00	\$0.00	\$50,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$1,052,780.09</b>	<b>\$815,014.76</b>	<b>\$938,440.42</b>	<b>\$950,000.00</b>
BALANCE 12/31	\$310,541.14	\$352,439.22	\$205,943.36	\$145,943.36
LESS: ENCUMBERANCE	\$73,813.71	\$49,475.44	\$5,000.00	
LESS: RESERVE BALANCE				
<b>UNENCUMBERED BALANCE</b>	<b>\$236,727.43</b>	<b>\$302,963.78</b>	<b>\$200,943.36</b>	<b>\$145,943.36</b>

<b>Account Description</b>	<b>EST. REV</b>	<b>EST. Year End</b>
201 Street Construction	193,400.00	35,765.00
202 State Hwy Improvements	17,500.00	16,580.00
205 Federal Grant Dist. XI	39,650.00	9,500.00
206 Central Park Hall	60,000.00	1,450.00
210 Permissive Auto	26,500.00	29,000.00
213 Enforcement/Edu-(DUI)	100.00	3,700.00
214 Police Training State Fund	3,000.00	4,800.00
215 Building Fund	6,000.00	11,900.00
216 Opioid Distribution Settlement	0.00	2,600.00
217 Forfeitures	2,500.00	300.00
222 Spec Fire Appartus	164,775.00	66,565.00
230 Lottery	0.00	31,652.00
310 Memorial Park	350,000.00	5,000.00
320 Fire Truck	31,000.00	29,278.00
430 Recycling Grant	50.00	1,200.00
440 WW Equalization Tank	0.00	0.00
450 American Rescue Plan	0.00	0.00
460American rescue Plan Child Care	0.00	0.00
509 Sewer Improvement	1,499,300.00	131,200.00
510 Refuse Fund	220,420.00	14,500.00
520 Waste Water Treatment	472,500.00	110,600.00
704 Unclaimed Funds	0.00	20,000.00
706 Recreation Rental Dep.	7,500.00	2,500.00
707 Bid - Performance Bond	1,400.00	600.00
708 Utility Deposit - Sewer	8,000.00	56,300.00
709 Scholarship Fund	0.00	135.00
710 Marketing Jefferson	4,000.00	1,900.00
803 Spec. Assmt W Cedar	12,300.00	0.00
	<b>3,119,895.00</b>	<b>587,025.00</b>