



BOARD *of* COUNTY COMMISSIONERS

BUDGET—FISCAL YEAR 2026-2027



BOARD *of* COUNTY COMMISSIONERS

FY 2026-2027 Annual Budget

Proposed Ad Valorem Tax Revenue was calculated based on 7.9450 mills for the Fiscal Year 2026-2027 proposed levy.

GENERAL REVENUE FUND	2.0261
FINE AND FORFEITURE FUND	5.9189
TOTAL MILLAGE	7.9450

- The current year Rolled-Back Millage, 7.4867, will generate \$19,316,212 (95% 18,350,401). The difference from last Fiscal Year's levied millage is an increase of \$367,145 (95% \$349,737) This calculation is based on Florida Statute 200.005. This option does not require a notice of increase in taxes. This option can be passed by a majority vote.
- Last Year's Millage, 7.9450, will generate \$20,498,658 (95% \$19,473,725). This would result in an increase of \$1,550,591 (95% \$1,473,061) from last year's levied taxes of \$18,948,067 and would require a notice of tax increase. This option can be passed with a two-thirds vote.
- The maximum millage rate allowed is 8.2354, which would generate \$21,247,910 (95% \$20,185,515). This would result in an increase of \$2,299,843 (95% \$2,184,851) from last year's levied taxes of \$18,948,067 and would require a notice of tax increase. This option can be passed with a unanimous vote.



BOARD *of* COUNTY COMMISSIONERS

FY 2026-2027 Annual Budget

Salary Information

The proposed budget includes a \$1,650.00 across the board raise for personnel in the 2026-2027 Budget. This amount is to account for minimum wage requirements and compression.

JACKSON COUNTY BOARD OF COMMISSIONERS								
FY 2026-2027 ANNUAL BUDGET								
EXPENSE SUMMARY **Not including grants**								
DEPARTMENT NAME		ACTUALS	ACTUALS	BUDGET	PROPOSED			
		2023-2024	2024-2025	2025-2026	2026-2027	Dollar Change	Percent Change	
County Administration	2100	731,795	680,443	707,763	775,951	\$ 68,188.00	10%	▲ INCREASE
County Commission	2101	451,819	448,995	438,728	453,244	\$ 14,516.00	3%	▲ INCREASE
Human Resources	2105	219,363	244,470	273,114	275,098	\$ 1,984.00	1%	▲ INCREASE
Information Technology	2106	303,005	388,060	345,692	316,061	\$ (29,631.00)	-9%	▼ SAVINGS
Property Appraiser	2211	1,598,732	1,674,602	1,700,652	1,641,776	\$ (58,876.00)	-3%	▼ SAVINGS
Tax Collector	2212	702,089	744,694	1,347,068	1,377,009	\$ 29,941.00	2%	▲ INCREASE
Clerk of Courts	2320	1,208,103	1,275,132	1,456,373	1,516,034	\$ 59,661.00	4%	▲ INCREASE
Circuit Judge	2322	9,418	10,990	12,000	14,000	\$ 2,000.00	17%	▲ INCREASE
County Judge	2324	3,361	3,652	4,504	4,504	\$ -	0%	
Guardian Ad Litem	2325	7,384	6,881	7,795	9,800	\$ 2,005.00	26%	▲ INCREASE
State Attorney	2332	31,814	34,529	34,665	50,669	\$ 16,004.00	46%	▲ INCREASE
Public Defender	2333	51,062	51,184	54,080	67,802	\$ 13,722.00	25%	▲ INCREASE
Purchasing	2558	65,685	57,995	67,456	71,166	\$ 3,710.00	5%	▲ INCREASE
Courthouse and County Buildings	2670	396,351	332,527	453,450	402,950	\$ (50,500.00)	-11%	▼ SAVINGS
County Building Maintenance	2672	531,205	722,744	1,032,172	588,320	\$ (443,852.00)	-43%	▼ SAVINGS
Jackson County Economic Dev. Comm.	2774	227,500	192,500	210,000	210,000	\$ -	0%	
Community Development	2783	254,457	266,972	293,474	308,220	\$ 14,746.00	5%	▲ INCREASE
Veterans Service	2991	112,078	128,428	134,226	129,413	\$ (4,813.00)	-4%	▼ SAVINGS
Fire Rescue - All Stations	3212	5,690,536	5,955,627	5,030,856	5,531,591	\$ 500,735.00	10%	▲ INCREASE
Probation Office	3320	236,565	241,490	264,755	273,938	\$ 9,183.00	3%	▲ INCREASE
Building Inspection	3440	424,824	435,285	579,018	504,767	\$ (74,251.00)	-13%	▼ SAVINGS
Code Enforcement	3442	88,871	129,545	118,095	137,729	\$ 19,634.00	17%	▲ INCREASE
Health Department	5101	262,179	267,638	400,180	411,020	\$ 10,840.00	3%	▲ INCREASE
Animal Control	5108	230,811	274,831	291,646	313,559	\$ 21,913.00	8%	▲ INCREASE
Parks and Recreation	6100	461,641	446,968	596,113	588,603	\$ (7,510.00)	-1%	▼ SAVINGS
Recreation - County Wide	6102	62,543	63,175	63,175	63,175	\$ -	0%	
Boat Ramp Improvements	6301	26,570	20,487	36,151	40,547	\$ 4,396.00	12%	▲ INCREASE
Millpond Dam - Maintenance	6104	664	5,678	1,900	5,900	\$ 4,000.00	211%	▲ INCREASE
Library	6213	427,307	443,657	612,245	646,071	\$ 33,826.00	6%	▲ INCREASE
AG Extension Service	6302	273,772	325,041	341,540	364,503	\$ 22,963.00	7%	▲ INCREASE
Soil Conservation Service	6304	39,127	32,308	43,300	45,702	\$ 2,402.00	6%	▲ INCREASE
Agriculture Center GR Subsidy	6306	92,525	108,486	95,963	119,936	\$ 23,973.00	25%	▲ INCREASE
Sheriff (Includes Workmens Comp. Ins.)	103-3101	7,139,208	7,485,012	8,293,889	8,849,915	\$ 556,026.00	7%	▲ INCREASE
Corrections (Includes Ins.)	103-3326	5,970,876	6,185,057	6,153,197	6,830,847	\$ 677,650.00	11%	▲ INCREASE
Supervisor of Elections	124-2440, 2441	716,257	849,462	951,692	962,749	\$ 11,057.00	1%	▲ INCREASE
Emergency Management	159-3991,3992,4002	329,140	298,976	284,181	314,698	\$ 30,517.00	11%	▲ INCREASE
Russ House	180-2780	20,260	7,379	61,271	56,541	\$ (4,730.00)	-8%	▼ SAVINGS
Tourist Development	181-2782,2806	390,030	696,345	2,536,230	2,249,911	\$ (286,319.00)	-11%	▼ SAVINGS
Jackson County Agriculture Center	196-6306	127,388	144,877	130,863	143,136	\$ 12,273.00	9%	▲ INCREASE
Road and Bridge	104-4102	11,593,858	12,641,820	10,289,418	10,794,376	\$ 504,958.00	5%	▲ INCREASE
Road Construction	Multiple	1,109,549	565,373	15,191,257	11,919,086	\$ (3,272,171.00)	-22%	▼ SAVINGS
Recycling	416-2803	43,844	35,863	76,762	83,850	\$ 7,088.00	9%	▲ INCREASE
Utilities Operating Expenses	492-4210, 4213	1,468,174	1,192,704	1,319,030	1,455,550	\$ 136,520.00	10%	▲ INCREASE



BOARD *of* COUNTY COMMISSIONERS

**Operating Budget
Fiscal Year 2026-2027
October 1, 2026, through September 30, 2027**

County Commissioners

Jamey Westbrook, Chairman
Paul Donofro, Jr., Vice-Chairman
Dr. Willie Spires
Edward Crutchfield
Donnie Branch

Constitutional Officers

Clayton O. Rooks, Clerk of Circuit Court
Donald L. Edenfield, Sheriff
Mary Carol Murdock, Tax Collector
Rebecca Morris-Haid, Property Appraiser
Carol Dunaway, Supervisor of Elections
Douglas Wade Mercer, County Judge

Other Officials

Jim Dean, County Administrator
Lynsey Darragh, Administrative Services Director
Tony Pumphrey, Finance Officer



BOARD *of* COUNTY COMMISSIONERS

FY 2026-2027 Annual Budget

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JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2026-2027 ANNUAL BUDGET
EXPENSE SUMMARY

		GENERAL REVENUE		
DEPARTMENT NAME		BUDGET	PROPOSED	PAGE
		2025-2026	BUDGET 2026-2027	
County Administration	2100	707,763	775,951	3
County Commission	2101	438,728	453,244	4
Other Government Services	2102	3,097,799	3,762,601	5
County Attorney	2103	218,000	113,000	6
NMTC	2104	0	220,945	7
Human Resources	2105	273,114	279,898	8
Information Technology	2106	345,692	316,061	9
Technology Escrow	2112	64,495	64,495	10
Property Appraiser	2211	1,700,652	1,647,782	11
Tax Collector	2212	1,347,068	1,358,630	12
Clerk of Courts	2320	1,378,273	1,437,934	13
Clerk of Courts-Article V	2321	78,100	78,100	14
Circuit Judge	2322	12,000	14,000	15
County Judge	2324	4,504	4,504	16
Guardian Ad Litem	2325	7,795	9,800	17
State Attorney	2332	34,665	50,669	18
Public Defender	2333	54,080	67,802	19
Purchasing	2558	67,456	71,166	20
Courthouse and County Buildings	2670	453,450	402,950	21
County Building Maintenance	2672	1,032,172	588,320	22
Jackson County Economic Development Committee	2774	210,000	210,000	23
Opportunity Florida	2778	4,732	4,732	24
Rif- Project JAWS	2779	3,048,100	0	25
CDBG-HR Grant M0043	2780	2,515,035	1,828,722	26
Apalachee Regional Planning Council	2781	21,110	21,335	27
Jackson County Chamber of Commerce	2782	2,000	2,000	28
Community Development	2783	293,474	323,220	29
HMGP Grants	2785	7,190,538	2,840,479	30
Marianna Community Development Council	2788	214,245	220,455	31
Jackson County Economic Development Committee Sa	2789	122,183	127,147	32
Pooser Road Housing Development	2790	837,000	837,000	33
Endeavor Redevelopment	2791	270,398	268,713	34
Veterans Service	2991	134,226	129,413	35
Fire Control	3211	39,727	39,727	36
Fire Rescue - All Stations	3212	5,030,856	5,531,591	37
Fire Rescue Grant Match	3217	10,000	39,940	39
FEMA AFG Grant	3220	110,017	0	40
Probation Office	3320	264,755	273,938	41
Building Inspection	3440	579,018	504,767	42
Code Enforcement	3442	118,095	137,729	43
Medical Examiner	3990	178,980	178,980	44
J-Trans	4101	5,000	0	45
Landfill East Closure	4215	65,000	68,070	46
Health Department	5101	400,180	411,020	47
Mental Health	5103	35,000	35,000	48
NWFHN Opioid Funding	5104	196,384	143,504	49

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2026-2027 ANNUAL BUDGET
EXPENSE SUMMARY

		GENERAL REVENUE		
DEPARTMENT NAME		BUDGET	PROPOSED	PAGE
		2025-2026	BUDGET 2026-2027	
FL HCRA	5106	10,000	10,000	51
Pauper Funerals	5107	5,000	5,500	52
Animal Control	5108	291,646	313,559	53
Gulf Coast Children's Advocacy Center	5109	9,000	0	54
Partners for Pets	5111	5,000	1,000	55
Tri-County Community Council	5112	2,000	1,000	56
Florida Opioid Settlement Funds	5115	15,864	29,122	57
NWFLHN CORE	5116	250,000	43,750	58
Mobile Integrated Health Funds	5117	0	66,000	59
Medicaid	5222	1,234,381	1,287,529	60
Housing & Grants	5346	910	930	61
Jackson County Senior Citizens	5347	-	1,000	
Early Learning Coalition	5993	-	1,000	
Parks and Recreation	6100	596,113	933,603	62
Recreation - County Wide	6102	63,175	63,175	64
Millpond Dam - Maintenance	6104	1,900	5,900	65
Chipola Regional Arts Association	6209	250	250	66
Library - Donation Account	6211	2,000	400	67
Library - General Revenue	6213	612,245	646,071	68
Boat Ramp Improvements	6301	36,151	40,547	69
Extension Service	6302	341,540	367,923	70
Soil Conservation Service	6304	43,300	45,702	71
Agriculture Center	6306	95,963	134,936	72
Riparian County Stakeholder Coalition	6315	-	1,000	
Tri-County Airport Authority	7201	2,000	0	73
Allowance for Bad Debts	8100	3,255,500	3,305,200	74
Transfers Out	9101	4,552,916	2,932,649	75
Contingencies - Reserves	9990	200,000	1,078,776	76
TOTAL APPROPRIATIONS - GENERAL REVENUE		44,838,713	37,211,856	
TOTAL REVENUES- GENERAL REVENUE		44,838,713	37,211,856	
SURPLUS/DEFICIT		0	0	

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
GENERAL REVENUE FUND

<u>DESCRIPTION</u>	<u>Final Budget FY 25-26</u>	<u>Revenues As Of 8/31/2026</u>	<u>Budget FY 26-27</u>
GR-REVENUE CLEARING ACCOUNT	0	(800)	0
GR-ADVALOREM TAXES	4,575,036	4,119,493	5,119,191
SPRINGHILL LANDFILL/ROYALTY	2,000,000	1,567,163	2,100,000
COMMUNICATIONS SERVICES TAX	158,895	120,746	160,000
GR-BUILDING INSPECTION	575,535	548,203	640,000
WASTE PRO-FRANCHISE FEES	115,356	150,707	235,500
GROWTH MGMT FEES-RESIDENTIAL	23,066	32,305	37,000
GROWTH MGMT FEES-COMMERCIAL	21,283	16,118	19,000
ENGINEERING REVIEW FEES	1,000	0	500
SIGN PERMIT APPLICATION FEES	1,500	1,350	1,500
WIRELESS APPLICATION-TYPE 1	1,000	5,150	2,500
WIRELESS APPLICATION-TYPE 2	0	5,270	0
FIRE PLAN REVIEW FEES	7,000	6,088	5,500
FLOOD DETERMINATION LETTER FEE	6,238	0	0
ALCOHOLIC BEVERAGE CERTIFICATION	200	100	200
COMP PLAN AMEND-LARGE SCALE	500	0	200
COMP PLAN AMEND-SMALL SCALE	500	750	200
SUBDIVISION PLAT-MAJOR	500	1,650	200
SUBDIVISION PLAT-MINOR	500	650	200
SUBDIVISION PLAT-FINAL	500	0	200
CODE VIOLATION SEARCHES-CODE ENF.	12,000	16,975	17,000
FEMA AFG GRANT-AIR PACKS/FIRE TRUCK	0	500,000	0
HMGP SAFE ROOM (MT151)	4,795,365	1,947,132	1,179,508
HGMP - GENERATOR CRITICAL FACILITY	1,788,848	137,447	590,262
CDBG MATCH - GENERATOR CRITICAL FACILITY	434,669	45,816	127,761
HGMP - PUBLIC WORKS HARDENING	0	0	832,336
FEMA-DR4399-MICHAEL-FEDERAL	0	237,766	0
FEDERAL PMTS IN LIEU OF TAXES	55,160	58,447	58,000
HR GRANT(M0043)/MADISONS	385,039	31,502	1,828,722
FDEP/25PLN32/ADAPTATION PLANNING	0	0	356,860
DIV OF FORESTRY-BUNKER GEAR	12,500	0	0
FEMA-DR4399-MICHAEL-STATE	0	79,255	0
DEO/CV GRANT/HOSPITAL	2,129,996	987,499	0
RIF - PROJECT JAWS	3,048,100	3,552,864	0
FDOH/HART GRANT	0	81,861	0
FDOH - MIHMCP - C4EA6A	0	0	66,000
FDEP/P5002/CYPRESS PARK IMPROV	0	0	200,000
FISH & WILDLIFE - MAGNOLIA LANDING FEASIBILITY	0	0	145,000
STATE REVENUE SHARING	1,358,329	1,288,966	1,358,329
INS. LIC TAX AKA INS AGENT LIC FEES	25,761	13,502	27,000
MOBILE HOME LICENSE TAX	30,000	27,262	35,500
ALCOHOLIC BEVERAGE LIC TAX	7,000	1,472	2,300
DIST OF SALES & USE TAX/FORMERLY RACING	57,000	63,000	63,000
HALF CENT SALES TAX	2,640,618	1,662,389	2,574,797
HALF CENT SALES TAX EMER & SUPP DIST	2,332,630	1,616,786	2,185,823
HALF CENT-FISCALLY CONSTRAINED	315,325	161,909	226,335
FIREFIGHTERS SUPL. COMP	3,440	2,353	3,440
VESSEL FEES/BOATING FUNDS	12,288	4,438	17,000
AMENDMENT ONE OFFSET	1,900,000	1,953,834	1,950,000
PAYMENT IN LIEU OF TAXES-STATE	2,518	2,518	2,518
LICENSE PLATE FEES FROM STATE	230	195	200
FIRE FEES	16,000	7,550	16,000
AMBULANCE FEES	7,300,000	8,217,536	8,720,000
PEMT MCO FUNDS - F&R	416,000	0	748,976
PROBATION FEES	39,000	23,697	37,700
ANIMAL CONTROL FINES	4,500	6,600	8,000
ANIMAL CONTROL FEES - OTHER	2,000	4,275	5,500
P&R - CAVE DIVING FEES	35,000	28,470	33,000
CONDITIONAL RELEASE FINES	3,800	7,225	3,300
RESTITUTIONS-GENERAL FUND	48	0	0
FINES, LIBRARY	3,700	3,077	3,200
OVER OR SHORT/LIBRARY FINES	10	1	0
LOST/DAMAGED BOOK REIMBURSEMENT	550	268	250
CODE ENFORCEMENT FINES	1,000	0	100
INTEREST EARNED GEN REVENUE	150,000	158,706	200,000
RENT-FARM LEASE-BAGGETT-COM DIST PARK	4,620	0	4,620

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
GENERAL REVENUE FUND

<u>DESCRIPTION</u>	Final Budget FY 25-26	Revenues As Of 8/31/2026	Budget FY 26-27
RENT-OFFICE SPACE-GREEN ST BLDG	76,944	57,708	76,944
RENT-OFFICE SPACE-PPLCS/LEWIS BLDG	4,800	4,350	4,800
RENT-PARKING SPACES-GREEN ST BLDG	1,200	1,000	1,200
LEASE INCOME - LORD CATTLE	4,500	4,500	4,500
NMTC/QALICB LEASE INCOME	0	0	220,945
CITIZENS LODGE - PERF ARTS PAVILLION	3,000	2,174	3,000
CITIZENS LODGE - ARTS PAV RENT - TAX EXPT	500	(64)	350
CITIZENS LODGE - LODGE RENTAL	11,500	13,303	12,000
CITIZENS LODGE - LODGE RENTAL TAX EXPT	1,000	100	350
CYPRESS PARK - RENTAL	2,000	2,977	3,000
CYPRESS PARK RENTAL - NON TAXABLE	50	0	50
SALE OF FIXED ASSETS	129,904	113,788	2,500
POOSER HOUSING DEVELOP - SALE PROCEEDS	837,000	0	837,000
CHROME COTTAGE PURCHASES	270,398	38,794	0
SALE OF SURPLUS ITEMS	2,000	0	2,000
SALE OF SURPLUS LIBRARY BOOKS	900	911	1,000
TPA GROUP	0	11,750	0
PRIVATE DONATIONS TO LIBRARY	400	348	400
PRIOR YEAR REFUNDS	25,000	14,105	25,000
FL SETTLEMENT - OPIOID PAYMENTS	15,864	40,698	29,122
NWFHN - OPIOID PAYMENTS	196,384	106,602	143,504
NWFHN CORE FUNDING	250,000	187,500	43,750
OPIOID - ANTN GENERAL	0	4,920	0
MISC. REVENUES	30,000	27,315	40,000
MISC-LIBRARY COPIES & REPLACE CARDS	10,000	9,191	10,000
BLUE CROSS & BLUE SHEILD WELLNESS REFUND	35,000	35,000	35,000
KEEP JACO BEAUTIFUL TSHIRTS/FOR HATS-TAXABLE	50	42	0
PUBLIC RECORDS REQ FEES	0	44	0
BLUE SPRINGS CONCESSIONAIRE REVENUE	14,000	9,499	12,000
SPECIAL EVENT FEES	0	200	0
PPLCS ACCOUNT SERVICES	0	7,900	3,000
GR-TRANSFER FROM UTILITY FUND	4,587,889	2,787,833	3,501,413
ESTIMATED GR CARRYOVER	3,186,609	0	0
ESTIMATED TECHNOLOGY ESCROW CARRYOVER	64,495	0	64,495
ESTIMATED HEALTH DEPT ESCROW	150,000	0	150,000
ESTIMATED CARRYOVER - TIMBER	34,305	0	34,305
Total Revenues	46,757,345	32,990,024	37,211,856

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY ADMINISTRATION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2100-512-120-000 ADMIN-SALARIES	369,300	299,808	412,537	416,339
001-2100-512-121-000 ADMIN - SICK BUYBACK	27,374	0	0	0
001-2100-512-125-000 ADMIN-BONUS	0	4,656	0	0
001-2100-512-130-000 ADMIN-TEMP EMPLOYEE	1,472	0	0	67,760
001-2100-512-140-000 ADMIN-OVERTIME WAGES	418	0	0	0
001-2100-512-210-000 ADMIN-MATCHING FICA	30,841	22,782	31,559	37,041
001-2100-512-220-000 ADMIN-RETIREMENT	86,509	55,138	87,267	73,682
Total Personnel Services	515,914	382,384	531,363	594,822
Operating Expenses				
001-2100-512-310-000 ADMIN-PROFESSIONAL SERVIC	19,310	28,401	20,000	20,000
001-2100-512-311-000 ADMIN-PROF SVS-LOBBYIST	60,045	45,045	63,000	63,000
001-2100-512-315-000 ADMIN - MARKETING SERVICES	2,294	352	5,000	5,000
001-2100-512-340-000 ADMIN-MAINT CONTRACT	11,474	838	12,000	14,650
001-2100-512-400-000 ADMIN-TRAVEL/PER DIEM	5,653	5,286	5,000	6,000
001-2100-512-410-000 ADMIN-COMM & POSTAGE	38,609	28,920	36,000	36,679
001-2100-512-440-000 ADMIN-COPIER LEASE	7,009	4,753	7,000	7,000
001-2100-512-461-000 ADMIN-MAINT OF VEHICLE	0	219	600	600
001-2100-512-490-000 ADMIN-DUES & PUBLICAT	215	0	1,000	900
001-2100-512-491-000 ADMIN-TRAINING & EDUC	1,773	635	3,000	3,000
001-2100-512-495-000 ADMIN-EMPLOYEE INCENTIVE	3,017	4,387	4,500	4,500
001-2100-512-496-000 ADMIN-KEEP JACO BEAUTIFUL EXPENSES	322	507	2,500	2,500
001-2100-512-510-000 ADMIN-OFFICE SUPPLIES	12,515	6,849	14,000	13,000
001-2100-512-520-000 ADMIN-GAS,OIL & LUBE	150	0	2,000	2,000
001-2100-512-522-000 ADMIN-UNIFORMS	869	260	800	800
001-2100-512-529-100 ADMIN-SMALL EQUIP < \$1000	2,474	1,347	0	1,500
Total Operating Expenses	165,729	127,799	176,400	181,129
Contingencies & Reserves				
Total Expenses	681,643	510,183	707,763	775,951

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY COMMISSION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2101-511-110-000 BCC-SALARIES - ELECTED OFFICIALS	245,460	200,490	254,224	254,225
001-2101-511-210-000 BCC-MATCHING FICA	18,219	14,815	19,450	19,450
001-2101-511-220-000 BCC-RETIREMENT	<u>116,862</u>	<u>88,400</u>	<u>112,092</u>	<u>111,869</u>
Total Personnel Services	<u>380,541</u>	<u>303,705</u>	<u>385,766</u>	<u>385,544</u>
Operating Expenses				
001-2101-511-400-000 BCC-TRAVEL & PER DIEM	53,679	34,150	47,000	52,000
001-2101-511-490-000 BCC-MEMBERSHIP DUES	11,551	11,767	13,000	12,200
001-2101-511-491-000 BCC-TRAINING & EDUCATION	3,187	(103)	4,500	3,500
001-2101-511-529-100 BCC-SMALL EQUIP < \$1000	<u>37</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	<u>68,454</u>	<u>45,814</u>	<u>64,500</u>	<u>67,700</u>
Contingencies & Reserves				
Total Expenses	<u>448,995</u>	<u>349,519</u>	<u>450,266</u>	<u>453,244</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OTHER GOVERNMENT SERVICES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2102-519-230-000 COUNTY EMPLOYEES - HEALTH INS	1,027,980	879,262	1,157,676	1,261,884
001-2102-519-230-100 COUNTY EMPLOYEES-HRA	32,033	85,584	117,000	101,400
001-2102-519-230-200 RETIREE HEALTH SUBSIDY	170,335	142,667	147,600	171,000
001-2102-519-230-300 401(A) CONTRIBUTION	0	52,331	0	66,377
001-2102-519-240-000 WORKMEN'S COMPENSATION INS	189,692	170,177	200,000	200,000
001-2102-519-242-000 W/C FILE 62-097-00006	116	0	2,000	0
001-2102-519-250-000 UNEMPLOYMENT COMPENSATION	0	179	3,000	1,000
001-2102-519-251-000 WIMPER PROGRAM FEES	0	1,480	0	0
Total Personnel Services	1,420,156	1,331,680	1,627,276	1,801,661
Operating Expenses				
001-2102-519-310-000 GUARANTEED ENERGY PROJECT PERFORMANCE MONITORING	30,962	31,891	31,891	32,848
001-2102-519-314-000 W/C CLAIMS ADJUSTING/SERVICING	2,400	(406)	2,400	2,400
001-2102-519-316-000 PROPOSED EOC-PROFESSIONAL SERV	0	200	0	0
001-2102-519-319-000 VALUE ADJUSTMENT BD PROF SVS	194	282	500	300
001-2102-519-320-000 AUDITING SERVICES	123,500	105,000	123,500	123,500
001-2102-519-321-000 ACCOUNTING SERVICES	10,300	9,500	7,500	10,300
001-2102-519-324-000 GASB 45 ACTUARIAL - PROF SVS OPEB PLAN	4,200	7,000	7,000	7,000
001-2102-519-326-000 OPIOID EXPENSES	300	0	0	0
001-2102-519-340-000 CONTRACTUAL SERVICES	26,602	6,075	12,000	12,000
001-2102-519-341-000 ORDINANCE CODIFICATION	3,910	5,762	3,000	7,000
001-2102-519-343-000 MINUTES INDEXING-MUNICIPL CODE	270	232	500	450
001-2102-519-345-000 FDEP GRANT - VULNERABILITY ASSESSMENT	205,400	0	0	0
001-2102-519-346-000 FDEP GRANT - 25PLN32/ADAPTION PLANNING	0	138,540	0	356,860
001-2102-519-442-000 AUTOMOBILE LEASE-ENTERPRISE	101,760	24,836	113,616	17,393
001-2102-519-443-000 TOWER SPACE LEASE-ROUND LAKE	6,900	0	6,000	6,000
001-2102-519-444-000 BROADBAND CONSULTANTS	2,094	0	2,000	2,000
001-2102-519-450-000 INSURANCE OTHER THAN W/C	873,225	675,711	775,015	900,000
001-2102-519-451-000 RISK MANAGEMENT NON COUNTY	0	0	5,000	0
001-2102-519-462-000 MAINTENANCE - COMPUTER	338	0	10,000	5,000
001-2102-519-492-000 MISCELLANEOUS EXPENSES	12,179	8,361	10,000	12,000
001-2102-519-493-000 ADVERTISING - LEGALS	4,355	2,276	14,000	14,000
001-2102-519-494-000 RECORDING FEES-CLERK	169	0	250	250
001-2102-519-522-000 BOOT ALLOWANCE	2,100	2,100	4,500	4,000
001-2102-519-621-100 LAND PURCHASE	0	22,667	0	0
001-2102-519-628-000 PURCHASE TAX COLLECTOR BLDG	1,026,839	0	0	0
001-2102-519-628-100 NEW TC BLDG IMPROVEMENTS	27,607	0	0	0
001-2102-519-643-000 OPIOID - CAPITAL OUTLAY	9,590	0	0	0
001-2102-519-710-000 GUARANTEED ENERGY PROJECT-PRINCIPAL PAYMENT	198,280	209,225	209,225	219,783
001-2102-519-720-000 GUARANTEED ENERGY INTEREST PAYMENT	36,246	32,626	32,626	27,856
001-2102-519-999-000 BUILDING ESCROW	0	0	100,000	200,000
Total Operating Expenses	2,709,720	1,281,878	1,470,523	1,960,940
Contingencies & Reserves				
Total Expenses	4,129,876	2,613,558	3,097,799	3,762,601

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY ATTORNEY

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2103-514-310-000 BOARD ATTORNEY RETAINER	11,791	36,175	18,000	72,000
001-2103-514-311-000 MISC LEGAL COSTS/COUNTY CASES	309,964	40,269	200,000	40,000
001-2103-514-400-000 BOARD ATTORNEY TRAVEL	1,112	0	0	500
001-2103-514-491-000 ATTNY-TRAINING & EDUC	0	0	0	500
Total Operating Expenses	<u>322,867</u>	<u>76,444</u>	<u>218,000</u>	<u>113,000</u>
Contingencies & Reserves				
Total Expenses	<u><u>322,867</u></u>	<u><u>76,444</u></u>	<u><u>218,000</u></u>	<u><u>113,000</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-2104-552-440-000 NMCT - RENT/LEASE EXPENSE	332,974	104,674	0	220,345
001-2104-552-450-000 NMTC - INSURANCE EXPENSE	496	0	0	600
Total Operating Expenses	<u>333,470</u>	<u>104,674</u>	<u>0</u>	<u>220,945</u>
Contingencies & Reserves				
Total Expenses	<u>333,470</u>	<u>104,674</u>	<u>0</u>	<u>220,945</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
HUMAN RESOURCES

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-2105-513-120-000 HUMAN RESOURCES-SALARIES	112,984	106,555	118,040	125,506
001-2105-513-121-000 HUMAN RESOURCES-SICK LEAVE BUY	75	4,059	0	0
001-2105-513-210-000 HUMAN RESOURCES-MATCHING FICA	8,263	8,084	8,799	9,349
001-2105-513-220-000 HUMAN RESOURCES-RETIREMENT	30,036	17,046	30,340	16,608
Total Personnel Services	151,358	135,744	157,179	151,463
Operating Expenses				
001-2105-513-311-000 HUMAN RES-MEDICAL & PHYSICALS	3,048	3,471	5,000	5,000
001-2105-513-340-000 HUMAN RESOURCES-COBRA SERVICES	0	0	0	1,200
001-2105-513-341-000 HUMAN RESOURCES-HRA/FSA SERVICES	14,263	13,050	16,000	16,000
001-2105-513-342-000 HUMAN RESOURCES-INTERPRETER SVS	50	0	150	150
001-2105-513-343-000 HUMAN RESOURCES-HEALTHIEST YOU	44,462	43,322	44,370	44,370
001-2105-513-344-000 HUMAN RESOURCES - PRR SOFTWARE MGT	5,241	6,287	7,865	18,965
001-2105-513-400-000 HUMAN RESOURCES-TRAVEL	31	637	750	750
001-2105-513-490-000 HUMAN RESOURCES-DUES & PUBLICA	9	0	0	0
001-2105-513-491-000 HUMAN RESOURCES-TRAINING & EDU	2,513	937	1,500	1,500
001-2105-513-491-100 HUMAN RESOURCES - STAFF DEVELOPMENT	7,890	7,050	12,000	12,000
001-2105-513-492-000 HUMAN RESOURCES-EDUCATION REIM	0	310	1,500	1,500
001-2105-513-493-000 HUMAN RESOURCES-ADVERTISING	0	210	1,500	1,500
001-2105-513-494-000 HUMAN RESOURCES-WELLNESS EDUCATION	90	2,345	10,000	10,000
001-2105-513-495-000 HUMAN RES/EMPLOYEE RECOGNITION	3,597	1,540	4,500	4,500
001-2105-513-496-000 HUMAN RES-CRIMINAL & BACKGRND CKS	1,812	822	2,000	2,000
001-2105-513-498-000 HUMAN RES-TRAINING-SAFETY COUNCIL	0	0	200	200
001-2105-513-499-000 HUMAN RES-EMPLOYEE DRUG TESTING	9,455	7,950	8,000	8,000
001-2105-513-510-000 HUMAN RESOURCES-OFFICE SUPPLY	510	473	600	800
001-2105-513-529-200 HUMAN RES-SMALL EQUIP \$1000-\$4999	150	0	0	0
Total Operating Expenses	93,121	88,404	115,935	128,435
Contingencies & Reserves				
Total Expenses	244,479	224,148	273,114	279,898

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
INFORMATION TECHNOLOGY

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2106-513-120-000 INFORMATION TECH-SALARIES	124,911	91,993	129,767	139,686
001-2106-513-140-000 INFORMATION TECH-OVERTIME	114	0	0	0
001-2106-513-210-000 INFORMATION TECH-MATCHING FICA	9,524	7,007	9,927	10,307
001-2106-513-220-000 INFORMATION TECH-RETIREMENT	26,901	14,398	27,838	18,311
Total Personnel Services	161,450	113,398	167,532	168,304
Operating Expenses				
001-2106-513-340-000 INFORMATION TECH - SOFTWARE/LIC/CONTRACTS	141,716	102,379	162,800	129,980
001-2106-513-400-000 INFORMATION TECH-TRAVEL AND PER DIEM	605	463	2,000	2,000
001-2106-513-440-000 INFORMATION TECH - COPIER LEASE	3,618	2,683	4,860	3,577
001-2106-513-461-000 INFORMATION TECH-MAINT OF VEHICLE	0	0	500	500
001-2106-513-462-000 INFORMATION TECH-MAINT OF COMPUTERS	2,757	37	0	0
001-2106-513-491-000 INFORMATION TECH-TRAINING & EDUCATION	0	0	2,000	2,000
001-2106-513-510-000 INFORMATION TECH-OFFICE SUPPLIES	94	437	600	600
001-2106-513-520-000 INFORMATION TECH-GAS, OIL & LUBE	86	121	400	400
001-2106-513-521-000 INFORMATION TECH - OPERATING SUPPLIES	3,380	2,352	5,000	5,000
001-2106-513-529-100 INFORMATION TECH-SMALL EQUIP < \$1000	51,087	16,664	15,541	3,700
001-2106-513-529-200 INFORMATION TECH-SMALL EQUIP \$1000- \$4999	23,267	18,211	22,380	0
Total Operating Expenses	226,610	143,347	216,081	147,757
Contingencies & Reserves				
Total Expenses	388,060	256,745	383,613	316,061

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
TECHNOLOGY ESCROW

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2112-519-990-000 TECHNOLOGY ESCROW	0	0	64,495	64,495
Total Operating Expenses	0	0	64,495	64,495
Contingencies & Reserves				
Total Expenses	0	0	64,495	64,495

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PROPERTY APPRAISER

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-2211-513-230-000 PROP APPRAISER-HEALTH INSURANCE	158,257	156,140	178,104	178,104
001-2211-513-230-100 PROP APPRAISER-HRA	16,521	14,292	18,000	15,600
Total Personnel Services	174,778	170,432	196,104	193,704
Operating Expenses				
001-2211-513-410-000 PROP APPRAISER-COMMUNICATIONS	3,271	2,519	3,000	3,000
001-2211-513-510-000 PROP APPRAISER-TRIM BILL EXPENSES	29,243	17,330	28,797	30,200
001-2211-581-910-000 PROP APPRAISER-BUDGET TRANSFER	1,467,310	1,424,186	1,581,988	1,420,878
Total Operating Expenses	1,499,824	1,444,035	1,613,785	1,454,078
Contingencies & Reserves				
Total Expenses	1,674,602	1,614,467	1,809,889	1,647,782



Florida Department of Revenue
Property Tax Oversight

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

August 14, 2026

Honorable Rebecca Morris-Haid
Jackson County Property Appraiser
rmorrishaid@jcpafl.org

Dear Ms. Morris-Haid:

In accordance with section 195.087, Florida Statutes (F.S.), the Department of Revenue (Department) has made necessary changes to your office's Fiscal Year 2026-27 budget based on review of additional information or testimony you or your county commission provided. The enclosed budget reflects these changes.

The statute provides that this final, Department-approved budget may be amended only through a budget amendment at the property appraiser's request or an appeal to the Governor and Cabinet sitting as the Administration Commission. The Administration Commission may amend the budget if it finds that any aspect of the budget is unreasonable in light of the property appraiser's workload in the county under review. You must file a written request no later than 15 days following the public hearing to finalize your county's budget and adopt millage rates. The property appraiser or the county commission's presiding officer may file appeals. The filing of an appeal does not relieve the county commission of its obligation to fund the Department-approved final budget during the pendency of the appeal.

The 2026-27 salary for the official is not yet available from the Office of Economic and Demographic Research (EDR). Therefore, the Department will make a technical amendment to the budget at a later date to reflect the final salary and any necessary adjustment for matching benefits.

If you have questions about your budget, please contact me at (850) 617-6114.

Sincerely,

Holly Russell
Budget Manager
Property Tax Oversight

Enclosure
cc: Board of County Commissioners

DR-484, R. 12/14 Rule 12D-16.002, F.A.C. Provisional									
BUDGET REQUEST FOR PROPERTY APPRAISERS SUMMARY OF THE 2026-2027 BUDGET BY APPROPRIATION CATEGORY									
JACKSON COUNTY									
8/14/2026 EXHIBIT A									
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2024-25 (2)	APPROVED BUDGET 2025-26 (3)	ACTUAL EXPENDITURES 3/31/26 (4)	REQUEST 2026-27 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2026-27 (7)	(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)		AMOUNT (8)	% (8a)
PERSONNEL SERVICES (Sch. 1-1A)	\$1,048,299	\$1,116,378	\$541,850	\$1,119,950	\$3,572	0.32%	\$1,119,950	\$3,572	0.32%
OPERATING EXPENSES (Sch. II)	\$257,404	\$297,808	\$145,068	\$282,522	(\$15,286)	-5.13%	\$290,928	(\$6,880)	-2.31%
OPERATING CAPITAL OUTLAY (Sch. III)	\$0	\$157,802	\$45,586	\$0	(\$157,802)	-100.00%	\$0	(\$157,802)	-100.00%
NON-OPERATING (Sch. IV)		\$10,000		\$10,000	\$0	0.00%	\$10,000	\$0	0.00%
TOTAL AMOUNT	\$1,305,703	\$1,581,988	\$732,504	\$1,412,472	(\$169,516)	-10.72%	\$1,420,878	(\$161,110)	-10.18%
NUMBER OF POSITIONS		15		15	0	0.00%	15	0	0.00%
					COL (5) - (3)		COL (6) / (3)		

JACKSON							DETAIL OF PERSONNEL SERVICES				SCHEDULE IA	
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT	%	AMOUNT APPROVED 2026-27			
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)					
PERSONNEL SERVICES:												
11 OFFICIAL	140,125	144,236	72,118	144,236	0	0.00%	144,236					
12 EMPLOYEES (REGULAR)	636,759	694,484	331,091	694,484	0	0.00%	694,484					
13 EMPLOYEES (TEMPORARY)	1,585	0	0	0	0	-----	0					
14 OVERTIME	0	0	0	0	0	-----	0					
15 SPECIAL PAY	6,000	4,000	4,000	4,000	0	0.00%	4,000					
21 FICA												
2152 REGULAR	57,731	64,468	30,073	64,468	0	0.00%	64,468					
2153 OTHER	0	0	0	0	0	-----	0					
22 RETIREMENT												
2251 OFFICIAL	80,786	78,709	39,355	79,330	621	0.79%	79,330					
2252 EMPLOYEE	57,243	62,864	31,404	66,464	3,600	5.73%	66,464					
2253 SMS/SES	68,070	67,617	33,809	66,968	(649)	-0.96%	66,968					
2254 DROP	0	0	0	0	0	-----	0					
23 LIFE & HEALTH INSURANCE	0	0	0	0	0	-----	0					
24 WORKER'S COMPENSATION	0	0	0	0	0	-----	0					
25 UNEMPLOYMENT COMP.	0	0	0	0	0	-----	0					
TOTAL PERSONNEL SERVICES	\$1,048,299	\$1,116,378	\$541,850	\$1,119,950	\$3,572	0.32%	\$1,119,950					

Post this total to Col.(2) Ex. A Post this total to Col. (3) Ex. A Post this total to Col. (4) Ex. A Post this total to Col. (5) Ex. A Col. (5) - (3) Col. (6) / (3)

JACKSON										SCHEDULE II	
DETAIL OF OPERATING EXPENSES											
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27				
					AMOUNT	%					
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)				
OPERATING EXPENSES:											
31 PROFESSIONAL SERVICES											
3151 E.D.P.	65,000	70,400	35,200	74,750	4,350	6.18%	74,750				
3152 APPRAISAL	0	0	0	0	0	----	0				
3153 MAPPING	0	0	0	0	0	----	0				
3154 LEGAL	641	1,500	1,022	2,000	500	33.33%	2,000				
3159 OTHER	0	0	0	0	0	----	0				
32 ACCOUNTING & AUDITING	16,080	16,800	4,020	16,800	0	0.00%	16,800				
33 COURT REPORTER	0	0	0	0	0	----	0				
34 OTHER CONTRACTUAL	58,063	58,480	33,536	57,789	(691)	-1.18%	62,789				
40 TRAVEL	5,051	13,315	1,175	10,714	(2,601)	-19.53%	8,980				
41 COMMUNICATIONS	4,917	5,000	2,067	5,000	0	0.00%	5,000				
42 TRANSPORTATION											
4251 POSTAGE	14,365	20,286	10,117	17,969	(2,317)	-11.42%	23,009				
4252 FREIGHT	0	0	0	0	0	----	0				
43 UTILITIES	0	0	0	0	0	----	0				
44 RENTALS & LEASES											
4451 OFFICE EQUIPMENT	869	1,046	19	1,000	(46)	-4.40%	1,000				
4452 VEHICLES	0	0	0	0	0	----	0				
4453 OFFICE SPACE	0	0	0	0	0	----	0				
4454 E.D.P.	51,240	51,240	25,620	51,240	0	0.00%	51,240				
45 INSURANCE & SURETY	9,001	11,000	3,505	6,900	(4,100)	-37.27%	6,900				

DETAIL OF OPERATING EXPENSES

SCHEDULE II

OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27
					AMOUNT	%	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
46 REPAIR & MAINTENANCE							
4651 OFFICE EQUIPMENT	781	791	116	350	(441)	-55.75%	350
4652 VEHICLES	6,300	10,000	2,510	8,000	(2,000)	-20.00%	8,000
4653 OFFICE SPACE	0	0	0	0	0	----	0
4654 E.D.P.	0	0	0	0	0	----	0
47 PRINTING & BINDING	2,951	4,000	1,504	3,500	(500)	-12.50%	3,500
49 OTHER CURRENT CHARGES							
4951 LEGAL ADVERTISEMENTS	202	400	0	300	(100)	-25.00%	300
4952 AERIAL PHOTOS	0	0	0	0	0	----	0
4959 OTHER	110	0	55	110	110	----	110
51 OFFICE SUPPLIES	12,938	20,000	18,843	15,000	(5,000)	-25.00%	15,000
52 OPERATING SUPPLIES	108	2,000	69	1,000	(1,000)	-50.00%	1,000
54 BOOKS & PUBLICATIONS							
5451 BOOKS	0	0	0	0	0	----	0
5452 SUBSCRIPTIONS	332	350	212	350	0	0.00%	350
5453 EDUCATION	3,050	5,200	500	3,750	(1,450)	-27.88%	3,850
5454 DUES/MEMBERSHIPS	5,405	6,000	4,978	6,000	0	0.00%	6,000
TOTAL OPERATING EXPENSES	\$257,404	\$297,808	\$145,068	\$282,522	(\$15,286)	-5.13%	\$290,928

Col. (6) / (3)

Col. (5) - (3)

Post this total to
Col. (5) Ex. A.

Post this total to
Col. (4) Ex. A

Post this total to
Col. (3) Ex. A

Post this total to
Col. (2) Ex. A

DETAIL OF OPERATING CAPITAL OUTLAY

JACKSON
SCHEDULE IIIJACKSON
SCHEDULE III

OBJECT CODE	ACTUAL EXPENDITURES 2024-25 (2)	APPROVED BUDGET 2025-26 (3)	ACTUAL EXPENDITURES 3/31/26 (4)	REQUEST 2026-27 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27 (7)
					AMOUNT (6)	% (6a)	
(1)	(2)	(3)	(4)	(5)	(6)	(6a)	(7)
OPERATING CAPITAL OUTLAY:							
64 MACHINERY & EQUIPMENT							
6451 E.D.P.	0	0	0	0	0	-----	0
6452 OFFICE FURNITURE	0	0	0	0	0	-----	0
6453 OFFICE EQUIPMENT	0	157,802	45,586	0	(157,802)	-100.00%	0
6454 VEHICLES	0	0	0	0	0	-----	0
66 BOOKS	0	0	0	0	0	-----	0
68 INTANGIBLE ASSETS	0	0	0	0	0	-----	0
TOTAL OPERATING CAPITAL OUTLAY	\$0	\$157,802	\$45,586	\$0	(\$157,802)	-100.00%	\$0

DETAIL OF NON-OPERATING							SCHEDULE IV		
JACKSON									
OBJECT CODE	ACTUAL EXPENDITURES 2024-25	APPROVED BUDGET 2025-26	ACTUAL EXPENDITURES 3/31/26	REQUEST 2026-27	INCREASE/(DECREASE)		AMOUNT APPROVED 2026-27		
(1)	(2)	(3)	(4)	(5)	AMOUNT	%	(7)		
NON-OPERATING:									
91 E.D.P. CONTRACT RESERVE		0		0	0	-----	0		
92 OTHER CONTRACT RESERVE		0		0	0	-----	0		
93 SPECIAL CONTINGENCY		0		0	0	-----	0		
94 EMERGENCY CONTINGENCY		10,000		10,000	0	0.00%	10,000		
TOTAL NON-OPERATING		\$10,000		\$10,000	\$0	0.00%	\$10,000		
				Post this total to	Col. (5) - (3)	Col. (6) / (3)			
				Col. (3) Ex. A		Col. (5) Ex. A			

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
TAX COLLECTOR

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-2212-519-230-000 TAX COLLECTOR-HEALTH INSURANCE	197,682	202,244	267,156	291,204
001-2212-519-230-100 TAX COLLECTOR-HRA	21,000	19,729	27,000	23,400
Total Personnel Services	218,682	221,973	294,156	314,604
Operating Expenses				
001-2212-519-410-000 TAX COLLECTOR-COMMUNICATIONS	5,237	3,158	5,200	5,200
001-2212-581-910-000 TAX COLLECTOR-BUDGET TRANSFER	520,775	483,605	483,605	468,826
001-2212-581-911-000 TAX COLLECTOR-COMM & FEES	0	0	570,000	570,000
Total Operating Expenses	526,012	486,763	1,058,805	1,044,026
Contingencies & Reserves				
Total Expenses	744,694	708,736	1,352,961	1,358,630

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CLERK OF COURTS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2320-519-230-000 CLERK-HEALTH INSURANCE	323,545	274,677	415,578	452,984
001-2320-519-230-001 CLERK-HEALTH INS CONTRA REIMB FROM CLERK CRT EMPLOYEES	(155,130)	0	0	0
001-2320-519-230-100 CLERK-HRA	<u>35,938</u>	<u>24,792</u>	<u>42,000</u>	<u>42,000</u>
Total Personnel Services	<u>204,353</u>	<u>299,469</u>	<u>457,578</u>	<u>494,984</u>
Operating Expenses				
001-2320-581-910-000 CLERK-BUDGET TRANSFER/NON COURT	858,112	613,130	919,695	941,950
001-2320-581-920-000 CLERK-TRANSFER CHILD INCENTIVE	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Total Operating Expenses	<u>858,112</u>	<u>613,130</u>	<u>920,695</u>	<u>942,950</u>
Contingencies & Reserves				
Total Expenses	<u>1,062,465</u>	<u>912,599</u>	<u>1,378,273</u>	<u>1,437,934</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CLERK OF COURTS - ARTICLE V

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2321-519-520-000 CLERK/ART V - OPERATING SUPPLIES NON CRT	10,893	12,365	11,000	11,000
001-2321-604-340-000 CLERK/ART V - COMPUTER CONTRACT	2,571	0	40,000	40,000
001-2321-604-400-000 CLERK/ARTV - TRAVEL AND PER DIEM	36	0	100	100
001-2321-604-410-000 CLERK/ART V - COMMUNICATION	16,502	7,792	17,000	17,000
001-2321-604-520-000 CLERK/ART V - OPERATING SUPPLIES	12,375	9,565	10,000	10,000
001-2321-604-529-200 CLERK/ART V - SMALL EQUIP \$1000-\$4999	15,160	0	0	0
Total Operating Expenses	<u>57,537</u>	<u>29,722</u>	<u>78,100</u>	<u>78,100</u>
Contingencies & Reserves				
Total Expenses	<u>57,537</u>	<u>29,722</u>	<u>78,100</u>	<u>78,100</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CIRCUIT JUDGE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2322-611-410-000 CIR JUDGE-COMM & POSTAGE	6,189	3,967	6,000	6,000
001-2322-611-440-000 CIR JUDGE-LEASE OF COPIER	4,801	2,553	6,000	6,000
001-2322-611-529-200 CIR JUDGE - EQUIP \$1000-\$4999	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>2,000</u>
Total Operating Expenses	<u>10,990</u>	<u>6,520</u>	<u>18,000</u>	<u>14,000</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>10,990</u>	<u>6,520</u>	<u>18,000</u>	<u>14,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY JUDGE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2324-721-400-000 CNTY JUDGE-TRAVEL & PER DIEM	0	0	704	704
001-2324-721-410-000 CNTY JUDGE-COMMUNICATION/POSTAGE	<u>3,652</u>	<u>2,544</u>	<u>3,800</u>	<u>3,800</u>
Total Operating Expenses	<u>3,652</u>	<u>2,544</u>	<u>4,504</u>	<u>4,504</u>
Contingencies & Reserves				
Total Expenses	<u>3,652</u>	<u>2,544</u>	<u>4,504</u>	<u>4,504</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GUARDIAN AD LITEM

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2325-685-410-000 GUARDIAN-ART V/COMMUNICATION	4,480	3,270	5,940	6,000
001-2325-685-441-000 GUARDIAN-ART V/COPIER LEASE	1,373	982	1,355	1,500
001-2325-685-461-000 GUARDIAN-ART V/MAINT OF EQUIPM	0	0	500	500
001-2325-685-529-100 GUARDIAN-ART V/SMALL EQUIP < \$1000	1,028	307	590	600
001-2325-685-529-200 GUARDIAN-ART V/SMALL EQUIP \$1000-\$4999	0	0	1,200	1,200
Total Operating Expenses	<u>6,881</u>	<u>4,559</u>	<u>9,585</u>	<u>9,800</u>
Contingencies & Reserves				
Total Expenses	<u>6,881</u>	<u>4,559</u>	<u>9,585</u>	<u>9,800</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
STATE ATTORNEY

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2332-602-340-000 ST ATTNY/ART V-CONTRACT SVS	40	120	0	480
001-2332-602-410-000 ST ATTNY/ART V-COMMUNICATION	6,429	4,420	6,000	6,500
001-2332-602-430-000 ST ATTNY/ART V-UTILITIES	10,864	6,952	10,605	10,605
001-2332-602-441-000 ST ATTNY/ART V-MAINT OF COPIER	11,612	8,185	14,000	13,000
001-2332-602-450-000 ST ATTNY/ART V-INS OTHER THAN W/C	5,584	5,584	4,060	5,584
001-2332-602-529-200 ST ATTNY/ART V - SMALL EQUIP \$1000-\$4999	0	0	0	14,500
Total Operating Expenses	<u>34,529</u>	<u>25,261</u>	<u>34,665</u>	<u>50,669</u>
Contingencies & Reserves				
Total Expenses	<u><u>34,529</u></u>	<u><u>25,261</u></u>	<u><u>34,665</u></u>	<u><u>50,669</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PUBLIC DEFENDER

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2333-603-340-000 PUB DEF/ART V-CONTRACTUAL	72	36	216	216
001-2333-603-410-000 PUB DEF/ART V-COMMUNICATION	5,110	3,244	5,280	5,280
001-2333-603-430-000 PUB DEF/ART V-UTILITIES	6,531	4,497	7,960	7,400
001-2333-603-441-000 PUB DEF/ART V-BUILDING LEASE	39,168	33,548	40,324	40,324
001-2333-603-460-000 PUB DEF/MAINT OF BLDG	303	18	300	300
001-2333-603-529-200 PUB DEF/ART V - EQUIPMENT \$1000-\$4999	0	0	2,800	14,282
Total Operating Expenses	<u>51,184</u>	<u>41,343</u>	<u>56,880</u>	<u>67,802</u>
Contingencies & Reserves				
Total Expenses	<u><u>51,184</u></u>	<u><u>41,343</u></u>	<u><u>56,880</u></u>	<u><u>67,802</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PURCHASING

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2558-513-120-000 PURCHASING-SALARIES/EMPLOYEES	45,603	36,331	51,944	55,601
001-2558-513-210-000 PURCHASING-MATCHING FICA	3,459	2,736	3,974	4,254
001-2558-513-220-000 PURCHASING-RETIREMENT	<u>6,274</u>	<u>5,097</u>	<u>7,288</u>	<u>7,061</u>
Total Personnel Services	<u>55,336</u>	<u>44,164</u>	<u>63,206</u>	<u>66,916</u>
Operating Expenses				
001-2558-513-490-000 PURCHASING-MEMBERSHIP DUES	2,500	2,750	3,000	3,000
001-2558-513-491-000 PURCHASING-TRAINING & EDUCATIO	0	80	750	750
001-2558-513-511-000 PURCHASING-OFFICE SUPPLIES	<u>159</u>	<u>57</u>	<u>500</u>	<u>500</u>
Total Operating Expenses	<u>2,659</u>	<u>2,887</u>	<u>4,250</u>	<u>4,250</u>
Contingencies & Reserves				
Total Expenses	<u><u>57,995</u></u>	<u><u>47,051</u></u>	<u><u>67,456</u></u>	<u><u>71,166</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COURTHOUSE AND COUNTY BUILDINGS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2670-519-340-000 CTHSE/CONTRACT SERVICE	5,826	2,832	6,627	6,627
001-2670-519-340-100 CNTY BLDG/ADMIN/CONTRACT SVS	273	0	425	425
001-2670-519-340-200 CNTY BLDG/LEWIS/CONTRACT SVS	132	0	300	300
001-2670-519-340-400 CNTY BLDG/GREEN ST/CONTRACT SVS	2,289	1,569	2,700	2,700
001-2670-519-340-500 CNTY BLDG/SOE/CONTRACT SVS	279	108	449	449
001-2670-519-340-600 CNTY BLDG/MAINT/CONTRACT SVS	736	2,921	700	700
001-2670-519-340-700 CNTY BLDG/SHERIFF/CONTRACT SVS	1,368	380	1,080	1,080
001-2670-519-340-800 CNTY BLDG/TAX COLL-GVILLE/CONTRACT	200	25	355	355
001-2670-519-340-801 CNTY BLDG/TAX-SNEADS/CONTRACT	178	24	214	214
001-2670-519-340-802 CNTY BLDG/TAX COLL-PENN AVE/CONTRACT SVS	821	110	850	850
001-2670-519-340-910 CNTY BLDG/NWFWMD/CONTRACT SVS	0	1,029	0	0
001-2670-519-342-000 CTHSE & BLDGS/CLEANING/GREEN ST	5,650	942	0	0
001-2670-519-343-000 CTHSE/CARPET CLEANING	0	0	2,500	2,500
001-2670-519-343-400 CNTY BLDG/CARPET CLEANING/GRN ST	0	0	500	500
001-2670-519-343-500 CNTY BLDG/CARPET CLEANING/SOE	720	0	500	500
001-2670-519-343-921 CNTY BLDG/CARPET CLEANING/ENDEAVOR JCSO	0	0	500	500
001-2670-519-410-000 CUSTODIAL/COMMUNICATION/CTHSE	0	693	0	0
001-2670-519-430-000 CTHSE-UTILITIES	157,452	97,260	165,000	165,000
001-2670-519-430-100 CNTY BLDGS/ADMIN/UTILITIES	19,494	11,412	23,000	23,000
001-2670-519-430-110 CNTY BLDG/JAS/UTILITIES	197	28,501	100,000	50,000
001-2670-519-430-200 CNTY BLDGS/LEWIS BLDG/UTILITIES	7,276	4,888	7,500	7,500
001-2670-519-430-300 CNTY BLDG/COMM DEV-BLDG/UTILITIES	6,222	2,823	8,000	7,500
001-2670-519-430-400 CNTY BLDG/GREEN ST/UTILITIES	11,039	7,163	12,000	12,000
001-2670-519-430-500 CNTY BLDG/SOE/UTILITIES	7,905	4,552	7,800	7,800
001-2670-519-430-600 CNTY BLDG/MAINT/UTILITIES	5,019	2,218	7,000	7,000
001-2670-519-430-700 CNTY BLDG/SHERIFF/UTILITIES	22,778	13,975	24,000	24,000
001-2670-519-430-701 CNTY BLDG/SHERIFF/HANGER/UTILITIES	998	1,029	1,000	1,000
001-2670-519-430-802 CNTY BLDG/TAX COLL-DL/UTILITIES	699	449	0	0
001-2670-519-430-803 CNTY BLDG/TAX COLL-PENN AVE/UTILITIES	7,003	13,404	20,000	20,000
001-2670-519-430-901 CNTY BLDG/HAM RADIO/END/UTILITIES	7,206	1,114	1,000	1,000
001-2670-519-430-910 CNTY BLDG/NWFWMD BLDG	8,474	5,991	8,000	8,000
001-2670-519-430-920 ENDEAVOR/METER 29967M	570	85	700	700
001-2670-519-430-921 ENDEAVOR/METER 19361M	6,822	2,620	6,750	6,750
001-2670-519-430-922 ENDEAVOR/METER 25973M	1,208	839	1,600	1,600
001-2670-519-430-923 ENDEAVOR/METER 21606M	1,634	1,022	1,500	1,500
001-2670-519-430-925 ENDEAVOR/METER 601010M	5,402	3,407	7,000	7,000
001-2670-519-461-000 CUSTODIAL-MAINT OF VEHICLES/EQUIP	93	120	1,500	1,500
001-2670-519-492-000 CTHSE-MISC/SECURITY KEY CARDS	0	39	0	0
001-2670-519-520-000 CUSTODIAL-GAS,OIL & LUBE	1,639	576	1,500	1,500
001-2670-519-521-000 CTHSE-JANITORIAL SUPPLIES	28,472	18,272	25,000	25,000
001-2670-519-521-100 CNTY BLDG/ADMIN/JANITORIAL SUPPLIES	38	34	0	0
001-2670-519-521-300 CNTY BLDG/COMM DEV-BLDG/JANITORIAL	474	523	500	500
001-2670-519-521-600 CNTY BLDG/MAINT/AN CNTRL/JANITORIAL	397	0	400	400
001-2670-519-521-700 CNTY BLDG/SHERIFF/JANITORIAL SUPPLIES	6,243	2,808	5,000	5,000
001-2670-519-521-802 CNTY BLDG/TAX COLL-DL/JANITORIAL	0	140	0	0
001-2670-519-529-100 CTHSE-SMALL EQUIPMENT<\$1000	0	758	0	0
Total Operating Expenses	333,226	236,655	453,450	402,950
Contingencies & Reserves				
Total Expenses	333,226	236,655	453,450	402,950

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY BUILDING MAINTENANCE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2672-519-120-000 CNTY BLDG MAINT-SALARIES	330,993	279,379	397,281	388,788
001-2672-519-140-000 CNTY BLDG MAINT/OVERTIME	501	208	1,500	500
001-2672-519-144-000 CNTY BLDG MAINT - CALL OUT OVERTIME	253	0	1,000	500
001-2672-519-210-000 CNTY BLDG MAINT-MATCHING FICA	24,799	21,130	28,602	29,745
001-2672-519-220-000 CNTY BLDG MAINT-RETIREMENT	57,860	38,758	64,987	52,837
Total Personnel Services	414,406	339,475	493,370	472,370
Operating Expenses				
001-2672-519-400-000 CNTY BLDG MAINT-TRAVEL/PERDIEM	44	580	300	300
001-2672-519-410-000 CNTY BLDG MAINT-COMM& POSTAGE	4,843	2,764	5,000	5,000
001-2672-519-440-000 CNTY BLDG MAINT-EQUIPMENT RENTAL	197	180	250	250
001-2672-519-460-000 CNTY BLDG MAINT-CTHSE	48,174	23,405	20,000	20,000
001-2672-519-460-100 CNTY BLDG MAINT-ADMIN BLDG	16,438	4,458	10,000	10,000
001-2672-519-460-200 CNTY BLDG MAINT-LEWIS BLDG	787	3,060	1,000	1,000
001-2672-519-460-300 CNTY BLDG MAINT-COMM DEV/BLDG	0	0	250	250
001-2672-519-460-400 CNTY BLDG MAINT-GREEN ST	9,867	23,731	7,000	7,000
001-2672-519-460-500 CNTY BLDG MAINT-SOE	1,227	161	2,000	2,000
001-2672-519-460-600 CNTY BLDG MAINT-MAINT	2,115	9,328	2,000	2,000
001-2672-519-460-700 CNTY BLDG MAINT-SHERIFF	3,310	713	2,700	2,700
001-2672-519-460-800 CNTY BLDG MAINT-TC GVILLE	650	425	0	0
001-2672-519-460-801 CNTY BLDG MAINT-TC SNEADS	0	0	250	0
001-2672-519-460-802 CNTY BLDG MAINT-TC PENN AVE	11,340	5,569	600	1,000
001-2672-519-460-910 CNTY BLDG MAINT-NWFWMD	498	80	2,000	2,000
001-2672-519-460-920 ENDEAVOR/MAINT OF GROUNDS	3,896	5,354	2,500	2,500
001-2672-519-460-921 ENDEAVOR/JCSO/MAINT OF BUILDING	23,953	12,842	30,000	30,000
001-2672-519-461-000 CNTY BLDG MAINT-MAINT OF VEHICLE	4,013	3,938	3,000	3,000
001-2672-519-462-000 CNTY BLDG MAINT-MAINT OF COMPUTER	0	1,050	0	0
001-2672-519-464-000 CNTY BLDG MAINT-SHERIFF BLDG	0	1,716	0	0
001-2672-519-491-000 CNTY BLDG MAINT-TRAINING & EDU	62	88	250	250
001-2672-519-492-000 CNTY BLDG MAINT-MISC EXPENSES	1,042	942	500	500
001-2672-519-510-000 CNTY BLDG MAINT-OFFICE SUPPLIES	21	11	200	200
001-2672-519-520-000 CNTY BLDG MAINT-GAS,OIL & LUBE	10,851	3,623	7,000	7,000
001-2672-519-522-000 CNTY BLDG MAINT-UNIFORMS	2,357	3,609	3,000	3,000
001-2672-519-523-000 CNTY BLDG MAINT-MATERIALS	13,385	15,698	15,000	15,000
001-2672-519-529-100 CNTY BLDG MAINT-SMALL EQUIP < \$1000	2,953	852	0	1,000
001-2672-519-529-200 CNTY BLDG MAINT-SMALL EQUIP \$1000-\$4999	0	3,150	0	0
001-2672-519-623-000 CNTY BLDG MAINT-BLDG IMPROVEMENTS	39,750	0	0	0
001-2672-519-625-000 CNTY BLDG MAINT-SHERIFF OFFICE	0	0	15,000	0
ENDEAVOR SITE				
001-2672-519-626-000 CNTY BLDG MAINT-SHERIFF OFFICE HWY 90	0	570	0	0
001-2672-519-628-000 PROP APPRAISER/SECURITY UPDATES	0	9,579	73,960	0
001-2672-519-629-000 TAX COLLECTOR/SECURITY UPDATES	12,295	0	73,961	0
001-2672-519-634-000 SUP OF ELECTIONS/SECURITY UPDATES	0	99,972	73,961	0
001-2672-519-640-000 CNTY BLDG MAINT-CAPITAL OUTLAY	97,620	53,068	187,120	0
Total Operating Expenses	311,688	290,516	538,802	115,950
Contingencies & Reserves				
Total Expenses	726,094	629,991	1,032,172	588,320

**JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY ECONOMIC DEVELOPMENT COMMITTEE**

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2774-552-830-000 JACKSON CNTY ECONOMIC DEV COMMITTEE	<u>192,500</u>	<u>175,000</u>	<u>210,000</u>	<u>210,000</u>
Total Operating Expenses	<u>192,500</u>	<u>175,000</u>	<u>210,000</u>	<u>210,000</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>192,500</u>	<u>175,000</u>	<u>210,000</u>	<u>210,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPPORTUNITY FLORIDA

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2778-552-820-000 OPPORTUNITY FLORIDA CONTRIBUTION	<u>4,732</u>	<u>4,732</u>	<u>4,732</u>	<u>4,732</u>
Total Operating Expenses	<u>4,732</u>	<u>4,732</u>	<u>4,732</u>	<u>4,732</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>4,732</u>	<u>4,732</u>	<u>4,732</u>	<u>4,732</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-2779-552-631-000 RIF - Project Jaws Project Implementation	56,810	23,190	0	0
001-2779-552-631-100 RIF - Project Jaws DO256 Eng/Des	199,000	0	0	0
001-2779-552-631-200 RIF - Project Jaws DO256 CEI	7,100	134,900	142,000	0
001-2779-552-631-300 RIF - Project Jaws DO256 - Construction	58,837	2,808,079	2,906,100	0
Total Operating Expenses	321,747	2,966,169	3,048,100	0
Contingencies & Reserves				
Total Expenses	321,747	2,966,169	3,048,100	0

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-2780-552-630-000 CDBG/DEO/HOSPITAL GRANT/IMPLEMENTATION	27,500	0	475,000	0
001-2780-552-630-100 CDBG/DEO/HOSPITAL GRANT/ENGINEERING	144,100	14,700	178,200	0
001-2780-552-630-101 CDBG/DEO/HOSPITAL GRANT/CONSTRUCTION	4,494,919	972,799	1,476,796	0
001-2780-552-631-100 CDBG-DR GRANT/MADISON REST/ENG * DESIGN	30,118	31,502	32,105	52,579
001-2780-552-631-101 CDBG-DR GRANT/MADISON REST/CONST	0	0	352,934	1,776,143
Total Operating Expenses	<u>4,696,637</u>	<u>1,019,001</u>	<u>2,515,035</u>	<u>1,828,722</u>
Contingencies & Reserves				
Total Expenses	<u>4,696,637</u>	<u>1,019,001</u>	<u>2,515,035</u>	<u>1,828,722</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
APALACHEE REGIONAL PLANNING COUNCIL

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2781-515-820-000 APALACHEE REG PLANNING- DUES	21,089	21,110	21,110	21,335
Total Operating Expenses	21,089	21,110	21,110	21,335
Contingencies & Reserves				
Total Expenses	21,089	21,110	21,110	21,335

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY CHAMBER OF COMMERCE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2782-552-820-000 JACKSON CO CHAMBER OF COMMERCE	0	2,000	2,000	2,000
Total Operating Expenses	0	2,000	2,000	2,000
Contingencies & Reserves				
Total Expenses	0	2,000	2,000	2,000

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COMMUNITY DEVELOPMENT

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-2783-515-120-000 COMM DEV-SALARIES	184,094	167,642	204,286	212,118
001-2783-515-130-000 COMM DEV-TEMPORARY EMPLOYEE	12,057	3,080	0	6,672
001-2783-515-210-000 COMM DEV-MATCHING FICA	13,814	12,006	15,629	16,136
001-2783-515-220-000 COMM DEV-RETIREMENT	40,150	25,464	41,099	27,760
Total Personnel Services	250,115	208,192	261,014	262,686
Operating Expenses				
001-2783-515-311-000 COMM DEV-GROWTH MGMT-PLANS EVAL	2,500	1,000	9,400	9,400
001-2783-515-313-000 COMM DEV - COMP PLAN	31,000	555	0	0
001-2783-515-314-000 COM DEV - LEGAL COSTS	0	0	0	15,000
001-2783-515-340-000 COMM DEV-SERV CONTRACT-COPIER	1,917	2,052	1,845	13,545
001-2783-515-400-000 COMM DEV-TRAVEL & PER DIEM	0	1,500	3,000	3,000
001-2783-515-410-000 COMM DEV-COMM & POSTAGE	6,049	3,940	4,600	6,000
001-2783-515-440-000 COMM DEV-LEASE-COPIER	2,267	2,061	2,500	2,474
001-2783-515-460-000 COMM DEV-MAINT OF BLDG & GRDS	0	0	250	250
001-2783-515-461-000 COMM DEV-MAINT OF VEHICLES	0	59	500	500
001-2783-515-470-000 COMM DEV-PRINTING EXPENSE	1,484	101	1,900	1,900
001-2783-515-490-000 COMM DEV-DUES & PUBLICATIONS	524	1,033	715	715
001-2783-515-491-000 COMM DEV-TRAINING & EDUCATION	300	1,220	2,500	2,500
001-2783-515-493-000 COMM DEV-ADVERTISING	227	1,106	2,000	2,000
001-2783-515-494-000 COMM DEV-MISC EXPENSES	508	7,876	500	500
001-2783-515-510-000 COMM DEV-OFFICE SUPPLIES	423	882	1,000	1,000
001-2783-515-511-000 COMM DEV-OPERATING SUPPLIES	0	0	1,000	1,000
001-2783-515-520-000 COMM DEV-GAS,OIL & LUBE	67	94	750	750
001-2783-515-529-100 COMM DEV-SMALL EQUIP <\$1000	541	298	0	0
001-2783-515-529-200 COMM DEV-SMALL EQUIP \$1000-\$4999	50	0	0	0
Total Operating Expenses	47,857	23,777	32,460	60,534
Contingencies & Reserves				
Total Expenses	297,972	231,969	293,474	323,220

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-2785-529-620-100 HMGP/SAFE ROOM GRANT/PROJ IMPLEM	107,896	0	239,768	81,872
001-2785-529-620-102 HMGP/SAFE ROOM GRANT/CONSTRUCTION	0	1,007,961	4,555,597	1,097,636
001-2785-529-620-103 CNTY MATCH/SAFE ROOM GRANT	0	0	20,042	0
001-2785-529-621-000 HMGP - PUBLIC WORKS BLDG - CONSTR	0	0	0	524,540
001-2785-529-621-100 HMGP - PUB WORKS BLD CONST MATCH	0	0	0	174,847
001-2785-529-621-200 HMGP - PUB WORKS BLDG - ENG	0	0	0	99,713
001-2785-529-621-300 HMGP - PUB WORKS BLD-ENG MATCH	0	0	0	33,238
001-2785-529-621-400 HMGP - PUB WORKS BLDG - MGT COSTS	0	0	0	41,617
001-2785-529-640-000 HMGP - Generator Critical Care Facility (4399-147)	0	0	1,788,848	503,942
001-2785-529-640-001 HMGP - GENERATOR CRIT CARE FAC - DESIGN	15,272	137,447	0	86,320
001-2785-529-640-100 HMGP Generator - Critical Care - County Match	0	0	151,614	68,993
001-2785-529-640-200 HMGP Generator Critical Care - CDBG Match	0	0	434,669	109,077
001-2785-529-640-201 HMGP/CDBG MATCH - Critical Care Facility - Design	5,091	45,816	0	18,684
Total Operating Expenses	128,259	1,191,224	7,190,538	2,840,479
Contingencies & Reserves				
Total Expenses	128,259	1,191,224	7,190,538	2,840,479

**JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
MARIANNA COMMUNITY DEVELOPMENT AGENCY**

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-2788-552-820-000 MARIANNA COMM DEV AGENCY-DOWNTOWN CRA	103,194	0	109,604	115,814
001-2788-552-830-000 MARIANNA COMM DEV AGENCY-WESTEND CRA	111,799	0	104,641	104,641
Total Operating Expenses	<u>214,993</u>	<u>0</u>	<u>214,245</u>	<u>220,455</u>
Contingencies & Reserves				
Total Expenses	<u>214,993</u>	<u>0</u>	<u>214,245</u>	<u>220,455</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PERSONNEL SERVICES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-2789-552-120-000 JCEDC - SALARIES	0	22,107	86,983	90,290
001-2789-552-210-000 JCEDC - MATCHING FICA	0	1,619	6,654	6,908
001-2789-552-220-000 JCEDC - RETIREMENT	0	3,102	12,204	12,271
001-2789-552-230-000 JCEDC - HEALTH INSURANCE	0	3,718	14,842	16,178
001-2789-552-230-100 JCEDC - HRA	0	208	1,500	1,500
Total Personnel Services	0	30,754	122,183	127,147
Operating Expenses				
Contingencies & Reserves				
Total Expenses	0	30,754	122,183	127,147

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-2790-552-310-000 POOSER RD HOUSING DEV - PROF FEES	0	0	168,500	168,500
001-2790-552-620-000 POOSER RD HOUSING DEV - INFRASTRUCTURE COSTS	6,300	0	668,500	668,500
Total Operating Expenses	<u>6,300</u>	<u>0</u>	<u>837,000</u>	<u>837,000</u>
Contingencies & Reserves				
Total Expenses	<u>6,300</u>	<u>0</u>	<u>837,000</u>	<u>837,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-2791-552-630-000 CHROME ENDEAVOR REDEVL COSTS - PROFESSIONAL SERVICES	0	1,685	25,000	23,315
001-2791-552-631-100 CHROME ENDEAVOR REDVL COSTS - INFRASTRUCTURE COSTS	19,897	0	245,398	245,398
Total Operating Expenses	<u>19,897</u>	<u>1,685</u>	<u>270,398</u>	<u>268,713</u>
Contingencies & Reserves				
Total Expenses	<u>19,897</u>	<u>1,685</u>	<u>270,398</u>	<u>268,713</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
VETERANS SERVICE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-2991-553-120-000 VETERANS-SALARIES/EMPLOYEES	91,304	67,935	94,952	98,967
001-2991-553-210-000 VETERANS-MATCHING FICA	6,880	5,151	7,264	7,571
001-2991-553-220-000 VETERANS-RETIREMENT	<u>22,676</u>	<u>11,138</u>	<u>23,214</u>	<u>13,450</u>
Total Personnel Services	<u>120,860</u>	<u>84,224</u>	<u>125,430</u>	<u>119,988</u>
Operating Expenses				
001-2991-553-340-000 VETERANS-CONTRACT SERVICES	2,216	2,473	1,800	2,000
001-2991-553-400-000 VETERANS-TRAVEL & PER DIEM	1,323	1,734	1,511	1,511
001-2991-553-410-000 VETERANS-COMMUNICATION & POSTAGE	2,463	1,357	2,650	2,650
001-2991-553-440-000 VETERANS-COPIER LEASE	439	479	480	959
001-2991-553-490-000 VETERANS-DUES & PUBLICATIONS	75	0	125	75
001-2991-553-491-000 VETERANS-TRAINING & EDUCATION	350	0	980	980
001-2991-553-492-000 VETERANS-MISCELLANEOUS	227	137	250	250
001-2991-553-510-000 VETERANS-OFFICE SUPPLIES	356	142	1,000	1,000
001-2991-553-529-100 VETERANS-SMALL EQUIP < \$1000	<u>119</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	<u>7,568</u>	<u>6,322</u>	<u>8,796</u>	<u>9,425</u>
Contingencies & Reserves				
Total Expenses	<u>128,428</u>	<u>90,546</u>	<u>134,226</u>	<u>129,413</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FIRE CONTROL

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-3211-522-810-000 FIRE CONTROL	36,727	36,727	36,727	36,727
001-3211-522-811-000 CFM PROJECT	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total Operating Expenses	<u>39,727</u>	<u>39,727</u>	<u>39,727</u>	<u>39,727</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>39,727</u>	<u>39,727</u>	<u>39,727</u>	<u>39,727</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FIRE RESCUE - ALL STATIONS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-3212-526-120-000 FIRE RESCUE-SALARIES/EMPLOYEES	1,933,319	1,411,810	2,230,725	2,267,595
001-3212-526-122-000 FIRE RESCUE-AUX CALL IN PAY	232,491	208,216	125,000	235,000
001-3212-526-140-000 FIRE RESCUE-OVERTIME	785,548	521,365	450,000	600,000
001-3212-526-150-000 FIRE RESCUE- FIRE SUPPLEMEN PAY	10,791	6,158	12,735	10,311
001-3212-526-160-000 FIRE RESCUE-EDUCATION STIPEND	1,445	4,165	0	25,000
001-3212-526-210-000 FIRE RESCUE-MATCHING FICA	219,258	158,519	170,649	219,150
001-3212-526-220-000 FIRE RESCUE-RETIREMENT	879,120	651,444	740,447	764,168
Total Personnel Services	4,061,972	2,961,677	3,729,556	4,121,224
Operating Expenses				
001-3212-526-315-000 FIRE RESCUE - MAGISTRATE	2,750	1,750	3,000	3,000
001-3212-526-340-000 FIRE RESCUE-MARIANNA/CONTRACTS	84,454	45,374	25,000	78,478
001-3212-526-340-100 FIRE RESCUE-ALFORD/CONTRACT SVS	90	0	400	400
001-3212-526-340-300 FIRE RESCUE-SNEADS/CONTRACT	347	100	1,200	1,200
001-3212-526-340-400 FIRE RESCUE-G'VILLE/CONTRACT	4,562	2,904	4,500	4,500
001-3212-526-340-500 FIRE RESCUE-MALONE/CONTRACTS	100	0	0	0
001-3212-526-341-000 CITIES INTERLOCAL AGREEMENTS	236,500	180,000	258,000	258,000
001-3212-526-342-000 FIRE RESCUE-EMS/MC MGMT FEE	201,312	96,134	125,000	125,000
001-3212-526-343-000 FIRE RESCUE-CONTRACT/SOFTWARE SUPPORT	73,032	77,000	75,000	30,000
001-3212-526-344-000 FIRE RESCUE-eDISPATCHES.COM	3,660	4,944	3,900	5,000
001-3212-526-400-000 FIRE RESCUE-TRAVEL & PER DIEM	1,645	988	3,000	5,000
001-3212-526-410-000 FIRE RESCUE-COMMUNICATION & POSTAGE	32,994	20,041	27,000	27,000
001-3212-526-430-000 FIRE RESCUE-MAIN ST/UTILITIES	25,684	17,557	20,000	20,000
001-3212-526-430-100 FIRE RESCUE-ALFORD/UTILITIES	0	699	4,000	0
001-3212-526-430-300 FIRE RESCUE-FS #22/UTILITIES	16,985	12,595	15,000	15,000
001-3212-526-430-400 FIRE RESCUE-G'VILLE/UTILITIES	8,743	6,116	11,000	12,400
001-3212-526-430-500 FIRE RESCUE-MALONE/UTILITIES	988	(77)	0	0
001-3212-526-440-000 FIRE RESCUE-LEASE OF COPIER	1,273	1,042	1,300	1,389
001-3212-526-441-000 FIRE RESCUE-LEASE OF SUBSTATIONS	8,700	6,525	8,400	8,400
001-3212-526-443-000 FIRE RESCUE-LEASE/DEP	300	0	300	300
001-3212-526-444-000 FIRE RESCUE-CARDIAC MONITOR LEASE	0	17,500	0	0
001-3212-526-460-000 FIRE RESCUE-MAINT OF BLDGS & GRDS	12,169	7,598	12,500	12,500
001-3212-526-460-100 FIRE RESCUE-MAINT/ALFORD	323	115	500	500
001-3212-526-460-300 FIRE RESCUE-MAINT/SNEADS	830	0	1,000	1,000
001-3212-526-460-400 FIRE RESCUE-MAINT/G'VILLE	1,189	425	2,000	2,000
001-3212-526-460-500 FIRE RESCUE-MAINT/FS 22	6,398	3,009	2,000	2,500
001-3212-526-461-000 FIRE RESCUE-MAINT OF VEH & EQUIP	304,893	237,125	175,000	195,000
001-3212-526-463-000 FIRE RESCUE-MAINT BUNKER GEAR	193	11,666	13,000	14,000
001-3212-526-490-000 FIRE RESCUE-DUES & PUBLICATIONS	650	625	1,500	1,500
001-3212-526-491-000 FIRE RESCUE-TRAINING & EDUCATION	8,549	9,739	0	25,000
001-3212-526-492-000 FIRE RESCUE-MISCELLANEOUS	10,167	2,158	3,000	3,000
001-3212-526-492-100 FIRE RESCUE-MISCELLANEOUS/ALFORD	0	0	250	250
001-3212-526-492-300 FIRE RESCUE-MISCELLANEOUS/SNEADS	0	0	250	250
001-3212-526-492-400 FIRE RESCUE-MISCELLANEOUS/GVILLE	0	0	250	250
001-3212-526-492-500 FIRE RESCUE-MISCELLANEOUS/MALONE	0	0	250	250
001-3212-526-496-000 FIRE RESCUE-MISC EXP/DONATIONS	16,912	0	0	0
001-3212-526-497-100 ACHA - PUBLIC EMERG MEDICAL TRANSPORT	0	345,875	0	0
001-3212-526-498-000 FIRE RESCUE-LICENSE	3,045	0	5,000	5,000
001-3212-526-499-000 FIRE RESCUE-VACINATIONS/PHYSICALS	20,117	5,196	22,000	23,000
001-3212-526-510-000 FIRE RESCUE-OFFICE SUPPLIES	1,286	1,021	2,000	2,000
001-3212-526-520-000 FIRE RESCUE-GAS, OIL & LUBE	195,724	136,786	195,000	195,000
001-3212-526-521-000 FIRE RESCUE- MEDICAL SUPPLIES	145,848	81,211	132,000	135,000
001-3212-526-521-100 FIRE RESCUE-FIRE SUPPLIES	16,332	6,466	15,000	15,000
001-3212-526-522-000 FIRE RESCUE-UNIFORMS	25,895	25,816	25,000	25,000
001-3212-526-523-000 FIRE RESCUE-BUNKER GEAR	74,578	1,333	20,000	20,000
001-3212-526-524-000 FIRE RESCUE-FIRE FIGHTING FOAM	3,248	5,216	7,500	7,500
001-3212-526-525-000 FIRE RESCUE-MARIANNA-JANITORIAL	6,408	4,557	5,000	5,000
001-3212-526-525-100 FIRE RESCUE/ALFORD/JANITORIAL	0	0	100	100
001-3212-526-525-300 FIRE RESCUE-SNEADS/JANITORIAL	0	0	100	100
001-3212-526-525-400 FIRE RESCUE-G'VILLE/JANITORIAL	0	0	100	100
001-3212-526-529-100 FIRE RESCUE-SMALL EQUIPMENT < \$1000	303	19,894	0	21,500
001-3212-526-529-200 FIRE RESCUE-SMALL EQUIP \$1000-\$4999	22,712	11,046	0	0
001-3212-526-529-201 FIRE RESCUE/FDOH COUNTY EMS GRANT	0	686	0	15,000
001-3212-526-640-000 FIRE RESCUE-CAPITAL OUTLAY	263,883	967,967	590,780	0
001-3212-526-641-000 FIRE RESCUE FY 1516 REMOUNTS	0	485,000	0	0

7/02/2027

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FIRE RESCUE - ALL STATIONS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
001-3212-526-647-000 FL FIREFIGHTER CANCER DECON GRANT/WASHING MACHINE	0	0	0	13,000
001-3212-526-820-000 GRANT MATCH VOLUNTEERS	48,972	0	75,000	75,000
Total Operating Expenses	1,894,743	2,861,722	1,892,080	1,410,367
Contingencies & Reserves				
Total Expenses	5,956,715	5,823,399	5,621,636	5,531,591

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
EMS GRANT MATCH

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-3217-526-910-000 FIRE RESCUE-GRANT MATCH	0	0	10,000	39,940
Total Operating Expenses	0	0	10,000	39,940
Contingencies & Reserves				
Total Expenses	0	0	10,000	39,940

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FEMA AFG GRANTS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-3220-526-641-000 COUNTY MATCH FEMA GRANT	0	65,926	110,017	0
Total Operating Expenses	0	65,926	110,017	0
Contingencies & Reserves				
Total Expenses	0	65,926	110,017	0

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PROBATION OFFICE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-3320-523-120-000 PROBATION-SALARIES/EMPLOYEES	189,388	143,378	202,254	224,860
001-3320-523-210-000 PROBATION-MATCHING FICA	13,806	10,478	15,472	0
001-3320-523-220-000 PROBATION-RETIREMENT	<u>31,396</u>	<u>24,277</u>	<u>34,246</u>	<u>34,795</u>
Total Personnel Services	<u>234,590</u>	<u>178,133</u>	<u>251,972</u>	<u>259,655</u>
Operating Expenses				
001-3320-523-340-000 PROBATION-CONTRACT SERVICES	762	1,046	2,703	2,703
001-3320-523-410-000 PROBATION-COMM & POSTAGE	1,645	909	2,000	2,000
001-3320-523-462-000 PROBATION-MAINT OF OFFICE EQUIPMENT	0	0	1,400	1,400
001-3320-523-498-000 PROBATION-DRUG SCREEN	305	60	1,500	1,500
001-3320-523-510-000 PROBATION-OFFICE SUPPLIES	2,151	1,582	3,000	3,000
001-3320-523-520-000 PROBATION-OPERATING SUPPLIES	2,037	2,037	2,180	2,180
001-3320-523-529-100 PROBATION-SMALL EQUIP < \$1000	0	439	0	0
001-3320-523-529-200 PROBATION-SMALL EQUIP \$1000-\$4999	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Total Operating Expenses	<u>6,900</u>	<u>6,073</u>	<u>14,283</u>	<u>14,283</u>
Contingencies & Reserves				
Total Expenses	<u>241,490</u>	<u>184,206</u>	<u>266,255</u>	<u>273,938</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
BUILDING INSPECTION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-3440-524-120-000 BLDG INSP-SALARIES/EMPLOYEES	138,940	107,447	143,796	148,765
001-3440-524-210-000 BLDG INSP-MATCHING FICA	9,880	7,727	11,000	11,000
001-3440-524-220-000 BLDG INSP-RETIREMENT	33,199	17,216	34,010	20,218
001-3440-524-230-000 BLDG INSP-HEALTH INSURANCE	44,177	39,707	44,526	48,534
001-3440-524-230-100 BLDG INSP-HRA	4,750	3,479	4,500	4,500
001-3440-524-240-000 BLDG INSP-W/C INSURANCE	4,000	4,000	4,120	4,000
Total Personnel Services	<u>234,946</u>	<u>179,576</u>	<u>241,952</u>	<u>237,017</u>
Operating Expenses				
001-3440-524-315-000 BLDG INSP - SPECIAL MAGISTRATE	2,500	1,750	3,000	3,000
001-3440-524-340-000 BLDG INSP-CONTRACTUAL SERVICES	185,785	125,877	319,316	250,000
001-3440-524-400-000 BLDG INSP-TRAVEL & PER DIEM	0	0	2,400	2,400
001-3440-524-410-000 BLDG INSP-COMMUNICATION & POSTAGE	2,526	1,309	4,500	4,500
001-3440-524-461-000 BLDG INSP-MAINT OF VEHICLES	663	101	1,000	1,000
001-3440-524-490-000 BLDG INSP-DUES & PUBLICATIONS	51	0	2,000	2,000
001-3440-524-491-000 BLDG INSP-TRAINING & EDUCATION	279	0	2,000	2,000
001-3440-524-492-000 BLDG INSP-MISC EXPENSE	238	134	300	300
001-3440-524-510-000 BLDG INSP-OFFICE SUPPLIES	557	209	1,000	1,000
001-3440-524-520-000 BLDG INSP-GAS, OIL & LUBE	705	289	1,000	1,000
001-3440-524-522-000 BLDG INSP-UNIFORMS	581	368	550	550
001-3440-524-529-100 BLDG INSP-SMALL EQUIPMENT<\$1000	904	0	0	0
001-3440-524-640-000 BLDG INSP-CAPITAL OUTLAY	5,550	0	0	0
Total Operating Expenses	<u>200,339</u>	<u>130,037</u>	<u>337,066</u>	<u>267,750</u>
Contingencies & Reserves				
Total Expenses	<u>435,285</u>	<u>309,613</u>	<u>579,018</u>	<u>504,767</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CODE ENFORCEMENT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-3442-529-120-000 CODE ENFORCEMENT-SALARY	73,645	57,450	76,882	83,495
001-3442-529-210-000 CODE ENFORCEMENT-MATCHING FICA	5,618	4,383	5,883	6,135
001-3442-529-220-000 CODE ENFORCEMENT-RETIREMENT	<u>10,123</u>	<u>8,060</u>	<u>10,480</u>	<u>10,899</u>
Total Personnel Services	<u>89,386</u>	<u>69,893</u>	<u>93,245</u>	<u>100,529</u>
Operating Expenses				
001-3442-529-310-000 CODE ENFORCEMENT-ATTORNEY	4,121	0	7,200	7,200
001-3442-529-311-000 CODE ENF-PROPERTY ABATEMENT	20,798	0	0	0
001-3442-529-315-000 CODE ENFORCEMENT - MAGISTRATE	2,750	1,750	3,000	3,000
001-3442-529-400-000 CODE ENF-TRAVEL & PER DIEM	740	0	2,000	2,000
001-3442-529-410-000 CODE ENFORCEMENT-COMM & POSTAGE	1,988	1,364	2,700	2,700
001-3442-529-461-000 CODE ENFORCEMENT-MAINT OF VEHICLE	731	201	400	400
001-3442-529-490-000 CODE ENF-DUES & PUBLICATIONS	85	13	250	11,950
001-3442-529-491-000 CODE ENF-TRAINING & EDUCATION	1,040	80	2,000	2,000
001-3442-529-492-100 CODE ENF - FINES ADJUSTMENT	4,400	0	0	0
001-3442-529-493-000 CODE ENF-ADVERTISING	0	0	200	200
001-3442-529-494-000 CODE ENF-RECORDING FEES	81	44	400	400
001-3442-529-510-000 CODE ENF-OFFICE SUPPLIES	188	193	800	800
001-3442-529-520-000 CODE ENFORCEMENT-FUEL AND OIL	2,347	694	5,500	5,500
001-3442-529-522-000 CODE ENFORCEMENT-UNIFORMS	300	0	400	400
001-3442-529-529-100 CODE ENF-SMALL EQUIP < \$1000	<u>590</u>	<u>611</u>	<u>0</u>	<u>650</u>
Total Operating Expenses	<u>40,159</u>	<u>4,950</u>	<u>24,850</u>	<u>37,200</u>
Contingencies & Reserves				
Total Expenses	<u><u>129,545</u></u>	<u><u>74,843</u></u>	<u><u>118,095</u></u>	<u><u>137,729</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
MEDICAL EXAMINER

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-3990-527-310-000 MEDICAL EXAM-TRANSPORTATION	14,800	11,200	20,000	20,000
001-3990-527-340-000 MEDICAL EXAM-INTERLOCAL AGREEMENT	<u>161,105</u>	<u>119,232</u>	<u>158,980</u>	<u>158,980</u>
Total Operating Expenses	<u>175,905</u>	<u>130,432</u>	<u>178,980</u>	<u>178,980</u>
Contingencies & Reserves				
Total Expenses	<u>175,905</u>	<u>130,432</u>	<u>178,980</u>	<u>178,980</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
J-TRANS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-4101-544-822-000 JTRANS	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Operating Expenses	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LANDFILL EAST CLOSURE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-4215-534-310-000 LANDFILL CLOSURE-PROF SERVICES	65,881	41,884	65,000	68,070
Total Operating Expenses	65,881	41,884	65,000	68,070
Contingencies & Reserves				
Total Expenses	65,881	41,884	65,000	68,070

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
HEALTH DEPARTMENT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5101-562-340-000 HEALTH DEPT-CONTRACT SVS-JANITORIAL	51,139	35,584	51,140	51,140
001-5101-562-342-000 HEALTH DEPT-CONTRACT SVS-GENERATOR	1,010	1,341	990	1,000
001-5101-562-343-000 HEALTH DEPT-WATER TREATMENT	1,550	0	1,380	1,380
001-5101-562-450-000 HEALTH DEPT-INS OTHER THAN W/C	33,668	33,668	24,670	35,000
001-5101-562-460-000 HEALTH DEPT-MAINT OF BLDG & GROUNDS	34,271	22,614	26,000	26,000
001-5101-562-461-000 HEALTH DEPT-MAINT OF VEHICLE	0	225	0	500
001-5101-562-810-000 TRANSFER TO HEALTH DEPARTMENT	146,000	99,577	146,000	146,000
001-5101-562-990-000 HEALTH DEPT-RESERVE FOR FUTURE MAINT.	0	0	150,000	150,000
Total Operating Expenses	<u>267,638</u>	<u>193,009</u>	<u>400,180</u>	<u>411,020</u>
Contingencies & Reserves				
Total Expenses	<u>267,638</u>	<u>193,009</u>	<u>400,180</u>	<u>411,020</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
MENTAL HEALTH

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5103-563-821-000 BAKER ACT BILLINGS	18,446	1,944	35,000	35,000
Total Operating Expenses	18,446	1,944	35,000	35,000
Contingencies & Reserves				
Total Expenses	18,446	1,944	35,000	35,000

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

PERSONNEL SERVICES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-5104-563-120-000 NWFHN OPIOID - SALARIES	71,957	49,337	73,576	0
001-5104-563-210-000 NWFHN OPIOID - MATCHING FICA	4,996	3,416	5,628	0
001-5104-563-220-000 NWFHN OPIOID - RETIREMENT	24,092	17,362	25,891	0
001-5104-563-230-000 NWFHN OPIOID - HEALTH INSURANCE	13,568	12,387	14,842	0
001-5104-563-230-100 NWFHN OPIOID - HRA	1,750	1,312	1,500	0
Total Personnel Services	116,363	83,814	121,437	0
Operating Expenses				
Contingencies & Reserves				
Total Expenses	116,363	83,814	121,437	0

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-5104-563-461-000 NWFHN OPIOID - MAINTENANCE OF VEH & EQUIP	2,360	0	1,000	500
001-5104-563-491-000 NWFHN OPIOID - TRAINING AND EDUCATION	1,225	0	500	500
001-5104-563-492-000 NWFHN OPIOID - MISCELLANEOUS	259	0	1,000	500
001-5104-563-510-000 NWFHN OPIOID - OFFICE SUPPLIES	88	0	300	252
001-5104-563-521-000 NWFHN OPIOID - MEDICAL SUPPLIES	0	0	26,480	26,000
001-5104-563-529-100 NWFHN OPIOID - SMALL EQUIP < \$1,000	805	0	22,833	22,000
001-5104-563-529-200 NWFHN OPIOID - SMALL EQUIP \$1000-\$4,999	4,724	0	22,834	22,000
001-5104-563-640-000 NWFHN OPIOID - CAPITAL OUTLAY	16,500	0	0	0
001-5104-563-910-000 NWFHN OPIOID - TRANSFER TO SHERIFF	24,449	69,338	0	71,752
Total Operating Expenses	50,410	69,338	74,947	143,504
Contingencies & Reserves				
Total Expenses	50,410	69,338	74,947	143,504

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FL HCRA

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5106-562-490-000 HCRA-OUT OF COUNTY	0	0	10,000	10,000
Total Operating Expenses	0	0	10,000	10,000
Contingencies & Reserves				
Total Expenses	0	0	10,000	10,000

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PAUPER FUNERALS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5107-564-492-000 INDIGENT PAUPER FUNERALS	5,280	5,200	5,000	5,500
Total Operating Expenses	5,280	5,200	5,000	5,500
Contingencies & Reserves				
Total Expenses	5,280	5,200	5,000	5,500

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ANIMAL CONTROL

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-5108-562-120-000 ANIMAL CTRL-SALARIES	99,084	84,187	134,976	138,835
001-5108-562-126-000 AN CNTRL - ON CALL PAY STRAIGHT PAY	6,852	7,252	7,000	7,000
001-5108-562-140-000 ANIMAL CTRL-OVERTIME	12,417	7,991	15,000	10,000
001-5108-562-144-000 ANIMAL CTRL - CALL OUT OVERTIME	5,722	8,029	8,000	8,000
001-5108-562-210-000 ANIMAL CTRL-MATCHING FICA	8,560	7,270	10,088	10,384
001-5108-562-220-000 ANIMAL CTRL-RETIREMENT	<u>22,510</u>	<u>15,979</u>	<u>24,332</u>	<u>18,444</u>
Total Personnel Services	<u>155,145</u>	<u>130,708</u>	<u>199,396</u>	<u>192,663</u>
Operating Expenses				
001-5108-523-463-000 ANIMAL CNTRL - MAINTENANCE OF COMPUTER	4,850	4,446	0	4,446
001-5108-562-315-000 ANIMAL CTRL - MAGISTRATE	2,750	1,750	3,000	3,000
001-5108-562-340-000 ANIMAL CTRL-CONTRACTS/VET	67,083	50,670	50,000	75,000
001-5108-562-341-000 ANIMAL CTRL-CONTRACT/TERMINIX	250	0	0	0
001-5108-562-342-000 ANIMAL CTRL-CONTRACTS SPAYED & NEUTER	15,275	13,960	20,000	20,000
001-5108-562-400-000 ANIMAL CTRL-TRAVEL & PER DIEM	0	0	1,000	1,000
001-5108-562-410-000 ANIMAL CTRL-COMMUNICATION	2,293	1,039	2,000	2,500
001-5108-562-461-000 ANIMAL CTRL-MAINT OF VEHICL	3,949	1,891	3,500	2,000
001-5108-562-463-000 ANIMAL CTRL-MAINT OF OFFICE EQUIP	455	0	250	250
001-5108-562-490-000 ANIMAL CTRL-DUES & PUBLICATION	0	0	500	500
001-5108-562-491-000 ANIMAL CTRL-TRAINING & EDUCATI	93	0	300	500
001-5108-562-492-000 ANIMAL CTRL-MISC EXPENSES	275	185	200	200
001-5108-562-497-000 ANIMAL CTRL-ANIMAL DISPOSAL	0	0	300	300
001-5108-562-510-000 ANIMAL CTRL-OFFICE SUPPLIES	689	787	200	200
001-5108-562-520-000 ANIMAL CTRL-GAS,OIL,LUBE	10,410	5,372	5,500	5,500
001-5108-562-521-000 ANIMAL CTRL-OPERATING SUPPLIES	1,175	1,474	5,000	5,000
001-5108-562-522-000 ANIMAL CTRL-UNIFORMS	290	88	500	500
001-5108-562-529-100 ANIMAL CTRL-SMALL EQUIP < \$1000	367	0	0	0
001-5108-562-529-200 ANIMAL CTRL-SMALL EQUIP \$1000-\$4999	1,282	4,637	0	0
001-5108-562-640-000 ANIMAL CTRL-CAPITAL OUTLAY	<u>8,200</u>	<u>85,807</u>	<u>9,019</u>	<u>0</u>
Total Operating Expenses	<u>119,686</u>	<u>172,106</u>	<u>101,269</u>	<u>120,896</u>
Contingencies & Reserves				
Total Expenses	<u>274,831</u>	<u>302,814</u>	<u>300,665</u>	<u>313,559</u>

**JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GULF COAST CHILDREN'S ADVOCACY CENTER**

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5109-636-820-000 GULF COAST CHILDREN'S ADVOCACY	8,200	3,600	9,000	0
Total Operating Expenses	8,200	3,600	9,000	0
Contingencies & Reserves				
Total Expenses	8,200	3,600	9,000	0

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PARTNERS FOR PETS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5111-562-820-000 PARTNERS FOR PETS CONTRIBUTION	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>
Total Operating Expenses	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>
Contingencies & Reserves				
Total Expenses	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
TRI-COUNTY COMMUNITY COUNCIL

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5112-569-822-000 TRI COUNTY COMMUNITY COUNCIL	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>
Total Operating Expenses	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>
Contingencies & Reserves				
Total Expenses	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>1,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-5115-563-521-000 SETTLEMENT OPIOID - MEDICAL SUPPLIES	0	0	10,000	10,000
001-5115-563-529-100 SETTLEMENT OPIOID - EQUIPMENT < \$1,000	0	0	5,864	4,561
001-5115-581-910-000 SETTLEMENT OPIOID - TRSF TO SHERIFF	169,321	0	0	14,561
Total Operating Expenses	<u>169,321</u>	<u>0</u>	<u>15,864</u>	<u>29,122</u>
Contingencies & Reserves				
Total Expenses	<u>169,321</u>	<u>0</u>	<u>15,864</u>	<u>29,122</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-5116-563-491-000 NWFLHN CORE - TRAINING	3,084	1,352	0	0
001-5116-563-529-100 NWFLHN CORE - EQUIPMENT < \$1,000	0	1,742	500	0
001-5116-563-529-200 NWFLHN CORE - EQUIP \$1000 - \$4,999	0	20,152	9,500	0
001-5116-563-640-000 NWFLHN CORE - CAPITAL OUTLAY	0	96,503	240,000	43,750
Total Operating Expenses	3,084	119,749	250,000	43,750
Contingencies & Reserves				
Total Expenses	3,084	119,749	250,000	43,750

**JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY**

PERSONNEL SERVICES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-5117-563-120-000 MIHMCP - SALARIES	0	0	0	55,000
001-5117-563-210-000 MIHMCP - FICA MATCH	0	0	0	5,000
001-5117-563-220-000 MIHMCP - RETIREMENT	0	0	0	6,000
Total Personnel Services	0	0	0	66,000
Operating Expenses				
Contingencies & Reserves				
Total Expenses	0	0	0	66,000

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
MEDICAID

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5222-562-343-000 MEDICAID-REIMBURSEMENT	<u>1,089,096</u>	<u>930,215</u>	<u>1,234,381</u>	<u>1,287,529</u>
Total Operating Expenses	<u>1,089,096</u>	<u>930,215</u>	<u>1,234,381</u>	<u>1,287,529</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>1,089,096</u>	<u>930,215</u>	<u>1,234,381</u>	<u>1,287,529</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
HOUSING & GRANTS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-5346-554-120-000 HOUSING & GRANTS-SALARIES	1,253	0	0	0
001-5346-554-210-000 HOUSING & GRANTS-MATCHING FICA	94	0	0	0
001-5346-554-220-000 HOUSING & GRANTS-RETIREMENT	171	0	0	0
Total Personnel Services	1,518	0	0	0
Operating Expenses				
001-5346-554-400-000 HOUSING & GRANTS-TRAVEL & PER DIEM	0	0	200	200
001-5346-554-410-000 HOUSING & GRANTS-COMM & POSTAGE	0	0	135	135
001-5346-554-470-000 HOUSING & GRANTS-PRINTING EXPENSE	0	0	200	200
001-5346-554-491-000 HOUSING & GRANTS-TRAINING & EDUCATION	0	0	125	125
001-5346-554-493-000 HOUSING & GRANTS-LEGAL ADS	0	0	50	70
001-5346-554-510-000 HOUSING & GRANTS-OFFICE SUPPLIES	0	0	200	200
Total Operating Expenses	0	0	910	930
Contingencies & Reserves				
Total Expenses	1,518	0	910	930

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY SENIOR CITIZENS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5347-564-820-000 JACKSON COUNTY SENIOR CITIZENS	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Total Operating Expenses	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Contingencies & Reserves				
Total Expenses	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>1,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
EARLY LEARNING COALITION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-5993-565-820-000 EARLY LEARNING COALITION	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Total Operating Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
PERSONNEL SERVICES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
001-6100-572-120-000 P&R - SALARIES	238,979	196,269	291,397	279,094
001-6100-572-126-000 P&R - CALL OUT PAY	1,074	0	0	0
001-6100-572-130-000 P&R - PART TIME SALARIES	8,632	22,163	21,321	0
001-6100-572-140-000 P&R - OVERTIME	445	73	2,500	500
001-6100-572-144-000 P&R - CALL OUT OVERTIME	500	375	0	500
001-6100-572-210-000 P&R - FICA MATCH	18,606	16,201	20,702	21,351
001-6100-572-220-000 P&R - RETIREMENT	38,404	28,530	43,974	37,929
001-6100-572-230-000 P&R - HEALTH INSURANCE	0	47,415	103,894	113,246
001-6100-572-230-100 P&R - HRA	0	3,854	10,500	10,500
001-6100-572-240-000 P&R - W/C INSUR	10,000	10,000	10,300	14,000
Total Personnel Services	316,640	324,880	504,588	477,120
Operating Expenses				
Contingencies & Reserves				
Total Expenses	316,640	324,880	504,588	477,120

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-6100-572-340-000 P&R - BLUE SPRINGS CONTRACT	427	350	1,000	1,000
001-6100-572-340-100 P&R - CITIZENS LDG CONTRACT SERV	659	726	800	800
001-6100-572-340-200 P&R - CYPRESS/CONTRACT SERVICES	875	305	500	500
001-6100-572-340-400 P&R - CONTRACT SERVICES	103	538	0	0
001-6100-572-340-700 P&R - WILEY DR CONTRACT SRV	0	214	1,000	1,608
001-6100-572-400-000 P&R - TRAVEL AND PER DIEM	0	497	0	500
001-6100-572-410-000 P&R - COMMUNICATIONS	9,086	6,040	5,000	9,000
001-6100-572-430-000 P&R - BLUE SPRINGS UTILITIES	833	(1,798)	7,500	7,500
001-6100-572-430-100 P&R - CITIZENS LODGE UTILITIES	12,734	8,427	8,500	11,000
001-6100-572-430-200 P&R - CYPRESS PARK UTILITIES	1,000	1,026	750	1,000
001-6100-572-430-300 P&R - BOAT LANDING UTILITIES	7,666	4,874	5,000	6,000
001-6100-572-430-700 P&R - WILEY DRIVE UTILITIES	7,364	4,887	5,000	6,000
001-6100-572-440-000 P&R - LEASE #4173/BLUE SPR	300	0	300	300
001-6100-572-441-000 P&R - LEASE #4262/CHIPOLA	300	0	300	300
001-6100-572-450-000 P&R - INSURANCE OTHER THAN WC	0	103	2,575	2,575
001-6100-572-460-000 P&R - MAINT BLDG - BLUE SPRINGS	3,942	934	3,000	3,000
001-6100-572-460-100 P&R - MAINT OF BLDG - CITIZENS LODGE	8,357	712	5,500	5,500
001-6100-572-460-200 P&R - MAINT OF BLDG - CYPRESS PARK	191	40	1,000	1,000
001-6100-572-460-300 P&R - MAINT OF BLDG/PAVILLIONS	0	0	500	500
001-6100-572-460-400 P&R - MAINT OF BLDG/CHIPOLA GREENWAY	0	0	500	500
001-6100-572-460-500 P&R - MAINT OF GROUNDS - SPRING CREEK	725	492	500	500
001-6100-572-460-600 P&R - MAINT OF BLDG/SEMINOLE	0	0	1,500	2,000
001-6100-572-460-700 P&R - MAINT OF BLDG - WILEY DR	2,422	97	1,000	1,500
001-6100-572-460-800 P&R - MAINT OF GROUNDS - BELLAMY BRIDGE	399	0	0	500
001-6100-572-461-000 P&R - MAINT OF EQUIP	14,437	7,475	12,000	13,000
001-6100-572-462-000 P&R - MAINT OF COMPUTERS	378	100	300	300
001-6100-572-490-000 P&R - DUES AND PUBLICATIONS	0	0	100	100
001-6100-572-491-000 P&R - TRAINING AND EDUC	437	0	500	500
001-6100-572-492-000 P&R - MISC EXP	1,267	367	1,500	2,000
001-6100-572-495-000 P&R - MISC FEES	750	794	150	150
001-6100-572-497-000 P&R - SAFETY DEVICES	0	0	250	250
001-6100-572-510-000 P&R - OFFICE SUPPLIES	1,088	888	2,000	2,000
001-6100-572-520-000 P&R - GAS, OIL, ETC	14,689	12,915	12,000	12,000
001-6100-572-521-000 P&R - OPERATING SUPPLIES	2,751	1,090	8,500	8,500
001-6100-572-522-000 P&R - UNIFORMS	3,413	2,369	2,000	2,000
001-6100-572-524-000 P&R - JANITORIAL SUPPLIES	242	0	500	200
001-6100-572-524-100 P&R - JANITORIAL - CITIZENS LODGE	2,324	1,452	0	2,000
001-6100-572-524-200 P&R - JANITORIAL - CYPRESS PARK	1,485	1,233	0	1,500
001-6100-572-524-300 P&R - JANITORIAL BOAT LANDING	1,505	1,138	0	1,500
001-6100-572-524-400 P&R - JANITORIAL WILEY DRIVE	56	55	0	200
001-6100-572-529-100 P&R - SMALL EQUIP < \$1,000	2,975	1,131	1,196	2,200
001-6100-572-529-200 P&R - SMALL EQUIP \$1000 - \$4999	0	5,344	0	0
001-6100-572-635-000 P&R/FDEP/CYPRESS PARK IMPROV	2,160	0	0	200,000
001-6100-572-636-000 P&R - NEALS LANDING IMPROVEMENTS	11,789	7,000	0	0
001-6100-572-637-000 FBIP GRANT 25052 - HOWELLS LANDING	0	65,764	0	0
001-6100-572-638-000 FBIP GRANT 25048 - MAGNOLIA LANDING	0	0	0	145,000
001-6100-572-640-000 P&R - CAPITAL OUTLAY	11,199	14,039	23,373	0
Total Operating Expenses	130,328	151,618	116,094	456,483
Contingencies & Reserves				
Total Expenses	130,328	151,618	116,094	456,483

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
RECREATION - COUNTY WIDE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-6102-572-810-000 RECREATION-COUNTY WIDE	<u>63,175</u>	<u>63,181</u>	<u>63,175</u>	<u>63,175</u>
Total Operating Expenses	<u>63,175</u>	<u>63,181</u>	<u>63,175</u>	<u>63,175</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>63,175</u>	<u>63,181</u>	<u>63,175</u>	<u>63,175</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
MILLPOND DAM - MAINTENANCE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-6104-572-430-000 MERRITTS MILL DAM-UTILITIES	467	348	600	600
001-6104-572-440-000 MILL POND-LEASE #4027/SPILLWAY	300	0	300	300
001-6104-572-462-000 MILL POND-DAM MAINTENANCE	<u>4,911</u>	<u>0</u>	<u>1,000</u>	<u>5,000</u>
Total Operating Expenses	<u>5,678</u>	<u>348</u>	<u>1,900</u>	<u>5,900</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u><u>5,678</u></u>	<u><u>348</u></u>	<u><u>1,900</u></u>	<u><u>5,900</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CHIPOLA REGIONAL ARTS ASSOCIATION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-6209-573-820-000 CHIPOLA REG ARTS-FL ARTS LIC FEES	313	80	250	250
Total Operating Expenses	313	80	250	250
Contingencies & Reserves				
Total Expenses	313	80	250	250

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LIBRARY - DONATION ACCOUNT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-6211-571-492-000 LIB-OTHER DONATIONS-MISC EXPENSE	790	0	0	0
001-6211-571-521-000 LIB-OTHER DON-CHILDREN PROGRAM	72	0	500	0
001-6211-571-529-100 LIB-OTHER DONATIONS-SMALL EQUIP< \$1000	0	0	500	400
001-6211-571-529-200 LIB-OTHER DONATION-SMALL EQUIP \$1000-4999	13,259	0	1,000	0
Total Operating Expenses	<u>14,121</u>	<u>0</u>	<u>2,000</u>	<u>400</u>
Contingencies & Reserves				
Total Expenses	<u>14,121</u>	<u>0</u>	<u>2,000</u>	<u>400</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LIBRARY - GENERAL REVENUE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-6213-571-120-000 LIBRARY-SALARIES/EMPLOYEES	216,251	154,254	252,862	273,562
001-6213-571-210-000 LIBRARY-MATCHING FICA	16,309	11,645	33,177	24,849
001-6213-571-220-000 LIBRARY-RETIREMENT	42,039	23,508	47,976	49,482
001-6213-571-230-000 LIBRARY-HEALTH INSURANCE	49,217	40,916	148,420	161,780
001-6213-571-230-100 LIBRARY-HRA	4,479	3,229	15,000	15,000
001-6213-571-240-000 LIBRARY-W/C INSURANCE	1,000	1,000	1,030	1,030
Total Personnel Services	<u>329,295</u>	<u>234,552</u>	<u>498,465</u>	<u>525,703</u>
Operating Expenses				
001-6213-571-311-000 LIBRARY-SPECIAL PROGRAMS	1,620	2,154	2,200	2,200
001-6213-571-340-000 LIBRARY-CONTRACTUAL SERV	15,818	12,723	17,000	19,520
001-6213-571-340-100 LIBRARY-GVILLE/CONTRACTUAL SVS	4,475	1,797	4,500	3,760
001-6213-571-400-000 LIBRARY-TRAVEL & PER DIEM	1,202	671	1,500	720
001-6213-571-410-000 LIBRARY-COMMUNICATION & POSTAGE	11,004	6,648	7,500	8,800
001-6213-571-430-000 LIBRARY-UTILITIES	22,957	15,197	20,000	20,000
001-6213-571-430-100 LIBRARY-UTILITIES-GVILLE	5,588	2,566	5,000	5,100
001-6213-571-440-000 LIBRARY-MARIANNA/MACHINE RENTALS	1,115	1,187	1,487	2,336
001-6213-571-440-100 LIBRARY-GVILLE MACHINE RENTAL	1,068	1,008	1,425	687
001-6213-571-450-000 LIBRARY-INS OTHER THAN WC	6,888	6,888	5,018	6,888
001-6213-571-460-000 LIBRARY-MAINT OF BLDGS & GRDS	14,301	6,893	1,000	9,000
001-6213-571-461-000 LIBRARY-MAINT OF VEHICLE	150	0	300	150
001-6213-571-462-000 LIBRARY-MAINT OF COMP/AUDIO-VISUAL	0	204	1,200	500
001-6213-571-491-000 LIBRARY-TRAINING & EDUCATION	158	0	1,250	1,000
001-6213-571-492-000 LIBRARY-MISC EXPENSES	1,741	879	1,350	1,350
001-6213-571-510-000 LIBRARY-OFFICE SUPPLIES	4,933	1,426	5,000	5,000
001-6213-571-520-000 LIBRARY-GAS, OIL & LUBE	38	0	250	150
001-6213-571-521-000 LIBRARY-CHILDREN PROGRAM SUPPLIES	1,550	2,415	3,000	2,600
001-6213-571-524-000 LIBRARY-JANITORIAL SUPPLIES	1,762	927	1,600	1,500
001-6213-571-524-100 LIBRARY-JANITORIAL SUPPLIES/GVILLE	190	218	1,200	1,200
001-6213-571-529-000 LIBRARY-BOOKS & LIBRARY MATERIALS	706	346	2,000	2,000
001-6213-571-529-100 LIBRARY-SMALL EQUIP < \$1000	418	2,664	0	1,000
001-6213-571-529-200 LIBRARY-SMALL EQUIP \$1000-\$4999	0	1,964	5,040	0
001-6213-571-540-000 LIBRARY-BOOKS, PUB, & MEMBERSHIPS	7,690	7,476	8,000	8,000
001-6213-571-541-000 LIBRARY-SUBSCRIPTIONS	8,990	16,861	22,000	16,907
Total Operating Expenses	<u>114,362</u>	<u>93,112</u>	<u>118,820</u>	<u>120,368</u>
Contingencies & Reserves				
Total Expenses	<u>443,657</u>	<u>327,664</u>	<u>617,285</u>	<u>646,071</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
BOAT RAMP IMPROVEMENTS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-6301-572-530-000 BOAT RAMP IMPR REPAIR AND MAINT	20,487	8,210	36,151	40,547
Total Operating Expenses	20,487	8,210	36,151	40,547
Contingencies & Reserves				
Total Expenses	20,487	8,210	36,151	40,547

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
EXTENSION SERVICE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-6302-537-120-000 EXTENSION-SALARIES/EMPLOYEES	240,927	173,542	256,966	282,246
001-6302-537-210-000 EXTENSION-MATCHING FICA	17,269	12,198	19,659	20,451
001-6302-537-220-000 EXTENSION-RETIREMENT	30,057	21,869	28,404	29,215
Total Personnel Services	288,253	207,609	305,029	331,912
Operating Expenses				
001-6302-537-340-000 EXTENSION-CONTRACTUAL	3,744	3,359	4,260	4,260
001-6302-537-400-000 EXTENSION-TRAVEL & PER DIEM	2,852	3,877	6,000	6,000
001-6302-537-401-000 EXTENSION-TRAVEL & PER DIEM/4-H	0	0	2,500	2,000
001-6302-537-410-000 EXTENSION-COMM & POSTAGE	8,178	5,034	4,500	4,500
001-6302-537-440-000 EXTENSION-COPIER LEASE	3,746	2,438	3,251	3,251
001-6302-537-461-000 EXTENSION-MAINT OF VEHICLES	414	1,493	3,000	3,000
001-6302-537-490-000 EXTENSION-DUES & PUBLICATIONS	1,884	555	1,500	1,500
001-6302-537-491-000 EXTENSION-TRAINING & EDUCATION	1,997	682	2,000	2,000
001-6302-537-492-000 EXTENSION-MISCELLANEOUS EXPENSES	40	46	200	200
001-6302-537-510-000 EXTENSION-OFFICE SUPPLIES	1,733	1,826	3,000	3,000
001-6302-537-511-000 EXTENSION-DEMO SUPPLIES	254	380	1,000	1,000
001-6302-537-520-000 EXTENSION-GAS-4-H VAN	3,558	1,719	5,000	5,000
001-6302-537-521-000 EXTENSION-OPERATING SUPPLIES	0	0	300	300
001-6302-537-529-100 EXTENSION-SMALL EQUIP < \$1000	4,347	1,702	2,450	0
001-6302-537-529-200 EXTENSION-SMALL EQUIP \$1000-\$4999	2,253	0	3,000	0
001-6302-537-640-000 EXTENSION-CAPITAL OUTLAY	1,788	0	0	0
Total Operating Expenses	36,788	23,111	41,961	36,011
Contingencies & Reserves				
Total Expenses	325,041	230,720	346,990	367,923

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
SOIL CONSERVATION SERVICE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
001-6304-537-120-000 SOIL CONS-SALARIES/EMPLOYEE	26,658	20,496	29,224	31,312
001-6304-537-210-000 SOIL CONS-MATCHING FICA	1,985	1,530	2,237	2,396
001-6304-537-220-000 SOIL CONS-RETIREMENT	<u>3,665</u>	<u>2,876</u>	<u>4,101</u>	<u>4,256</u>
Total Personnel Services	<u>32,308</u>	<u>24,902</u>	<u>35,562</u>	<u>37,964</u>
Operating Expenses				
001-6304-537-400-000 SOIL CONS-TRAVEL & PER DIEM	0	0	200	200
001-6304-537-410-000 SOIL CONS-COMMUNICATION	0	0	1,400	1,400
001-6304-537-411-000 SOIL CONS-POSTAGE	0	0	1,150	1,150
001-6304-537-490-000 SOIL CONS-DUES & PUBLICATIONS	0	0	1,150	1,150
001-6304-537-493-000 SOIL CONS-ANNUAL MEETING-CRSC	0	0	900	900
001-6304-537-494-000 SOIL CONS-CONSERVATION AWARD	0	0	1,438	1,438
001-6304-537-510-000 SOIL CONS-OFFICE SUPPLIES	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>
Total Operating Expenses	<u>0</u>	<u>0</u>	<u>7,738</u>	<u>7,738</u>
Contingencies & Reserves				
Total Expenses	<u>32,308</u>	<u>24,902</u>	<u>43,300</u>	<u>45,702</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
AGRICULTURE CENTER BOARD

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-6306-537-910-000 AGRICULTURE CENTER SUBSIDY	108,486	124,000	125,963	134,936
Total Operating Expenses	108,486	124,000	125,963	134,936
Contingencies & Reserves				
Total Expenses	108,486	124,000	125,963	134,936

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
RIPARIAN COUNTY STAKEHOLDER COALITION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-6315-537-820-000 RIPARIAN COUNTY STAKEHOLDER COALITION	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Total Operating Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-7201-542-820-000 TRI-COUNTY AIRPORT AUTHORITY	1,000	0	2,000	0
Total Operating Expenses	1,000	0	2,000	0
Contingencies & Reserves				
Total Expenses	1,000	0	2,000	0

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ALLOWANCE FOR BAD DEBTS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
001-8100-526-492-000 FIRE RESCUE-CREDIT BUREAU EXPENSE	5,190	4,164	5,500	5,200
001-8100-526-497-000 FIRE RESCUE-ALLOW FOR BAD DEBTS	<u>3,334,765</u>	<u>2,447,895</u>	<u>3,250,000</u>	<u>3,300,000</u>
Total Operating Expenses	<u>3,339,955</u>	<u>2,452,059</u>	<u>3,255,500</u>	<u>3,305,200</u>
Contingencies & Reserves				
Total Expenses	<u>3,339,955</u>	<u>2,452,059</u>	<u>3,255,500</u>	<u>3,305,200</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
TRANSFERS OUT

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
001-9101-581-911-000 TRANSFER TO JC UTILITIES	200,000	0	417,410	0
001-9101-581-912-000 TRANSFER TO MOSQUITO CONTROL	0	528	0	0
001-9101-581-914-000 TRANSFER TO JACKSON RECYCLE	0	25,000	64,693	68,800
001-9101-581-918-000 TRANSFER TO RD CONSTR	500,000	0	500,000	0
001-9101-581-919-000 TRANSFER TO LOGT	205,000	350,000	0	0
001-9101-581-920-000 TRANSFER TO TT	5,830,738	0	3,421,817	1,575,298
001-9101-581-922-000 TRANSFER TO ARTICLE V FUND	59,961	101,000	119,961	184,523
001-9101-581-924-000 TRANSFER TO SUPV OF ELECTIONS	791,040	869,634	952,508	952,197
001-9101-581-925-000 TRANSFER TO EMPG (FUND 59)	142,777	81,500	126,304	151,831
001-9101-581-929-000 TRANSFER TO CDBG FUND	1,345,060	0	0	0
Total Operating Expenses	9,074,576	1,427,662	5,602,693	2,932,649
Contingencies & Reserves				
Total Expenses	9,074,576	1,427,662	5,602,693	2,932,649

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CONTINGENCIES - RESERVES

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
001-9990-500-000-000 CONTINGENCIES	0	0	227,318	1,078,776
Total Contingencies & Reserves	0	0	227,318	1,078,776
Total Expenses	0	0	227,318	1,078,776

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2026-2027 ANNUAL BUDGET
EXPENSE SUMMARY

SPECIAL REVENUE FUNDS

DEPARTMENT NAME	DEPARTMENT CODE	BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	PAGE
Law Library	101-2334	2,287	2,287	77
Local Law Enforcement	102-3102	274,982	206,133	79
Fine and Forfeiture Fund				81
Sheriff (Includes Workmens Compl. Ins.)	103-3101	10,745,606	10,256,555	82
Jackson County Drug Task Force Grant	103-3104	37,027	37,027	83
Jackson County School Board	103-3106	17,400	17,400	84
Corrections (Includes Ins.)	103-3326	6,153,197	6,764,495	85
Parks & Rec Law Enforcement	103-6101	30,000	30,000	86
Contingencies	103-9990	100,000	100,000	87
Total Fine & Forfeiture Fund Expenses		17,083,230	17,205,477	
Total Fine & Forfeiture Fund Revenues		17,083,230	17,205,477	
Surplus/Deficit		0	0	
Transportation Trust				88
Road and Bridge	104-4102	10,289,418	10,413,676	89
FLGFP Motor Grader Loan	104-4105	0	859,778	90
Transfers	104-9101	872,371	0	91
Total Transportation Trust Fund Expenses		11,161,789	11,273,454	
Total Transportation Trust Fund Revenues		11,161,789	11,273,454	
Surplus/Deficit		0	0	
Drug Court	105-2326	39,555	39,422	92
Alcohol & Drug Abuse	106-5104	5,805	6,405	94
Library Grant	107-6212	109,251	109,251	96
Contraband Forfeiture	108-3104	12,167	11,601	98
Mosquito Control Grant	109-4212,4213	145,564	121,296	100
Equitable Sharing	113-3100	8,470	7,838	103
Inmate Welfare Fund	114-3327	0	80,065	105
Crimes Prevention	121-3328	85,407	74,030	107
Article V / Technology	122-2322, 2324, 2332, 2333	179,961	234,603	109
Local Option Gas Tax	123-4109, 9102, 9990	2,961,949	3,709,774	114
Supervisor of Elections	124-2440, 2441	951,692	963,197	118
Agriculture Complex Revenue	128-2675, 9990	757,449	688,232	121
Agriculture Complex O and M	129-2675	72,350	70,731	123
Hazardous Materials Grant	152-2794	2,856	2,665	126
LHATF (Ship)	155-5348	1,321,335	777,000	128
Emergency Management	159-3991,3992,4002	284,181	314,698	130
Recycling Grant	164-2804	93,750	93,750	134
Court Facility	173-2323	638,881	249,176	136
Court Construction	179-2322,2324	20,113	21,650	138
Russ House	180-2780	61,271	56,541	140
Tourist Development	181-2782,2806	2,536,230	2,249,911	142
Utility Fees	190-9101	4,637,889	3,589,000	145
Jackson County Agriculture Center	196-6306	130,863	158,136	148
Additional Court Costs	197-2325, 2328, 2329, 2334	318,330	222,652	150
DEO/Fl Job Growth Fund INFR	335-5358	1,040,111	409,974	153

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2026-2027 ANNUAL BUDGET
EXPENSE SUMMARY

SPECIAL REVENUE FUNDS

DEPARTMENT NAME	DEPARTMENT CODE	BUDGET 2025-2026	PROPOSED BUDGET 2026-2027	PAGE
Road Construction				155
Municipalities Share - 9th Cent Tax	385-4106	118,648	135,400	156
Road Construction	Multiple	15,191,257	11,919,086	157
FDOT River Rd Grant	385-4234	0	279,667	159
Pooser Rd Job Growth Grant	385-4310	5,180,059	1,415,446	160
Pooser Rd HMGP Grant	385-4311	979,073	0	161
Transfer to GTBS 2014-Debt Services	385-9101	1,511,774	1,511,776	162
Total Road Construction Fund Expenses		22,980,811	15,261,375	
Total Road Construction Fund Revenues		22,980,811	15,261,375	
Surplus/Deficit		0	0	
Gas Tax Bond Series 2021				163
Road Construction	393-4225,4301,4302,4303,4304,4305	1,758,323	1,944,470	164
Road Construction-Debt Services	393-8285	1,511,774	1,511,776	169
Total Gas Tax Bond Series 2021 Expenses		3,270,097	3,456,246	
Total Gas Tax Bond Series 2021 Revenues		3,270,097	3,456,246	
Surplus/Deficit		0	0	
West Jackson County Development Authority	394-3325	416,914	422,612	170
TOTAL APPROPRIATIONS - SPECIAL REVENUE FUNDS		71,605,540	62,089,182	
TOTAL REVENUE-SPECIAL REVENUE FUNDS		71,605,540	61,876,464	
Surplus (Deficit)		0	(212,718)	

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
LAW LIBRARY FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
LL-FINES/CASES PRIOR TO 070104	100	0	100
ESTIMATED LL CARRYOVER	<u>2,187</u>	<u>0</u>	<u>2,187</u>
Total Revenues	<u><u>2,287</u></u>	<u><u>0</u></u>	<u><u>2,287</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LAW LIBRARY

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
101-2334-605-410-000 LAW LIBRARY-PHONE&COMMUNICATION	0	0	100	100
101-2334-605-660-000 LAW LIBRARY-BOOKS	<u>0</u>	<u>0</u>	<u>2,187</u>	<u>2,187</u>
Total Operating Expenses	<u>0</u>	<u>0</u>	<u>2,287</u>	<u>2,287</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>0</u>	<u>0</u>	<u>2,287</u>	<u>2,287</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
LOCAL LAW ENFORCEMENT

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
LLET-FINES & FORFEITURES	5,000	3,178	4,200
LOCAL LAW AUTOMATION	21,000	19,026	20,000
LLET-INTEREST EARNED	10,000	3,375	5,000
ESTIMATED LLET CARRYOVER	<u>238,982</u>	<u>0</u>	<u>176,933</u>
Total Revenues	<u><u>274,982</u></u>	<u><u>25,579</u></u>	<u><u>206,133</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LOCAL LAW ENFORCEMENT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
102-3102-521-430-000 LLET AUTO-UTILITIES	0	0	2,525	9,463
102-3102-521-462-000 LLET/MAINT OF COMMUNICATION SYSTEM	0	26,670	10,000	26,670
102-3102-521-492-000 LL ENF. TRAINING JCISO	17,836	0	37,900	37,900
102-3102-521-493-000 LL ENF. TRAINING JCCF	0	850	30,100	30,100
102-3102-521-494-000 LLET-CYBER TRAINING	0	0	20,000	20,000
102-3102-521-495-000 FL SHERIFF ASSOC-TRAINING FUNDS JCISO	0	31,838	0	32,000
102-3102-521-529-100 LLET AUTO-SMALL EQUIP <\$1000	0	0	20,000	20,000
102-3102-521-529-200 LLET AUTO-SMALL EQUIP \$1000-\$4999	0	0	30,000	30,000
102-3102-521-640-000 LLET AUTO-CAPITAL OUTLAY	0	0	124,457	0
102-3102-521-910-000 LLET AUTO-TRSF TO JCISO	77,150	0	0	0
Total Operating Expenses	94,986	59,358	274,982	206,133
Contingencies & Reserves				
Total Expenses	94,986	59,358	274,982	206,133

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
FINE & FORFEITURE FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
FF-ADVALOREM TAXES	13,425,628	13,439,949	14,354,534
DRUG TASK FORCE FEDERAL GRANT	37,027	0	37,027
FDLE-SALARY ASSISTANCE #7G031	1,493,408	0	1,493,408
FDLE/JAIL JCCF SALARY ASSISTANT GRANT ME030	884,243	663,182	884,243
COPS IN SCHOOLS-SCHOOL BOARD	958,309	0	0
SHERIFF SERVICE OF PROCESS-HRS	5,800	1,749	5,200
SUBSISTENCE FEE	85,800	54,575	80,000
CIVIL FEES-SHERIFF	62,500	72,165	66,000
BOOKING FEE - JAIL	14,500	11,097	14,500
DOM VIOLENCE SURCHARGE	5,000	1,596	4,500
DRIVERS EDUCATION TRUST	17,400	11,493	16,000
FF-INTEREST EARNED	130,000	76,026	100,000
FF-SALE OF SURPLUS ITEMS	50	0	0
FF-MISC REVENUE	0	1,575	1,000
CHIPOLA SECURITY AGREEMENT	69,000	54,456	69,000
TRANSFER FROM IWF	80,065	61,257	80,065
Total Revenues	<u>17,268,730</u>	<u>14,449,120</u>	<u>17,205,477</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - SHERIFF

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
103-3101-521-230-000 SHERIFF-HEALTH INSURANCE	825,792	981,994	1,009,256	1,013,336
103-3101-521-230-100 SHERIFF-HRA	55,621	95,355	102,000	102,000
103-3101-521-240-000 SHERIFF-W/C INSURANCE	103,284	127,632	139,380	140,000
Total Personnel Services	984,697	1,204,981	1,250,636	1,255,336
Operating Expenses				
103-3101-521-910-000 SHERIFF-BUDGET TRANSFER	6,402,883	6,910,371	7,043,253	7,507,811
103-3101-521-911-000 JCSB SCHOOL RESOURCE OFFICERS EXPENSE	0	0	958,309	0
103-3101-521-912-000 FDLE SALARY ADJ TRANSFERS	0	0	1,493,408	1,493,408
Total Operating Expenses	6,402,883	6,910,371	9,494,970	9,001,219
Contingencies & Reserves				
Total Expenses	7,387,580	8,115,352	10,745,606	10,256,555

Donald L. Edenfield
Sheriff



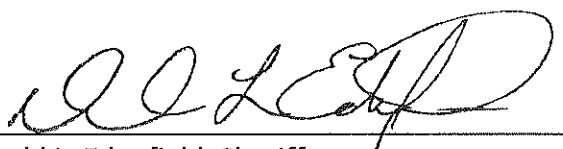
4111 Gov Rick Scott Drive
Marianna, FL 32448

JACKSON COUNTY SHERIFF'S OFFICE

JCSO Budget Certification (FY 2026-27)

TO: Jackson County Board of Commissioners

As per section 30.49 F.S., I submit to you the following budget for the operation of the Jackson County Sheriff's Office for the fiscal year beginning October 1, 2026, and ending September 30, 2027. The proposed expenditures outlined in this budget are reasonable and necessary for the proper and efficient operation of this office for the next fiscal year.


Donald L. Edenfield, Sheriff

Category	Law Enforcement Amount
Personal Services	\$5,581,521.85
Operating Expenses	1,676,289.00
Capital Outlay	<u>250,000.00</u>
Total JCBOCC Budget	7,507,810.85
Jackson County School Board Contract	887,620.66
Florida Department of Law Enforcement Grant	<u>1,493,408.00</u>
Total	<u>\$9,888,839.51</u>

Before me, this 23rd day of June, 2026 appeared Donald L. Edenfield, Sheriff of Jackson County Florida, personally known to me, who states, that to the best of his knowledge and belief, the above-established amounts are reasonable and necessary for the proper and efficient operation of the Sheriff for the ensuing year.


Regina L. Patrick, CPA
Notary Public of Florida
Jackson County Sheriff's Office



JACKSON COUNTY SHERIFF'S OFFICE
BUDGET NARRATIVE
Fiscal Year 2026--27



PERSONAL SERVICES

The Fiscal Year 2026-27 requested budget for personal services includes a minimal pay increase for Sheriff Edenfield's salary as required by s. 145.071, F.S., to increase the base salaries of county sheriffs. This increase was effective 10/01/2025. The base increase with benefits total \$14,055.61. The new salaries verification that is performed annually by Florida Economic and Demographic Research is not available at this time for 2026-27. The Sheriff's base salary does include the \$2,000.00 per year salary supplement as provided by training requirements.

The personal services budget request also includes a \$1,650 increase for all employees including sworn law enforcement officers. This increase is in sync with the typical county-wide increase offered to employees.

Lastly, an increase in personal services category is incorporated for the change in employer retirement contribution rates that became law following the 2026 Florida Legislative session. The primary rate change is related to Special Risk employees:

Special Risk	35.19%	37.74%	2.55% increase
DROP	22.02%	22.12%	0.10% increase

From funds in Specific Appropriation 1290, recurring funds from the State's General Revenue Fund is provided for salary increases for deputy sheriffs in fiscally constrained counties. JCSO prior year award of \$1,493,408 was renewed in the General Appropriations Act effective July 1, 2025. State funding will continue to provide approximately \$1.14 million to County funded positions with the remaining funds being allocated to School Resource Deputies.

OPERATING EXPENSES

The Sheriff is requesting \$176,000 for Information Technology related items including increases to body worn camera service, in-car camera service, server licensed, and other annual increases on IT support and maintenance all critical to operations. There are no changes in any other operating expense line items.

CAPITAL OUTLAY

There are no changes in the Sheriff's Office capital outlay budget.

JACKSON COUNTY SHERIFF'S OFFICE
PERSONAL SERVICES
FISCAL YEAR 2026-27



	2025-26 Approved Budget	2026-27 Request	Increase (Decrease)
EXECUTIVE SALARY:			
Sheriff			
Base	\$ 206,691.00	\$ 212,706.00	\$ 6,015.00
Longevity/Incentive	1,560.00	1,560.00	-
FICA/Med	15,931.20	16,391.35	460.15
Retirement	73,283.53	80,863.99	7,580.46
TOTAL SHERIFF	297,465.73	311,521.34	14,055.61
LAW ENFORCEMENT SALARY:			
Sworn Law Enforcement Officers			
Base	2,342,984.80	2,437,034.80	94,050.00
Longevity/Incentive	24,900.00	19,140.00	(5,760.00)
FICA/Med	181,143.19	187,897.37	6,754.18
Retirement	957,084.45	1,075,003.24	117,918.79
TOTAL SWORN	3,506,112.44	3,719,075.41	212,962.97
Non-Sworn Positions			
Base	1,160,977.94	1,202,227.94	41,250.00
Longevity	19,200.00	19,800.00	600.00
FICA/Med	90,283.61	93,485.14	3,201.53
Retirement	188,924.36	205,412.02	16,487.66
TOTAL NON-SWORN	1,459,385.91	1,520,925.10	61,539.19
TOTAL LAW ENFORCEMENT(Sworn/NS)	4,965,498.35	5,240,000.51	274,502.16
OTHER PERSONAL SERVICES			
OVERTIME	30,000.00	30,000.00	-
TOTAL ALL PERSONAL SERVICES	\$ 5,292,964.08	\$ 5,581,521.85	\$ 288,557.77

**JACKSON COUNTY SHERIFF'S OFFICE
OPERATING EXPENSE BUDGET SUMMARY
FISCAL YEAR 2026-27**



Account	Original Budget Awarded FY 2021-22	Original Budget Awarded FY 2022-23	Original Budget Awarded FY 2023-24	Original Budget Awarded FY 2024-25	Original Budget Award FY 2025-26	Budget Requested FY 2026-27
Contracted Services	\$ 13,000.00	\$ 16,000.00	\$ 174,000.00	\$ 174,000.00	\$ 174,000.00	\$ 174,000.00
Investigations	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Transport Prisoners	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Telephones	80,000.00	104,000.00	104,000.00	104,000.00	104,000.00	104,000.00
Postage/Shipping	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Utilities	1,500.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
Other Rentals/Leases	-	-	-	-	-	-
Auto Insurance	73,200.00	73,200.00	73,200.00	84,200.00	84,200.00	84,200.00
Bonds & Other Insurance	110,000.00	110,000.00	110,000.00	114,000.00	114,000.00	114,000.00
Auto R & M	100,000.00	211,500.00	211,500.00	211,500.00	211,500.00	211,500.00
Radio I & R	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Radio R & M	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Printing	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Other Charges-Wrecker	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Other Charges-Dispatch	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Other Charges-Admin	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Computer Software/Hardware/Maint & Support	-	-	171,449.00	171,449.00	239,449.00	415,449.00
Aviation	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Dive/Rescue Team	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Officer Supplies/Patrol Equip/Maint	95,000.00	95,000.00	95,000.00	95,000.00	147,940.00	147,940.00
Office Supplies	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Motor Fuels	200,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Photo Supplies/Processing	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Other CID Supplies	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Uniforms & Accessories	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Dues/Pubs/Subs/Books	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL OPERATING EXPENSE	\$ 789,700.00	\$ 1,034,900.00	\$ 1,364,349.00	\$ 1,379,349.00	\$ 1,500,289.00	\$ 1,676,289.00
INCREASE FROM PY						\$ 176,000.00

JACKSON COUNTY SHERIFF'S OFFICE
CAPITAL OUTLAY REQUEST
FISCAL YEAR 2026-27



Description	Total
Vehicle Lease/Purchase	200,000.00
Hardware/Software Refresh	50,000.00
TOTAL REQUEST	\$ 250,000.00
2025-26 APPROVED BUDGET	250,000.00
INCREASE (DECREASE) FROM PY	\$ -

**JACKSON COUNTY SHERIFF'S OFFICE
LAW ENFORCEMENT BUDGET SUMMARIES
FISCAL YEAR 2026-27**



<u>ACCOUNT</u>	Original Awarded LE Budget FY 2021-22	Original Awarded LE Budget FY 2022-23	Original Awarded LE Budget FY 2023-24	Original Award LE Budget FY 2024-25	Original Award LE Budget FY 2025-26	Requested LE Budget FY 2026-27
Executive Salary	\$ 129,000.00	\$ 153,000.00	\$ 163,913.00	\$ 200,463.00	\$ 206,691.00	\$ 212,706.00
Regular Salary & Longevity	2,926,706.00	3,036,426.00	3,129,767.98	3,275,789.53	3,535,762.74	3,668,662.74
Bonus's	-	-	-	-	-	-
Amendments - 1 position	-	-	-	-	-	-
Retire - Sick Leave Buy Back	-	-	-	-	-	-
Overtime Wages	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Incentive Pay	18,720.00	18,720.00	16,380.00	15,520.00	13,860.00	11,100.00
FICA Taxes	235,193.00	245,423.00	253,219.66	267,120.60	287,358.00	297,773.86
Retirement	670,637.00	750,874.00	925,126.13	984,641.26	1,219,292.34	1,361,279.25
Total Personal Services	4,010,256.00	4,234,443.00	4,518,406.77	4,773,534.39	5,292,964.08	5,581,521.85
Contract Services	13,000.00	16,000.00	174,000.00	174,000.00	174,000.00	174,000.00
Investigations	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Transport Prisoners	5,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
Telephones	80,000.00	104,000.00	104,000.00	104,000.00	104,000.00	104,000.00
Postage/Shipping	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Utilities	1,500.00	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
Other Rentals	-	-	-	-	-	-
Auto Insurance	73,200.00	73,200.00	73,200.00	84,200.00	84,200.00	84,200.00
Bonds & Other Insurance	110,000.00	110,000.00	110,000.00	114,000.00	114,000.00	114,000.00
Auto Repairs & Maintenance	100,000.00	211,500.00	211,500.00	211,500.00	211,500.00	211,500.00
Radio Install & Removal	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Radio Repairs & Maint.	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Printing	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Other Charges-Wrecker	2,500.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Other Charges- Dispatch	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Other Charges-Admin	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
Computer Software/Hardware/Maint & Support	-	-	171,449.00	171,449.00	239,449.00	415,449.00
Aviation	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Dive/Rescue Team	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Officer Sup./Patrol Equip. Maint.	95,000.00	95,000.00	95,000.00	95,000.00	147,940.00	147,940.00
Office Supplies	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Motor Fuels	200,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Photo Supplies/Processing	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Other CID Supplies	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Uniforms & Accessories	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Dues	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Total Operating Expenses	789,700.00	1,034,900.00	1,364,349.00	1,379,349.00	1,500,289.00	1,676,289.00
Capital Outlay	688,943.00	529,449.00	200,000.00	250,000.00	250,000.00	250,000.00
Total Budget (JCBOCC)	5,488,899.00	5,798,792.00	6,082,755.77	6,402,883.39	7,043,253.08	7,507,810.85
JCSB Contract	1,383,667.00	1,256,581.00	1,229,992.65	1,117,009.80	958,309.21	887,620.66
FDLE Grant (Salaries Increase)	-	990,000.00	1,303,272.00	1,303,272.00	1,493,408.00	1,493,408.00
Total JCISO Budget	\$ 6,872,566.00	\$ 8,045,373.00	\$ 8,616,020.42	\$ 8,823,165.19	\$ 9,494,970.29	\$ 9,888,839.51

Donald L. Edenfield
Sheriff



4111 Gov Rick Scott Drive
Marianna, FL 32448

JACKSON COUNTY SHERIFF'S OFFICE

E-911 Budget Certification (FY 2026-27)

TO: Jackson County Board of Commissioners

As per section 30.49 F.S., I submit to you the following budget for the operation of the E-911 department of the Jackson County Sheriff's Office for the fiscal year beginning October 1, 2026, and ending September 30, 2027. The proposed expenditures outlined in this budget are reasonable and necessary for the proper and efficient operation of this department for the next fiscal year.

A handwritten signature in black ink, appearing to read "DL Edenfield".

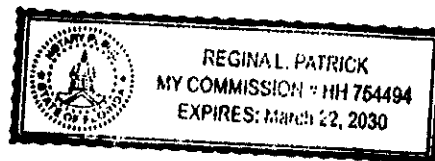
Donald L. Edenfield, Sheriff Jackson
County, Florida

Category	E-911 Amount
Personal Services	\$ 88,959.22
Operating Expenses	150,340.78
Total Budget	\$ 239,300.00

Before me, this 22nd day of June, 2026, appeared Donald L. Edenfield, Sheriff of Jackson County Florida, personally known to me, who states, that to the best of his knowledge and belief, the above-established amounts are reasonable and necessary for the proper and efficient operation of the Sheriff for the ensuing year.

A handwritten signature in black ink, appearing to read "Regina L. Patrick".

Regina L. Patrick, CPA
Notary Public of Florida
Jackson County Sheriff's Office



JACKSON COUNTY SHERIFF'S OFFICE
E-911 EXPENSE BUDGET SUMMARY
FISCAL YEAR 2026-27



ACCOUNT	Budget FY 2021-2022	Budget FY 2022-23	Budget FY 2023-24	Budget FY 2024-25	Budget FY 2025-26	Proposed Budget FY 2026-27
Regular Salary	\$ 43,260.00	\$ 50,000.00	\$ 65,000.00	\$ 70,000.00	\$71,650.00	\$73,300.00
FICA Taxes	3,309.00	3,825.00	4,972.50	5,355.00	\$5,481.23	\$5,607.45
Retirement	4,681.00	5,955.00	8,859.50	9,541.00	\$10,051.77	\$10,051.77
Total Personal Services	51,250.00	59,780.00	78,832.00	84,896.00	87,183.00	88,959.22
Equipment	108,500.00	98,000.00	108,000.00	\$ 108,500.00	\$ 108,500.00	\$ 108,500.00
Travel/Per Diem	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Comms/Postage	1,500.00	1,000.00	1,000.00	1,500.00	1,500.00	1,500.00
Computer Supplies, Support & Maintenance	1,659.00	3,500.00	71,500.00	69,194.00	31,217.00	29,440.78
Lease of copier	-	-	-	-	-	-
Maint/Veh	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Maint/Equip	3,500.00	3,500.00	3,500.00	1,000.00	1,000.00	1,000.00
Maint/Recorder	4,500.00	5,500.00	5,500.00	1,800.00	1,800.00	1,800.00
Printing	2,600.00	800.00	800.00	-	-	-
Dues/Pubs	100.00	100.00	100.00	400.00	400.00	400.00
Training/Education	1,000.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
Misc. Expenses	500.00	500.00	500.00	500.00	500.00	500.00
Advertising	600.00	-	-	-	-	-
Office Supplies	650.00	-	-	500.00	500.00	500.00
Motor Fuels	1,000.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Small Equipment	900.00	-	-	-	-	-
Total Operating Expenses	129,009.00	119,600.00	197,600.00	190,094.00	152,117.00	150,340.78
Capital Outlay	-	36,000.00	8,800.00	8,800.00	-	-
Total Budget	\$ 129,009.00	\$ 215,380.00	\$ 285,232.00	\$ 283,790.00	\$ 239,300.00	\$ 239,300.00

Donald L. Edenfield
Sheriff



4111 Gov Rick Scott Drive
Marianna, FL 32448

JACKSON COUNTY SHERIFF'S OFFICE

E911 Fee Revenue Certification 9/30/27

TO: Jackson County Board of Commissioners

BUDGETED FEE REVENUE

E911 FEES-STATE COLL. WIRELESS	\$130,000.00
E911 FEES-SUPPLEMENTAL WIRELESS	42,000.00
E911-PREPAID WIRELESS COLLECTIONS	38,500.00
E911 NONWIRELESS SPECIAL DISBURSEMENT	28,800.00
FINAL BUDGETED REVENUE	<u>\$239,300.00</u>

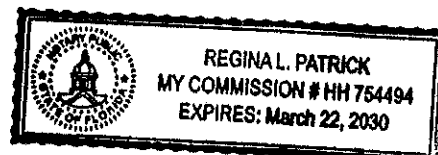
A handwritten signature in black ink, appearing to read "D. L. Edenfield", written over a horizontal line.

Donald L. Edenfield,
Sheriff

Before me, this 22nd day of June, 2026 appeared Donald L. Edenfield, Sheriff of Jackson County Florida, personally known to me, who states, that to the best of his knowledge and belief, the above-established amounts are reasonable and necessary for the proper and efficient operation of the Sheriff for the ensuing year.

A handwritten signature in black ink, appearing to read "Regina L. Patrick", written over a horizontal line.

Regina L. Patrick, CPA
Notary Public of Florida
Jackson County Sheriff's Office



Donald L. Edenfield
Sheriff



4111 Gov Rick Scott Drive
Marianna, FL 32448

JACKSON COUNTY SHERIFF'S OFFICE

E911 Grant Budget 9/30/27

BUDGETED REVENUE

GRANT/25-10-12 GIS DATA SUPPORT	36,566.05
GRANT/26-04-19 EQUIPMENT MAINT	139,743.81
GRANT/NG911-Indigital	53,261.28
GRANT/GIS	10,000.00
GRANT/26-04-18/PRIORITY DISPATCH	43,200.00
FINAL BUDGETED REVENUE	<u>\$282,771.14</u>

BUDGETED EXPENSES

GRANT/25-10-12 GIS DATA SUPPORT	36,566.05
GRANT/26-04-19 EQUIPMENT MAINT	139,743.81
GRANT/NG911-Indigital	53,261.28
GRANT/GIS	10,000.00
GRANT/26-04-18/PRIORITY DISPATCH	43,200.00
FINAL BUDGETED REVENUE	<u>\$282,771.14</u>

A handwritten signature in black ink, appearing to read "Donald L. Edenfield".

Donald L. Edenfield,
Sheriff

Before me, this 22nd day of June, 2026 appeared Donald L. Edenfield, Sheriff of Jackson County Florida, personally known to me, who states, that to the best of his knowledge and belief, the above-established amounts are reasonable and necessary for the proper and efficient operation of the Sheriff for the ensuing year.

A handwritten signature in black ink, appearing to read "Regina L. Patrick".

Regina L. Patrick, CPA
Notary Public of Florida
Jackson County Sheriff's Office



JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - JACKSON COUNTY DRUG TASK FORCE GRANT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
103-3104-521-810-000 JC DRUG TASK FORCE GRANT	0	0	37,027	37,027
Total Operating Expenses	0	0	37,027	37,027
Contingencies & Reserves				
Total Expenses	0	0	37,027	37,027

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - JACKSON COUNTY SCHOOL BOARD

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
103-3106-521-810-000 DRIVER EDUCATION TRUST-SCH BD	18,153	7,830	17,400	17,400
Total Operating Expenses	18,153	7,830	17,400	17,400
Contingencies & Reserves				
Total Expenses	18,153	7,830	17,400	17,400

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - CORRECTIONS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
103-3326-523-120-000 CORRECTIONS-SALARIES	2,515,501	2,199,550	2,673,954	2,960,283
103-3326-523-126-000 CORRECTIONS - ON CALL STRAIGHT PAY	34,408	28,765	25,000	35,000
103-3326-523-127-000 CORRECTIONS - PART TIME WITH RTMT	5,736	402	8,500	0
103-3326-523-140-000 CORRECTIONS-OVERTIME	172,352	172,831	80,000	174,000
103-3326-523-144-000 CORRECTIONS - CALL OUT OVERTIME	10,276	8,325	10,000	10,000
103-3326-523-150-000 CORRECTIONS-INCENTIVE PAY	4,780	3,433	5,000	4,800
103-3326-523-151-000 CORRECTIONS HAZARDOUS INCENTIVE	88,350	74,325	91,900	88,500
103-3326-523-210-000 CORRECTIONS-MATCHING FICA	208,352	178,917	204,565	218,966
103-3326-523-220-000 CORRECTIONS-RETIREMENT	817,032	763,537	825,228	885,281
103-3326-523-230-000 CORRECTIONS-HEALTH INSURANCE	624,713	598,625	652,080	774,904
103-3326-523-230-100 CORRECTIONS-HRA	41,910	58,542	66,000	78,000
103-3326-523-240-000 CORRECTIONS-WORKMENS COMP INS	94,846	85,088	86,906	93,097
Total Personnel Services	4,618,256	4,172,340	4,729,133	5,322,831
Operating Expenses				
103-3326-523-311-000 CORRECTIONS-INMATE CARE/HOSPITAL	29,115	96,524	75,000	75,000
103-3326-523-312-000 CORRECTIONS-INMATE CARE/MEDICINE	42,480	30,096	60,000	60,000
103-3326-523-314-000 CORRECTIONS-INMATE CARE/DENTIST	14,960	14,583	20,000	20,000
103-3326-523-315-000 CORRECTIONS-INMATE CARE/COUNSELING	56,614	37,801	63,800	63,800
103-3326-523-316-000 CORRECTIONS-INMATE CARE/LAB	689	3,499	3,500	6,000
103-3326-523-319-000 CORRECTIONS-INMATE TUITION/JCSB	0	0	500	500
103-3326-523-340-000 CORRECTIONS-PHYSICIAN CONTRACT	87,206	78,380	84,000	84,000
103-3326-523-341-000 CORRECTIONS-CONTRACTUAL SERVICES	173,693	104,877	172,014	172,014
103-3326-523-342-000 CORRECTIONS-MAINT CONTRACT-LIVSCAN	0	0	4,500	4,500
103-3326-523-400-000 CORRECTIONS-TRAVEL & PER DIEM	0	0	1,000	1,000
103-3326-523-403-000 CORRECTIONS-TRANSPORT INMATES	454	536	1,250	1,250
103-3326-523-410-000 CORRECTIONS-TELEPHONE & COMMUN	17,191	10,179	12,750	14,500
103-3326-523-430-000 CORRECTIONS-UTILITIES/ELECTRIC	137,539	90,206	130,000	130,000
103-3326-523-431-000 CORRECTIONS-UTILITIES/WATER	155,442	96,058	185,000	185,000
103-3326-523-440-000 CORRECTIONS-COPIER LEASE	3,078	2,518	3,360	3,360
103-3326-523-441-000 CORRECTIONS-LEASE/DEP	315	0	0	0
103-3326-523-460-000 CORRECTIONS-MAINT OF JAIL	219,061	79,976	115,500	115,500
103-3326-523-461-000 CORRECTIONS-MAINT OF VEHICLES/EQUIP	19,226	2,870	6,000	6,000
103-3326-523-462-000 CORRECTIONS-MAINT OF RADIO EQUIP	0	479	500	500
103-3326-523-463-000 CORRECTIONS-MAINT OF COMPUTER	0	0	300	300
103-3326-523-466-000 CORRECTIONS-MAINT OF WATER SOFTNER	2,800	0	3,000	3,000
103-3326-523-470-000 CORRECTIONS-PRINTING EXPENSES	698	0	100	100
103-3326-523-491-000 CORRECTIONS-TRAINING & EDUCATI	75	513	500	600
103-3326-523-492-000 CORRECTIONS-MISC EXPENSE	6,358	4,640	3,250	6,500
103-3326-523-510-000 CORRECTIONS-OFFICE SUPPLIES	8,890	6,442	6,500	6,500
103-3326-523-520-000 CORRECTIONS-GAS, OIL & LUBE	6,780	8,876	6,000	6,000
103-3326-523-521-000 CORRECTIONS-MEDICAL SUPPLIES	5,994	4,946	11,000	11,000
103-3326-523-522-000 CORRECTIONS-UNIFORMS	7,748	4,849	7,240	7,240
103-3326-523-523-000 CORRECTIONS-AMMUNITION	898	518	1,500	1,500
103-3326-523-524-000 CORRECTIONS-BOOKING SUPPLIES	701	0	1,000	1,000
103-3326-523-525-000 CORRECTIONS-FOOD FOR JAIL	402,464	304,662	365,000	375,000
103-3326-523-526-000 CORRECTIONS-KITCHEN SUPPLIES	27,953	19,214	23,000	23,000
103-3326-523-527-000 CORRECTIONS-JAIL SUPPLIES	38,701	28,624	36,000	36,000
103-3326-523-527-100 CORRECTIONS - RELIGIOUS	0	474	2,500	2,500
ACCOMMODATIONS & SUPPLIES				
103-3326-523-528-000 CORRECTIONS-LAUNDRY & CLEAN SUPPLY	7,774	4,731	4,500	4,500
103-3326-523-529-000 CORRECTIONS-INMATE BEDS & CLOTHING	12,352	8,980	14,000	14,000
103-3326-523-529-100 CORRECTIONS-SMALL EQUIP <\$1000	1,848	1,884	0	0
103-3326-523-529-200 CORRECTIONS-SMALL EQUIP \$1000-\$4999	17,149	0	0	0
103-3326-523-530-000 CORRECTIONS/FDLE JMS	27,500	0	0	0
GRANT/CONSULTANTS/CONTRACTS				
103-3326-523-640-000 CORRECTIONS-CAPITAL OUTLAY	70,854	54,947	187,700	0
Total Operating Expenses	1,604,600	1,102,882	1,611,764	1,441,664
Contingencies & Reserves				
Total Expenses	6,222,856	5,275,222	6,340,897	6,764,495

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - PARKS & REC LAW ENFORCEMENT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
103-6101-521-130-000 FF-PARKS & REC/LAW ENFORCEMENT	<u>25,970</u>	<u>8,000</u>	<u>30,000</u>	<u>30,000</u>
Total Personnel Services	<u>25,970</u>	<u>8,000</u>	<u>30,000</u>	<u>30,000</u>
Operating Expenses				
Contingencies & Reserves				
Total Expenses	<u>25,970</u>	<u>8,000</u>	<u>30,000</u>	<u>30,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - CONTINGENCIES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
103-9990-500-000-000 FINE & FORFEITURE-CONTINGENCY	0	0	97,800	100,000
Total Contingencies & Reserves	<u>0</u>	<u>0</u>	<u>97,800</u>	<u>100,000</u>
Total Expenses	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>97,800</u></u>	<u><u>100,000</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
TRANSPORTATION TRUST FUND

<u>DESCRIPTION</u>	Final Budget FY 25-26	Revenues As Of 8/31/2026	Budget FY 26-27
ONE CENT SALES TAX	5,909,523	4,044,633	5,865,882
TT-ROW CONNECTION PERMIT FEES	0	100	0
TT-ROW USE PERMIT FEE	0	400	0
STATE ALTERNATIVE FUEL USER/MOTOR FUEL	0	1,879	0
TT-INTEREST EARNED	21,000	14,999	19,000
INTEREST FEMA 2014	0	83,246	100,000
TT-SALE OF FIXED ASSETS	494,596	622,000	0
TT-SALE OF SURPLUS MATERIAL/SCRAP	1,000	1,366	500
TT-PRIOR YEAR REFUNDS	0	2,019	0
INSURANCE PROCEEDS	0	53,831	0
TT-MISC REVENUE	1,000	28,612	3,000
TT-TRANSFER FROM FIVE CENT	2,861,949	1,419,467	3,709,774
TT-TRANSFER FROM GR	3,421,817	0	1,575,298
FLGDP LOAN PROCEEDS	0	1,644,860	0
ESTIMATED TT CARRYOVER	(494,596)	0	0
Total Revenues	12,216,289	7,917,412	11,273,454

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ROAD DEPARTMENT

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
104-4102-541-120-000 RD DEPT-SALARIES	2,325,006	2,299,652	3,093,743	3,118,285
104-4102-541-121-000 RD DEPT-SICK LEAVE BUY BACK	0	1,435	0	0
104-4102-541-126-000 RD DEPT - ON CALL STRAIGHT PAY	46,632	43,238	35,000	52,000
104-4102-541-130-000 RD DEPT-TEMPORARY EMPLOYEE	0	0	35,000	0
104-4102-541-140-000 RD DEPT-OVERTIME	96,891	23,517	75,000	30,000
104-4102-541-144-000 RD DEPT - CALL OUT OVERTIME	28,224	29,746	15,000	22,000
104-4102-541-210-000 RD DEPT-MATCHING FICA	183,263	174,007	230,752	238,538
104-4102-541-220-000 RD DEPT-RETIREMENT	364,816	336,830	445,702	426,113
104-4102-541-230-000 RD DEPT-HEALTH INSURANCE	771,723	817,288	890,520	1,117,650
104-4102-541-230-100 RD DEPT-HRA	50,371	76,209	112,500	97,500
104-4102-541-240-000 RD DEPT-WORKMENS COMP INS	363,576	326,172	385,000	500,000
Total Personnel Services	4,230,502	4,128,094	5,318,217	5,602,086
Operating Expenses				
104-4102-541-310-000 RD DEPT-PROFESSIONAL FEES	8,313	0	10,000	10,000
104-4102-541-340-000 RD DEPT-CONTRACTUAL SERVICES	21,019	23,982	29,169	30,000
104-4102-541-341-000 RD DEPT-HERBICIDES RDWY-CONTRACT SVS	0	0	3,000	3,000
104-4102-541-342-000 RD DEPT-MOWING/LITTER CONTRACT SVS.	1,343,025	1,111,803	1,389,104	1,389,104
104-4102-541-344-000 RD DEPT-WORK ORDER CONTRACT	25,700	23,558	25,500	35,000
104-4102-541-346-000 RD DEPT-GPS MONITORING CONTRACT	6,763	6,106	7,082	8,700
104-4102-541-400-000 RD DEPT-TRAVEL & PER DIEM	2,714	817	3,000	3,500
104-4102-541-410-000 RD DEPT-COMMUNICATION & POSTAGE	17,199	12,280	16,000	17,500
104-4102-541-430-000 RD DEPT-UTILITIES	42,428	33,426	45,000	52,000
104-4102-541-440-000 RD DEPT-RENTALS & LEASES	807,157	569,594	1,100,000	530,000
104-4102-541-441-000 RD DEPT-RENTAL & LEASE-COPIER	3,253	2,788	1,900	2,336
104-4102-541-450-000 RD DEPT-INS OTHER THAN W/C	779,989	842,089	678,471	800,000
104-4102-541-460-000 RD DEPT-MAINT OF BLDGS & GRDS	16,276	9,402	12,000	12,000
104-4102-541-461-000 RD DEPT-MAINT OF EQUIPMENT	621,039	698,955	500,000	750,000
104-4102-541-462-000 RD DEPT-MAINT OF COMPUTER	0	60	500	500
104-4102-541-463-000 RD DEPT-MAINT OF FUEL SYSTEM	15,109	2,988	2,500	2,500
104-4102-541-464-000 RD DEPT-MAINT OF CONCRETE BRIDGES	0	0	1,000	5,000
104-4102-541-490-000 RD DEPT-DUES & PUBLICATIONS	142	0	200	200
104-4102-541-491-000 RD DEPT-TRAINING & EDUCATION	1,290	2,033	2,000	2,000
104-4102-541-492-000 RD DEPT-MISC CHGS	2,146	3,066	3,000	3,000
104-4102-541-493-000 RD DEPT-ADVERTISING	58	0	250	250
104-4102-541-494-000 RD DEPT-RECORDING	55	0	200	200
104-4102-541-495-000 RD DEPT-DAMAGED UTILITIES	9,115	2,346	15,000	15,000
104-4102-541-496-000 RD DEPT-MAINT OF RR CROSSINGS	44,418	65,094	60,000	60,000
104-4102-541-497-000 RD DEPT-SAFETY DEVICES & SERVICES	27,286	29,555	25,000	30,000
104-4102-541-498-000 RD DEPT-TIRE/OIL DISPOSAL	4,633	4,295	6,000	6,500
104-4102-541-499-000 RD DEPT-CONTAMINATED FUEL CLEANUP	0	0	1,500	1,500
104-4102-541-510-000 RD DEPT-OFFICE SUPPLIES	2,153	1,322	3,000	2,500
104-4102-541-520-000 RD DEPT-GAS, OIL & LUBE	594,171	636,920	900,000	900,000
104-4102-541-521-000 RD DEPT-OPERATING SUPPLIES	32,964	23,146	30,000	35,000
104-4102-541-522-000 RD DEPT-SURVEY FIELD SUPPLIES	0	0	500	500
104-4102-541-523-000 RD DEPT-UNIFORMS	40,379	34,193	39,000	39,000
104-4102-541-524-000 RD DEPT-JANITORIAL SUPPLIES	2,977	2,139	2,500	2,500
104-4102-541-529-100 RD DEPT-SMALL EQUIPMENT<\$1000	23,628	1,137	2,325	5,800
104-4102-541-529-200 RD DEPT-SMALL EQUIPMENT \$1000-\$4999	11,068	0	0	0
104-4102-541-530-000 RD DEPT-MATERIALS	912	2,218	5,000	5,000
104-4102-541-531-000 COMMISSIONERS-ROCK & MILLING	0	5,953	50,000	50,000
104-4102-541-533-000 RD DEPT-PATCHING ASPHALT	0	9	0	0
104-4102-541-535-000 RD DEPT-MATERIALS/LUMBER	0	3,880	0	0
104-4102-541-538-000 RD DEPT-TRAFFIC SIGNAL MAINT.	0	0	1,500	1,500
104-4102-541-640-000 RD DEPT-CAPITAL OUTLAY	736,398	3,536,415	1,054,500	0
104-4102-541-720-000 RD DEPT-CAPITAL LEASE-INTEREST EXPENSE	903	0	0	0
Total Operating Expenses	5,244,680	7,691,569	6,025,701	4,811,590
Contingencies & Reserves				
Total Expenses	9,475,182	11,819,663	11,343,918	10,413,676

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
104-4105-541-310-000 FLGFP LOAN EXPENSES	0	8,199	0	21,590
104-4105-541-710-000 FLGFP - PRINCIPAL PAYMENTS	0	225,000	0	765,986
104-4105-541-720-000 FLGFP - INTEREST PAYMENTS	0	25,071	0	72,202
Total Operating Expenses	<u>0</u>	<u>258,270</u>	<u>0</u>	<u>859,778</u>
Contingencies & Reserves				
Total Expenses	<u>0</u>	<u>258,270</u>	<u>0</u>	<u>859,778</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
RD DEPT - TRANSFERS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
104-9101-581-911-000 RD DEPT/TRANSFER TO RD CONSTRUCTION	3,172,211	386,931	872,371	0
Total Operating Expenses	3,172,211	386,931	872,371	0
Contingencies & Reserves				
Total Expenses	3,172,211	386,931	872,371	0

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
DRUG COURT FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
DRUG COURT PARTICIPATION	500	300	600
DRUG COURT-INTEREST EARNED	100	501	600
ESTIMATED DC CARRYOVER	<u>38,955</u>	<u>0</u>	<u>38,222</u>
Total Revenues	<u><u>39,555</u></u>	<u><u>801</u></u>	<u><u>39,422</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
DRUG COURT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
105-2326-622-492-000 DRUG COURT-MISC EXPENSES	200	395	500	750
105-2326-622-510-000 DRUG COURT-OFFICE SUPPLIES	45	0	500	200
105-2326-622-520-000 DRUG COURT-OPERATING SUPPLIES	90	60	1,000	500
105-2326-622-999-000 DRUG COURT - RESERVE	<u>0</u>	<u>0</u>	<u>37,555</u>	<u>37,972</u>
Total Operating Expenses	<u>335</u>	<u>455</u>	<u>39,555</u>	<u>39,422</u>
Contingencies & Reserves				
Total Expenses	<u>335</u>	<u>455</u>	<u>39,555</u>	<u>39,422</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
ALCOHOL & DRUG ABUSE

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
ALCOHOL & DRUG ABUSE COURT COST	525	495	525
JCBCC ALCOHOL & DRUG ABUSE-INTEREST EARNED	0	84	50
ALCOHOL & DRUG TRUST CARRYOVER	<u>5,280</u>	<u>0</u>	<u>5,830</u>
Total Revenues	<u><u>5,805</u></u>	<u><u>579</u></u>	<u><u>6,405</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ALCOHOL & DRUG ABUSE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
106-5104-563-820-000 ALCOHOL/DRUG ABUSE PROGRAMS	0	0	5,805	6,405
Total Operating Expenses	0	0	5,805	6,405
Contingencies & Reserves				
Total Expenses	0	0	5,805	6,405

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
LIBRARY GRANT FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
STATE GRANT FUNDS	109,251	106,934	109,251
LGF-INTEREST EARNED	<u>0</u>	<u>160</u>	<u>0</u>
Total Revenues	<u>109,251</u>	<u>107,094</u>	<u>109,251</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LIBRARY GRANT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
107-6212-571-120-000 STATE GRANT-SALARIES	110,966	80,984	95,466	106,246
107-6212-571-210-000 STATE GRANT-MATCHING FICA	8,365	6,111	773	3,005
107-6212-571-220-000 STATE GRANT-RETIREMENT	15,252	11,362	13,012	0
107-6212-571-230-000 STATE GRANT-HEALTH INSURANCE	26,823	24,775	0	0
107-6212-571-230-100 STATE GRANT-HRA	<u>2,500</u>	<u>1,875</u>	<u>0</u>	<u>0</u>
Total Personnel Services	<u>163,906</u>	<u>125,107</u>	<u>109,251</u>	<u>109,251</u>
Operating Expenses				
Contingencies & Reserves				
Total Expenses	<u>163,906</u>	<u>125,107</u>	<u>109,251</u>	<u>109,251</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
CONTRABAND FORFEITURE FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
CONTRABAND-REST./CONF. PROPERTY	300	0	0
CONTRABAND-INTEREST EARNED	300	148	200
ESTIMATED CONTRA CARRYOVER	<u>11,567</u>	<u>0</u>	<u>11,401</u>
Total Revenues	<u><u>12,167</u></u>	<u><u>148</u></u>	<u><u>11,601</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CONTRABAND FORFEITURE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
108-3104-521-492-000 CONTRABAND-MISC EXPENSES	0	0	2,000	2,000
108-3104-521-529-100 CONTRABAND-SMALL EQUIP < \$1000	0	0	5,000	5,000
108-3104-521-529-200 CONTRABAND-SMALL EQUIP \$1000-\$4999	0	0	5,167	4,601
Total Operating Expenses	0	0	12,167	11,601
Contingencies & Reserves				
Total Expenses	0	0	12,167	11,601

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
MOSQUITO CONTROL FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
MOSQUITO CNTRL STATE AID	93,543	34,794	69,588
MOS CNTRL-INTEREST EARNED	4,028	1,406	2,109
MOS CNTRL-TRANSFER FROM GR	0	528	0
MOS CNTRL-CNTY MATCH CARRYFWD	<u>47,993</u>	<u>0</u>	<u>49,599</u>
Total Revenues	<u>145,564</u>	<u>36,728</u>	<u>121,296</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
MOSQUITO CONTROL

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
109-4212-562-430-000 MOS CNTRL-UTILITIES	0	891	0	2,000
109-4212-562-450-000 MOS CNTRL-INSURANCE OTHER THAN W/C	4,253	7,074	5,000	7,000
109-4212-562-460-000 MOS CNTRL-MAINT OF BLDG AND GROUNDS	0	0	20,000	2,500
109-4212-562-461-000 MOS CNTRL-MAINT OF VEHICLE	1,093	97	2,000	2,500
109-4212-562-462-000 MOS CNTRL-MAINT OF SPRAYING EQUIP	496	34	1,000	2,500
109-4212-562-491-000 MOS CNTRL-TRAINING AND EDUCATION	200	590	2,000	2,000
109-4212-562-492-000 MOS CNTRL-MISCELLANEOUS	41,993	23,698	50,000	60,000
109-4212-562-520-000 MOS CNTRL-GAS, OIL & LUBE	1,305	144	2,000	2,000
109-4212-562-521-000 MOS CNTRL-OPERATING SUP-CHEMICALS	0	149	37,064	6,000
109-4212-562-640-000 MOS CNTRL-CAPITAL OUTLAY	0	17,575	25,000	0
Total Operating Expenses	49,340	50,252	144,064	86,500
Contingencies & Reserves				
Total Expenses	49,340	50,252	144,064	86,500

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
MOSQUITO CONTROL GRANT MATCH

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
109-4213-562-430-000 MOS CNTRL MATCH-UTILITIES	1,340	16	1,500	0
109-4213-562-460-000 MOS CNTRL MATCH-MAINT OF BLDG & GROUNDS	10,400	0	0	34,796
Total Operating Expenses	<u>11,740</u>	<u>16</u>	<u>1,500</u>	<u>34,796</u>
Contingencies & Reserves				
Total Expenses	<u>11,740</u>	<u>16</u>	<u>1,500</u>	<u>34,796</u>



WILTON SIMPSON
COMMISSIONER

Florida Department of Agriculture and Consumer Services
Division of Agricultural Environmental Services

DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

Rule 5E-13.022, F.A.C.

Telephone: (850) 617-7933; Fax: (850) 617-7939

Submit to:
Mosquito Control Program
MosquitoControlReports@FDACS.gov
3125 Conner Blvd, Suite E
Tallahassee, FL 32399-1650

RECOMMENDED FOR APPROVAL:

FOR FISCAL YEAR BEGINNING OCTOBER 1, 20 26

PREPARED BY: Shann Layne

ENDING SEPTEMBER 30, 20 27

DATE:

DATE: 6/25/2026

APPROVED BY:

COUNTY or DISTRICT JACKSON

APPROVED BY:

FDACS Mosquito Control Program Representative

Chairman of the Board, or Clerk of Circuit Court

DATE:

DATE:

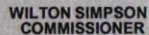
PAGE 1 OF 3

TO BE PAID FROM

PROGRAM ELEMENTS

ACCOUNT	TITLE		RATE OR UNIT	TOTAL COST	LOCAL	STATE	GENERAL EXPENSE							
RECEIPTS														
311	Ad Valorem (Current/Delinquent)				\$ -									
334.1	State Grant	Quarterly	\$ 17,396.87	\$ 69,587.50		\$ 69,587.50								
362	Equipment Rentals													
337	Grants and Donations				\$ -									
361	Interest Earnings	Monthly	\$ 175.00	\$ 2,100.00	\$ 600.00	\$ 1,500.00								
364	Equipment and/or Other Sales													
369	Misc./Refunds (prior yr expenditures)													
380	Other Sources													
389	Loans													
TOTAL RECEIPTS				\$ 71,687.50	\$ 600.00	\$ 71,087.50	\$ -							
BEGINNING FUND BALANCE				\$ 97,890.27	\$ 42,199.38	\$ 55,690.89								
TOTAL BUDGETARY RECEIPTS AND BALANCES				\$ 169,577.77	\$ 42,799.38	\$ 126,778.39	\$ -							

[illegible]



DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

Submit to:
Mosquito Control Program
MosquitoControlReports@FDACS.gov
3125 Conner Blvd, Suite E
Tallahassee, FL 32399-1650

Rule 5E-13.022, F.A.C.

Telephone: (850) 617-7933; Fax: (850) 617-7939

[illegible]



INTEGRATED MOSQUITO MANAGEMENT PLAN

Section 388.271, F.S. and 5E-13.022, F.A.C.
Telephone: (850) 617-7933; FAX (850) 617-7939

Submit to:
Mosquito Control Program
MosquitoControlReports@FDACS.gov
3125 Conner Blvd, Suite E

Fiscal year:	2026-2027
Program:	Jackson
Completed by:	Shann Layne & Jason Hamilton

[illegible]

Program Name	Jackson
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Fiscal Year	2026-2027
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II(b). Chemical Inventory: Larvicides

[illegible]

Program Name	Jackson	Fiscal Year	2026-2027
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II(c). Efficacy/Resistance Testing

Starting Life Stage	Type/Location (i.e. CDC Bottle Bioassay/in house)	Frequency	Mosquito spp. tested	A.I. tested

III. Biological Control and Source Reduction

Biological Control	Type (Fish spp., SIT)	Number of Release Sites	Total Number of Releases	Average Number per Release
Source Reduction Efforts	Project Name/Type	Description of Work		

IV. Identification and Surveillance

Number of citizen service requests (Estimated average number)	220
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Identification

1. Number of employees capable of mosquito identification	2
2. Number of employees conducting mosquito identification	0
3. If none, what mechanisms do you use to identify mosquitoes? (i.e. UF IFAS, Contracted, other)	FDACS

Routine/Baseline Surveillance	Method (Trap type, landing rate etc.)	Number of locations	Frequency (i.e. weekly/ Mar-Oct)	Purpose (i.e. Baseline, Action Threshold)
	CDC Light Trap	4	Monthly	Baseline
Arboviral/Special Event (SE) Surveillance	Method (i.e. Trap type)	Type of cases responded to in past year (i.e. Arboviral or SE)	Past year total	Notes (if applicable)
Sentinel Chicken	Number of sites	Number of chickens at each site	Testing site (In house, FDOH or both)	Trap type utilized at sites

V. Outreach/Education

Public Relations/ Educational Programs	Event Type(s)/Program(s)	Frequency	Stakeholders	Primary Topic
	Jackson County Senior Citizens	Once	Senior Citizens	Education on Mosquito Spraying
	City of Graceville	Once	City Officials	Education on Mosquito Spraying
	Social Media	Once	City of Graceville Citizens	Education on Mosquito Spraying

Instruction Page

Pages 1 & 2 (complete each section as directed)

I. General Information

Completely fill out the general information section and be sure to provide the full name of the person completing and potentially updating this form. This information will automatically populate on the other pages.

II(a). Chemical Inventory: Adulticides

This section should include all adulticides which are either in inventory or will be purchased in the upcoming year. Please list the full product name on one line. If there are multiple active ingredients, list each on their own line with their percentages. If no more product will be purchased in the upcoming year, leave column H blank.

II(b). Chemical Inventory: Larvicides

Repeat the same process as the adulticides.

Page 3 (complete what is pertinent to your program)

II(c). Efficacy/Resistance Testing

Enter all resistance testing done for the program's jurisdiction whether in-house or sent to a separate entity. Starting stage will be the stage of mosquito that was collected originally (i.e. eggs with egg papers). If multiple mosquito species were tested, please list them on the same line. You may abbreviate if necessary. If you do not conduct this type of testing, leave blank.

III. Biological Control and Source Reduction

The biological control section should include any releases of mosquito-feeding fish, irradiated mosquitoes, or genetically-modified mosquitoes. Source Reduction will include any projects to reduce or remove mosquito breeding habitats such as debris removal or ditch digging. Leave blank if you do not conduct this type of control work.

IV. Identification and Surveillance

Citizen service requests include citizen complaints followed by a an inspection. If identification is conducted by a separate entity (i.e. FDACS), please note so on Line 29. Only surveillance conducted by the program must be reported. Fill in the surveillance sections based on the activity of the previous year.

V. Outreach/Education

List all outreach participated in during the previous year. This can include events presented at and/or attended. Events can include kiosk events, school presentations, etc. In addition, stakeholders can include the general public, students, personnel from other mosquito control programs, other government entities

Page 4 (specific to equipment purchased using state funds)

VI. Inventory of Equipment Purchased by State Funds

If you answered "yes" to the first question, please fill out the following table for all equipment purchased using state funds, even if only partially covered.

VI(b). Inventory of Equipment: Local Funds

Please fill out the following table for all equipment, vehicles, devices, etc. purchased with only local funds.

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
EQUITABLE SHARING GRANTS

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
DOJ EQUITABLE SHARING FUNDS	300	0	0
INTEREST-DOJ ACCOUNT	300	200	300
ESTIMATED CARRYFORWARD	<u>7,870</u>	<u>0</u>	<u>7,538</u>
Total Revenues	<u><u>8,470</u></u>	<u><u>200</u></u>	<u><u>7,838</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
EQUITABLE SHARING

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
113-3100-521-440-000 DOJ-LEASE PAYMENTS	0	0	8,470	7,838
Total Operating Expenses	0	0	8,470	7,838
Contingencies & Reserves				
Total Expenses	0	0	8,470	7,838

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
INMATE WELFARE FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
COMMISSIONS-TELEPHONE	0	(10,675)	45,000
COMMISSIONS-COMMISSARY	0	(446)	30,000
COMMISSIONS-INMATE FEES	0	(24)	65
Total Revenues	0	(11,145)	75,065

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
114-3327-523-310-000 IWF-CONTRACT LABOR	28,307	0	0	0
114-3327-523-320-000 IWF-ACCOUNTING SERVICES	5,500	0	0	0
114-3327-523-410-000 IWF-POSTAGE	66	0	0	0
114-3327-523-430-000 IWF-UTILITIES	873	0	0	0
114-3327-523-461-000 IWF-MAINT OF EQUIPMENT	900	0	0	0
114-3327-523-490-000 IWF-COMMISSARY SUPPLIES	27,312	0	0	0
114-3327-523-510-000 IWF-OFFICE SUPPLIES	2,528	0	0	0
114-3327-523-521-000 IWF-OPERATING SUPPLIES	25	0	0	0
114-3327-581-910-000 IWF-TRANSFER TO OTHER FUNDS	93,249	(5,278)	0	80,065
Total Operating Expenses	158,760	(5,278)	0	80,065
Contingencies & Reserves				
Total Expenses	158,760	(5,278)	0	80,065

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
CRIMES PREVENTION

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
CRIMES PREVENT-MM-CT COSTS	5,000	3,928	4,000
CRIMES PREVENT-CIFI & JUV-CT COSTS	6,000	2,923	4,600
CRIMES PREVENT-INTEREST EARNED	6,500	1,039	1,500
ESTIMATED CRIME PREV CARRYOVER	<u>67,907</u>	<u>0</u>	<u>63,930</u>
Total Revenues	<u><u>85,407</u></u>	<u><u>7,890</u></u>	<u><u>74,030</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
CRIMES PREVENTION 3328

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
121-3328-529-492-000 CRIMES PREVENT-MISC EXPENSE	0	0	85,407	74,030
Total Operating Expenses	0	0	85,407	74,030
Contingencies & Reserves				
Total Expenses	0	0	85,407	74,030

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
ART V TECHNOLOGY

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
ART V TECH-COURTS/RECORDING FE	60,000	45,714	50,000
ART V TECH-INTEREST EARNED	0	99	80
ARTICLE V- TRANSFER FROM GR	119,961	101,000	184,523
ART V TECH - ESTIMATED CARRYOVER	<u>8,250</u>	<u>0</u>	<u>0</u>
Total Revenues	<u>188,211</u>	<u>146,813</u>	<u>234,603</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - CIRCUIT JUDGE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
122-2322-611-340-000 ART V TECH-CIR JUDGE/CONTRACT/TECH	224	155	3,000	3,000
122-2322-611-462-000 ART V TECH-CIR JUDGE/MAINT OF COMP & EQUIP	1,431	5,053	13,100	13,100
122-2322-611-520-000 ART V TECH-CIR JUDGE/OPERATING SUPPLY	19,561	19,575	30,288	38,810
122-2322-611-529-100 ART V TECH-CIR JUDGE/SMALL EQUIP < \$1000	681	1,828	0	0
122-2322-611-529-200 ART V TECH-CIR JUDGE/SMALL EQUIP \$1000 -4999	11,644	0	6,000	2,000
Total Operating Expenses	<u>33,541</u>	<u>26,611</u>	<u>52,388</u>	<u>56,910</u>
Contingencies & Reserves				
Total Expenses	<u><u>33,541</u></u>	<u><u>26,611</u></u>	<u><u>52,388</u></u>	<u><u>56,910</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - COUNTY JUDGE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
122-2324-721-340-000 ART V TECH-CNTY JUDGE/CONTRACT	224	155	3,000	3,000
122-2324-721-462-000 ART V TECH-CNTY JUDGE/MAINT OF COMP & EQUIP	1,574	5,053	13,100	13,100
122-2324-721-520-000 ART V TECH-CNTY JUDGE/OPERATING SUPPLY	5,544	10,060	14,618	20,890
122-2324-721-529-100 ART V TECH-CNTY JUDGE/SMALL EQUIP < \$1000	1,656	878	500	0
122-2324-721-529-200 ART V TECH-CNTY JUDGE/SMALL EQUIP \$1000-\$4999	5,130	436	0	0
Total Operating Expenses	<u>14,128</u>	<u>16,582</u>	<u>31,218</u>	<u>36,990</u>
Contingencies & Reserves				
Total Expenses	<u>14,128</u>	<u>16,582</u>	<u>31,218</u>	<u>36,990</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - STATE ATTORNEY

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
122-2332-602-410-000 ART V TECH-ST ATTNY/COMMUNICATION	56	0	0	0
122-2332-602-462-000 ART V TECH/ST ATTNY/MAINT OF COMPUTER	23,327	27,576	30,200	37,100
122-2332-602-510-000 ART V TECH-ST ATTNY/COMPUTER SUPPLIES	4,209	9,754	12,500	15,000
122-2332-602-529-200 ART V TECH-ST ATTNY/SMALL EQUIP \$1000-\$4999	6,466	10,363	8,250	14,500
Total Operating Expenses	<u>34,058</u>	<u>47,693</u>	<u>50,950</u>	<u>66,600</u>
Contingencies & Reserves				
Total Expenses	<u>34,058</u>	<u>47,693</u>	<u>50,950</u>	<u>66,600</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - PUBLIC DEFENDER

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
122-2333-603-410-000 ART V TECH-PUB DEF/COMMUNICATION	29,010	10,968	21,605	21,187
122-2333-603-462-000 ART V TECH-PUB DEF/MAINT COMPUTER	12,245	16,193	26,650	33,234
122-2333-603-520-000 ART V TECH-PUB DEFEND/OPERATING SUPPLIES	1,386	4,976	5,400	5,400
122-2333-603-529-100 ART V TECH-PUB DEF/SMALL EQUIP < \$1000	0	0	0	700
122-2333-603-529-200 ART V TECH-PUB DEF/SMALL EQUIP \$1000- \$4999	2,128	977	0	13,582
Total Operating Expenses	<u>44,769</u>	<u>33,114</u>	<u>53,655</u>	<u>74,103</u>
Contingencies & Reserves				
Total Expenses	<u>44,769</u>	<u>33,114</u>	<u>53,655</u>	<u>74,103</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
LOCAL OPTION GAS TAX

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
LOCAL OPTION GAS TAX-FIRST 6 CENT	1,812,549	1,356,899	2,528,416
LOCAL OP GAS TAX - 2ND LOCAL OPTION FUEL TAX(5 CENTS)	1,100,000	695,752	1,153,358
LOCAL OPTION-INTEREST EARNED	49,400	18,576	28,000
LOCAL OPTION=TRANS FROM GR	<u>0</u>	<u>350,000</u>	<u>0</u>
Total Revenues	<u><u>2,961,949</u></u>	<u><u>2,421,227</u></u>	<u><u>3,709,774</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LOCAL OPTION GAS TAX 4109

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
123-4109-541-529-202 LOCAL OPTION - ITEMS \$1,000-\$4,999 - DISTRICT 2	2,410	0	0	0
123-4109-541-529-203 LOCAL OPTION - ITEMS \$1,000 - \$4,999 - DISTRICT 3	0	6,345	0	0
123-4109-541-529-204 LOCAL OPTION - ITEMS \$1,000-\$4,999 - DISTRICT 4	10,498	0	0	0
123-4109-541-535-000 LOCAL OPTION-DIST #5/RESURFACING	106,803	0	0	0
123-4109-541-634-000 LOCAL OPTION-DIST #4/RD CONSTRUCT	0	1,997	0	0
123-4109-572-410-000 LOCAL OPTION-DIST #3 - CITIZENS LODGE MAINTENANCE	20,243	0	0	0
Total Operating Expenses	<u>139,954</u>	<u>8,342</u>	<u>0</u>	<u>0</u>
Contingencies & Reserves				
Total Expenses	<u><u>139,954</u></u>	<u><u>8,342</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LOCAL OPTION TRANSFERS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
123-9102-581-911-000 LOCAL OPTION-TRANSFER TO T T	2,182,430	1,419,467	2,861,949	3,659,774
123-9102-581-985-000 LOCAL OPTION-TRANSFER TO RD CONSTR	<u>1,013,419</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	<u>3,195,849</u>	<u>1,419,467</u>	<u>2,861,949</u>	<u>3,659,774</u>
Contingencies & Reserves				
Total Expenses	<u>3,195,849</u>	<u>1,419,467</u>	<u>2,861,949</u>	<u>3,659,774</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LOCAL OPTION GAS TAX

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
123-9990-500-000-000 LOCAL OPTION-CONTINGENCIES	0	0	100,000	50,000
Total Contingencies & Reserves	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>50,000</u>
Total Expenses	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>100,000</u></u>	<u><u>50,000</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
SUPERVISOR OF ELECTIONS

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
SUPV OF EL-INTEREST	0	1,672	1,000
SUPV OF EL-MISC REVENUE	3,000	14,295	10,000
SUPV OF EL-TRANSFER FROM GR	<u>952,508</u>	<u>790,577</u>	<u>952,197</u>
Total Revenues	<u><u>955,508</u></u>	<u><u>806,544</u></u>	<u><u>963,197</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
SUPV OF EL - OPERATIONS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
124-2440-513-110-000 SUPV OF EL-ELECTED OFFICIAL	139,042	120,197	145,000	145,000
124-2440-513-120-000 SUPV OF EL-SALARIES-EMPLOYEES	147,315	112,230	111,054	169,950
124-2440-513-130-000 SUPV OF EL-PART TIME EMPLOYEE	8,941	3,743	27,604	27,604
124-2440-513-140-000 SUPV OF EL-OVERTIME WAGES	5,559	1,288	5,000	5,000
124-2440-513-210-000 SUPV OF EL-MATCHING FICA	21,877	17,266	23,867	24,077
124-2440-513-220-000 SUPV OF EL-RETIREMENT	99,425	78,742	100,059	98,245
124-2440-513-230-000 SUPV OF EL-HEALTH INS	53,988	44,595	53,376	64,712
124-2440-513-230-100 SUPV OF EL-HRA	6,000	4,250	9,000	6,000
Total Personnel Services	482,147	382,311	474,960	540,588
Operating Expenses				
124-2440-513-310-000 SUPV OF EL-LEGAL EXPENSES	120	0	4,500	5,000
124-2440-513-320-000 SUPV OF EL-TRANSLATION SERVICES	0	0	500	500
124-2440-513-340-000 SUPV OF EL-COMPUTER SUPPORT	81,558	83,244	98,813	114,948
124-2440-513-341-000 SUPV OF EL-WEB PAGE CONTACT	14,463	7,325	9,025	8,100
124-2440-513-342-000 SUPV OF EL-COPIER MAINT CONTRACT	3,684	3,880	7,500	6,750
124-2440-513-343-000 SUPV OF EL-SECURITY MONITORING CONTRACT	59	11,085	7,000	7,500
124-2440-513-400-000 SUPV OF EL-TRAVEL & PER DIEM	4,620	6,458	8,750	8,750
124-2440-513-410-000 SUPV OF EL-COMMUNICATION & POSTAGE	7,252	4,526	20,000	18,500
124-2440-513-440-000 SUPV OF EL-POSTAGE METER	2,183	1,927	2,700	2,500
124-2440-513-460-000 SUPV OF EL-MAINT OF BLDG	129	5,803	2,000	2,250
124-2440-513-470-000 SUPV OF EL-PRINTING EXPENSE	3,094	1,909	8,750	8,750
124-2440-513-490-000 SUPV OF EL-DUES & PUBLICATIONS	3,092	3,044	3,500	3,600
124-2440-513-491-000 SUPV OF EL-TRAINING & EDUCATION	2,095	3,647	4,000	6,000
124-2440-513-492-000 SUPV OF EL-MISC EXPENSE/WATER	593	821	2,750	2,000
124-2440-513-493-000 SUPV OF EL-ADVERTISING	1,275	745	3,000	3,000
124-2440-513-496-000 SUPV OF EL-CRIMINAL & BACKGRND CKS	0	24	250	700
124-2440-513-510-000 SUPV OF EL-OFFICE SUPPLIES	4,533	2,808	4,000	4,000
124-2440-513-529-100 SUPV OF EL-SMALL EQUIP < \$1000	2,126	2,700	3,000	3,000
124-2440-513-529-200 SUPV OF EL-SMALL EQUIP \$1000-\$4999	0	1,048	0	0
124-2440-513-640-000 SUPV OF EL-CAPITAL OUTLAY	49,554	76,107	77,000	0
Total Operating Expenses	180,430	217,101	267,038	205,848
Contingencies & Reserves				
Total Expenses	662,577	599,412	741,998	746,436

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
SUPV OF EL - ELECTIONS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
124-2441-513-120-000 ELECTION-SALARIES-POLLWORKERS	14,296	756	38,000	18,100
124-2441-513-121-000 ELECTION-SALARIES EXEMPT POLLWORKERS	38,293	1,120	20,000	38,000
124-2441-513-140-000 ELECTION-OVERTIME	210	0	1,000	1,000
124-2441-513-210-000 ELECTION-MATCHING FICA/MED	1,094	58	4,360	4,340
Total Personnel Services	53,893	1,934	63,360	61,440
Operating Expenses				
124-2441-513-311-000 ELECTION-PROF SERVICES/PROGRAM	12,190	17,988	20,000	20,000
124-2441-513-400-000 ELECTION-TRAVEL EXPENSES	1,039	200	3,000	3,000
124-2441-513-410-000 ELECTION-COMM & POSTAGE	8,137	5,014	15,500	15,500
124-2441-513-440-000 ELECTION-POLLING PLACE RENT	0	0	600	1,000
124-2441-513-441-000 ELECTION-INSERTER LEASE	0	1,788	0	7,400
124-2441-513-443-000 ELECTION-EVID LICENSE	7,334	2,735	7,400	8,121
124-2441-513-444-000 ELECTION-EXPRESS VOTES	9,771	9,819	11,750	4,600
124-2441-513-461-000 ELECTION-MAINT OF EQUIPMENT	3,400	3,200	11,500	4,000
124-2441-513-462-000 ELECTON-MAINT OF PRINTER INTERFACE	6,095	0	6,600	7,500
124-2441-513-463-000 SUP OF EL-ENHANCED BALLOT	3,000	2,625	3,800	3,000
124-2441-513-464-000 ELECTION-MAINT OF VOTE MACHINE	16,167	16,975	18,100	25,800
124-2441-513-470-000 ELECTION-PRINTING EXPENSE	385	10,064	16,000	14,500
124-2441-513-491-000 ELECTION-VOTER EDUCATION	6,032	1,034	7,500	7,500
124-2441-513-493-000 ELECTION- ADVERTISING	5,090	982	8,000	8,000
124-2441-513-494-000 ELECTION-VOTING EQUIPMENT DISTRIBUTION	2,140	498	2,200	3,000
124-2441-513-495-000 ELECTION-TRAINING & EDUCATION	0	459	2,200	2,200
124-2441-513-510-000 ELECTION-OFFICE SUPPLIES	6,169	5,459	15,000	15,000
124-2441-513-520-000 ELECTION-GAS, LUBE AND OIL	332	303	1,000	1,200
124-2441-513-529-100 ELECTION-SMALL EQUIP < \$1000	0	0	0	2,000
124-2441-513-529-200 ELECTION-SMALL EQUIP \$1000-\$4999	0	0	0	2,000
Total Operating Expenses	87,281	79,143	150,150	155,321
Contingencies & Reserves				
Total Expenses	141,174	81,077	213,510	216,761

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON COUNTY AG COMPLEX

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
AG COMPLEX-INTEREST EARNED	13,800	6,840	10,500
AG COMPLEX-RENT	130,950	79,549	116,000
AG CONFERENCE CNTR RENT-TAXABLE	10,460	14,688	16,000
AG CONFERENCE CNTR-TAX EXEMPT	500	1,118	750
AG COMPLEX-MISCELLANEOUS REVENUE	150	85	100
ESTIMATED ACR CARRYOVER	<u>601,589</u>	<u>0</u>	<u>544,882</u>
Total Revenues	<u><u>757,449</u></u>	<u><u>102,280</u></u>	<u><u>688,232</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
AG COMPLEX TRANSFERS

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
128-2675-519-492-000 AG COMPLEX-MISC EXPENSE	127	0	0	0
128-2675-519-910-000 AG COMPLEX-TRANSFER TO OPERATION	<u>64,656</u>	<u>222,350</u>	<u>322,350</u>	<u>70,531</u>
Total Operating Expenses	<u>64,783</u>	<u>222,350</u>	<u>322,350</u>	<u>70,531</u>
Contingencies & Reserves				
Total Expenses	<u>64,783</u>	<u>222,350</u>	<u>322,350</u>	<u>70,531</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
AGRICULTURE COMPLEX REVENUE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
128-9990-500-000-000 AG COMPLEX - CONTINGENCY	0	0	25,000	25,000
128-9990-510-000-000 AG COMPLEX - RESERVES	<u>0</u>	<u>0</u>	<u>410,099</u>	<u>592,701</u>
Total Contingencies & Reserves	<u>0</u>	<u>0</u>	<u>435,099</u>	<u>617,701</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>435,099</u>	<u>617,701</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON CNTY AG COMPLEX O & M

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
JCACO&M-INTEREST EARNED	0	595	200
JCACO&M-TRANSFER FROM JCACRF	<u>322,350</u>	<u>222,350</u>	<u>70,531</u>
Total Revenues	<u>322,350</u>	<u>222,945</u>	<u>70,731</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
AGRICULTURE COMPLEX O AND M

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
129-2675-519-340-000 JCACO&M-CONTRACTUAL SERV/PEST CNTRL	711	633	1,000	1,000
129-2675-519-341-000 JCACO&M-SECURITY CONTRACT	4,904	5,733	5,500	2,881
129-2675-519-343-000 JCACO&M-CARPET CLEANING	0	1,114	4,000	3,000
129-2675-519-410-000 JCACO&M-COMMUNICATION & POSTAGE	0	0	2,000	2,000
129-2675-519-430-000 JCACO&M-UTILITIES	46,407	44,635	50,000	50,000
129-2675-519-460-000 JCACO&M-MAINT OF BLDGS & GRDS	11,938	12,276	8,000	10,000
129-2675-519-461-000 JCAO&M-MAINT OF EQUIPMENT	111	528	1,000	1,000
129-2675-519-492-000 JCACO&M-MISC EXPENSES	351	85	600	600
129-2675-519-521-000 JCACO&M-OPERATING SUPPLIES	14	88	250	250
129-2675-519-529-100 JCACO&M-SMALL EQUIP < \$1000	395	59	0	0
129-2675-519-529-200 JCACO&M-SMALL EQUIP \$1000-\$4999	0	6,573	0	0
129-2675-519-640-000 JCACO&M-CAPITAL OUTLAY	0	90,000	250,000	0
Total Operating Expenses	64,831	161,724	322,350	70,731
Contingencies & Reserves				
Total Expenses	64,831	161,724	322,350	70,731

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
HAZ MATERIAL GRANT

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
HAZ MAT GRANT	2,856	2,857	2,665
Total Revenues	<u>2,856</u>	<u>2,857</u>	<u>2,665</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
HAZARDOUS MATERIALS GRANT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
152-2794-530-340-000 HAZ MAT-CONTRACTUAL SERVICES	0	0	2,856	0
152-2794-530-510-000 HAZ MAT UPDATE-OFFICE SUPPLIES	402	0	0	0
152-2794-530-529-100 HAZ MAT-SMALL EQUIPMENT < \$1000	1,112	0	0	2,665
152-2794-530-529-200 HAZ MAT-SMALL EQUIPMENT \$1000-4999	1,153	2,376	0	0
Total Operating Expenses	2,667	2,376	2,856	2,665
Contingencies & Reserves				
Total Expenses	2,667	2,376	2,856	2,665

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
LHATF (SHIP)

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
LOCAL HOUSING ASSISTANCE TRUST	1,290,335	7,006	754,000
LHATF-INTEREST EARNED	31,000	12,362	20,000
LHATF-PROGRAM INCOME	0	2,500	3,000
LHATF - TRANSFER FROM HHRP	<u>0</u>	<u>252,391</u>	<u>0</u>
Total Revenues	<u><u>1,321,335</u></u>	<u><u>274,259</u></u>	<u><u>777,000</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
LHATF (SHIP)

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
155-5348-554-310-000 LHATF-GRANT ADMINISTRATOR	23,023	21,536	80,697	28,725
155-5348-554-311-000 LHATF-REHAB SPECIALIST FEES	600	0	1,000	0
155-5348-554-314-000 LHATF-ATTORNEY FEES	0	720	4,000	10,000
155-5348-554-340-000 LHATF-CONTRACTUAL	0	0	400	400
155-5348-554-400-000 LHATF-TRAVEL	1,515	0	3,000	1,000
155-5348-554-410-000 LHATF-PHONE & POSTAGE	13	1	725	250
155-5348-554-440-000 LHATF-EQUIPMENT LEASE	0	0	200	200
155-5348-554-490-000 LHATF-DUES & MEMBERSHIPS	200	200	800	300
155-5348-554-491-000 LHATF-TRAINING AND EDUCATION	970	0	2,000	1,100
155-5348-554-493-000 LHATF- ADVERTISING	0	275	600	600
155-5348-554-494-000 LHATF-RECORDING/CLERK OF COURT	851	348	3,000	1,600
155-5348-554-496-000 LHATF-FORECLOSURE COSTS	0	885	0	0
155-5348-554-510-000 LHATF-OFFICE SUPPLIES	0	165	600	200
155-5348-554-511-000 LHATF-COUNSELING SUPPLIES	0	0	500	500
155-5348-554-830-000 LHATF-PURCHASE ASSIST FUNDING	120,000	130,000	400,000	355,000
155-5348-554-831-000 LHATF-REHAB/LOW INCOME	97,913	16,790	770,000	300,000
155-5348-554-832-000 LHATF-REPLACE HOUSING FINANCING	222,880	60,480	52,813	65,973
155-5348-554-835-000 LHATF-DISPLACEMENT LODGING	10,444	0	1,000	11,152
Total Operating Expenses	<u>478,409</u>	<u>231,400</u>	<u>1,321,335</u>	<u>777,000</u>
Contingencies & Reserves				
Total Expenses	<u>478,409</u>	<u>231,400</u>	<u>1,321,335</u>	<u>777,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
EMERGENCY MANAGEMENT GRANT

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
EMPG-FY 18-19	52,071	0	0
EMPG-FY 26-27	0	0	57,061
EMPG FY 25-26	0	41,475	0
EMPA-FY 18-19	105,806	0	0
EMPA-FY 26-27	0	0	105,806
EMPA - FY 24/25	0	52,903	0
EM MGMT-MISC REVENUE	0	252	0
EMPG-TRANSFER FROM GR	<u>126,304</u>	<u>81,500</u>	<u>151,831</u>
Total Revenues	<u>284,181</u>	<u>176,130</u>	<u>314,698</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
EMERGENCY MANAGEMENT - EMPG

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
159-3991-525-120-000 EMPG-SALARIES	30,491	39,975	50,398	34,835
159-3991-525-126-000 EMPG-ON CALL STRAIGHT PAY	339	179	0	0
159-3991-525-140-000 EMPG-OVERTIME	274	0	0	0
159-3991-525-144-000 EMPG-CALL OUT OT	88	0	0	0
159-3991-525-210-000 EMPG-MATCHING FICA	2,333	3,006	1,673	2,601
159-3991-525-220-000 EMPG-RETIREMENT	9,932	8,842	0	10,642
159-3991-525-230-000 EMPG-HEALTH INS	7,880	12,387	0	8,221
159-3991-525-230-100 EMPG-HRA	734	938	0	762
Total Personnel Services	<u>52,071</u>	<u>65,327</u>	<u>52,071</u>	<u>57,061</u>
Operating Expenses				
Contingencies & Reserves				
Total Expenses	<u>52,071</u>	<u>65,327</u>	<u>52,071</u>	<u>57,061</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
EMERGENCY MANAGEMENT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
159-3992-525-120-000 EM MGMT GRANT-SALARIES	64,855	57,532	80,100	64,594
159-3992-525-210-000 EM MGMT-MATCHING FICA	4,928	4,373	5,972	4,823
159-3992-525-220-000 EM MGMT-RETIREMENT	21,714	20,246	19,734	19,732
159-3992-525-230-000 EM MGMT-HEALTH INSURANCE	11,539	12,387	0	15,244
159-3992-525-230-100 EMPA-HRA	1,076	938	0	1,413
Total Personnel Services	104,112	95,476	105,806	105,806
Operating Expenses				
159-3992-525-340-000 EM MGMT-CONTRACT SERVICES	17	0	0	0
Total Operating Expenses	17	0	0	0
Contingencies & Reserves				
Total Expenses	104,129	95,476	105,806	105,806

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
EMERGENCY MANAGEMENT - COUNTY MATCH

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
159-4002-525-120-000 CNTY/EM MGMT/SALARIES	32,165	0	0	37,682
159-4002-525-140-000 CNTY/EM MGMT/OVERTIME	253	0	0	0
159-4002-525-210-000 CNTY/EM MGMT/FICA	2,437	0	2,085	2,813
159-4002-525-220-000 CNTY/EM MGMT/RETIREMENT	10,496	0	25,145	11,511
159-4002-525-230-000 CNTY/EM MGMT HEALTH INSURANCE	7,404	0	26,688	8,892
159-4002-525-230-100 CNTY/EM MGMT/HRA	690	0	3,000	825
159-4002-525-240-000 CNTY/EM MGMT/ WORKMEN'S COMP INS	0	0	3,320	0
Total Personnel Services	53,445	0	60,238	61,723
Operating Expenses				
159-4002-525-340-000 CNTY/EM MGMT/CONTRACT SERVICES	20,587	909	3,800	1,900
159-4002-525-400-000 CNTY/EM MGMT/TRAVEL & PER DIEM	0	0	800	2,800
159-4002-525-410-000 CNTY/EM MGMT/COMM & POSTAGE	26,671	19,966	27,184	26,500
159-4002-525-430-000 CNTY/EM MGMT/UTILITIES	14,178	9,228	12,000	15,000
159-4002-525-440-000 CNTY/EM MGMT/RENT AND LEASE CONTRACT	1,204	1,041	1,445	1,446
159-4002-525-450-000 CNTY/EM MGMT/INS OTHER THAN WORKCOMP	6,612	6,612	5,187	6,612
159-4002-525-460-000 CNTY/EM MGMT/MAINT OF BLDG.	142	4,415	1,000	3,000
159-4002-525-461-000 CNTY/EM MGMT/MAINT VEHICLE	886	650	2,000	2,000
159-4002-525-462-000 CNTY/EM MGMT/MAINT OF EMG SYS	5,858	10,052	5,300	8,600
159-4002-525-470-000 CNTY/EM MGMT/PRINTING	193	208	1,000	1,000
159-4002-525-490-000 CNTY/EM MGMT/DUES AND PUBLICATIONS	415	443	550	500
159-4002-525-491-000 CNTY/EM MGMT/TRAINING	0	0	500	500
159-4002-525-492-000 CNTY/EM MGMT/MISCELLANEOUS EXPENSE	1,257	1,271	1,500	1,800
159-4002-525-497-000 CNTY/SAFETY DEVICES	0	0	1,000	250
159-4002-525-510-000 CNTY/EM MGMT/OFFICE SUPPLIES	388	501	600	1,000
159-4002-525-520-000 CNTY/EM MGMT/GAS & OIL	2,321	1,688	2,000	3,000
159-4002-525-521-000 CNTY/EM MGMT/JANITORIAL SUPPLIES	228	162	200	200
159-4002-525-529-100 CNTY/EM MGMT/SMALL EQUIP < \$1000	6,080	1,550	0	14,000
159-4002-525-529-200 CNTY/EM MGMT/SMALL EQUIP \$1000-4999	2,311	0	0	0
Total Operating Expenses	89,331	58,696	66,066	90,108
Contingencies & Reserves				
Total Expenses	142,776	58,696	126,304	151,831

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
RECYCLING GRANT

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
SMALL COUNTY GRANT	<u>93,750</u>	<u>30,867</u>	<u>93,750</u>
Total Revenues	<u><u>93,750</u></u>	<u><u>30,867</u></u>	<u><u>93,750</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
RECYCLING GRANT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
164-2804-534-120-000 SW CONSOLIDATED-SALARIES	69,866	56,003	72,814	66,578
164-2804-534-140-000 SW CONSOLIDATED-OVERTIME	0	114	0	0
164-2804-534-210-000 SW CONSOLIDATED-MATCHING FICA	5,283	4,071	5,570	6,003
164-2804-534-220-000 SW CONSOLIDATED-RETIREMENT	12,738	10,873	12,900	5,861
Total Personnel Services	87,887	71,061	91,284	78,442
Operating Expenses				
164-2804-534-340-000 SW CONSOLIDATED-CONTRACT SERV	235	0	0	0
164-2804-534-461-000 SW CONSOLIDATED-MAINT/EQUIPMEN	3,976	8,664	2,466	15,308
164-2804-534-490-000 SW CONSOLIDATED-DUES & PUBLICA	179	0	0	0
164-2804-534-520-000 SW CONSOLIDATED-GAS/DIESEL	348	1,391	0	0
164-2804-534-521-000 SW CONSOLIDATED-OPERATING SUP	122	28	0	0
164-2804-534-523-000 SW CONSOLIDATED-UNIFORMS	707	131	0	0
Total Operating Expenses	5,567	10,214	2,466	15,308
Contingencies & Reserves				
Total Expenses	93,454	81,275	93,750	93,750

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
COURT FACILITY FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
COURT FAC-CT AND TR/AFTER 7/1/04	120,000	65,159	74,000
COURT FACILITY-INTEREST EARNED	27,000	13,394	15,000
ESTIMATED CT FACILITY CARRYOVER	<u>491,881</u>	<u>0</u>	<u>160,176</u>
Total Revenues	<u><u>638,881</u></u>	<u><u>78,553</u></u>	<u><u>249,176</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COURT FACILITY 2323

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
173-2323-712-340-000 COURT FACILITY-CONTRACT SECURITY	0	47	5,000	5,000
173-2323-712-460-000 COURT FACILITY-MAINT OF BLDG	9,649	22,707	30,000	35,000
173-2323-712-461-000 COURT FACILITY-MAINT OF EQUIPMENT	2,106	4,278	10,000	10,000
173-2323-712-492-000 COURT FACILITY-MISC EXPENSE	2,193	95	5,000	5,000
173-2323-712-529-100 COURT FACILITY-SMALL EQUIPMENT < \$1000	170	0	0	0
173-2323-712-529-200 COURT FACILITY-SMALL EQUIP \$1000-4999	0	3,740	0	0
173-2323-712-622-000 COURT FACILITY-BUILDING IMPROVEMENT	49,201	264,824	588,881	194,176
Total Operating Expenses	<u>63,319</u>	<u>295,691</u>	<u>638,881</u>	<u>249,176</u>
Contingencies & Reserves				
Total Expenses	<u>63,319</u>	<u>295,691</u>	<u>638,881</u>	<u>249,176</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
COURT CONSTRUCTION

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
CT CONST IMP-INTEREST EARNED	400	221	350
ESTIMATED CT CONSTR CARRYOVER	<u>19,713</u>	<u>0</u>	<u>21,300</u>
Total Revenues	<u><u>20,113</u></u>	<u><u>221</u></u>	<u><u>21,650</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
COURT CONSTRUCTION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
179-2324-712-130-000 CT CONST IMP-COUNTY CT/SALARIES	0	0	0	1,000
179-2324-712-210-000 CT CONST IMP-COUNTY CT/MATCH FICA	<u>0</u>	<u>0</u>	<u>0</u>	<u>77</u>
Total Personnel Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,077</u>
Operating Expenses				
179-2324-712-492-000 CT CONST IMP-COUNTY CT/MISC EX	2,196	928	4,000	4,173
179-2324-712-640-000 CT CONST IMP-CNTY CT/CAP OUTLAY	<u>0</u>	<u>0</u>	<u>16,113</u>	<u>16,400</u>
Total Operating Expenses	<u>2,196</u>	<u>928</u>	<u>20,113</u>	<u>20,573</u>
Contingencies & Reserves				
Total Expenses	<u>2,196</u>	<u>928</u>	<u>20,113</u>	<u>21,650</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
RUSS HOUSE

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
RUSS HOUSE INTEREST EARNED	800	490	700
RUSS HOUSE RENT-TAXABLE	11,000	11,646	14,000
RUSS HOUSE RENT-TAX EXEMPT	1,000	0	500
RUSS HOUSE-DONATIONS	1,500	0	1,500
ESTIMATED RUSS HOUSE CARRYOVER	<u>46,971</u>	<u>0</u>	<u>39,841</u>
Total Revenues	<u><u>61,271</u></u>	<u><u>12,136</u></u>	<u><u>56,541</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
RUSS HOUSE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
180-2780-552-340-000 RUSS HOUSE-CONTRACT-ELEVATOR	2,787	6,370	3,000	3,000
180-2780-552-460-000 RUSS HOUSE BUILDING MAINTENANCE	4,592	4,777	3,000	5,000
180-2780-552-529-100 RUSS HOUSE-SMALL EQUIP <\$1000	0	2,791	0	0
180-2780-552-620-000 RUSS HOUSE BUILDING IMPROVEMENTS	0	0	55,271	48,541
Total Operating Expenses	7,379	13,938	61,271	56,541
Contingencies & Reserves				
Total Expenses	7,379	13,938	61,271	56,541

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
TOURIST DEVELOPMENT COUNCIL

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
TDC-REVENUE CLEARING	0	(1,250)	0
JACKSON CNTY TOURIST DEV TAX	489,842	257,067	450,000
TDC TAX-CONVENTION CTR RESERVE	326,561	171,378	300,000
TDC-INTEREST EARNED	1,000	2,268	4,000
TDC-ADDITIONAL 2% INTEREST	99,827	34,385	44,000
TDC - CONVENTION CENTER TAXABLE REVENUE	42,000	22,050	30,000
TDC - GREAT OAKS TAXABLE REVENUE	1,000	500	1,000
TDC - CONVENTION CENTER REV - NONTAXABLE	3,000	2,500	2,000
TDC - GREAT OAKS NON-TAXABLE REVENUE	0	8,823	16,000
TDC - VENDOR/SPACE RENTAL	0	7,450	15,000
ESTIMATED TDC CARRYOVER	<u>1,573,000</u>	<u>0</u>	<u>1,387,911</u>
Total Revenues	<u><u>2,536,230</u></u>	<u><u>505,171</u></u>	<u><u>2,249,911</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

TDC

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
181-2782-552-120-000 TDC-SALARIES	92,752	108,096	95,955	140,644
181-2782-552-210-000 TDC-MATCHING FICA	6,441	7,479	7,341	10,639
181-2782-552-220-000 TDC-RETIREMENT	12,491	15,335	13,463	18,899
181-2782-552-230-000 TDC-HEALTH INSURANCE	27,165	32,207	26,688	48,534
181-2782-552-230-100 TDC-HRA	3,500	3,292	3,000	4,500
Total Personnel Services	142,349	166,409	146,447	223,216
Operating Expenses				
181-2782-552-312-000 TDC-PROF SVS-SPORTS TOURISM STRATEGIC PLAN	47,525	0	0	0
181-2782-552-340-000 TDC-CONTRACT SERVICES	16,692	7,492	15,000	59,060
181-2782-552-340-100 TDC/GREAT OAKS/CONTRACT SERVICES	1,595	1,409	2,500	2,500
181-2782-552-400-000 TDC-ADMIN/TRAVEL & PER DIEM	1,605	(672)	6,000	3,000
181-2782-552-410-000 TDC-COMMUNICATION & POSTAGE	5,833	4,669	5,000	5,000
181-2782-552-430-000 TDC-UTILITIES	11,811	9,646	12,000	12,000
181-2782-552-430-100 TDC - GREAT OAKS UTILITIES	3,432	1,360	12,000	12,000
181-2782-552-441-000 TDC - COPIER LEASE	439	632	480	2,336
181-2782-552-450-000 TDC-INSURANCE	4,500	4,500	12,000	9,000
181-2782-552-460-000 TDC-MAINT OF BUILDING & GROUNDS	372	0	2,500	2,500
181-2782-552-461-000 TDC - MAINT OF VEHICLE	0	210	0	0
181-2782-552-463-000 TDC-MAINT OF COMPUTERS	638	0	1,500	1,500
181-2782-552-464-000 TDC - GREAT OAKS MAINTENANCE	73	0	10,000	10,000
181-2782-552-469-000 TDC-WEBBSITE MAINTENANCE	6,373	6,776	7,000	7,500
181-2782-552-470-000 TDC-PRINTING COSTS	18,518	29,436	25,000	25,000
181-2782-552-490-000 TDC-DUES & PUBLICATIONS	5,551	5,345	3,000	3,000
181-2782-552-491-000 TDC-TRAINING & EDUCATION	4,728	3,858	3,500	3,500
181-2782-552-492-000 TDC-MISC EXPENSES/FAM TOURS	4,057	1,690	4,000	4,000
181-2782-552-494-000 TDC-EXPOS/MARKETING EVENTS	335	241	2,000	2,000
181-2782-552-496-000 TDC - DATA COLLECTION	1,262	1,338	5,000	5,000
181-2782-552-497-000 TDC - BUSINESS ADVERTISING COOP	0	0	0	5,000
181-2782-552-510-000 TDC-OFFICE SUPPLIES	850	445	1,000	1,000
181-2782-552-511-000 TDC-OPERATING SUPPLIES	249	265	1,000	1,000
181-2782-552-520-000 TDC - GAS, OIL & LUBE	212	324	200	200
181-2782-552-521-000 TDC-AQUATIC MANAGEMENT	28,500	0	0	0
181-2782-552-522-000 TDC - MERCHANDISE	0	0	0	10,000
181-2782-552-529-100 TDC-SMALL EQUIPMENT < \$1000	30	13,243	1,000	1,000
181-2782-552-529-200 TDC-SMALL EQUIP \$1000-\$4999	3,290	11,553	0	0
181-2782-552-621-000 TDC-FUTURE MUSEUM	168,170	410,428	0	0
181-2782-552-621-100 TDC/MUSEUM/DEPT STATE GRANT	0	341,397	0	0
181-2782-552-623-000 TDC - GREAT OAKS IMPROV	46,796	1,340	60,000	0
181-2782-552-624-000 TDC - ENDEAVOR CONV CENTER - GRANT	113,369	0	0	0
181-2782-552-624-100 TDC - ENDEAVOR CONV CTR - CNTY	2,028,436	0	0	0
181-2782-552-640-000 TDC-CAPITAL OUTLAY	0	30,532	221,384	80,000
181-2782-552-830-103 TDC GRANT MATCH RIVERWAY SOUTH	2,000	2,000	2,000	2,000
181-2782-552-833-000 TDC-GRANTS-SPONSORSHIPS	25,652	19,027	40,000	50,000
181-2782-552-834-000 TDC-GRANTS-ADVERTISING FUNDS	7,002	13,356	25,000	30,000
181-2782-552-835-000 TDC-ADVERTISING	39,603	32,429	25,000	40,000
181-2782-552-835-100 TDC-DIGITAL MARKETING	22,871	25,542	25,000	40,000
181-2782-552-836-000 TDC-CAPITAL PROJECTS-RESERVE	0	0	85,000	0
181-2782-552-999-000 TDC-RESERVE	0	0	1,303,331	1,452,199
Total Operating Expenses	2,622,369	979,811	1,918,395	1,881,295
Contingencies & Reserves				
Total Expenses	2,764,718	1,146,220	2,064,842	2,104,511

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
TOURIST DEVELOPMENT

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
181-2806-552-340-000 TDC - CONTRACT SERV - CONV CNTR	725	4,530	0	2,000
181-2806-552-410-000 TDC - COMM/POSTAGE - CONV CNTR	809	3,411	0	6,000
181-2806-552-430-000 TDC - UTILITIES - CONV CNTR	33,350	39,930	40,500	60,000
181-2806-552-450-000 TDC - INSURANCE - CONV CNTR	0	0	17,400	17,400
181-2806-552-460-000 TDC - MAINT/GROUNDS - CONV CNTR	13,151	16,592	5,000	5,000
181-2806-552-470-000 TDC - PRINTING - CONV CNTR	0	410	0	2,000
181-2806-552-493-000 TDC - ADVERTISING - CONV CNTR	0	813	0	2,000
181-2806-552-521-000 TDC - OPERATING SUPPLIES - CONV CNTR	18	969	0	1,000
181-2806-552-529-100 TDC - SMALL EQUIP < \$1,000 - CONV CNTR	46,293	5,465	0	15,000
181-2806-552-529-200 TDC - SMALL EQUIP \$1000-4999 - CONV	2,767	0	0	0
CENTER				
181-2806-552-552-200 TDC - SMALL EQUIP \$1000-\$4999 - CONV	18,311	11,440	0	30,000
CNTR				
181-2806-552-640-000 TDC - CAPITAL OUTLAY - CONV CNTR/CNTY	8,300	0	0	0
181-2806-574-340-000 TDC - EVENT SERVICES	0	7,488	0	5,000
181-2806-575-999-000 TDC-CONFERENCE CNTR-RESERVE	0	0	408,488	0
Total Operating Expenses	123,724	91,048	471,388	145,400
Contingencies & Reserves				
Total Expenses	123,724	91,048	471,388	145,400

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
UTILITY FEE FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
UTILITY FEE-UTILITY FEES	3,400,000	2,313,676	3,550,000
UTILITY FEE-INTEREST EARNED	164,000	26,613	39,000
ESTIMATED UTILITY FEE CARRYOVER	<u>1,073,889</u>	<u>0</u>	<u>0</u>
Total Revenues	<u><u>4,637,889</u></u>	<u><u>2,340,289</u></u>	<u><u>3,589,000</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
UTILITY FEES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
190-9101-581-492-000 UTILITY FEE-MISCELLANEOUS	23,864	20,059	0	37,587
190-9101-581-910-000 UTILITY FEE-TRANSFER TO GR	<u>2,856,864</u>	<u>2,787,833</u>	<u>4,587,889</u>	<u>3,501,413</u>
Total Operating Expenses	<u>2,880,728</u>	<u>2,807,892</u>	<u>4,587,889</u>	<u>3,539,000</u>
Contingencies & Reserves				
Total Expenses	<u>2,880,728</u>	<u>2,807,892</u>	<u>4,587,889</u>	<u>3,539,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
BO - UTILITY FEE - CONTINGENCIES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
190-9990-500-000-000 UTILITY FEE-CONTINGENCIES	0	0	50,000	50,000
Total Contingencies & Reserves	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Total Expenses	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON COUNTY AG CENTER

<u>DESCRIPTION</u>	Final Budget FY 25-26	Revenues As Of 8/31/2026	Budget FY 26-27
AG CENTER-SPECIAL EVENTS/SHOWS-TAXABLE	0	(27)	0
AG CENTER-AUDITORIUM & MULTI PURPOSE ROOM-TAXABLE	21,000	8,520	10,000
AG CENTER-AUDITORIUM & MULTI PURPOSE ROOM-TAX EXEMPT	7,000	1,000	2,000
AG CENTER-ARENA-TAXABLE	2,700	4,762	5,000
AG CENTER-RV HOOKUP 30 AMP-TAXABLE	0	1,530	1,800
AG CENTER-RV HOOKUP 30 AMP-TAX EXEMPT	0	1,680	0
AG CENTER-RV HOOKUP 50 AMP-TAXABLE	0	141	50
AG CENTER-RV HOOKUP 50 AMP-TAX EXEMPT	0	525	0
AG CENTER-STALLS-TAXABLE	0	2,220	800
AG CENTER-STALLS-TAX EXEMPT	0	3,561	0
AG CENTER-SHAVINGS-TAXABLE	0	3,340	400
AG CENTER-INTEREST	200	125	150
AG CENTER-MISC REVENUE	4,000	0	3,000
AG CENTER-TRANSFER FR GEN REV	125,963	124,000	134,936
Total Revenues	160,863	151,377	158,136

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY AGRICULTURE CENTER

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
196-6306-572-120-000 AG CENTER-SALARIES	38,761	37,242	43,195	44,852
196-6306-572-210-000 AG CENTER-MATCHING FICA	2,926	2,816	3,305	3,432
196-6306-572-220-000 AG CENTER-RETIREMENT	5,331	5,196	6,061	6,096
196-6306-572-230-000 AG CENTER-HEALTH INSURANCE	13,411	13,626	13,344	16,178
196-6306-572-230-100 AG CENTER-HRA	1,250	1,146	1,500	1,500
Total Personnel Services	61,679	60,026	67,405	72,058
Operating Expenses				
196-6306-572-310-000 AG CENTER-SPECIAL DISTRICT FEE	175	200	175	175
196-6306-572-340-000 AG CENTER-CONTRACTUAL	1,670	564	570	570
196-6306-572-410-000 AG CENTER-COMMUNICATION/POSTAGE	2,348	1,846	2,433	2,433
196-6306-572-430-000 AG CENTER-GARBAGE & UTILITIES	47,587	55,554	37,380	58,000
196-6306-572-440-000 AG CENTER-RENT OF EQUIP, ETC	120	0	750	750
196-6306-572-441-000 AG CENTER-LEASE #4432 OLD FDOT CONSTR YD	0	0	300	300
196-6306-572-460-000 AG CENTER-MAINTENANCE	6,476	3,887	7,000	7,000
196-6306-572-461-000 AG CENTER-MAINT OF EQUIPMENT	8,030	6,083	3,000	5,000
196-6306-572-490-000 AG CENTER-DUES & PUBLICATIONS	0	0	250	250
196-6306-572-492-000 AG CENTER-MISC BANK CHARGES	8	0	0	0
196-6306-572-510-000 AG CENTER-OFFICE SUPPLIES	100	335	100	100
196-6306-572-520-000 AG CENTER-GAS,OIL & LUBE	5,286	2,518	3,000	3,000
196-6306-572-521-000 AG CENTER-OPERATING SUPPLIES	7,348	218	8,000	8,000
196-6306-572-523-000 AG CENTER-SMALL TOOLS & EQUIP	620	61	500	500
196-6306-572-529-100 AG CENTER-SMALL EQUIP < \$1000	428	0	0	0
196-6306-572-529-200 AG CENTER-SMALL EQUIP \$1000-\$4999	3,010	6,185	0	0
196-6306-572-640-000 AG CENTER-CAPITAL OUTLAY	0	0	30,000	0
Total Operating Expenses	83,206	77,451	93,458	86,078
Contingencies & Reserves				
Total Expenses	144,885	137,477	160,863	158,136

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ADDITIONAL CT COSTS - COURT INNOVATION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
197-2328-601-120-000 ADDTL CT COST - IT SALARIES	13,183	10,363	13,678	14,173
197-2328-601-130-000 ADDTL CT COST-CI/SALARIES	18,755	13,085	0	8,000
197-2328-601-210-000 ADDTL CT COST-CI/MATCHING FICA	2,453	1,704	1,047	1,500
197-2328-601-220-000 ADDTL CT COST-CI/RETIREMENT	1,820	1,593	1,920	1,986
197-2328-601-230-000 JACKSON - IT HEALTH INSURANCE	3,665	3,098	4,290	4,899
197-2328-601-230-100 JACKSON - IT HRA	0	131	0	375
Total Personnel Services	<u>39,876</u>	<u>29,974</u>	<u>20,935</u>	<u>30,933</u>
Operating Expenses				
197-2328-601-340-000 ADDTL CT COST-CI/CONTRACT	1,000	0	1,000	500
197-2328-601-400-000 ADDTL CT COST-CI/TRAVEL & PER DIEM	2,319	2,616	3,000	4,000
197-2328-601-490-000 ADDTL CT COST-CI/DUES & PUBLICATIONS	0	0	500	500
197-2328-601-492-000 ADDTL CT COST-CI/MEDIATION	0	459	0	500
197-2328-601-510-000 ADDTL CT COST-CI/OFFICE SUPPLIES	1,516	196	1,000	1,000
197-2328-601-529-200 ADDTL CT COST-CI/SMALL EQUIP \$1000-\$4999	0	1,817	0	0
197-2328-601-640-000 ADDTL CT COST-CI/CAPITAL OUTLAY	0	0	281,895	165,219
Total Operating Expenses	<u>4,835</u>	<u>5,088</u>	<u>287,395</u>	<u>171,719</u>
Contingencies & Reserves				
Total Expenses	<u>44,711</u>	<u>35,062</u>	<u>308,330</u>	<u>202,652</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ADDITIONAL CT COSTS - LEGAL AID

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
197-2329-564-340-000 ADDTL CT COST-N FL LEGAL SERVICES	7,400	2,770	0	10,000
Total Operating Expenses	7,400	2,770	0	10,000
Contingencies & Reserves				
Total Expenses	7,400	2,770	0	10,000

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ADDITIONAL CT COSTS - LAW LIBRARY

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
197-2334-605-520-000 ADDTL CT COST-LL/OPERATING SUPPLIES	0	0	1,000	1,000
197-2334-605-660-000 ADDTL CT COST-LL/SUBSCRIPTIONS	<u>0</u>	<u>0</u>	<u>9,000</u>	<u>9,000</u>
Total Operating Expenses	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
DEO/FL JOB GROWTH FUND INFR

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
ENDEAVOR FORWARD REIMBURSEMENT	375,840	206,133	408,974
NMTC INTEREST INCOME	65,000	24,819	0
NMTC PROCEEDS	181,271	0	0
NMTC/QALICB INCOME	410,000	0	0
AUTISM - MISCELLANEOUS REVENUE	<u>8,000</u>	<u>552</u>	<u>1,000</u>
Total Revenues	<u>1,040,111</u>	<u>231,504</u>	<u>409,974</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
DEO/FL JOB GROWTH FUND INFR

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
335-5358-552-120-000 AUTISM-SALARIES	228,491	194,358	220,292	262,597
335-5358-552-210-000 AUTISM-MATCHING FICA	16,705	14,061	17,357	20,088
335-5358-552-220-000 AUTISM-RETIREMENT	37,244	31,931	37,015	35,564
335-5358-552-230-000 AUTISM HEALTH INSURANCE	46,078	59,460	53,376	80,890
335-5358-552-230-100 AUTISM-HRA	4,979	5,229	6,000	7,500
Total Personnel Services	333,497	305,039	334,040	406,639
Operating Expenses				
335-5358-552-340-000 AUTISM-CONTRACTUAL SERVICES	2,315	949	0	1,135
335-5358-552-410-000 AUTISM-COMMUNICATION & POSTAGE	1,459	1,691	1,000	2,200
335-5358-552-430-000 AUTISM-UTILITIES	7,971	0	28,000	0
335-5358-552-460-000 AUTISM-MAINT OF BUILDING/GROUNDS	5,216	3,000	7,500	0
335-5358-552-461-000 AUTISM-MAINT VEHICLES/EQUIP	2,083	0	1,000	0
335-5358-552-462-000 AUTISUM-MAINT OF COMPUTERS	0	0	10,800	0
335-5358-552-520-000 AUTISM-FUEL AND OIL	0	0	1,500	0
335-5358-552-529-100 AUTISM SMALL EQUIPMENT<\$1000	1,028	0	0	0
335-5358-552-529-200 AUTISM-SMALL EQUIP \$1000-\$4999	14,566	0	0	0
Total Operating Expenses	34,638	5,640	49,800	3,335
Contingencies & Reserves				
Total Expenses	368,135	310,679	383,840	409,974

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
ROAD CONSTRUCTION FUND

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
NINTH CENT GAS TAX-VOTED	509,000	319,360	561,000
FDOT/SCOP/G2F74/HOLMES CREEK BRIDGE	245,091	117,803	0
FDOT/ULYSS ROAD (GSM88)	51,751	0	0
FDOT/SCOP/CR 278	689,954	0	0
FDOT/SCOP1/HOLLY TIMBER RD	824,662	230,569	0
FDOT/SCOP/ALLIANCE ROAD	0	1,268,169	0
FDOT/SCOP/G2Q24/KYNESVILLE	346,693	0	0
FL COMM/JOB GROWTH/POOSER RD	4,680,059	1,589,008	1,415,446
SCRAP/CORBIN	0	69,742	0
FDOT/SCOP/G3L68/CR 271/RIVER RD	0	0	279,667
20% GAS TAX-5TH & 6TH GAS TAX	322,000	216,539	322,000
80% GAS TAX-5TH & 6TH CENT	1,288,600	866,155	1,291,000
7TH CENT GAS TAX	708,500	416,579	851,000
RD CONSTRUCT-INTEREST EARNED	9,400	198,500	240,000
SYKES CONTRIBUTION-CNTY/CITY	734,305	0	0
TRANSFER FROM TRANS TRUST FUND	872,371	386,931	0
TRANSFER FROM GENERAL REVENUE	500,000	0	0
ESTIMATED RD CONSTR CARRYOVER	<u>11,198,425</u>	<u>0</u>	<u>10,301,262</u>
Total Revenues	<u>22,980,811</u>	<u>5,679,355</u>	<u>15,261,375</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ROAD CONSTRUCTION - MUNICIPALITIES SHARE - 9TH CENT TAX

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
385-4106-590-810-000 NINTH CENT-CITY OF MARIANNA	66,446	47,505	57,772	66,000
385-4106-590-811-000 NINTH CENT-CITY OF GRACEVILLE	24,373	17,425	20,615	25,000
385-4106-590-812-000 NINTH CENT-CITY OF SNEADS	16,075	11,492	13,997	16,000
385-4106-590-813-000 NINTH CENT-TOWN OF COTTONDALE	6,267	4,481	5,345	6,400
385-4106-590-814-000 NINTH CENT-TOWN OF ALFORD	5,397	3,858	4,581	5,400
385-4106-590-815-000 NINTH CENT-TOWN OF GRAND RIDGE	8,357	5,974	7,482	7,600
385-4106-590-816-000 NINTH CENT-TOWN OF MALONE	6,035	4,315	5,192	4,000
385-4106-590-817-000 NINTH CENT-TOWN OF GREENWOOD	3,250	2,323	2,850	4,000
385-4106-590-818-000 NINTH CENT-TOWN OF CAMPBELLTON	929	664	814	1,000
Total Operating Expenses	<u>137,129</u>	<u>98,037</u>	<u>118,648</u>	<u>135,400</u>
Contingencies & Reserves				
Total Expenses	<u>137,129</u>	<u>98,037</u>	<u>118,648</u>	<u>135,400</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
385-4234-541-310-000 FDOT/ULYSS ENGINEERING/CEI	0	18,990	0	0
385-4234-541-310-100 FDOT/SCOP/G3L68/RIVER RD/CR271-ENG	0	96,333	0	279,667
385-4234-541-530-000 FDOT/ULYSS RD/CONSTRUCTION	0	143,650	0	0
Total Operating Expenses	<u>0</u>	<u>258,973</u>	<u>0</u>	<u>279,667</u>
Contingencies & Reserves				
Total Expenses	<u>0</u>	<u>258,973</u>	<u>0</u>	<u>279,667</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
385-4310-541-621-000 FL COMM/JOB GROWTH/POOSER RD/MGMT	0	175,605	450,514	152,191
385-4310-541-622-000 FL COMM/JOB GROWTH/POOSER RD/CONSTRUCTION	5,827	1,623,429	4,229,545	1,263,255
385-4310-541-623-000 FL COMM/JOB GROWTH/POOSER RD/COUNTY MATCH	0	0	500,000	0
Total Operating Expenses	<u>5,827</u>	<u>1,799,034</u>	<u>5,180,059</u>	<u>1,415,446</u>
Contingencies & Reserves				
Total Expenses	<u>5,827</u>	<u>1,799,034</u>	<u>5,180,059</u>	<u>1,415,446</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
385-4311-541-620-000 HGMP 43299-05 - POOSER RD GRANT	0	0	734,305	0
385-4311-541-621-000 HGMP POOSER RD - COUNTY MATCH	0	0	244,768	0
Total Operating Expenses	<u>0</u>	<u>0</u>	<u>979,073</u>	<u>0</u>
Contingencies & Reserves				
Total Expenses	<u>0</u>	<u>0</u>	<u>979,073</u>	<u>0</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ROAD CONSTRUCTION - ROAD CONSTRUCTION

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
385-4112-541-310-000 RD CONSTR-PROF SERVICES	65,325	22,255	7,000	10,000
385-4112-541-530-000 RD CONSTRUCT-MISC REPAIRS	0	90	0	0
385-4112-541-532-000 RD CONST-MATERIALS ROCK	306,541	265,262	300,000	350,000
385-4112-541-533-000 RD CONSTR-PATCHING ASPHALT	63,203	50,289	50,000	60,000
385-4112-541-534-000 RD CONST-CULVERTS	16,628	20,285	45,000	45,000
385-4112-541-535-000 RD CONSTR-MATERIALS/LUMBER	4,120	1,940	2,500	40,000
385-4112-541-536-000 RD CONSTR-STRIPING	103,889	8,993	75,000	25,000
385-4112-541-537-000 RD CONSTR-MISC REPAIRS	3,713	2,000	100,000	25,000
385-4112-541-632-000 ROAD CONSTRUCTION PROJECTS	<u>4,673</u>	<u>89,197</u>	<u>12,264,417</u>	<u>11,174,897</u>
Total Operating Expenses	<u>568,092</u>	<u>460,311</u>	<u>12,843,917</u>	<u>11,729,897</u>
Contingencies & Reserves				
Total Expenses	<u>568,092</u>	<u>460,311</u>	<u>12,843,917</u>	<u>11,729,897</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ROAD CONSTRUCTION DISTRICT FOUR

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
385-4304-541-530-000 RD CONSTR - D4 MILLINGS	22,794	0	0	0
385-4304-541-530-104 RD CONSTR/DISTRICT 4/TOWN OF SNEADS	60,500	0	0	0
385-4304-541-630-000 RD CONSTR/DISTRICT FOUR FUNDING	<u>0</u>	<u>0</u>	<u>189,189</u>	<u>189,189</u>
Total Operating Expenses	<u>83,294</u>	<u>0</u>	<u>189,189</u>	<u>189,189</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>83,294</u>	<u>0</u>	<u>189,189</u>	<u>189,189</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
ROAD CONSTRUCTION - TRANSFER TO GTBS 2021 - DEBT SERVICES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
385-9101-541-912-000 TRANSFER TO GTBS 2021 SINKING FUND	<u>1,511,774</u>	<u>1,133,831</u>	<u>1,511,774</u>	<u>1,511,776</u>
Total Operating Expenses	<u>1,511,774</u>	<u>1,133,831</u>	<u>1,511,774</u>	<u>1,511,776</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>1,511,774</u>	<u>1,133,831</u>	<u>1,511,774</u>	<u>1,511,776</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
GAS TAX BOND SERIES 2021

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
GTBS 2021-INTEREST EARNED	118,000	33,693	50,538
GTBS 2021-TRANSFER FROM RD CONSTR	1,511,774	1,133,831	1,511,776
GTBS - ESTIMATED GTBS CARRYOVER	<u>1,640,323</u>	<u>0</u>	<u>1,893,932</u>
Total Revenues	<u><u>3,270,097</u></u>	<u><u>1,167,524</u></u>	<u><u>3,456,246</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT ONE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
393-4401-541-530-000 GTBS 2021 - D1 MILLING PROJECT SR 71 MALONE	55,800	0	0	0
393-4401-541-630-000 GTBS 2021-D1 PAVING PROJECTS	0	0	192,244	211,644
393-4401-541-630-300 GTBS 2021 - D1 - LONDON ROAD	<u>282,573</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	<u>338,373</u>	<u>0</u>	<u>192,244</u>	<u>211,644</u>
Contingencies & Reserves				
Total Expenses	<u>338,373</u>	<u>0</u>	<u>192,244</u>	<u>211,644</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT TWO

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
393-4402-541-530-000 GTBS 2021 - D2 CHIP SEAL SETTLEMENT TO APS	404,899	0	0	0
393-4402-541-630-000 GTBS 2021-D2 PAVING PROJECT	<u>0</u>	<u>0</u>	<u>59,252</u>	<u>67,828</u>
Total Operating Expenses	<u>404,899</u>	<u>0</u>	<u>59,252</u>	<u>67,828</u>
Contingencies & Reserves	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u><u>404,899</u></u>	<u><u>0</u></u>	<u><u>59,252</u></u>	<u><u>67,828</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT THREE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
393-4403-541-535-000 GTBS 2021 - D3 MILLING PROJECTS	46,563	0	0	0
393-4403-541-536-000 GTBS 2021 D3/THOMPSON RD GUARDRAIL	6,009	0	0	0
393-4403-541-538-000 GTBS 2021 - D3/4TH STREET	122,173	0	0	0
393-4403-541-539-000 GTBS 2021 - D3/NEW HOPE RESURFACING	62,438	0	0	0
393-4403-541-630-000 GTBS 2021-D3 PAVING PROJECTS	<u>0</u>	<u>0</u>	<u>1,052,596</u>	<u>1,046,122</u>
Total Operating Expenses	<u>237,183</u>	<u>0</u>	<u>1,052,596</u>	<u>1,046,122</u>
Contingencies & Reserves				
Total Expenses	<u>237,183</u>	<u>0</u>	<u>1,052,596</u>	<u>1,046,122</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT FOUR

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
393-4404-541-530-000 GTBS 2021 - D4 TWIN PONDS ROAD ROCK PROJ	44,737	0	0	0
393-4404-541-535-000 GTBS 2021 - D4 MILLING PROJECTS	92,662	10,993	0	0
393-4404-541-630-000 GTBS 2021-D4 PAVING PROJECTS	0	0	336,231	289,720
393-4404-541-633-000 GTBS 2021 - RB-2324-06/OLD SPANISH TRAIL	23,500	0	0	0
Total Operating Expenses	<u>160,899</u>	<u>10,993</u>	<u>336,231</u>	<u>289,720</u>
Contingencies & Reserves				
Total Expenses	<u>160,899</u>	<u>10,993</u>	<u>336,231</u>	<u>289,720</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT FIVE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
393-4405-541-630-000 GTBS 2021-D5 PAVING PROJECTS	0	0	0	278,618
393-4405-541-630-100 GTBS 2021-D5/POPLAR SPRINGS	<u>949,111</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Operating Expenses	<u>949,111</u>	<u>0</u>	<u>0</u>	<u>278,618</u>
Contingencies & Reserves				
Total Expenses	<u>949,111</u>	<u>0</u>	<u>0</u>	<u>278,618</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021-DEBT SERVICES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
393-8285-541-710-000 GTBS 2021-PRINCIPAL PAYMENT	1,377,391	990,274	990,274	1,004,027
393-8285-541-710-100 GTBS 2021A-PRINCIPAL PAYMENT	0	406,246	406,247	411,889
393-8285-541-720-000 GTBS 2021-INTEREST PAYMENT	127,227	81,726	81,726	67,974
393-8285-541-720-100 GTBS 2021A-INTEREST PAYMENT	0	33,527	33,527	27,886
Total Operating Expenses	<u>1,504,618</u>	<u>1,511,773</u>	<u>1,511,774</u>	<u>1,511,776</u>
Contingencies & Reserves				
Total Expenses	<u>1,504,618</u>	<u>1,511,773</u>	<u>1,511,774</u>	<u>1,511,776</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
WEST JACKSON COUNTY

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
WJCDA - Interest Earned	0	3,133	0
WJCDA-LEASE PMT/HEMPHILL	15,742	11,926	18,102
ESTIMATED WJCDA CARRYOVER	<u>401,172</u>	<u>0</u>	<u>404,510</u>
Total Revenues	<u><u>416,914</u></u>	<u><u>15,059</u></u>	<u><u>422,612</u></u>

**JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
WEST JACKSON COUNTY DEVELOPMENT AUTHORITY**

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
394-3325-550-492-000 WJCDA-MISC EXP CORP ANNUAL REPORT	123	61	416,914	422,612
Total Operating Expenses	123	61	416,914	422,612
Contingencies & Reserves				
Total Expenses	123	61	416,914	422,612

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2026-2027 ANNUAL BUDGET
EXPENSE SUMMARY

ENTERPRISE FUNDS

DEPARTMENT NAME	DEPARTMENT CODE	BUDGET	PROPOSED	PAGE
		2025-2026	BUDGET 2026-2027	
Jackson County Recycling	416-2803	76,762	93,850	172
WATER / SEWER				174
Water / Sewer Department Operating	492-4210, 4213	1,319,030	1,455,550	175
RIF Grant Barber Rd	492-4213	0	1,086,260	176
Water / Sewer Indian Springs	492-5346	12,410,903	2,897,872	177
Water / Grant-Shangri La	492-5348	968,395	0	178
Water / Grant-HMGP Lift Station	492-5360	435,800	209,395	179
Water / Sewer Grant-Blue Springs Sewer	492-5351	3,997,167	3,983,525	180
Water / Sewer Allowance for Bad Debts	492-8100	80,000	80,000	181
Water / Sewer Debt Service	492-8170	483,254	449,992	182
Water / Sewer Contingency / Reserves	492-9990	404,254	73,353	183
TOTAL WATER / SEWER FUND		20,098,803	10,235,947	
TOTAL APPROPRIATIONS - ENTERPRISE FUNDS		20,175,565	10,329,797	

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON COUNTY RECYCLING

<u>DESCRIPTION</u>	Final Budget FY 25-26	Revenues As Of 8/31/2026	Budget FY 26-27
J C RECYCLING-INTEREST EARNED	3,500	2,365	3,000
J C RECYCLING-RECYCLING SALES	32,000	23,006	22,000
J C RECYCLING-BUSINESS RECYCLABLES	500	978	50
J C RECYCLING- PRIOR YEAR REFUND	0	126	0
J C RECYCLING-TRANSFER FROM GR	<u>64,693</u>	<u>25,000</u>	<u>68,800</u>
Total Revenues	<u>100,693</u>	<u>51,475</u>	<u>93,850</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY RECYCLING

	Actual Expenditures 2024-2025	Expended As Of 8/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
416-2803-534-120-000 J C RECYCLING-SALARIES	(2,510)	114	11,935	11,886
416-2803-534-140-000 J C RECYCLING-OVERTIME	2,064	3,097	0	2,000
416-2803-534-210-000 J C RECYCLING-MATCHING FICA	150	237	893	0
416-2803-534-220-000 J C RECYCLING-RETIREMENT	424	719	2,588	12,758
416-2803-534-230-000 J C RECYCLING-HEALTH INSURANCE	0	0	26,688	32,356
416-2803-534-230-100 J C RECYCLING-HRA	0	0	3,000	3,000
Total Personnel Services	128	4,167	45,104	62,000
Operating Expenses				
416-2803-534-340-000 J C RECYCLING-CONTRACT SERVICES	806	1,876	1,500	1,500
416-2803-534-410-000 J C RECYCLING-COMMUNICATION & POSTAGE	0	0	500	500
416-2803-534-430-000 J C RECYCLING-UTILITIES	7,855	6,246	5,500	5,500
416-2803-534-440-000 J C RECYCLING-COPIER LEASE	840	588	1,008	1,008
416-2803-534-460-000 J C RECYCLING-MAINT/BLDGS	4,019	945	3,000	3,000
416-2803-534-461-000 J C RECYCLING-MAINT/EQUIPMENT	2,792	7,130	10,000	0
416-2803-534-490-000 J C RECYCLING-DUES & PUBLICATIONS	0	164	0	0
416-2803-534-492-000 J C RECYCLING-ALUMINUM BOUGHT	457	540	1,500	1,500
416-2803-534-493-000 J C RECYCLING-ADVERTISING	0	0	500	192
416-2803-534-494-000 J C RECYCLING-MISC DISPOSAL	6,196	2,232	5,000	17,000
416-2803-534-510-000 J C RECYCLING-OFFICE SUPPLIES	50	214	500	500
416-2803-534-520-000 J C RECYCLING- GAS/DIESEL	9,465	8,778	2,000	0
416-2803-534-521-000 J C RECYCLING-OPERATING SUPPLIES	245	3,490	500	1,000
416-2803-534-523-000 J C RECYCLING-UNIFORMS	0	560	150	150
416-2803-534-529-200 RECYCLING-SMALL EQUIP \$1000-4999	0	0	5,931	0
416-2803-534-590-000 J C RECYCLING-DEPRECIATION EXP	13,622	0	0	0
416-2803-534-640-000 J C RECYCLING-CAPITAL OUTLAY	0	18,000	18,000	0
Total Operating Expenses	46,347	50,763	55,589	31,850
Contingencies & Reserves				
Total Expenses	46,475	54,930	100,693	93,850

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON COUNTY WATER SEWER

DESCRIPTION	Final Budget FY 25-26	Revenues As Of 7/31/2026	Budget FY 26-27
JCWS-REVENUE CLEARING	0	(2,497)	0
HGMP - GENERATOR FOR LIFT STATION (4399-158)	334,343	0	158,821
CDBG MATCH - GENERATOR FOR LIFT STATION (4399-158)	66,185	0	30,069
JCWS-NWFLMD GRANT-INDIAN SPRINGS SEWER EXT	0	512,160	0
NWFWMD GRANT BLUE SPRINGS EXT.	3,997,167	75,559	3,983,525
JCWS-NWFWMD GRANT 20-036- INDIAN SPRINGS 2B SEWER	12,410,903	1,599,654	2,897,872
FDEP - SHRANGRI LA	968,395	336,981	0
RIF - BARBER ROAD	0	36,000	1,086,260
Informational Searches - liens, information, etc	0	200	200
JCWS-REVENUE/WATER/SR 71 (RT 3)	578,000	287,454	575,000
JCWS-REVENUE/SEWER/SR 71 (RT 3)	575,800	282,230	564,500
JCWS-REVENUE/WATER/US 231 (RT 10)	303,300	193,562	387,000
JCWS-REVENUE/SEWER/US 231 (RT 10)	311,000	181,835	363,500
JCWS-REVENUE/WATER/INDIAN SPRINGS (RT 2)	38,700	23,784	47,500
JCWS-REVENUE/SEWER/INDIAN SPRINGS (RT 2)	62,600	58,731	117,400
JCWS-IMPACT FEES/WATER/SR 71	3,000	0	3,000
JCWS-IMPACT FEES/SEWER/SR 71	3,000	0	3,000
JCWS-IMPACT FEES/WATER/US 231	2,000	0	0
JCWS-IMPACT FEES/SEWER/US 231	2,000	0	0
JCWS-CONNECT FEES/WATER/SR 71	1,000	65	1,000
JCWS-CONNECT FEES/SEWER/SR 71	300	0	300
JCWS-INTEREST EARNED	22,700	3,583	16,000
JCWS-MISC REVENUE	1,000	2,283	1,000
JCWS-TRANSFER FROM GR	417,410	0	0
Total Revenues	<u>20,098,803</u>	<u>3,591,584</u>	<u>10,235,947</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
J C UTILITIES - SR 71

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
492-4210-536-120-000 SR 71-SALARIES	153,845	120,155	182,409	146,928
492-4210-536-126-000 SR 71 - ON CALL STRAIGHT PAY	8,499	6,066	6,000	8,400
492-4210-536-140-000 SR 71-OVERTIME	1,908	2,725	5,000	2,000
492-4210-536-144-000 SR 71 - CALL OUT OVERTIME	4,371	5,593	5,000	6,000
492-4210-536-210-000 SR 71-MATCHING FICA	12,368	10,088	13,120	11,239
492-4210-536-220-000 SR 71-RETIREMENT	31,217	20,281	29,892	19,968
492-4210-536-220-001 SR 71 RETIREMENT CONTRA	502	(502)	0	502
492-4210-536-230-000 SR 71-HEALTH INSURANCE	53,645	49,550	53,376	64,712
492-4210-536-230-100 SR 71-HRA	3,738	3,750	6,000	6,000
492-4210-536-240-000 SR 71-W/C INSURANCE	7,756	7,756	7,989	11,000
Total Personnel Services	277,849	225,462	308,786	276,749
Operating Expenses				
492-4210-536-310-000 SR 71-PROFESSIONAL FEES	25,661	16,850	22,000	27,500
492-4210-536-340-000 SR 71-CONTRACT-MARIANNA-USAGE	294,638	190,263	350,000	350,000
492-4210-536-342-000 SR 71 COMPUTER MAINT CONTRACT	8,564	7,985	10,000	10,000
492-4210-536-400-000 SR 71-TRAVEL AND PER DIEM	0	241	0	0
492-4210-536-410-000 SR 71-COMMUNICATION/POSTAGE	3,027	1,319	2,000	2,500
492-4210-536-430-000 SR 71-UTILITIES	72,122	45,657	65,000	70,000
492-4210-536-430-100 SR 71-UTILITIES-BLUE SPRINGS LIFT STATION	1,245	2,437	0	0
492-4210-536-460-000 SR 71-MAINT OF BUILDING/GROUNDS	1,230	320	1,000	2,500
492-4210-536-461-000 SR 71-MAINT OF VEHICLE/EQUIPMENT	24,827	11,136	10,000	10,000
492-4210-536-464-000 SR 71-MAINT OF WATER PLANT	94,780	41,654	225,000	225,000
492-4210-536-465-000 SR 71-MAINT OF GRINDER STATIONS	46,794	24,724	15,000	15,000
492-4210-536-466-000 SR 71 - SEWER MAINTENANCE	73,286	87,492	75,000	85,000
492-4210-536-490-000 SR 71-DUES,PUBLICATION,LICENSE	311	216	500	500
492-4210-536-491-000 SR 71-TRAINING & EDUCATION	375	0	500	500
492-4210-536-492-000 SR 71-MISC EXPENSE	1,391	96	1,000	1,000
492-4210-536-510-000 SR 71-OFFICE SUPPLIES	440	635	1,000	1,000
492-4210-536-520-000 SR 71-GAS,OIL & LUBE	12,480	12,298	7,000	7,000
492-4210-536-521-000 SR 71-OPERATING SUPPLIES	40,792	24,332	25,000	30,000
492-4210-536-522-000 SR 71-UNIFORMS	2,206	1,435	1,500	1,750
492-4210-536-523-000 SR 71-JANITORIAL SUPPLIES	124	30	300	300
492-4210-536-529-100 SR 71-SMALL EQUIP < \$1000	1,017	0	0	0
492-4210-536-590-000 SR 71-DEPRECIATION EXPENSE	402,396	0	0	0
492-4210-536-640-000 SR 71-CAPITAL OUTLAY	0	63,100	10,603	0
Total Operating Expenses	1,107,706	532,220	822,403	839,550
Contingencies & Reserves				
Total Expenses	1,385,555	757,682	1,131,189	1,116,299

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
J C UTILITIES - US 231

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
492-4213-536-120-000 US 231-SALARIES	17,375	13,950	21,722	20,990
492-4213-536-210-000 US 231-MATCHING FICA	1,314	1,057	1,543	1,607
492-4213-536-220-000 US 231-RETIREMENT	<u>2,391</u>	<u>1,957</u>	<u>2,829</u>	<u>2,804</u>
Total Personnel Services	<u>21,080</u>	<u>16,964</u>	<u>26,094</u>	<u>25,401</u>
Operating Expenses				
492-4213-536-310-000 US 231-PROFESSIONAL FEES	11,364	8,781	16,000	20,000
492-4213-536-340-000 US 231-CONTRACT-COTTONDALE USE	67,151	67,826	85,000	85,000
492-4213-536-430-000 US 231-UTILITIES	38,799	29,081	28,000	40,000
492-4213-536-461-000 US 231-MAINT OF VEHICLE	2,972	249	1,000	1,000
492-4213-536-464-000 US 231-MAINT OF WATER PLANT	34,652	34,359	20,000	30,000
492-4213-536-465-000 US 231 SEWER MAINTENANCE	23,714	35,578	20,000	50,000
492-4213-536-520-000 US 231-GAS, OIL & LUBE	110	0	350	350
492-4213-536-521-000 US 231-OPERATING SUPPLIES	2,441	2,400	2,000	2,500
492-4213-536-522-000 US 231-UNIFORMS	0	68	0	0
492-4213-536-620-100 US 231 - RIF DO300 BARBER RD DESIGN	0	59,200	0	0
492-4213-536-620-200 US 231- RIF DO300 BARBER RD LIFT - CONST	0	0	0	1,033,760
492-4213-536-620-300 US 231 - RIF DO300 BARBER RD LIFT - CEI	<u>0</u>	<u>0</u>	<u>0</u>	<u>52,500</u>
Total Operating Expenses	<u>181,203</u>	<u>237,542</u>	<u>172,350</u>	<u>1,315,110</u>
Contingencies & Reserves				
Total Expenses	<u>202,283</u>	<u>254,506</u>	<u>198,444</u>	<u>1,340,511</u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
WATER/SEWER GRANT - INDIAN SPRINGS SEWER

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
492-5346-536-312-000 INDIAN SPRINGS PHASE 2D PROFESSIONAL SERVICES	0	45,163	0	701,027
492-5346-536-624-000 NFWWMD INDIAN SPRINGS PHASE 2B CONSTR	0	494,493	12,410,903	0
492-5346-536-626-000 NFWWMD INDIAN SPRINGS PHASE 2C CONSTRUCTION	0	2,537,826	0	0
492-5346-536-628-000 PHASE 2 WATER/ADMINISTRATION AND CEI	0	33,180	0	0
492-5346-536-629-000 INDIAN SPRINGS/PHASE 2 WATER	0	235,191	0	0
492-5346-536-630-000 INDIAN SPRINGS PHASE 2E SEWER	0	151,893	0	2,196,845
Total Operating Expenses	0	3,497,746	12,410,903	2,897,872
Contingencies & Reserves				
Total Expenses	0	3,497,746	12,410,903	2,897,872

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
492-5348-526-620-000 FDEP SHANGRI LA GRANT - PRECONSTRUCTION	0	0	10,000	0
492-5348-536-621-000 FDEP SHANGRI LA GRANT - BIDDING/CONTRACTOR SELECTION	0	0	5,000	0
492-5348-536-622-000 FDEP SHANGRI LA GRANT - PROJ MGT	0	10,281	103,395	0
492-5348-536-623-000 FDEP SHANGRI LA GRANT - CONSTRUCTION	0	326,700	850,000	0
Total Operating Expenses	<u>0</u>	<u>336,981</u>	<u>968,395</u>	<u>0</u>
Contingencies & Reserves				
Total Expenses	<u><u>0</u></u>	<u><u>336,981</u></u>	<u><u>968,395</u></u>	<u><u>0</u></u>

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
492-5360-536-640-000 HGMP Generator for Lift Station - HGMP (4399-158)	0	0	324,353	158,821
492-5360-536-641-000 HGMP Generator - Lift Station County Match	0	0	35,262	20,505
492-5360-536-642-000 HGMP Generator - Lift Station CDBG Match	0	0	76,185	30,069
Total Operating Expenses	0	0	435,800	209,395
Contingencies & Reserves				
Total Expenses	0	0	435,800	209,395

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
WATER/SEWER GRANT - BLUE SPRINGS SEWER

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
492-5361-536-313-000 NFWWMD/BUE SPRINGS/PHASE 2 PROF SERV	0	53,566	0	0
492-5361-536-624-000 NFWWMD/BUE SPRINGS/PHASE 3A SEWER	0	30,791	3,997,167	3,751,277
492-5361-536-625-000 NFWWMD/BUE SPR/SEWER 3B	0	4,245	0	232,248
Total Operating Expenses	0	88,602	3,997,167	3,983,525
Contingencies & Reserves				
Total Expenses	0	88,602	3,997,167	3,983,525

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
<u>Expenses</u>				
Personnel Services				
Operating Expenses				
492-8100-536-497-000 JCWS-ALLOWANCE FOR BAD DEBTS	(30,791)	0	80,000	80,000
Total Operating Expenses	(30,791)	0	80,000	80,000
Contingencies & Reserves				
Total Expenses	(30,791)	0	80,000	80,000

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
WATER/SEWER DEBT SERVICE

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
492-8170-517-312-000 JCWS SRF LOAN SERVICE FEE	0	0	133,927	0
492-8170-517-710-000 JCWS- SERIES/PRINCIPAL	0	113,394	206,103	209,435
492-8170-517-710-100 JCWS-SRF LOAN/PRINCIPAL	0	16,909	38,156	201,267
492-8170-517-720-000 JCWS-SERIES /INTEREST	37,824	20,425	101,778	31,546
492-8170-517-720-100 JCWS-SRF LOAN/INTEREST	6,295	2,978	3,290	7,744
Total Operating Expenses	44,119	153,706	483,254	449,992
Contingencies & Reserves				
Total Expenses	44,119	153,706	483,254	449,992

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY
WATER/SEWER CONTINGENCY

	Actual Expenditures 2024-2025	Expended As Of 7/31/2026	Final Budget 2025-2026	Requested Budget 2026-2027
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
492-9990-510-000-000 JCWS - RESERVES	0	0	393,651	158,353
Total Contingencies & Reserves	<u>0</u>	<u>0</u>	<u>393,651</u>	<u>158,353</u>
Total Expenses	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>393,651</u></u>	<u><u>158,353</u></u>