



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.

|                                 |               |
|---------------------------------|---------------|
| <b>GENERAL REVENUE FUND</b>     | <b>2.0261</b> |
| <b>FINE AND FORFEITURE FUND</b> | <b>5.9189</b> |
| <b>TOTAL MILLAGE</b>            | <b>7.9450</b> |

- 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

### Table of Contents

|                       | <b>Page</b> |
|-----------------------|-------------|
| General Revenue Fund  | 3           |
| Special Revenue Funds | 77          |
| Enterprise Funds      | 172         |

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

|                                                  |      | <b>GENERAL REVENUE</b> |                             |             |
|--------------------------------------------------|------|------------------------|-----------------------------|-------------|
| <b>DEPARTMENT NAME</b>                           |      | <b>BUDGET</b>          | <b>PROPOSED</b>             | <b>PAGE</b> |
|                                                  |      | <b>2025-2026</b>       | <b>BUDGET<br/>2026-2027</b> |             |
| County Administration                            | 2100 | 707,763                | 775,951                     | 3           |
| County Commission                                | 2101 | 438,728                | 453,244                     | 4           |
| Other Government Services                        | 2102 | 3,097,799              | 3,778,201                   | 5           |
| County Attorney                                  | 2103 | 218,000                | 113,000                     | 6           |
| NMTC                                             | 2104 | 0                      | 220,945                     | 7           |
| Human Resources                                  | 2105 | 273,114                | 275,098                     | 8           |
| Information Technology                           | 2106 | 345,692                | 316,061                     | 9           |
| Technology Escrow                                | 2112 | 64,495                 | 64,495                      | 10          |
| Property Appraiser                               | 2211 | 1,700,652              | 1,641,776                   | 11          |
| Tax Collector                                    | 2212 | 1,347,068              | 1,377,009                   | 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                | 308,220                     | 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          |
| FL HCRA                                          | 5106 | 10,000                 | 10,000                      | 51          |
| Pauper Funerals                                  | 5107 | 5,000                  | 5,500                       | 52          |

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

|                                               |      | <b>GENERAL REVENUE</b> |                             |             |
|-----------------------------------------------|------|------------------------|-----------------------------|-------------|
| <b>DEPARTMENT NAME</b>                        |      | <b>BUDGET</b>          | <b>PROPOSED</b>             | <b>PAGE</b> |
|                                               |      | <b>2025-2026</b>       | <b>BUDGET<br/>2026-2027</b> |             |
| 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                  | 0                           | 55          |
| Tri-County Community Council                  | 5112 | 2,000                  | 0                           | 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          |
| 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                | 364,503                     | 70          |
| Soil Conservation Service                     | 6304 | 43,300                 | 45,702                      | 71          |
| Agriculture Center                            | 6306 | 95,963                 | 119,936                     | 72          |
| 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              | 2,620,168                   | 75          |
| Contingencies - Reserves                      | 9990 | 200,000                | 1,366,227                   | 76          |
| <b>TOTAL APPROPRIATIONS - GENERAL REVENUE</b> |      | <b>44,838,713</b>      | <b>37,171,579</b>           |             |
|                                               |      |                        |                             |             |
| <b>TOTAL REVENUES- GENERAL REVENUE</b>        |      | <b>44,838,713</b>      | <b>37,171,579</b>           |             |
| <b>SURPLUS/DEFICIT</b>                        |      | <b>0</b>               | <b>0</b>                    |             |

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

| DESCRIPTION                                    | Final<br>Budget<br>FY 25-26 | Revenues<br>As Of<br>7/31/2026 | Budget<br>FY 26-27 |
|------------------------------------------------|-----------------------------|--------------------------------|--------------------|
| GR-REVENUE CLEARING ACCOUNT                    | 0                           | (13,543)                       | 0                  |
| GR-ADVALOREM TAXES                             | 4,575,036                   | 4,119,493                      | 4,966,071          |
| SPRINGHILL LANDFILL/ROYALTY                    | 2,000,000                   | 983,940                        | 2,100,000          |
| COMMUNICATIONS SERVICES TAX                    | 158,895                     | 107,347                        | 160,000            |
| GR-BUILDING INSPECTION                         | 575,535                     | 466,561                        | 640,000            |
| WASTE PRO-FRANCHISE FEES                       | 115,356                     | 89,208                         | 235,500            |
| GROWTH MGMT FEES-RESIDENTIAL                   | 23,066                      | 28,205                         | 37,000             |
| GROWTH MGMT FEES-COMMERCIAL                    | 21,283                      | 14,245                         | 19,000             |
| ENGINEERING REVIEW FEES                        | 1,000                       | 0                              | 500                |
| SIGN PERMIT APPLICATION FEES                   | 1,500                       | 1,275                          | 1,500              |
| WIRELESS APPLICATION-TYPE 1                    | 1,000                       | 5,150                          | 2,500              |
| WIRELESS APPLICATION-TYPE 2                    | 0                           | 5,190                          | 0                  |
| FIRE PLAN REVIEW FEES                          | 7,000                       | 3,234                          | 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                      | 14,025                         | 17,000             |
| FEMA AFG GRANT-AIR PACKS/FIRE TRUCK            | 0                           | 500,000                        | 0                  |
| HMGP SAFE ROOM (MT151)                         | 4,795,365                   | 920,021                        | 1,179,508          |
| HGMP - GENERATOR CRITICAL FACILITY             | 1,788,848                   | 0                              | 590,262            |
| CDBG MATCH - GENERATOR CRITICAL FACILITY       | 434,669                     | 0                              | 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                     | 0                              | 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                   | 1,966,368                      | 0                  |
| RIF - PROJECT JAWS                             | 3,048,100                   | 2,512,324                      | 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                   | 980,814                        | 1,358,329          |
| INS. LIC TAX AKA INS AGENT LIC FEES            | 25,761                      | 13,502                         | 27,000             |
| MOBILE HOME LICENSE TAX                        | 30,000                      | 24,431                         | 35,500             |
| ALCOHOLIC BEVERAGE LIC TAX                     | 7,000                       | 1,179                          | 2,300              |
| DIST OF SALES & USE TAX/FORMERLY RACING        | 57,000                      | 63,000                         | 63,000             |
| HALF CENT SALES TAX                            | 2,640,618                   | 1,460,365                      | 2,586,806          |
| HALF CENT SALES TAX EMER & SUPP DIST           | 2,332,630                   | 1,424,147                      | 2,234,637          |
| HALF CENT-FISCALLY CONSTRAINED                 | 315,325                     | 147,526                        | 278,355            |
| 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                         | 160                            | 200                |
| FIRE FEES                                      | 16,000                      | 0                              | 16,000             |
| AMBULANCE FEES                                 | 7,300,000                   | 5,824,929                      | 8,720,000          |
| PEMT MCO FUNDS - F&R                           | 416,000                     | 0                              | 748,976            |
| PROBATION FEES                                 | 39,000                      | 21,161                         | 37,700             |
| ANIMAL CONTROL FINES                           | 4,500                       | 5,882                          | 8,000              |
| ANIMAL CONTROL FEES - OTHER                    | 2,000                       | 3,960                          | 5,500              |
| P&R - CAVE DIVING FEES                         | 35,000                      | 23,727                         | 33,000             |
| CONDITIONAL RELEASE FINES                      | 3,800                       | 6,535                          | 3,300              |
| RESTITUTIONS-GENERAL FUND                      | 48                          | 0                              | 0                  |
| FINES, LIBRARY                                 | 3,700                       | 2,507                          | 3,200              |
| OVER OR SHORT/LIBRARY FINES                    | 10                          | 1                              | 0                  |
| LOST/DAMAGED BOOK REIMBURSEMENT                | 550                         | 116                            | 250                |
| CODE ENFORCEMENT FINES                         | 1,000                       | 0                              | 100                |
| INTEREST EARNED GEN REVENUE                    | 150,000                     | 138,844                        | 200,000            |
| RENT-FARM LEASE-BAGGETT-COM DIST PARK          | 4,620                       | 0                              | 4,620              |
| RENT-OFFICE SPACE-GREEN ST BLDG                | 76,944                      | 51,296                         | 76,944             |

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

| <b>DESCRIPTION</b>                           | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|----------------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| RENT-OFFICE SPACE-PPLCS/LEWIS BLDG           | 4,800                                | 4,350                                   | 4,800                      |
| RENT-PARKING SPACES-GREEN ST BLDG            | 1,200                                | 800                                     | 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                                | 2,008                                   | 3,000                      |
| CITIZENS LODGE - ARTS PAV RENT - TAX EXPT    | 500                                  | 90                                      | 350                        |
| CITIZENS LODGE - LODGE RENTAL                | 11,500                               | 10,842                                  | 12,000                     |
| CITIZENS LODGE - LODGE RENTAL TAX EXPT       | 1,000                                | 100                                     | 350                        |
| CYPRESS PARK - RENTAL                        | 2,000                                | 2,838                                   | 3,000                      |
| CYPRESS PARK RENTAL - NON TAXABLE            | 50                                   | 0                                       | 50                         |
| SALE OF FIXED ASSETS                         | 129,904                              | 85,963                                  | 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                                  | 811                                     | 1,000                      |
| TPA GROUP                                    | 0                                    | 11,750                                  | 0                          |
| PRIVATE DONATIONS TO LIBRARY                 | 400                                  | 328                                     | 400                        |
| PRIOR YEAR REFUNDS                           | 25,000                               | 2,272                                   | 25,000                     |
| FL SETTLEMENT - OPIOID PAYMENTS              | 15,864                               | 40,698                                  | 29,122                     |
| NWFHN - OPIOID PAYMENTS                      | 196,384                              | 94,492                                  | 143,504                    |
| NWFHN CORE FUNDING                           | 250,000                              | 166,667                                 | 43,750                     |
| OPIOID - ANTEN GENERAL                       | 0                                    | 4,920                                   | 0                          |
| MISC. REVENUES                               | 30,000                               | 26,890                                  | 40,000                     |
| MISC-LIBRARY COPIES & REPLACE CARDS          | 10,000                               | 7,772                                   | 10,000                     |
| BLUE CROSS & BLUE SHEILD WELLNESS REFUND     | 35,000                               | 35,000                                  | 35,000                     |
| KEEP JACO BEAUTIFUL TSHIRTS/FOR HATS-TAXABLE | 50                                   | 42                                      | 0                          |
| BLUE SPRINGS CONCESSIONAIRE REVENUE          | 14,000                               | 6,763                                   | 12,000                     |
| SPECIAL EVENT FEES                           | 0                                    | 200                                     | 0                          |
| PPLCS ACCOUNT SERVICES                       | 0                                    | 6,000                                   | 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                               | <u>46,757,345</u>                    | <u>27,683,470</u>                       | <u>37,171,579</u>          |

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

|                                                         | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                    |                                     |                                |                              |                                  |
| Personnel Services                                          |                                     |                                |                              |                                  |
| 001-2102-519-230-000 COUNTY EMPLOYEES - HEALTH INS          | 1,027,980                           | 879,112                        | 1,157,676                    | 1,261,884                        |
| 001-2102-519-230-100 COUNTY EMPLOYEES-HRA                   | 32,033                              | 77,751                         | 117,000                      | 117,000                          |
| 001-2102-519-230-200 RETIREE HEALTH SUBSIDY                 | 170,335                             | 128,417                        | 147,600                      | 171,000                          |
| 001-2102-519-230-300 401(A) CONTRIBUTION                    | 0                                   | 47,770                         | 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                            |
| Total Personnel Services                                    | 1,420,156                           | 1,303,406                      | 1,627,276                    | 1,817,261                        |
| Operating Expenses                                          |                                     |                                |                              |                                  |
| 001-2102-519-310-000 GUARANTEED ENERGY PROJECT              | 30,962                              | 31,891                         | 31,891                       | 32,848                           |
| PERFORMANCE MONITORING                                      |                                     |                                |                              |                                  |
| 001-2102-519-314-000 W/C CLAIMS ADJUSTING/SERVICING         | 2,400                               | (606)                          | 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                                 | 178                            | 500                          | 450                              |
| 001-2102-519-345-000 FDEP GRANT - VULNERABILITY             | 205,400                             | 0                              | 0                            | 0                                |
| ASSESSMENT                                                  |                                     |                                |                              |                                  |
| 001-2102-519-346-000 FDEP GRANT - 25PLN32/ADAPTION          | 0                                   | 138,540                        | 0                            | 356,860                          |
| PLANNING                                                    |                                     |                                |                              |                                  |
| 001-2102-519-442-000 AUTOMOBILE LEASE-ENTERPRISE            | 101,760                             | 23,641                         | 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                              | 6,620                          | 10,000                       | 12,000                           |
| 001-2102-519-493-000 ADVERTISING - LEGALS                   | 4,355                               | 1,349                          | 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                               | 1,950                          | 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    | 198,280                             | 209,225                        | 209,225                      | 219,783                          |
| PAYMENT                                                     |                                     |                                |                              |                                  |
| 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                           | 1,277,611                      | 1,470,523                    | 1,960,940                        |
| Contingencies & Reserves                                    |                                     |                                |                              |                                  |
| Total Expenses                                              | 4,129,876                           | 2,581,017                      | 3,097,799                    | 3,778,201                        |

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

|                                                    | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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         | <u>0</u>                            | <u>0</u>                       | <u>0</u>                     | <u>500</u>                       |
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                         |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                      |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                      |                                     |                                |                              |                                  |
| 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                              |
| <b>Total Operating Expenses</b>                | <u>333,470</u>                      | <u>104,674</u>                 | <u>0</u>                     | <u>220,945</u>                   |
| <b>Contingencies &amp; Reserves</b>            |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                          | <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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|----------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                 |                                     |                                |                              |                                  |
| Personnel Services                                       |                                     |                                |                              |                                  |
| 001-2105-513-120-000 HUMAN RESOURCES-SALARIES            | 112,984                             | 88,332                         | 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                               | 6,877                          | 8,799                        | 9,349                            |
| 001-2105-513-220-000 HUMAN RESOURCES-RETIREMENT          | <u>30,036</u>                       | <u>14,570</u>                  | <u>30,340</u>                | <u>16,608</u>                    |
| Total Personnel Services                                 | <u>151,358</u>                      | <u>113,838</u>                 | <u>157,179</u>               | <u>151,463</u>                   |
| 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                              | 10,707                         | 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                              | 35,375                         | 44,370                       | 44,370                           |
| 001-2105-513-344-000 HUMAN RESOURCES - PRR SOFTWARE MGT  | 5,241                               | 6,287                          | 7,865                        | 14,165                           |
| 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                               | 48                             | 1,500                        | 1,500                            |
| 001-2105-513-491-100 HUMAN RESOURCES - STAFF DEVELOPMENT | 7,890                               | 7,025                          | 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            | 90                                  | 2,345                          | 10,000                       | 10,000                           |
| EDUCATION                                                |                                     |                                |                              |                                  |
| 001-2105-513-495-000 HUMAN RES/EMPLOYEE RECOGNITION      | 3,597                               | 1,290                          | 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                               | 5,670                          | 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 | <u>150</u>                          | <u>0</u>                       | <u>0</u>                     | <u>0</u>                         |
| Total Operating Expenses                                 | <u>93,121</u>                       | <u>74,670</u>                  | <u>115,935</u>               | <u>123,635</u>                   |
| Contingencies & Reserves                                 |                                     |                                |                              |                                  |
| Total Expenses                                           | <u>244,479</u>                      | <u>188,508</u>                 | <u>273,114</u>               | <u>275,098</u>                   |

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

|                                                                     | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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 -<br>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-<br>\$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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|--------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                               |                                     |                                |                              |                                  |
| Personnel Services                                     |                                     |                                |                              |                                  |
| 001-2211-513-230-000 PROP APPRAISER-HEALTH INSURANCE   | 158,257                             | 141,270                        | 178,104                      | 178,104                          |
| 001-2211-513-230-100 PROP APPRAISER-HRA                | <u>16,521</u>                       | <u>11,625</u>                  | <u>18,000</u>                | <u>18,000</u>                    |
| Total Personnel Services                               | <u>174,778</u>                      | <u>152,895</u>                 | <u>196,104</u>               | <u>196,104</u>                   |
| Operating Expenses                                     |                                     |                                |                              |                                  |
| 001-2211-513-410-000 PROP APPRAISER-COMMUNICATIONS     | 3,271                               | 1,961                          | 3,000                        | 3,000                            |
| 001-2211-513-510-000 PROP APPRAISER-TRIM BILL EXPENSES | 29,243                              | 0                              | 28,797                       | 30,200                           |
| 001-2211-581-910-000 PROP APPRAISER-BUDGET TRANSFER    | <u>1,467,310</u>                    | <u>1,424,186</u>               | <u>1,581,988</u>             | <u>1,412,472</u>                 |
| Total Operating Expenses                               | <u>1,499,824</u>                    | <u>1,426,147</u>               | <u>1,613,785</u>             | <u>1,445,672</u>                 |
| Contingencies & Reserves                               |                                     |                                |                              |                                  |
| Total Expenses                                         | <u>1,674,602</u>                    | <u>1,579,042</u>               | <u>1,809,889</u>             | <u>1,641,776</u>                 |

**BUDGET REQUEST FOR PROPERTY APPRAISERS  
SUMMARY OF THE 2026-27 BUDGET BY APPROPRIATION CATEGORY**

**Jackson**

**COUNTY**

**EXHIBIT A**

| APPROPRIATION<br>CATEGORY                 | ACTUAL<br>EXPENDITURES<br>2024-25<br>(2) | APPROVED<br>BUDGET<br>2025-26<br>(3) | ACTUAL<br>EXPENDITURES<br>3/31/26<br>(4) | REQUEST<br>2026-27<br>(5) | (INCREASE/DECREASE) |           | AMOUNT<br>APPROVED<br>2026-27<br>(7) | (INCREASE/DECREASE) |           |
|-------------------------------------------|------------------------------------------|--------------------------------------|------------------------------------------|---------------------------|---------------------|-----------|--------------------------------------|---------------------|-----------|
|                                           |                                          |                                      |                                          |                           | AMOUNT<br>(6)       | %<br>(6a) |                                      | AMOUNT<br>(8)       | %<br>(8a) |
| PERSONNEL SERVICES<br>(Sch. 1-1A)         | 1,048,299                                | 1,116,378                            | 541,850                                  | 1,119,950                 | 3,572               | 0.32%     |                                      |                     |           |
| OPERATING EXPENSES<br>(Sch. II)           | 257,404                                  | 297,808                              | 145,068                                  | 282,522                   | (15,286)            | -5.13%    |                                      |                     |           |
| OPERATING<br>CAPITAL OUTLAY<br>(Sch. III) | 0                                        | 157,802                              | 45,586                                   | 0                         | (157,802)           | -100.00%  |                                      |                     |           |
| NON-OPERATING<br>(Sch. IV)                |                                          | 10,000                               |                                          | 10,000                    | 0                   | 0.00%     |                                      |                     |           |
| TOTAL EXPENDITURES                        | \$1,305,703                              | \$1,581,988                          | \$732,504                                | \$1,412,472               | (\$169,516)         | -10.72%   |                                      |                     |           |
|                                           |                                          |                                      |                                          |                           |                     |           |                                      |                     |           |
| NUMBER OF POSITIONS                       |                                          | 15                                   |                                          | 15                        | 0                   | 0.0%      |                                      |                     |           |
|                                           |                                          |                                      |                                          |                           | COL (5) - (3)       |           | COL (6) / (3)                        |                     |           |

FY 2026-2027

## SCHEDULE I

DOR USE ONLY

|             |                            |                               |                                 | REQUESTED INCREASES |               |                |                               | APPROVED INCREASES |               |                |                               |
|-------------|----------------------------|-------------------------------|---------------------------------|---------------------|---------------|----------------|-------------------------------|--------------------|---------------|----------------|-------------------------------|
| Pos.<br>No. | Position<br>Classification | Annual Rate<br>9/30/26<br>(3) | Position<br>Designation<br>(3a) | Guideline<br>(4a)   | Other<br>(4b) | Funding<br>(5) | Annual Rate<br>9/30/27<br>(6) | Guideline<br>(7a)  | Other<br>(7b) | Funding<br>(8) | Annual Rate<br>9/30/27<br>(9) |
| 1           | Official                   | \$144,236                     |                                 |                     |               |                |                               |                    |               |                |                               |
| 17          | Current Positions          | \$694,484                     |                                 |                     |               |                |                               |                    |               |                |                               |
| 0           | New Positions              |                               |                                 |                     |               |                |                               |                    |               |                |                               |
| 18          | TOTAL                      | \$838,720                     |                                 | \$0                 | \$0           | \$0            | \$838,720                     |                    |               |                |                               |

# DETAIL OF PERSONNEL SERVICES

## SCHEDULE IA

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

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)

# DETAIL OF OPERATING EXPENSES

## SCHEDULE II

| OBJECT CODE<br>(1)       | ACTUAL<br>EXPENDITURES<br>2024-25<br>(2) | APPROVED<br>BUDGET<br>2025-26<br>(3) | ACTUAL<br>EXPENDITURES<br>3/31/26<br>(4) | REQUEST<br>2026-27<br>(5) | INCREASE/(DECREASE) |           | AMOUNT<br>APPROVED<br>2026-27<br>(7) |
|--------------------------|------------------------------------------|--------------------------------------|------------------------------------------|---------------------------|---------------------|-----------|--------------------------------------|
|                          |                                          |                                      |                                          |                           | AMOUNT<br>(6)       | %<br>(6a) |                                      |
| OPERATING EXPENSES:      |                                          |                                      |                                          |                           |                     |           |                                      |
| 31 PROFESSIONAL SERVICES |                                          |                                      |                                          |                           |                     |           |                                      |
| 3151 E.D.P.              | 65,000                                   | 70,400                               | 35,200                                   | 74,750                    | 4350                | 6.18%     |                                      |
| 3152 APPRAISAL           |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 3153 MAPPING             |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 3154 LEGAL               | 641                                      | 1,500                                | 1,022                                    | 2,000                     | 500                 | 33.33%    |                                      |
| 3159 OTHER               |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 32 ACCOUNTING & AUDITING | 16,080                                   | 16,800                               | 4,020                                    | 16,800                    | 0                   | 0.00%     |                                      |
| 33 COURT REPORTER        |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 34 OTHER CONTRACTUAL     | 58,063                                   | 58,480                               | 33,536                                   | 57,789                    | (691)               | -1.18%    |                                      |
| 40 TRAVEL                | 5,051                                    | 13,315                               | 1,175                                    | 10,714                    | (2601)              | -19.53%   |                                      |
| 41 COMMUNICATIONS        | 4,917                                    | 5,000                                | 2,067                                    | 5,000                     | 0                   | 0.00%     |                                      |
| 42 TRANSPORTATION        |                                          |                                      |                                          |                           |                     |           |                                      |
| 4251 POSTAGE             | 14,365                                   | 20,286                               | 10,117                                   | 17,969                    | (2317)              | -11.42%   |                                      |
| 4252 FREIGHT             |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 43 UTILITIES             |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 44 RENTALS & LEASES      |                                          |                                      |                                          |                           |                     |           |                                      |
| 4451 OFFICE EQUIPMENT    | 869                                      | 1,046                                | 19                                       | 1,000                     | (46)                | -4.40%    |                                      |
| 4452 VEHICLES            |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 4453 OFFICE SPACE        |                                          |                                      |                                          |                           | 0                   | -----     |                                      |
| 4454 E.D.P.              | 51,240                                   | 51,240                               | 25,620                                   | 51,240                    | 0                   | 0.00%     |                                      |
| 45 INSURANCE & SURETY    | 9,001                                    | 11,000                               | 3,505                                    | 6,900                     | (4100)              | -37.27%   |                                      |

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

Post this total to      Post this total to      Post this total to      Col. (6) / (3)

Col. (2) Ex. A      Col. (3) Ex. A      Col. (4) Ex. A      Col. (5) Ex. A.      Col. (5) - (3)

## SCHEDULE III

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

**OPERATING CAPITAL OUTLAY (CONT.)  
DETAIL OF EQUIPMENT REQUESTED**

## SCHEDULE III A

## INSTALLMENT PURCHASES

[illegible]

## OTHER CAPITAL ITEMS

[illegible]

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

# JUSTIFICATION SHEET

FY 2026-2027

| OBJECT CODE |                              | SCHEDULE | AMOUNT<br>OF INCREASE<br>(DECREASE) | JUSTIFICATION                               |
|-------------|------------------------------|----------|-------------------------------------|---------------------------------------------|
| NUMBER      | NAME                         |          |                                     |                                             |
| 2251        | Retirement Official          | IA       | \$621                               | % change for retirement                     |
| 2252        | Retirement Employee          | IA       | \$3,600                             | 1 position retirement change                |
| 2253        | Retirement SMS               | IA       | (\$649)                             | % change for retirement                     |
| 3151        | EDP                          | II       | \$4,350                             | Increase in maintenance                     |
| 3154        | Legal                        | II       | \$500                               | Increase for legal attorney advisement      |
| 34          | Other Contractual            | II       | (\$691)                             | Decreased in contracts                      |
| 40          | Travel                       | II       | (\$2,601)                           | Decrease in attendance                      |
| 4251        | Postage                      | II       | (\$2,371)                           | Decrease for actual                         |
| 4451        | Rental & Lease Office Equip  | II       | (\$46)                              | Decrease for actual                         |
| 45          | Insurance & Surety           | II       | (\$4,100)                           | Decrease for actual                         |
| 4651        | Repair & Maint- Office Equip | II       | (\$441)                             | Change vendors for better rates             |
| 4652        | Repair & Maint- Vehicles     | II       | (\$200)                             | Decrease for actual                         |
| 47          | Printing & Binding           | II       | (\$500)                             | Decrease for actual                         |
| 4951        | Legal Advertisement          | II       | (\$100)                             | Decrease for actual                         |
| 4959        | Other                        | II       | \$110                               | Increase for lab on new potential employees |
| 51          | Office Supplies              | II       | (\$5,000)                           | Decrease for more actual                    |
| 52          | Operating Supplies           | II       | (\$1,000)                           | Decrease for more actual                    |
| 5453        | Education                    | II       | (\$950)                             | Decrease for less attendance                |
| 6453        | Capital Outlay-Office Equip  | III      | (\$157,802)                         | Remodeling complete                         |
| GRAND TOTAL |                              |          | (\$167,270)                         |                                             |

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

|                                                     | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                            |                                     |                                |                              |                                  |
| Personnel Services                                  |                                     |                                |                              |                                  |
| 001-2212-519-230-000 TAX COLLECTOR-HEALTH INSURANCE | 197,682                             | 182,420                        | 267,156                      | 291,204                          |
| 001-2212-519-230-100 TAX COLLECTOR-HRA              | <u>21,000</u>                       | <u>16,000</u>                  | <u>27,000</u>                | <u>27,000</u>                    |
| Total Personnel Services                            | <u>218,682</u>                      | <u>198,420</u>                 | <u>294,156</u>               | <u>318,204</u>                   |
| Operating Expenses                                  |                                     |                                |                              |                                  |
| 001-2212-519-410-000 TAX COLLECTOR-COMMUNICATIONS   | 5,237                               | 2,479                          | 5,200                        | 5,200                            |
| 001-2212-581-910-000 TAX COLLECTOR-BUDGET TRANSFER  | 520,775                             | 483,605                        | 483,605                      | 483,605                          |
| 001-2212-581-911-000 TAX COLLECTOR-COMM & FEES      | <u>0</u>                            | <u>0</u>                       | <u>570,000</u>               | <u>570,000</u>                   |
| Total Operating Expenses                            | <u>526,012</u>                      | <u>486,084</u>                 | <u>1,058,805</u>             | <u>1,058,805</u>                 |
| Contingencies & Reserves                            |                                     |                                |                              |                                  |
| Total Expenses                                      | <u>744,694</u>                      | <u>684,504</u>                 | <u>1,352,961</u>             | <u>1,377,009</u>                 |

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

|                                                                                | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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>57,995</u>                       | <u>47,051</u>                  | <u>67,456</u>                | <u>71,166</u>                    |

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

|                                                               | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|----------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                                         |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                      |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                      |                                     |                                |                              |                                  |
| 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                                |
| <b>Total Operating Expenses</b>                                | <b>321,747</b>                      | <b>2,966,169</b>               | <b>3,048,100</b>             | <b>0</b>                         |
| <b>Contingencies &amp; Reserves</b>                            |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                          | <b>321,747</b>                      | <b>2,966,169</b>               | <b>3,048,100</b>             | <b>0</b>                         |

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

|                                                                 | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                          |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                       |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                       |                                     |                                |                              |                                  |
| 001-2780-552-630-000 CDBG/DEO/HOSPITAL<br>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 *<br>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                        |
| <b>Total Operating Expenses</b>                                 | <u><b>4,696,637</b></u>             | <u><b>1,019,001</b></u>        | <u><b>2,515,035</b></u>      | <u><b>1,828,722</b></u>          |
| <b>Contingencies &amp; Reserves</b>                             |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                           | <u><b>4,696,637</b></u>             | <u><b>1,019,001</b></u>        | <u><b>2,515,035</b></u>      | <u><b>1,828,722</b></u>          |

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

|                                                   | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                |                                     |                                |                              |                                  |
| Personnel Services                                      |                                     |                                |                              |                                  |
| 001-2783-515-120-000 COMM DEV-SALARIES                  | 184,094                             | 144,971                        | 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                              | 10,425                         | 15,629                       | 16,136                           |
| 001-2783-515-220-000 COMM DEV-RETIREMENT                | <u>40,150</u>                       | <u>22,416</u>                  | <u>41,099</u>                | <u>27,760</u>                    |
| Total Personnel Services                                | <u>250,115</u>                      | <u>180,892</u>                 | <u>261,014</u>               | <u>262,686</u>                   |
| 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                              | 0                              | 0                            | 0                                |
| 001-2783-515-340-000 COMM DEV-SERV CONTRACT-COPIER      | 1,917                               | 1,699                          | 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                               | 3,475                          | 4,600                        | 6,000                            |
| 001-2783-515-440-000 COMM DEV-LEASE-COPIER              | 2,267                               | 1,649                          | 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                               | 0                              | 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                                 | 720                            | 2,500                        | 2,500                            |
| 001-2783-515-493-000 COMM DEV-ADVERTISING               | 227                                 | 905                            | 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                                 | 667                            | 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 | <u>50</u>                           | <u>0</u>                       | <u>0</u>                     | <u>0</u>                         |
| Total Operating Expenses                                | <u>47,857</u>                       | <u>20,975</u>                  | <u>32,460</u>                | <u>45,534</u>                    |
| Contingencies & Reserves                                |                                     |                                |                              |                                  |
| Total Expenses                                          | <u>297,972</u>                      | <u>201,867</u>                 | <u>293,474</u>               | <u>308,220</u>                   |

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

|                                                                         | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-------------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                                  |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                               |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                               |                                     |                                |                              |                                  |
| 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                           |
| <b>Total Operating Expenses</b>                                         | <b>128,259</b>                      | <b>1,191,224</b>               | <b>7,190,538</b>             | <b>2,840,479</b>                 |
| <b>Contingencies &amp; Reserves</b>                                     |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                                   | <b>128,259</b>                      | <b>1,191,224</b>               | <b>7,190,538</b>             | <b>2,840,479</b>                 |

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

|                                                               | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                      |                                     |                                |                              |                                  |
| Personnel Services                                            |                                     |                                |                              |                                  |
| Operating Expenses                                            |                                     |                                |                              |                                  |
| 001-2788-552-820-000 MARIANNA COMM DEV AGENCY-DOWNTOWN<br>CRA | 103,194                             | 0                              | 109,604                      | 115,814                          |
| 001-2788-552-830-000 MARIANNA COMM DEV AGENCY-WESTEND<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                        |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                     |                                     |                                |                              |                                  |
| 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                            |
| <b>Total Personnel Services</b>               | <b>0</b>                            | <b>30,754</b>                  | <b>122,183</b>               | <b>127,147</b>                   |
| <b>Operating Expenses</b>                     |                                     |                                |                              |                                  |
| <b>Contingencies &amp; Reserves</b>           |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                         | <b>0</b>                            | <b>30,754</b>                  | <b>122,183</b>               | <b>127,147</b>                   |

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

|                                                                      | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|----------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                               |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                            |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                            |                                     |                                |                              |                                  |
| 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 -<br>INFRASTRUCTURE COSTS | 6,300                               | 0                              | 668,500                      | 668,500                          |
| <b>Total Operating Expenses</b>                                      | <u>6,300</u>                        | <u>0</u>                       | <u>837,000</u>               | <u>837,000</u>                   |
| <b>Contingencies &amp; Reserves</b>                                  |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                                | <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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                                       |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                                    |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                                    |                                     |                                |                              |                                  |
| 001-2791-552-630-000 CHROME ENDEAVOR REDEVL COSTS -<br>PROFESSIONAL SERVICES | 0                                   | 1,685                          | 25,000                       | 23,315                           |
| 001-2791-552-631-100 CHROME ENDEAVOR REDVL COSTS -<br>INFRASTRUCTURE COSTS   | 19,897                              | 0                              | 245,398                      | 245,398                          |
| <b>Total Operating Expenses</b>                                              | <u>19,897</u>                       | <u>1,685</u>                   | <u>270,398</u>               | <u>268,713</u>                   |
| <b>Contingencies &amp; Reserves</b>                                          |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                                        | <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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| 001-3212-526-647-000 FL FIREFIGHTER CANCER DECON<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                               |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                            |                                     |                                |                              |                                  |
| 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                                |
| <b>Total Personnel Services</b>                      | <b>116,363</b>                      | <b>83,814</b>                  | <b>121,437</b>               | <b>0</b>                         |
| <b>Operating Expenses</b>                            |                                     |                                |                              |                                  |
| <b>Contingencies &amp; Reserves</b>                  |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                | <b>116,363</b>                      | <b>83,814</b>                  | <b>121,437</b>               | <b>0</b>                         |

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

|                                                                | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|----------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                         |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                      |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                      |                                     |                                |                              |                                  |
| 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                           |
| <b>Total Operating Expenses</b>                                | <b>50,410</b>                       | <b>69,338</b>                  | <b>74,947</b>                | <b>143,504</b>                   |
| <b>Contingencies &amp; Reserves</b>                            |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                          | <b>50,410</b>                       | <b>69,338</b>                  | <b>74,947</b>                | <b>143,504</b>                   |

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

|                                         | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                            |                                     |                                |                              |                                  |
| Personnel Services                                  |                                     |                                |                              |                                  |
| Operating Expenses                                  |                                     |                                |                              |                                  |
| 001-5111-562-820-000 PARTNERS FOR PETS CONTRIBUTION | 10,000                              | 5,000                          | 5,000                        | 0                                |
| Total Operating Expenses                            | 10,000                              | 5,000                          | 5,000                        | 0                                |
| Contingencies & Reserves                            |                                     |                                |                              |                                  |
| Total Expenses                                      | 10,000                              | 5,000                          | 5,000                        | 0                                |

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

|                                                   | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                          |                                     |                                |                              |                                  |
| Personnel Services                                |                                     |                                |                              |                                  |
| Operating Expenses                                |                                     |                                |                              |                                  |
| 001-5112-569-822-000 TRI COUNTY COMMUNITY COUNCIL | 2,000                               | 2,000                          | 2,000                        | 0                                |
| Total Operating Expenses                          | 2,000                               | 2,000                          | 2,000                        | 0                                |
| Contingencies & Reserves                          |                                     |                                |                              |                                  |
| Total Expenses                                    | 2,000                               | 2,000                          | 2,000                        | 0                                |

# JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

## FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

### OPERATING EXPENSES

|                                                              | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|--------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                                       |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                    |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                    |                                     |                                |                              |                                  |
| 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                           |
| <b>Total Operating Expenses</b>                              | <b>169,321</b>                      | <b>0</b>                       | <b>15,864</b>                | <b>29,122</b>                    |
| <b>Contingencies &amp; Reserves</b>                          |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                        | <b>169,321</b>                      | <b>0</b>                       | <b>15,864</b>                | <b>29,122</b>                    |

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

|                                                           | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                    |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                 |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                 |                                     |                                |                              |                                  |
| 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                           |
| <b>Total Operating Expenses</b>                           | <u><b>3,084</b></u>                 | <u><b>119,749</b></u>          | <u><b>250,000</b></u>        | <u><b>43,750</b></u>             |
| <b>Contingencies &amp; Reserves</b>                       |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                     | <u><b>3,084</b></u>                 | <u><b>119,749</b></u>          | <u><b>250,000</b></u>        | <u><b>43,750</b></u>             |

# JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

## FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

### PERSONNEL SERVICES

|                                          | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                   |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                |                                     |                                |                              |                                  |
| 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                            |
| <b>Total Personnel Services</b>          | <b>0</b>                            | <b>0</b>                       | <b>0</b>                     | <b>66,000</b>                    |
| <b>Operating Expenses</b>                |                                     |                                |                              |                                  |
| <b>Contingencies &amp; Reserves</b>      |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                    | <b>0</b>                            | <b>0</b>                       | <b>0</b>                     | <b>66,000</b>                    |

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

|                                             | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**  
**PERSONNEL SERVICES**

|                                               | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                        |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                     |                                     |                                |                              |                                  |
| 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                           |
| <b>Total Personnel Services</b>               | <b>316,640</b>                      | <b>324,880</b>                 | <b>504,588</b>               | <b>477,120</b>                   |
| <b>Operating Expenses</b>                     |                                     |                                |                              |                                  |
| <b>Contingencies &amp; Reserves</b>           |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                         | <b>316,640</b>                      | <b>324,880</b>                 | <b>504,588</b>               | <b>477,120</b>                   |

# JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

## FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

### OPERATING EXPENSES

|                                                              | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|--------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b>Expenses</b>                                              |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                    |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                    |                                     |                                |                              |                                  |
| 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                                |
| <b>Total Operating Expenses</b>                              | <b>130,328</b>                      | <b>151,618</b>                 | <b>116,094</b>               | <b>456,483</b>                   |
| <b>Contingencies &amp; Reserves</b>                          |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                        | <b>130,328</b>                      | <b>151,618</b>                 | <b>116,094</b>               | <b>456,483</b>                   |

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

|                                             | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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                                | 329,295                             | 234,552                        | 498,465                      | 525,703                          |
| 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                                | 114,362                             | 93,112                         | 118,820                      | 120,368                          |
| Contingencies & Reserves                                |                                     |                                |                              |                                  |
| Total Expenses                                          | 443,657                             | 327,664                        | 617,285                      | 646,071                          |

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

|                                                      | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|----------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                 |                                     |                                |                              |                                  |
| Personnel Services                                       |                                     |                                |                              |                                  |
| 001-6302-537-120-000 EXTENSION-SALARIES/EMPLOYEES        | 240,927                             | 156,193                        | 256,966                      | 278,912                          |
| 001-6302-537-210-000 EXTENSION-MATCHING FICA             | 17,269                              | 10,970                         | 19,659                       | 20,451                           |
| 001-6302-537-220-000 EXTENSION-RETIREMENT                | <u>30,057</u>                       | <u>19,802</u>                  | <u>28,404</u>                | <u>29,129</u>                    |
| Total Personnel Services                                 | <u>288,253</u>                      | <u>186,965</u>                 | <u>305,029</u>               | <u>328,492</u>                   |
| Operating Expenses                                       |                                     |                                |                              |                                  |
| 001-6302-537-340-000 EXTENSION-CONTRACTUAL               | 3,744                               | 3,071                          | 4,260                        | 4,260                            |
| 001-6302-537-400-000 EXTENSION-TRAVEL & PER DIEM         | 2,852                               | 1,925                          | 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                               | 4,877                          | 4,500                        | 4,500                            |
| 001-6302-537-440-000 EXTENSION-COPIER LEASE              | 3,746                               | 2,167                          | 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                               | 405                            | 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                               | 1,615                          | 3,000                        | 3,000                            |
| 001-6302-537-511-000 EXTENSION-DEMO SUPPLIES             | 254                                 | 80                             | 1,000                        | 1,000                            |
| 001-6302-537-520-000 EXTENSION-GAS-4-H VAN               | 3,558                               | 1,396                          | 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            | <u>1,788</u>                        | <u>0</u>                       | <u>0</u>                     | <u>0</u>                         |
| Total Operating Expenses                                 | <u>36,788</u>                       | <u>19,459</u>                  | <u>41,961</u>                | <u>36,011</u>                    |
| Contingencies & Reserves                                 |                                     |                                |                              |                                  |
| Total Expenses                                           | <u>325,041</u>                      | <u>206,424</u>                 | <u>346,990</u>               | <u>364,503</u>                   |

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

|                                                    | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                        |                                     |                                |                              |                                  |
| Personnel Services                              |                                     |                                |                              |                                  |
| Operating Expenses                              |                                     |                                |                              |                                  |
| 001-6306-537-910-000 AGRICULTURE CENTER SUBSIDY | <u>108,486</u>                      | <u>124,000</u>                 | <u>125,963</u>               | <u>119,936</u>                   |
| Total Operating Expenses                        | <u>108,486</u>                      | <u>124,000</u>                 | <u>125,963</u>               | <u>119,936</u>                   |
| Contingencies & Reserves                        | <u>          </u>                   | <u>          </u>              | <u>          </u>            | <u>          </u>                |
| Total Expenses                                  | <u>108,486</u>                      | <u>124,000</u>                 | <u>125,963</u>               | <u>119,936</u>                   |

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

|                                                   | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|----------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                           |                                     |                                |                              |                                  |
| 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                       | 58,800                           |
| 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                    | 1,273,265                        |
| 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                             | 711,519                        | 952,508                      | 951,749                          |
| 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         | <u>1,345,060</u>                    | <u>0</u>                       | <u>0</u>                     | <u>0</u>                         |
| Total Operating Expenses                           | <u>9,074,576</u>                    | <u>1,269,547</u>               | <u>5,602,693</u>             | <u>2,620,168</u>                 |
| Contingencies & Reserves                           |                                     |                                |                              |                                  |
| Total Expenses                                     | <u>9,074,576</u>                    | <u>1,269,547</u>               | <u>5,602,693</u>             | <u>2,620,168</u>                 |

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

|                                    | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                           |                                     |                                |                              |                                  |
| Personnel Services                 |                                     |                                |                              |                                  |
| Operating Expenses                 |                                     |                                |                              |                                  |
| Contingencies & Reserves           |                                     |                                |                              |                                  |
| 001-9990-500-000-000 CONTINGENCIES | 0                                   | 0                              | 227,318                      | 1,366,227                        |
| Total Contingencies & Reserves     | <u>0</u>                            | <u>0</u>                       | <u>227,318</u>               | <u>1,366,227</u>                 |
| Total Expenses                     | <u>0</u>                            | <u>0</u>                       | <u>227,318</u>               | <u>1,366,227</u>                 |

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

**SPECIAL REVENUE FUNDS**

| DEPARTMENT NAME                                  | DEPARTMENT CODE            | BUDGET<br>2025-2026 | PROPOSED<br>BUDGET<br>2026-2027 | PAGE |
|--------------------------------------------------|----------------------------|---------------------|---------------------------------|------|
| Law Library                                      | 101-2334                   | 2,287               | 2,287                           | 77   |
| Local Law Enforcement                            | 102-3102                   | 274,982             | 206,133                         | 79   |
| <b>Fine and Forfeiture Fund</b>                  |                            |                     |                                 | 81   |
| Sheriff (Includes Workmens Compl. Ins.)          | 103-3101                   | 10,745,606          | 10,343,323                      | 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           | 6,830,847                       | 85   |
| Parks & Rec Law Enforcement                      | 103-6101                   | 30,000              | 30,000                          | 86   |
| Contingencies                                    | 103-9990                   | 100,000             | 100,000                         | 87   |
| <b>Total Fine &amp; Forfeiture Fund Expenses</b> |                            | <b>17,083,230</b>   | <b>17,358,597</b>               |      |
| <b>Total Fine &amp; Forfeiture Fund Revenues</b> |                            | <b>17,083,230</b>   | <b>17,358,597</b>               |      |
| <b>Surplus/Deficit</b>                           |                            | <b>0</b>            | <b>0</b>                        |      |
| <b>Transportation Trust</b>                      |                            |                     |                                 | 88   |
| Road and Bridge                                  | 104-4102                   | 10,289,418          | 10,794,376                      | 89   |
| FLGFP Motor Grader Loan                          | 104-4105                   | 0                   | 390,588                         | 90   |
| Transfers                                        | 104-9101                   | 872,371             | 0                               | 91   |
| <b>Total Transportation Trust Fund Expenses</b>  |                            | <b>11,161,789</b>   | <b>11,184,964</b>               |      |
| <b>Total Transportation Trust Fund Revenues</b>  |                            | <b>11,161,789</b>   | <b>11,184,964</b>               |      |
| <b>Surplus/Deficit</b>                           |                            | <b>0</b>            | <b>0</b>                        |      |
| 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             | 962,749                         | 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               | 2,856                           | 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             | 143,136                         | 148  |
| Additional Court Costs                           | 197-2325, 2328, 2329, 2334 | 318,330             | 222,652                         | 150  |
| DEO/FI Job Growth Fund INFR                      | 335-5358                   | 1,040,111           | 409,974                         | 153  |
| <b>Road Construction</b>                         |                            |                     |                                 | 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  |

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

**SPECIAL REVENUE FUNDS**

| DEPARTMENT NAME                                     | DEPARTMENT CODE                   | BUDGET<br>2025-2026 | PROPOSED<br>BUDGET<br>2026-2027 | PAGE |
|-----------------------------------------------------|-----------------------------------|---------------------|---------------------------------|------|
| 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  |
| <b>Total Road Construction Fund Expenses</b>        |                                   | <b>22,980,811</b>   | <b>15,261,375</b>               |      |
| <b>Total Road Construction Fund Revenues</b>        |                                   | <b>22,980,811</b>   | <b>15,261,375</b>               |      |
| <b>Surplus/Deficit</b>                              |                                   | <b>0</b>            | <b>0</b>                        |      |
| <b>Gas Tax Bond Series 2021</b>                     |                                   |                     |                                 | 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  |
| <b>Total Gas Tax Bond Series 2021 Expenses</b>      |                                   | <b>3,270,097</b>    | <b>3,456,246</b>                |      |
| <b>Total Gas Tax Bond Series 2021 Revenues</b>      |                                   | <b>3,270,097</b>    | <b>3,456,246</b>                |      |
| <b>Surplus/Deficit</b>                              |                                   | <b>0</b>            | <b>0</b>                        |      |
| West Jackson County Development Authority           | 394-3325                          | 416,914             | 422,612                         | 170  |
| <b>TOTAL APPROPRIATIONS - SPECIAL REVENUE FUNDS</b> |                                   | <b>71,605,540</b>   | <b>62,138,555</b>               |      |
| <b>TOTAL REVENUE-SPECIAL REVENUE FUNDS</b>          |                                   | <b>71,605,540</b>   | <b>62,138,555</b>               |      |
| <b>Surplus (Deficit)</b>                            |                                   | <b>0</b>            | <b>0</b>                        |      |

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

| <b>DESCRIPTION</b>             | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|--------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>       | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|--------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>                          | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|---------------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| FF-ADVALOREM TAXES                          | 13,425,628                           | 13,439,949                              | 14,507,654                 |
| 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                               | 47,484                                  | 80,000                     |
| CIVIL FEES-SHERIFF                          | 62,500                               | 63,915                                  | 66,000                     |
| BOOKING FEE - JAIL                          | 14,500                               | 9,516                                   | 14,500                     |
| DOM VIOLENCE SURCHARGE                      | 5,000                                | 1,596                                   | 4,500                      |
| DRIVERS EDUCATION TRUST                     | 17,400                               | 10,250                                  | 16,000                     |
| FF-INTEREST EARNED                          | 130,000                              | 66,724                                  | 100,000                    |
| FF-SALE OF SURPLUS ITEMS                    | 50                                   | 0                                       | 0                          |
| FF-MISC REVENUE                             | 0                                    | 1,575                                   | 1,000                      |
| CHIPOLA SECURITY AGREEMENT                  | 69,000                               | 49,010                                  | 69,000                     |
| TRANSFER FROM IWF                           | <u>80,065</u>                        | <u>61,257</u>                           | <u>80,065</u>              |
| Total Revenues                              | <u>17,268,730</u>                    | <u>14,416,207</u>                       | <u>17,358,597</u>          |

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

|                                                               | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                      |                                     |                                |                              |                                  |
| Personnel Services                                            |                                     |                                |                              |                                  |
| 103-3101-521-230-000 SHERIFF-HEALTH INSURANCE                 | 825,792                             | 982,462                        | 1,009,256                    | 1,100,104                        |
| 103-3101-521-230-100 SHERIFF-HRA                              | 55,621                              | 85,292                         | 102,000                      | 102,000                          |
| 103-3101-521-240-000 SHERIFF-W/C INSURANCE                    | <u>103,284</u>                      | <u>127,632</u>                 | <u>139,380</u>               | <u>140,000</u>                   |
| Total Personnel Services                                      | <u>984,697</u>                      | <u>1,195,386</u>               | <u>1,250,636</u>             | <u>1,342,104</u>                 |
| Operating Expenses                                            |                                     |                                |                              |                                  |
| 103-3101-521-910-000 SHERIFF-BUDGET TRANSFER                  | 6,402,883                           | 6,336,409                      | 7,043,253                    | 7,507,811                        |
| 103-3101-521-911-000 JCSB SCHOOL RESOURCE OFFICERS<br>EXPENSE | 0                                   | 0                              | 958,309                      | 0                                |
| 103-3101-521-912-000 FDLE SALARY ADJ TRANSFERS                | <u>0</u>                            | <u>0</u>                       | <u>1,493,408</u>             | <u>1,493,408</u>                 |
| Total Operating Expenses                                      | <u>6,402,883</u>                    | <u>6,336,409</u>               | <u>9,494,970</u>             | <u>9,001,219</u>                 |
| Contingencies & Reserves                                      |                                     |                                |                              |                                  |
| Total Expenses                                                | <u><u>7,387,580</u></u>             | <u><u>7,531,795</u></u>        | <u><u>10,745,606</u></u>     | <u><u>10,343,323</u></u>         |

Donald L. Edenfield  
Sheriff



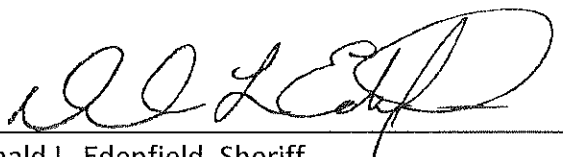
4111 Gov Rick Scott Drive  
Marianna, FL 32448

## 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<br>Approved<br>Budget | 2026-27<br>Request     | Increase<br>(Decrease) |
|----------------------------------------|-------------------------------|------------------------|------------------------|
| <b>EXECUTIVE SALARY:</b>               |                               |                        |                        |
| <b>Sheriff</b>                         |                               |                        |                        |
| 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               |
| <b>TOTAL SHERIFF</b>                   | <b>297,465.73</b>             | <b>311,521.34</b>      | <b>14,055.61</b>       |
| <b>LAW ENFORCEMENT SALARY:</b>         |                               |                        |                        |
| <b>Sworn Law Enforcement Officers</b>  |                               |                        |                        |
| 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             |
| <b>TOTAL SWORN</b>                     | <b>3,506,112.44</b>           | <b>3,719,075.41</b>    | <b>212,962.97</b>      |
| <b>Non-Sworn Positions</b>             |                               |                        |                        |
| 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              |
| <b>TOTAL NON-SWORN</b>                 | <b>1,459,385.91</b>           | <b>1,520,925.10</b>    | <b>61,539.19</b>       |
| <b>TOTAL LAW ENFORCEMENT(Sworn/NS)</b> | <b>4,965,498.35</b>           | <b>5,240,000.51</b>    | <b>274,502.16</b>      |
| <b>OTHER PERSONAL SERVICES</b>         |                               |                        |                        |
| OVERTIME                               | 30,000.00                     | 30,000.00              | -                      |
| <b>TOTAL ALL PERSONAL SERVICES</b>     | <b>\$ 5,292,964.08</b>        | <b>\$ 5,581,521.85</b> | <b>\$ 288,557.77</b>   |

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



| Account                                    | Original<br>Budget<br>Awarded<br>FY 2021-22 | Original Budget<br>Awarded<br>FY 2022-23 | Original<br>Budget<br>Awarded<br>FY 2023-24 | Original<br>Budget<br>Awarded<br>FY 2024-25 | Original<br>Budget<br>Award<br>FY 2025-26 | Budget<br>Requested<br>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                          |
| <b>TOTAL OPERATING EXPENSE</b>             | <b>\$ 789,700.00</b>                        | <b>\$ 1,034,900.00</b>                   | <b>\$ 1,364,349.00</b>                      | <b>\$ 1,379,349.00</b>                      | <b>\$ 1,500,289.00</b>                    | <b>\$ 1,676,289.00</b>            |
| 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            |
| <b>TOTAL REQUEST</b>               | <b>\$ 250,000.00</b> |
| <b>2025-26 APPROVED BUDGET</b>     | <b>250,000.00</b>    |
| <b>INCREASE (DECREASE) FROM PY</b> | <b>\$ -</b>          |

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



| <u>ACCOUNT</u>                                | Original Awarded<br>LE Budget<br>FY 2021-22 | Original Awarded<br>LE Budget<br>FY 2022-23 | Original Awarded<br>LE Budget<br>FY 2023-24 | Original Award<br>LE Budget<br>FY 2024-25 | Original Award<br>LE Budget<br>FY 2025-26 | Requested<br>LE Budget<br>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                         |
| <b>Total Personal Services</b>                | <b>4,010,256.00</b>                         | <b>4,234,443.00</b>                         | <b>4,518,406.77</b>                         | <b>4,773,534.39</b>                       | <b>5,292,964.08</b>                       | <b>5,581,521.85</b>                  |
| 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<br>& 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                             |
| <b>Total Operating Expenses</b>               | <b>789,700.00</b>                           | <b>1,034,900.00</b>                         | <b>1,364,349.00</b>                         | <b>1,379,349.00</b>                       | <b>1,500,289.00</b>                       | <b>1,676,289.00</b>                  |
| <b>Capital Outlay</b>                         | <b>688,943.00</b>                           | <b>529,449.00</b>                           | <b>200,000.00</b>                           | <b>250,000.00</b>                         | <b>250,000.00</b>                         | <b>250,000.00</b>                    |
| <b>Total Budget (JCBOCC)</b>                  | <b>5,488,899.00</b>                         | <b>5,798,792.00</b>                         | <b>6,082,755.77</b>                         | <b>6,402,883.39</b>                       | <b>7,043,253.08</b>                       | <b>7,507,810.85</b>                  |
| <b>JCSB Contract</b>                          | <b>1,383,667.00</b>                         | <b>1,256,581.00</b>                         | <b>1,229,992.65</b>                         | <b>1,117,009.80</b>                       | <b>958,309.21</b>                         | <b>887,620.66</b>                    |
| <b>FDLE Grant (Salaries Increase)</b>         | <b>-</b>                                    | <b>990,000.00</b>                           | <b>1,303,272.00</b>                         | <b>1,303,272.00</b>                       | <b>1,493,408.00</b>                       | <b>1,493,408.00</b>                  |
| <b>Total JCSO Budget</b>                      | <b>\$ 6,872,566.00</b>                      | <b>\$ 8,045,373.00</b>                      | <b>\$ 8,616,020.42</b>                      | <b>\$ 8,823,165.19</b>                    | <b>\$ 9,494,970.29</b>                    | <b>\$ 9,888,839.51</b>               |

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".

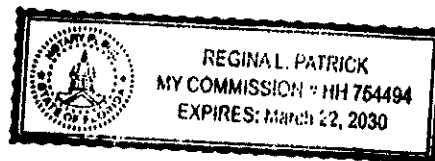
Donald L. Edenfield, Sheriff Jackson  
County, Florida

| 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<br>FY 2021-2022 | Budget<br>FY 2022-23 | Budget<br>FY 2023-24 | Budget<br>FY 2024-25 | Budget<br>FY 2025-26 | Proposed<br>Budget<br>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                      |
| <b>Total Personal Services</b>              | <b>51,250.00</b>       | <b>59,780.00</b>     | <b>78,832.00</b>     | <b>84,896.00</b>     | <b>87,183.00</b>     | <b>88,959.22</b>                 |
| 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<br>& 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                 | -                    | -                    | -                    | -                    | -                                |
| <b>Total Operating Expenses</b>             | <b>129,009.00</b>      | <b>119,600.00</b>    | <b>197,600.00</b>    | <b>190,094.00</b>    | <b>152,117.00</b>    | <b>150,340.78</b>                |
| <b>Capital Outlay</b>                       | <b>-</b>               | <b>36,000.00</b>     | <b>8,800.00</b>      | <b>8,800.00</b>      | <b>-</b>             | <b>-</b>                         |
| <b>Total Budget</b>                         | <b>\$ 129,009.00</b>   | <b>\$ 215,380.00</b> | <b>\$ 285,232.00</b> | <b>\$ 283,790.00</b> | <b>\$ 239,300.00</b> | <b>\$ 239,300.00</b>             |

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                  |
| <b>FINAL BUDGETED REVENUE</b>         | <b><u>\$239,300.00</u></b> |

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                  |
| <b>FINAL BUDGETED REVENUE</b>    | <b><u>\$282,771.14</u></b> |

#### 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                  |
| <b>FINAL BUDGETED REVENUE</b>    | <b><u>\$282,771.14</u></b> |

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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                   |                                     |                                |                              |                                  |
| Personnel Services                                         |                                     |                                |                              |                                  |
| 103-3326-523-120-000 CORRECTIONS-SALARIES                  | 2,515,501                           | 1,993,623                      | 2,673,954                    | 2,960,283                        |
| 103-3326-523-126-000 CORRECTIONS - ON CALL STRAIGHT PAY    | 34,408                              | 26,067                         | 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                             | 145,752                        | 80,000                       | 174,000                          |
| 103-3326-523-144-000 CORRECTIONS - CALL OUT OVERTIME       | 10,276                              | 6,955                          | 10,000                       | 10,000                           |
| 103-3326-523-150-000 CORRECTIONS-INCENTIVE PAY             | 4,780                               | 3,063                          | 5,000                        | 4,800                            |
| 103-3326-523-151-000 CORRECTIONS HAZARDOUS INCENTIVE       | 88,350                              | 66,928                         | 91,900                       | 88,500                           |
| 103-3326-523-210-000 CORRECTIONS-MATCHING FICA             | 208,352                             | 162,710                        | 204,565                      | 218,966                          |
| 103-3326-523-220-000 CORRECTIONS-RETIREMENT                | 817,032                             | 683,854                        | 825,228                      | 885,281                          |
| 103-3326-523-230-000 CORRECTIONS-HEALTH INSURANCE          | 624,713                             | 598,625                        | 652,080                      | 841,256                          |
| 103-3326-523-230-100 CORRECTIONS-HRA                       | 41,910                              | 52,604                         | 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                           | 3,825,671                      | 4,729,133                    | 5,389,183                        |
| Operating Expenses                                         |                                     |                                |                              |                                  |
| 103-3326-523-311-000 CORRECTIONS-INMATE CARE/HOSPITAL      | 29,115                              | 69,913                         | 75,000                       | 75,000                           |
| 103-3326-523-312-000 CORRECTIONS-INMATE CARE/MEDICINE      | 42,480                              | 24,136                         | 60,000                       | 60,000                           |
| 103-3326-523-314-000 CORRECTIONS-INMATE CARE/DENTIST       | 14,960                              | 8,803                          | 20,000                       | 20,000                           |
| 103-3326-523-315-000 CORRECTIONS-INMATE CARE/COUNSELING    | 56,614                              | 29,303                         | 63,800                       | 63,800                           |
| 103-3326-523-316-000 CORRECTIONS-INMATE CARE/LAB           | 689                                 | 3,200                          | 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                              | 64,380                         | 84,000                       | 84,000                           |
| 103-3326-523-341-000 CORRECTIONS-CONTRACTUAL SERVICES      | 173,693                             | 81,944                         | 172,014                      | 172,014                          |
| 103-3326-523-342-000 CORRECTIONS-MAINT CONTRACT-LIVESCAN   | 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                                 | 506                            | 1,250                        | 1,250                            |
| 103-3326-523-410-000 CORRECTIONS-TELEPHONE & COMMUN        | 17,191                              | 9,693                          | 12,750                       | 14,500                           |
| 103-3326-523-430-000 CORRECTIONS-UTILITIES/ELECTRIC        | 137,539                             | 76,682                         | 130,000                      | 130,000                          |
| 103-3326-523-431-000 CORRECTIONS-UTILITIES/WATER           | 155,442                             | 87,056                         | 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                             | 73,929                         | 115,500                      | 115,500                          |
| 103-3326-523-461-000 CORRECTIONS-MAINT OF VEHICLES/EQUIP   | 19,226                              | 2,373                          | 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                               | 4,477                          | 3,250                        | 6,500                            |
| 103-3326-523-510-000 CORRECTIONS-OFFICE SUPPLIES           | 8,890                               | 4,985                          | 6,500                        | 6,500                            |
| 103-3326-523-520-000 CORRECTIONS-GAS, OIL & LUBE           | 6,780                               | 6,812                          | 6,000                        | 6,000                            |
| 103-3326-523-521-000 CORRECTIONS-MEDICAL SUPPLIES          | 5,994                               | 4,887                          | 11,000                       | 11,000                           |
| 103-3326-523-522-000 CORRECTIONS-UNIFORMS                  | 7,748                               | 2,906                          | 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                             | 272,280                        | 365,000                      | 375,000                          |
| 103-3326-523-526-000 CORRECTIONS-KITCHEN SUPPLIES          | 27,953                              | 15,509                         | 23,000                       | 23,000                           |
| 103-3326-523-527-000 CORRECTIONS-JAIL SUPPLIES             | 38,701                              | 24,776                         | 36,000                       | 36,000                           |
| 103-3326-523-527-100 CORRECTIONS - RELIGIOUS               | 0                                   | 301                            | 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                              | 6,967                          | 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                           | 941,408                        | 1,611,764                    | 1,441,664                        |
| Contingencies & Reserves                                   |                                     |                                |                              |                                  |
| Total Expenses                                             | 6,222,856                           | 4,767,079                      | 6,340,897                    | 6,830,847                        |

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

|                                                     | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>                     | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|----------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| ONE CENT SALES TAX                     | 5,909,523                            | 3,297,423                               | 6,079,425                  |
| TT-ROW CONNECTION PERMIT FEES          | 0                                    | 100                                     | 0                          |
| TT-ROW USE PERMIT FEE                  | 0                                    | 300                                     | 0                          |
| STATE ALTERNATIVE FUEL USER/MOTOR FUEL | 0                                    | 1,779                                   | 0                          |
| TT-INTEREST EARNED                     | 21,000                               | 13,286                                  | 19,000                     |
| INTEREST FEMA 2014                     | 0                                    | 67,138                                  | 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                                | 25,993                                  | 3,000                      |
| TT-TRANSFER FROM FIVE CENT             | 2,861,949                            | 1,419,467                               | 3,709,774                  |
| TT-TRANSFER FROM GR                    | 3,421,817                            | 0                                       | 1,273,265                  |
| FLGDP LOAN PROCEEDS                    | 0                                    | 1,644,860                               | 0                          |
| ESTIMATED TT CARRYOVER                 | <u>(494,596)</u>                     | <u>0</u>                                | <u>0</u>                   |
| Total Revenues                         | <u>12,216,289</u>                    | <u>7,149,562</u>                        | <u>11,184,964</u>          |

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

|                                                            | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                   |                                     |                                |                              |                                  |
| Personnel Services                                         |                                     |                                |                              |                                  |
| 104-4102-541-120-000 RD DEPT-SALARIES                      | 2,325,006                           | 1,986,893                      | 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                              | 39,169                         | 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                              | 22,761                         | 75,000                       | 30,000                           |
| 104-4102-541-144-000 RD DEPT - CALL OUT OVERTIME           | 28,224                              | 25,852                         | 15,000                       | 22,000                           |
| 104-4102-541-210-000 RD DEPT-MATCHING FICA                 | 183,263                             | 151,931                        | 230,752                      | 238,538                          |
| 104-4102-541-220-000 RD DEPT-RETIREMENT                    | 364,816                             | 293,154                        | 445,702                      | 426,113                          |
| 104-4102-541-230-000 RD DEPT-HEALTH INSURANCE              | 771,723                             | 740,779                        | 890,520                      | 1,213,350                        |
| 104-4102-541-230-100 RD DEPT-HRA                           | 50,371                              | 62,001                         | 112,500                      | 112,500                          |
| 104-4102-541-240-000 RD DEPT-WORKMENS COMP INS             | 363,576                             | 326,172                        | 385,000                      | 500,000                          |
| Total Personnel Services                                   | 4,230,502                           | 3,650,147                      | 5,318,217                    | 5,712,786                        |
| 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                              | 22,791                         | 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                           | 880,091                        | 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                               | 4,974                          | 7,082                        | 8,700                            |
| 104-4102-541-400-000 RD DEPT-TRAVEL & PER DIEM             | 2,714                               | 332                            | 3,000                        | 3,500                            |
| 104-4102-541-410-000 RD DEPT-COMMUNICATION & POSTAGE       | 17,199                              | 10,629                         | 16,000                       | 17,500                           |
| 104-4102-541-430-000 RD DEPT-UTILITIES                     | 42,428                              | 29,699                         | 45,000                       | 52,000                           |
| 104-4102-541-440-000 RD DEPT-RENTALS & LEASES              | 807,157                             | 489,250                        | 1,100,000                    | 800,000                          |
| 104-4102-541-441-000 RD DEPT-RENTAL & LEASE-COPIER         | 3,253                               | 2,515                          | 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                              | 6,450                          | 12,000                       | 12,000                           |
| 104-4102-541-461-000 RD DEPT-MAINT OF EQUIPMENT            | 621,039                             | 590,585                        | 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                               | 2,240                          | 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                              | 22,909                         | 25,000                       | 30,000                           |
| 104-4102-541-498-000 RD DEPT-TIRE/OIL DISPOSAL             | 4,633                               | 4,120                          | 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                               | 1,195                          | 3,000                        | 2,500                            |
| 104-4102-541-520-000 RD DEPT-GAS, OIL & LUBE               | 594,171                             | 561,619                        | 900,000                      | 900,000                          |
| 104-4102-541-521-000 RD DEPT-OPERATING SUPPLIES            | 32,964                              | 18,962                         | 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                              | 27,852                         | 39,000                       | 39,000                           |
| 104-4102-541-524-000 RD DEPT-JANITORIAL SUPPLIES           | 2,977                               | 1,751                          | 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                                   | 0                              | 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                             | 3,459,429                      | 1,054,500                    | 0                                |
| 104-4102-541-720-000 RD DEPT-CAPITAL LEASE-INTEREST        | 903                                 | 0                              | 0                            | 0                                |
| EXPENSE                                                    |                                     |                                |                              |                                  |
| Total Operating Expenses                                   | 5,244,680                           | 7,082,805                      | 6,025,701                    | 5,081,590                        |
| Contingencies & Reserves                                   |                                     |                                |                              |                                  |
| Total Expenses                                             | 9,475,182                           | 10,732,952                     | 11,343,918                   | 10,794,376                       |

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

|                                                 | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                          |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                       |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                       |                                     |                                |                              |                                  |
| 104-4105-541-310-000 FLGFP LOAN EXPENSES        | 0                                   | 7,241                          | 0                            | 12,568                           |
| 104-4105-541-710-000 FLGFP - PRINCIPAL PAYMENTS | 0                                   | 225,000                        | 0                            | 340,000                          |
| 104-4105-541-720-000 FLGFP - INTEREST PAYMENTS  | 0                                   | 21,990                         | 0                            | 38,020                           |
| <b>Total Operating Expenses</b>                 | <u>0</u>                            | <u>254,231</u>                 | <u>0</u>                     | <u>390,588</u>                   |
| <b>Contingencies &amp; Reserves</b>             |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                           | <u>0</u>                            | <u>254,231</u>                 | <u>0</u>                     | <u>390,588</u>                   |

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

|                                                          | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>         | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|----------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>                         | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|--------------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>  | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|---------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>              | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|---------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>            | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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 &<br>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

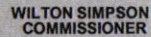
TO BE PAID FROM

PROGRAM ELEMENTS

| ACCOUNT                               | TITLE                                 |           | RATE OR UNIT | TOTAL COST    | LOCAL        | STATE         | GENERAL EXPENSE |  |  |  |  |  |  |  |
|---------------------------------------|---------------------------------------|-----------|--------------|---------------|--------------|---------------|-----------------|--|--|--|--|--|--|--|
| <b>RECEIPTS</b>                       |                                       |           |              |               |              |               |                 |  |  |  |  |  |  |  |
| 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 | \$ -            |  |  |  |  |  |  |  |
|                                       |                                       |           |              |               |              |               |                 |  |  |  |  |  |  |  |
|                                       |                                       |           |              |               |              |               |                 |  |  |  |  |  |  |  |
|                                       |                                       |           |              |               |              |               |                 |  |  |  |  |  |  |  |
|                                       |                                       |           |              |               |              |               |                 |  |  |  |  |  |  |  |







### DETAILED WORK PLAN BUDGET - ARTHROPOD CONTROL

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

[illegible]



## INTEGRATED MOSQUITO MANAGEMENT PLAN

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

|                      |                                         |
|----------------------|-----------------------------------------|
| <b>Fiscal year:</b>  | <b>2026-2027</b>                        |
| <b>Program:</b>      | <b>Jackson</b>                          |
| <b>Completed by:</b> | <b>Shann Layne &amp; Jason Hamilton</b> |

[illegible]



|              |         |             |           |
|--------------|---------|-------------|-----------|
| Program Name | Jackson | Fiscal Year | 2026-2027 |
|--------------|---------|-------------|-----------|

#### II(c). Efficacy/Resistance Testing

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

#### III. Biological Control and Source Reduction

| Biological Control       | Type<br>(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 |
|---------------------------------------------------------------|-----|

##### 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?<br>(i.e. UF IFAS, Contracted, other) | FDACS |

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

#### V. Outreach/Education

| Public Relations/<br>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 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**

| <b>DESCRIPTION</b>          | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-----------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Budget<br>FY 25-26 | Revenues<br>As Of<br>7/31/2026 | Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|--------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                           |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                        |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                        |                                     |                                |                              |                                  |
| 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                           |
| <b>Total Operating Expenses</b>                  | <b>158,760</b>                      | <b>(5,278)</b>                 | <b>0</b>                     | <b>80,065</b>                    |
| <b>Contingencies &amp; Reserves</b>              |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                            | <b>158,760</b>                      | <b>(5,278)</b>                 | <b>0</b>                     | <b>80,065</b>                    |

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

| <b>DESCRIPTION</b>                 | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>               | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|----------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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 &<br>EQUIP     | 1,574                               | 5,053                          | 13,100                       | 13,100                           |
| 122-2324-721-520-000 ART V TECH-CNTY JUDGE/OPERATING<br>SUPPLY          | 5,544                               | 10,060                         | 14,618                       | 20,890                           |
| 122-2324-721-529-100 ART V TECH-CNTY JUDGE/SMALL EQUIP <<br>\$1000      | 1,656                               | 878                            | 500                          | 0                                |
| 122-2324-721-529-200 ART V TECH-CNTY JUDGE/SMALL EQUIP<br>\$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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>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-<br>\$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**

| <b>DESCRIPTION</b>                                    | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-------------------------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>          | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-----------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| SUPV OF EL-INTEREST         | 0                                    | 1,398                                   | 1,000                      |
| SUPV OF EL-MISC REVENUE     | 3,000                                | 14,295                                  | 10,000                     |
| SUPV OF EL-TRANSFER FROM GR | <u>952,508</u>                       | <u>711,519</u>                          | <u>951,749</u>             |
| Total Revenues              | <u><u>955,508</u></u>                | <u><u>727,212</u></u>                   | <u><u>962,749</u></u>      |

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

|                                                              | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|--------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                     |                                     |                                |                              |                                  |
| Personnel Services                                           |                                     |                                |                              |                                  |
| 124-2440-513-110-000 SUPV OF EL-ELECTED OFFICIAL             | 139,042                             | 108,177                        | 145,000                      | 145,000                          |
| 124-2440-513-120-000 SUPV OF EL-SALARIES-EMPLOYEES           | 147,315                             | 100,276                        | 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                               | 1,123                          | 5,000                        | 5,000                            |
| 124-2440-513-210-000 SUPV OF EL-MATCHING FICA                | 21,877                              | 15,491                         | 23,867                       | 24,077                           |
| 124-2440-513-220-000 SUPV OF EL-RETIREMENT                   | 99,425                              | 70,591                         | 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                               | 3,792                          | 9,000                        | 6,000                            |
| Total Personnel Services                                     | 482,147                             | 347,788                        | 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                              | 77,591                         | 98,813                       | 114,500                          |
| 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                                 | 5,735                          | 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                               | 3,188                          | 4,000                        | 6,000                            |
| 124-2440-513-492-000 SUPV OF EL-MISC EXPENSE/WATER           | 593                                 | 437                            | 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                               | 2,482                          | 4,000                        | 4,000                            |
| 124-2440-513-529-100 SUPV OF EL-SMALL EQUIP < \$1000         | 2,126                               | 2,630                          | 3,000                        | 3,000                            |
| 124-2440-513-640-000 SUPV OF EL-CAPITAL OUTLAY               | 49,554                              | 76,107                         | 77,000                       | 0                                |
| Total Operating Expenses                                     | 180,430                             | 209,093                        | 267,038                      | 205,400                          |
| Contingencies & Reserves                                     |                                     |                                |                              |                                  |
| Total Expenses                                               | 662,577                             | 556,881                        | 741,998                      | 745,988                          |

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

|                                                                | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>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<br>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**

| <b>DESCRIPTION</b>               | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|----------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>           | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                    |                                     |                                |                              |                                  |
| Personnel Services                                          |                                     |                                |                              |                                  |
| Operating Expenses                                          |                                     |                                |                              |                                  |
| 129-2675-519-340-000 JCACO&M-CONTRACTUAL SERV/PEST<br>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**

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

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

|                                                          | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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                            | 2,856                            |
| 152-2794-530-529-200 HAZ MAT-SMALL EQUIPMENT \$1000-4999 | 1,153                               | 2,376                          | 0                            | 0                                |
| Total Operating Expenses                                 | <u>2,667</u>                        | <u>2,376</u>                   | <u>2,856</u>                 | <u>2,856</u>                     |
| Contingencies & Reserves                                 |                                     |                                |                              |                                  |
| Total Expenses                                           | <u>2,667</u>                        | <u>2,376</u>                   | <u>2,856</u>                 | <u>2,856</u>                     |

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

| <b>DESCRIPTION</b>             | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|--------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>    | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-----------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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                       | <u>104,112</u>                      | <u>95,476</u>                  | <u>105,806</u>               | <u>105,806</u>                   |
| Operating Expenses                             |                                     |                                |                              |                                  |
| 159-3992-525-340-000 EM MGMT-CONTRACT SERVICES | <u>17</u>                           | <u>0</u>                       | <u>0</u>                     | <u>0</u>                         |
| Total Operating Expenses                       | <u>17</u>                           | <u>0</u>                       | <u>0</u>                     | <u>0</u>                         |
| Contingencies & Reserves                       |                                     |                                |                              |                                  |
| Total Expenses                                 | <u>104,129</u>                      | <u>95,476</u>                  | <u>105,806</u>               | <u>105,806</u>                   |

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

|                                                           | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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          | 1,204                               | 1,041                          | 1,445                        | 1,446                            |
| CONTRACT                                                  |                                     |                                |                              |                                  |
| 159-4002-525-450-000 CNTY/EM MGMT/INS OTHER THAN          | 6,612                               | 6,612                          | 5,187                        | 6,612                            |
| WORKCOMP                                                  |                                     |                                |                              |                                  |
| 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**

| <b>DESCRIPTION</b> | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|--------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                            |                                     |                                |                              |                                  |
| Personnel Services                                  |                                     |                                |                              |                                  |
| 164-2804-534-120-000 SW CONSOLIDATED-SALARIES       | 69,866                              | 50,638                         | 72,814                       | 69,128                           |
| 164-2804-534-140-000 SW CONSOLIDATED-OVERTIME       | 0                                   | 114                            | 0                            | 0                                |
| 164-2804-534-210-000 SW CONSOLIDATED-MATCHING FICA  | 5,283                               | 3,804                          | 5,570                        | 6,003                            |
| 164-2804-534-220-000 SW CONSOLIDATED-RETIREMENT     | <u>12,738</u>                       | <u>9,697</u>                   | <u>12,900</u>                | <u>18,619</u>                    |
| Total Personnel Services                            | <u>87,887</u>                       | <u>64,253</u>                  | <u>91,284</u>                | <u>93,750</u>                    |
| 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                               | 8,888                          | 2,466                        | 0                                |
| 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       | <u>707</u>                          | <u>48</u>                      | <u>0</u>                     | <u>0</u>                         |
| Total Operating Expenses                            | <u>5,567</u>                        | <u>10,355</u>                  | <u>2,466</u>                 | <u>0</u>                         |
| Contingencies & Reserves                            |                                     |                                |                              |                                  |
| Total Expenses                                      | <u>93,454</u>                       | <u>74,608</u>                  | <u>93,750</u>                | <u>93,750</u>                    |

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

| <b>DESCRIPTION</b>               | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|----------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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                                     | 63,319                              | 295,691                        | 638,881                      | 249,176                          |
| Contingencies & Reserves                                     |                                     |                                |                              |                                  |
| Total Expenses                                               | 63,319                              | 295,691                        | 638,881                      | 249,176                          |

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

| <b>DESCRIPTION</b>            | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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>20,113</u>                        | <u>221</u>                              | <u>21,650</u>              |

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

|                                                        | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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                               | <u>          </u>                   | <u>          </u>              | <u>          </u>            | <u>          </u>                |
| 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**

| <b>DESCRIPTION</b>             | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|--------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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 | <u>0</u>                            | <u>0</u>                       | <u>55,271</u>                | <u>48,541</u>                    |
| Total Operating Expenses                              | <u>7,379</u>                        | <u>13,938</u>                  | <u>61,271</u>                | <u>56,541</u>                    |
| Contingencies & Reserves                              |                                     |                                |                              |                                  |
| Total Expenses                                        | <u>7,379</u>                        | <u>13,938</u>                  | <u>61,271</u>                | <u>56,541</u>                    |

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

| <b>DESCRIPTION</b>                       | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|------------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-----------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                        |                                     |                                |                              |                                  |
| Personnel Services                                              |                                     |                                |                              |                                  |
| 181-2782-552-120-000 TDC-SALARIES                               | 92,752                              | 87,840                         | 95,955                       | 139,064                          |
| 181-2782-552-210-000 TDC-MATCHING FICA                          | 6,441                               | 6,019                          | 7,341                        | 10,639                           |
| 181-2782-552-220-000 TDC-RETIREMENT                             | 12,491                              | 12,582                         | 13,463                       | 18,899                           |
| 181-2782-552-230-000 TDC-HEALTH INSURANCE                       | 27,165                              | 29,730                         | 26,688                       | 48,534                           |
| 181-2782-552-230-100 TDC-HRA                                    | 3,500                               | 2,792                          | 3,000                        | 4,500                            |
| Total Personnel Services                                        | 142,349                             | 138,963                        | 146,447                      | 221,636                          |
| 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                              | 7,307                          | 15,000                       | 25,000                           |
| 181-2782-552-340-100 TDC/GREAT OAKS/CONTRACT SERVICES           | 1,595                               | 1,339                          | 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                               | 4,117                          | 5,000                        | 5,000                            |
| 181-2782-552-430-000 TDC-UTILITIES                              | 11,811                              | 8,487                          | 12,000                       | 12,000                           |
| 181-2782-552-430-100 TDC - GREAT OAKS UTILITIES                 | 3,432                               | 1,114                          | 12,000                       | 12,000                           |
| 181-2782-552-441-000 TDC - COPIER LEASE                         | 439                                 | 436                            | 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                               | 6,753                          | 7,000                        | 7,500                            |
| 181-2782-552-470-000 TDC-PRINTING COSTS                         | 18,518                              | 11,750                         | 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                                 | 391                            | 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                                 | 173                            | 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                                  | 9,335                          | 1,000                        | 1,000                            |
| 181-2782-552-529-200 TDC-SMALL EQUIP \$1000-\$4999              | 3,290                               | 7,381                          | 0                            | 0                                |
| 181-2782-552-621-000 TDC-FUTURE MUSEUM                          | 168,170                             | 390,166                        | 0                            | 0                                |
| 181-2782-552-621-100 TDC/MUSEUM/DEPT STATE GRANT                | 0                                   | 267,405                        | 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                               | 5,670                          | 25,000                       | 30,000                           |
| 181-2782-552-835-000 TDC-ADVERTISING                            | 39,603                              | 29,929                         | 25,000                       | 40,000                           |
| 181-2782-552-835-100 TDC-DIGITAL MARKETING                      | 22,871                              | 20,836                         | 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                    | 1,487,839                        |
| Total Operating Expenses                                        | 2,622,369                           | 842,263                        | 1,918,395                    | 1,882,875                        |
| Contingencies & Reserves                                        |                                     |                                |                              |                                  |
| Total Expenses                                                  | 2,764,718                           | 981,226                        | 2,064,842                    | 2,104,511                        |

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

|                                                              | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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                                     | <u>123,724</u>                      | <u>91,048</u>                  | <u>471,388</u>               | <u>145,400</u>                   |
| Contingencies & Reserves                                     |                                     |                                |                              |                                  |
| Total Expenses                                               | <u>123,724</u>                      | <u>91,048</u>                  | <u>471,388</u>               | <u>145,400</u>                   |

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

| <b>DESCRIPTION</b>              | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|---------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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>0</u>                            | <u>0</u>                       | <u>50,000</u>                | <u>50,000</u>                    |

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

| DESCRIPTION                                          | Final<br>Budget<br>FY 25-26 | Revenues<br>As Of<br>7/31/2026 | Budget<br>FY 26-27 |
|------------------------------------------------------|-----------------------------|--------------------------------|--------------------|
| AG CENTER-SPECIAL EVENTS/SHOWS-TAXABLE               | 0                           | (27)                           | 0                  |
| AG CENTER-AUDITORIUM & MULTI PURPOSE ROOM-TAXABLE    | 21,000                      | 6,906                          | 10,000             |
| AG CENTER-AUDITORIUM & MULTI PURPOSE ROOM-TAX EXEMPT | 7,000                       | 1,000                          | 2,000              |
| AG CENTER-ARENA-TAXABLE                              | 2,700                       | 4,389                          | 5,000              |
| AG CENTER-RV HOOKUP 30 AMP-TAXABLE                   | 0                           | 1,571                          | 1,800              |
| AG CENTER-RV HOOKUP 30 AMP-TAX EXEMPT                | 0                           | 1,680                          | 0                  |
| AG CENTER-RV HOOKUP 50 AMP-TAXABLE                   | 0                           | 153                            | 50                 |
| AG CENTER-RV HOOKUP 50 AMP-TAX EXEMPT                | 0                           | 525                            | 0                  |
| AG CENTER-STALLS-TAXABLE                             | 0                           | 2,340                          | 800                |
| AG CENTER-STALLS-TAX EXEMPT                          | 0                           | 3,561                          | 0                  |
| AG CENTER-SHAVINGS-TAXABLE                           | 0                           | 3,561                          | 400                |
| AG CENTER-INTEREST                                   | 200                         | 105                            | 150                |
| AG CENTER-MISC REVENUE                               | 4,000                       | 0                              | 3,000              |
| AG CENTER-TRANSFER FR GEN REV                        | <u>125,963</u>              | <u>124,000</u>                 | <u>119,936</u>     |
| Total Revenues                                       | <u>160,863</u>              | <u>149,764</u>                 | <u>143,136</u>     |

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

|                                                                  | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                         |                                     |                                |                              |                                  |
| Personnel Services                                               |                                     |                                |                              |                                  |
| 196-6306-572-120-000 AG CENTER-SALARIES                          | 38,761                              | 32,277                         | 43,195                       | 44,852                           |
| 196-6306-572-210-000 AG CENTER-MATCHING FICA                     | 2,926                               | 2,441                          | 3,305                        | 3,432                            |
| 196-6306-572-220-000 AG CENTER-RETIREMENT                        | 5,331                               | 4,528                          | 6,061                        | 6,096                            |
| 196-6306-572-230-000 AG CENTER-HEALTH INSURANCE                  | 13,411                              | 12,387                         | 13,344                       | 16,178                           |
| 196-6306-572-230-100 AG CENTER-HRA                               | 1,250                               | 938                            | 1,500                        | 1,500                            |
| Total Personnel Services                                         | 61,679                              | 52,571                         | 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                               | 528                            | 570                          | 570                              |
| 196-6306-572-410-000 AG CENTER-COMMUNICATION/POSTAGE             | 2,348                               | 1,513                          | 2,433                        | 2,433                            |
| 196-6306-572-430-000 AG CENTER-GARBAGE & UTILITIES               | 47,587                              | 48,624                         | 37,380                       | 43,000                           |
| 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<br>CONSTR YD | 0                                   | 0                              | 300                          | 300                              |
| 196-6306-572-460-000 AG CENTER-MAINTENANCE                       | 6,476                               | 3,730                          | 7,000                        | 7,000                            |
| 196-6306-572-461-000 AG CENTER-MAINT OF EQUIPMENT                | 8,030                               | 5,647                          | 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                                 | 115                            | 100                          | 100                              |
| 196-6306-572-520-000 AG CENTER-GAS,OIL & LUBE                    | 5,286                               | 2,054                          | 3,000                        | 3,000                            |
| 196-6306-572-521-000 AG CENTER-OPERATING SUPPLIES                | 7,348                               | 214                            | 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                              | 68,871                         | 93,458                       | 71,078                           |
| Contingencies & Reserves                                         |                                     |                                |                              |                                  |
| Total Expenses                                                   | 144,885                             | 121,442                        | 160,863                      | 143,136                          |

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

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

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

|                                                          | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>             | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|--------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>                  | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                  |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                               |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                               |                                     |                                |                              |                                  |
| 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                                |
| <b>Total Operating Expenses</b>                         | <u>0</u>                            | <u>258,973</u>                 | <u>0</u>                     | <u>279,667</u>                   |
| <b>Contingencies &amp; Reserves</b>                     |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                   | <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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|-------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                                            |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                         |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                         |                                     |                                |                              |                                  |
| 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<br>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<br>MATCH | 0                                   | 0                              | 500,000                      | 0                                |
| <b>Total Operating Expenses</b>                                   | <u>5,827</u>                        | <u>1,799,034</u>               | <u>5,180,059</u>             | <u>1,415,446</u>                 |
| <b>Contingencies &amp; Reserves</b>                               |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                             | <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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                               |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                            |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                            |                                     |                                |                              |                                  |
| 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                                |
| <b>Total Operating Expenses</b>                      | <u>0</u>                            | <u>0</u>                       | <u>979,073</u>               | <u>0</u>                         |
| <b>Contingencies &amp; Reserves</b>                  |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                | <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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>                | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|-----------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                            |                                     |                                |                              |                                  |
| Personnel Services                                                  |                                     |                                |                              |                                  |
| Operating Expenses                                                  |                                     |                                |                              |                                  |
| 393-4401-541-530-000 GTBS 2021 - D1 MILLING PROJECT SR 71<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|--------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                           |                                     |                                |                              |                                  |
| Personnel Services                                                 |                                     |                                |                              |                                  |
| Operating Expenses                                                 |                                     |                                |                              |                                  |
| 393-4402-541-530-000 GTBS 2021 - D2 CHIP SEAL SETTLEMENT TO<br>APS | 404,899                             | 0                              | 0                            | 0                                |
| 393-4402-541-630-000 GTBS 2021-D2 PAVING PROJECT                   | 0                                   | 0                              | 59,252                       | 67,828                           |
| Total Operating Expenses                                           | 404,899                             | 0                              | 59,252                       | 67,828                           |
| Contingencies & Reserves                                           |                                     |                                |                              |                                  |
| Total Expenses                                                     | 404,899                             | 0                              | 59,252                       | 67,828                           |

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

|                                                          | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                         |                                     |                                |                              |                                  |
| Personnel Services                                               |                                     |                                |                              |                                  |
| Operating Expenses                                               |                                     |                                |                              |                                  |
| 393-4404-541-530-000 GTBS 2021 - D4 TWIN PONDS ROAD ROCK<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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                          | <u>                    </u>         | <u>                    </u>    | <u>                    </u>  | <u>                    </u>      |
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DESCRIPTION</b>        | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|---------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| 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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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**

| <b>DEPARTMENT NAME</b>                         | <b>DEPARTMENT CODE</b> | <b>BUDGET</b>     | <b>PROPOSED</b>             | <b>PAGE</b> |
|------------------------------------------------|------------------------|-------------------|-----------------------------|-------------|
|                                                |                        | <b>2025-2026</b>  | <b>BUDGET<br/>2026-2027</b> |             |
| Jackson County Recycling                       | 416-2803               | 76,762            | 83,850                      | 172         |
| <b>WATER / SEWER</b>                           |                        |                   |                             | 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         |
| <b>TOTAL WATER / SEWER FUND</b>                |                        | <b>20,098,803</b> | <b>10,235,947</b>           |             |
| <b>TOTAL APPROPRIATIONS - ENTERPRISE FUNDS</b> |                        | <b>20,175,565</b> | <b>10,319,797</b>           |             |
| <b>TOTAL REVENUE-ENTERPRISE FUNDS</b>          |                        | <b>20,175,565</b> | <b>10,319,797</b>           |             |
| <b>Surplus (Deficit)</b>                       |                        | <b>0</b>          | <b>0</b>                    |             |

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

| <b>DESCRIPTION</b>                 | <b>Final<br/>Budget<br/>FY 25-26</b> | <b>Revenues<br/>As Of<br/>7/31/2026</b> | <b>Budget<br/>FY 26-27</b> |
|------------------------------------|--------------------------------------|-----------------------------------------|----------------------------|
| J C RECYCLING-INTEREST EARNED      | 3,500                                | 1,895                                   | 3,000                      |
| J C RECYCLING-RECYCLING SALES      | 32,000                               | 18,656                                  | 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>58,800</u>              |
| Total Revenues                     | <u>100,693</u>                       | <u>46,655</u>                           | <u>83,850</u>              |

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

|                                                               | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                      |                                     |                                |                              |                                  |
| Personnel Services                                            |                                     |                                |                              |                                  |
| 416-2803-534-120-000 J C RECYCLING-SALARIES                   | (2,510)                             | 114                            | 11,935                       | 9,336                            |
| 416-2803-534-140-000 J C RECYCLING-OVERTIME                   | 2,064                               | 2,656                          | 0                            | 2,000                            |
| 416-2803-534-210-000 J C RECYCLING-MATCHING FICA              | 150                                 | 215                            | 893                          | 0                                |
| 416-2803-534-220-000 J C RECYCLING-RETIREMENT                 | 424                                 | 621                            | 2,588                        | 0                                |
| 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                                 | 3,606                          | 45,104                       | 46,692                           |
| Operating Expenses                                            |                                     |                                |                              |                                  |
| 416-2803-534-340-000 J C RECYCLING-CONTRACT SERVICES          | 806                                 | 1,816                          | 1,500                        | 1,500                            |
| 416-2803-534-410-000 J C RECYCLING-COMMUNICATION &<br>POSTAGE | 0                                   | 0                              | 500                          | 500                              |
| 416-2803-534-430-000 J C RECYCLING-UTILITIES                  | 7,855                               | 5,245                          | 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                               | 895                            | 3,000                        | 3,000                            |
| 416-2803-534-461-000 J C RECYCLING-MAINT/EQUIPMENT            | 2,792                               | 6,022                          | 10,000                       | 10,000                           |
| 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                          | 500                              |
| 416-2803-534-494-000 J C RECYCLING-MISC DISPOSAL              | 6,196                               | 326                            | 5,000                        | 7,000                            |
| 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                               | 6,721                          | 2,000                        | 5,000                            |
| 416-2803-534-521-000 J C RECYCLING-OPERATING SUPPLIES         | 245                                 | 3,462                          | 500                          | 1,000                            |
| 416-2803-534-523-000 J C RECYCLING-UNIFORMS                   | 0                                   | 493                            | 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                              | 44,486                         | 55,589                       | 37,158                           |
| Contingencies & Reserves                                      |                                     |                                |                              |                                  |
| Total Expenses                                                | 46,475                              | 48,092                         | 100,693                      | 83,850                           |

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

| DESCRIPTION                                        | Final<br>Budget<br>FY 25-26 | Revenues<br>As Of<br>7/31/2026 | Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                                                       |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                                    |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                                    |                                     |                                |                              |                                  |
| 492-5348-526-620-000 FDEP SHANGRI LA GRANT -<br>PRECONSTRUCTION              | 0                                   | 0                              | 10,000                       | 0                                |
| 492-5348-536-621-000 FDEP SHANGRI LA GRANT -<br>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                                |
| <b>Total Operating Expenses</b>                                              | <b>0</b>                            | <b>336,981</b>                 | <b>968,395</b>               | <b>0</b>                         |
| <b>Contingencies &amp; Reserves</b>                                          |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                                        | <b>0</b>                            | <b>336,981</b>                 | <b>968,395</b>               | <b>0</b>                         |

# JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS

## FY 2026-27 ANNUAL BUDGET EXPENSE SUMMARY

### OPERATING EXPENSES

|                                                                        | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|------------------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <b><u>Expenses</u></b>                                                 |                                     |                                |                              |                                  |
| <b>Personnel Services</b>                                              |                                     |                                |                              |                                  |
| <b>Operating Expenses</b>                                              |                                     |                                |                              |                                  |
| 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                           |
| <b>Total Operating Expenses</b>                                        | <b>0</b>                            | <b>0</b>                       | <b>435,800</b>               | <b>209,395</b>                   |
| <b>Contingencies &amp; Reserves</b>                                    |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                                                  | <b>0</b>                            | <b>0</b>                       | <b>435,800</b>               | <b>209,395</b>                   |

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

|                                                              | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|--------------------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| Expenses                                                     |                                     |                                |                              |                                  |
| Personnel Services                                           |                                     |                                |                              |                                  |
| Operating Expenses                                           |                                     |                                |                              |                                  |
| 492-5361-536-313-000 NFWWMD/BUE SPRINGS/PHASE 2 PROF<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>2026-2027 |
|---------------------------------------------------|-------------------------------------|--------------------------------|------------------------------|----------------------------------|
| <u><b>Expenses</b></u>                            |                                     |                                |                              |                                  |
| Personnel Services                                |                                     |                                |                              |                                  |
| Operating Expenses                                |                                     |                                |                              |                                  |
| 492-8100-536-497-000 JCWS-ALLOWANCE FOR BAD DEBTS | (30,791)                            | 0                              | 80,000                       | 80,000                           |
| <b>Total Operating Expenses</b>                   | <b>(30,791)</b>                     | <b>0</b>                       | <b>80,000</b>                | <b>80,000</b>                    |
| Contingencies & Reserves                          |                                     |                                |                              |                                  |
| <b>Total Expenses</b>                             | <b>(30,791)</b>                     | <b>0</b>                       | <b>80,000</b>                | <b>80,000</b>                    |

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

|                                                | Actual<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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<br>Expenditures<br>2024-2025 | Expended<br>As Of<br>7/31/2026 | Final<br>Budget<br>2025-2026 | Requested<br>Budget<br>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>            |