BOARD *of* COUNTY COMMISSIONERS

BUDGET—FISCAL YEAR 2025-2026

BOARD *of* COUNTY COMMISSIONERS

Operating Budget
Fiscal Year 2025-2026
October 1, 2025, through September 30, 2026

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 2025-2026 Annual Budget

Proposed Ad Valorem Tax Revenue was calculated based on 7.9450 mills for the Fiscal Year 2025-2026 proposed levy.

GENERAL REVENUE FUND	**2.1698**
FINE AND FORFEITURE FUND	**5.7752**
TOTAL MILLAGE	**7.9450**

- The current year Rolled-Back Millage, 7.7982, will generate $18,597,963 (95% 17,668,065). The difference from last Fiscal Year's levied millage is an increase of $414,125 (95% $393,419) This calculation is based on Florida Statute 200.005. This option does not require a notice of increase in taxes.
- Last Year's Millage, 7.9450, will generate $18,948,067 (95% $18,000,664). This would result in an increase of $764,229 (95% $726,018) from last year's levied taxes of $18,183,838 and would require a notice of tax increase.
- In addition to the TRIM requirements, local governments must conform to the maximum millage limitation requirements first imposed by the Legislature in 2007. Based on these requirements the following options are available:
    - The Rolled-Back rate used for maximum millage (8.4670) adjusted by the change in per capita Florida personal income (1.0451) is 8.8489 and will generate $21,103,783 (95% $20,048,594). This is the majority vote maximum millage. This would result in an increase from the rolled-back millage of $2,505,820 (95% $2,380,529) and would require a notice of tax increase.

BOARD of COUNTY COMMISSIONERS

FY 2025-2026 Annual Budget

Salary Information

The proposed budget includes a $1,650.00 across the board raise for personnel in the 2025-2026 Budget. This amount is to account for minimum wage requirements and compression.

This budget includes sworn jail personnel, whose $1,650 raise is covered by the FDLE Grant.

BOARD *of* COUNTY COMMISSIONERS

FY 2025-2026 Annual Budget

Table of Contents

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2025-2026 ANNUAL BUDGET
EXPENSE SUMMARY

GENERAL REVENUE

DEPARTMENT NAME		BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PAGE
County Administration	2100	631,251	707,763	3
County Commission	2101	487,481	438,728	4
Other Government Services	2102	6,506,450	3,097,799	5
County Attorney	2103	152,000	218,000	6
Human Resources	2105	251,561	273,114	7
Information Technology	2106	441,037	345,692	8
Technology Escrow	2112	64,495	64,495	9
Property Appraiser	2211	1,657,410	1,700,652	10
Tax Collector	2212	1,350,443	1,347,068	11
Clerk of Courts	2320	1,264,468	1,378,273	12
Clerk of Courts-Article V	2321	57,100	78,100	13
Circuit Judge	2322	11,000	12,000	14
County Judge	2324	4,504	4,504	15
Guardian Ad Litem	2325	9,255	7,795	16
State Attorney	2332	34,105	34,665	17
Public Defender	2333	58,349	54,080	18
Purchasing	2558	68,908	67,456	19
Courthouse and County Buildings	2670	387,430	453,450	20
County Building Maintenance	2672	944,308	1,032,172	21
Jackson County Economic Development Committee	2774	210,000	210,000	22
Opportunity Florida	2778	4,732	4,732	23
RIF- Project JAWS	2779	3,859,237	3,048,100	24
CDBG-HR Grant M0043	2780	5,835,465	2,515,035	25
Apalachee Regional Planning Council	2781	9,018	21,110	26
Jackson County Chamber of Commerce	2782	2,000	2,000	27
Community Development	2783	277,398	293,474	28
CDBG-MIT MT151 Safe Room	2785	7,284,456	7,190,538	29
Marianna Community Development Council	2788	253,940	214,245	30
Jackson County Economic Development Committee Salaries	2789	0	122,183	31
Pooser Road Housing Development	2790	837,000	837,000	32
Chrome Endeavor Redevelopment	2791	263,447	270,398	33
Veterans Service	2991	130,764	134,226	34
Fire Control	3211	39,727	39,727	35
Fire Rescue - All Stations	3212	6,106,965	5,030,856	36
EMS Grant Match	3217	10,000	10,000	38
FEMA AFG Grant	3220	43,000	110,017	39
Probation Office	3320	249,126	264,755	40
Building Inspection	3440	540,338	579,018	41
Code Enforcement	3442	105,826	118,095	42
Medical Examiner	3990	181,105	178,980	43
J-Trans	4101	5,000	5,000	44
Landfill East Closure	4215	65,000	65,000	45
Health Department	5101	427,000	400,180	46
Mental Health	5103	40,000	35,000	47
NWFHN Opioid Funding	5104	321,402	196,384	48
FL HCRA	5106	10,000	10,000	50
Pauper Funerals	5107	5,000	5,000	51
Animal Control	5108	273,321	291,646	52
Gulf Coast Children's Advocacy Center	5109	10,000	9,000	53
Partners for Pets	5111	10,000	5,000	54
Second Harvest	5111	0	0	54
Tri-County Community Council	5112	2,000	2,000	55

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2025-2026 ANNUAL BUDGET
EXPENSE SUMMARY

GENERAL REVENUE

DEPARTMENT NAME		BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PAGE
DOH Opioid Funds	5114	50,000	0	56
Florida Opioid Settlement Funds	5115	141,444	15,864	57
NWFLHN CORE	5116	0	250,000	58
Medicaid	5222	958,109	1,234,381	59
Housing & Grants	5346	67,011	910	60
Senior Citizens	5347	15,000	0	61
Parks and Recreation	6100	0	596,113	62
Recreation - County Wide	6102	63,175	63,175	64
Millpond Dam - Maintenance	6104	1,300	1,900	65
Chipola Regional Arts Association	6209	250	250	66
Library - Donation Account	6211	17,130	2,000	67
Library - General Revenue	6213	488,286	612,245	68
Boat Ramp Improvements	6301	62,037	36,151	69
Extension Service	6302	339,494	341,540	70
Soil Conservation Service	6304	50,339	43,300	71
Agriculture Center Board	6306	92,675	95,963	72
Jackson County Livestock Association	6307	2,475	0	73
Riparian Cnty Stakeholder Coalition	6315	5,000	0	74
Tri-County Airport Authority	7201	1,000	2,000	75
Allowance for Bad Debts	8100	2,605,000	3,255,500	76
Transfers Out	9101	8,785,381	4,552,916	77
Contingencies - Reserves	9990	1,450,665	200,000	78
TOTAL APPROPRIATIONS - GENERAL REVENUE		**56,989,593**	**44,838,713**	

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DE RI TI P	Final Budget Of FY 24-25	Revenues As 8/31/2025	Budget FY 25-26
GR-ADVALOREM TAXES	4,557,043	3,954,854	4,760,536
SPRINGHILL LANDFILL/ROYALTY	2,044,553	1,556,978	2,000,000
COMMUNICATIONS SERVICES TAX	147,943	119,183	158,895
GR-BUILDING INSPECTION	540,338	498,375	575,535
WASTE MANAGEMENT-FRANCHISE FEES	104,110	85,611	115,356
GROWTH MGMT FEES-RESIDENTIAL	19,133	20,500	23,066
GROWTH MGMT FEES-COMMERCIAL	21,943	14,540	21,283
ENGINEERING REVIEW FEES	0	1,825	1,000
SIGN PERMIT APPLICATION FEES	500	1,575	1,500
WIRELESS APPLICATION-TYPE 1	2,500	0	1,000
FIRE PLAN REVIEW FEES	20,381	4,330	7,000
FLOOD DETERMINATION LETTER FEE	0	0	6,238
ALCOHOLIC BEVERAGE CERTIFICATION	200	250	200
COMP PLAN AMEND-LARGE SCALE	1,000	0	500
COMP PLAN AMEND-SMALL SCALE	1,250	750	500
SUBDIVISION PLAT-MAJOR	500	0	500
SUBDIVISION PLAT-MINOR	500	1,500	500
SUBDIVISION PLAT-FINAL	500	0	500
CODE VIOLATION SEARCHES-CODE ENF.	10,800	10,600	12,000
HMGP SAFE ROOM (MT151)	4,795,365	83,919	4,795,365
HGMP - GENERATOR CRITICAL FACILITY	1,788,848	0	1,788,848
CDBG MATCH - GENERATOR CRITICAL FACILITY	434,669	0	434,669
FEMA-DR4399-MICHAEL-FEDERAL	0	981,088	0
FEDERAL PMTS IN LIEU OF TAXES	60,000	56,972	55,160
VULNERABILITY ASSESSMENT GRANT(23PLN52)	351,650	205,400	0
HR GRANT(M0043)/MADISONS	415,688	0	385,039
DIV OF FORESTRY-BUNKER GEAR	0	14,351	12,500
FEMA-DR4399-MICHAEL-STATE	0	288,976	0
DEO/CV GRANT/HOSPITAL	5,419,777	1,545,200	2,129,996
DEO/RIF/PROJECT TAP	483,637	0	0
RIF - PROJECT JAWS	3,375,600	107,500	3,048,100
FDOH/C2431/GAS DETECTORS	0	4,722	0
FDOH/HART GRANT	0	11,000	0
RIF GRANT - BLUE SPRINGS CAMPGROUND	0	86,750	0
STATE REVENUE SHARING	1,309,297	1,028,614	1,358,329
INS. LIC TAX AKA INS AGENT LIC FEES	25,246	12,881	25,761
MOBILE HOME LICENSE TAX	28,300	26,897	30,000
ALCOHOLIC BEVERAGE LIC TAX	2,000	1,523	7,000
DIST OF SALES & USE TAX/FORMERLY RACING	57,000	57,000	57,000
HALF CENT SALES TAX	2,640,180	1,795,888	2,640,618
HALF CENT SALES TAX EMER & SUPP DIST	2,465,126	1,728,647	2,332,630
HALF CENT-FISCALLY CONSTRAINED FY10-11	321,694	193,338	315,325
FIREFIGHTERS SUPL. COMP	2,500	2,603	3,440
VESSEL FEES/BOATING FUNDS	12,000	5,112	12,288
AMENDMENT ONE OFFSET	2,100,000	2,070,840	1,900,000
PAYMENT IN LIEU OF TAXES-STATE	2,500	2,518	2,518
LICENSE PLATE FEES FROM STATE	200	293	230
FIRE FEES	0	10,450	16,000
AMBULANCE FEES	6,100,000	4,871,688	7,300,000
PEMT MCO FUNDS - F&R	0	0	416,000
PROBATION FEES	46,365	28,878	39,000
ANIMAL CONTROL FINES	2,000	4,498	4,500
ANIMAL CONTROL FEES - OTHER	1,000	2,895	2,000
P&R - CAVE DIVING FEES	28,000	26,826	35,000
CONDITIONAL RELEASE FINES	5,760	2,880	3,800
RESTITUTIONS-GENERAL FUND	100	0	48
FINES, LIBRARY	3,358	3,750	3,700
OVER OR SHORT/LIBRARY FINES	100	0	10
LOST/DAMAGED BOOK REIMBURSEMENT	563	624	550
CODE ENFORCEMENT FINES	1,000	100	1,000
INTEREST EARNED GEN REVENUE	10,000	207,244	150,000
RENT-FARM LEASE-BAGGETT-COM DIST PARK	4,620	4,620	4,620
RENT-OFFICE SPACE-GREEN ST BLDG	76,944	57,708	76,944
RENT-OFFICE SPACE-PPLCS/LEWIS BLDG	4,800	0	4,800
RENT-PARKING SPACES-GREEN ST BLDG	1,200	400	1,200
LEASE INCOME - LORD CATTLE	0	4,500	4,500

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DE RI TI P	Final Budget O f FY 24-25	Revenues As 8/31/2025	Budget FY 25-26 P
CITIZENS LODGE - PERF ARTS PAVILLION	2,000	2,859	3,000
CITIZENS LODGE - ARTS PAV RENT - TAX EXPT P	600	353	500
CITIZENS LODGE - LODGE RENTAL	11,500	8,670	11,500
CITIZENS LODGE - LODGE RENTAL TAX EXPT	2,000	370	1,000
CYPRESS PARK - RENTAL	1,500	1,344	2,000
CYPRESS PARK RENTAL - NON TAXABLE	0	(93) P	50
SALE OF FIXED ASSETS	2,50P	0	2,500
POOSER HOUSING DEVELOP - SALE PROCEEDS P	837,000 P	0 P	837,000
CHROME COTTAGE PURCHASES P	263,447 P	0 P	270,398
SALE OF SURPLUS ITEMS	2,000	0	2,000
SALE OF SURPLUS LIBRARY BOOKS P	500	999 P	900
PRIVATE DONATIONS TO LIBRARY	40P	223	400
DONATIONS/G'VILLE LIBRARY	5,000	0	0
DONATIONS TO FIRE & RESCUE P	0	30P	0
PRIOR YEAR REFUNDS P	25,000 P	44,043 P	25,000
FL SETTLEMENT - OPIOID PAYMENTS P	141,444 P	46,840 P	15,864
DOH - OPIOID PAYMENTS P	50,000	0	0
NWFHN - OPIOID PAYMENTS	321,402 P	96,662	196,384
NWFHN CORE FUNDING	0	0	250,000
BLUE CROSS PREMIUM REFUNDS P	0	86,749 P	0
MISC. REVENUES	31,000	237,222 P	30,000
MISC-LIBRARY COPIES & REPLACE CARDS P	7,0P0	9,910	10,000
BLUE CROSS & BLUE SHEILD WELLNESS REFUND P	35,000 P	35,000 P	35,000
KEEP JACO BEAUTIFUL TSHIRTS/FOR HATS-TAXABLE P	500 P	88 P	50
BLUE SPRINGS CONCESSIONAIRE REVENUE P	9,000 P	7,775 P	14,000
GR-TRANSFER FROM UTILITY FUND P	4,569,511	1,756,752	4,587,889
ESTIMATED GR CARRYOVER	7,723,239	0	1,209,881
ESTIMATED BUILDING FUND ESCROW CARRYOVER P	2,938,874	0	0
ESTIMATED TECHNOLOGY ESCROW CARRYOVER P	64,495	0	64,495
ESTIMATED HEALTH DEPT ESCROW	150,000 P	0	150,000
ESTIMATED CARRYOVER - TIMBER	44,927	0	34,305
Total Revenues	**57,090,120**	**24,145,760**	**44,838,713** P

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JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY ADMINISTRATION

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2100-512-120-000 ADMIN-SALARIES	330,039	269,011	350,085	412,537
001-2100-512-121-000 ADMIN - SICK BUYBACK	0	27,374	0	0
001-2100-512-130-000 ADMIN-TEMP EMPLOYEE	4,757	1,472	0	0
001-2100-512-140-000 ADMIN-OVERTIME WAGES	278	418	0	0
001-2100-512-210-000 ADMIN-MATCHING FICA	24,124	23,491	26,780	31,559
001-2100-512-220-000 ADMIN-RETIREMENT	79,053	65,673	81,786	87,267
Total Personnel Services	**438,251**	**387,439**	**458,651**	**531,363**
Operating Expenses				
001-2100-512-310-000 ADMIN-PROFESSIONAL SERVIC	58,718	13,210	20,000	20,000
001-2100-512-311-000 ADMIN-PROF SVS-LOBBYIST	60,025	45,045	63,000	63,000
001-2100-512-315-000 ADMIN - MARKETING SERVICES	609	1,895	10,000	5,000
001-2100-512-340-000 ADMIN-MAINT CONTRACT	11,335	11,474	11,500	12,000
001-2100-512-342-000 ADMIN-CONTRACT/KESSLER CONSULT	6,816	0	0	0
001-2100-512-400-000 ADMIN-TRAVEL/PER DIEM	4,343	4,369	4,000	5,000
001-2100-512-410-000 ADMIN-COMM & POSTAGE	40,195	29,824	35,000	36,000
001-2100-512-440-000 ADMIN-COPIER LEASE	4,210	4,861	4,200	7,000
001-2100-512-461-000 ADMIN-MAINT OF VEHICLE	774	0	600	600
001-2100-512-490-000 ADMIN-DUES & PUBLICAT	1,089	215	2,500	1,000
001-2100-512-491-000 ADMIN-TRAINING & EDUC	3,772	1,323	3,000	3,000
001-2100-512-495-000 ADMIN-EMPLOYEE INCENTIVE	3,702	3,017	4,500	4,500
001-2100-512-496-000 ADMIN-KEEP JACO BEAUTIFUL EXPENSES	120	322	2,500	2,500
001-2100-512-510-000 ADMIN-OFFICE SUPPLIES	10,302	9,053	8,500	14,000
001-2100-512-520-000 ADMIN-GAS,OIL & LUBE	390	150	2,000	2,000
001-2100-512-522-000 ADMIN-UNIFORMS	217	869	800	800
001-2100-512-529-100 ADMIN-SMALL EQUIP < $1000	3,047	2,433	500	0
001-2100-512-621-000 ADMIN-BUILDING IMPROVEMENTS	23,638	0	0	0
001-2100-512-640-000 ADMIN-CAPITAL OUTLAY	67,058	0	0	0
Total Operating Expenses	**300,360**	**128,060**	**172,600**	**176,400**
Contingencies & Reserves				
Total Expenses	**738,611**	**515,499**	**631,251**	**707,763**

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FY 2025-26 A UAL BUDGET EX E E UMMARY
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	Actual Expenditures 2023-2024	Expended As f 7/31/2025	Final Budget 2024-2025	Requested P Budget 2025-2026
Expenses				
ersonnel ervices				
001-2101-511-110-000 BCC-SALARIES - ELECTED OFFICIALS **P**	237,115	204,550	272,611	246,622
001-2101-511-210-000 BCC-MATCHING FICA	17,689	15,195	20,855	18,865
001-2101-511-220-000 BCC-RETIREMENT	133,235 **P**	98,824 **P**	170,079 **P**	108,741
Total ersonnel ervices	**388,039**	**318,569**	**463,545**	**374,228 P**
O p erating Expenses				
001-2101-511-400-000 BCC-TRAVEL & PER DIEM	50,341	46,058	46,850	47,000
001-2101-511-490-000 BCC-MEMBERSHIP DUES	11,154	11,551	13,000	13,000
001-2101-511-491-000 BCC-TRAINING & EDUCATION **P**	2,285	2,737	4,500	4,500
001-2101-511-529-100 BCC-SMALL EQUIP < $1000	0	30	0	0
001-2101-511-640-000 BCC-CAPITAL OUTLAY	0	5,000	0	0
O p Total erating Expenses	**63,780 P**	**65,376 P**	**64,350 P**	**64,500**
Contingencies & Reserves				
Total Expenses	**451,819**	**383,945**	**527,895**	**438,728 P**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
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	Actual Expenditures Of 2023-2024	Expended As 8/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
001-2102-519-230-000 COUNTY EMPLOYEES - HEALTH INS X	936,641	945,887	1,096,884	1,157,676
001-2102-519-230-100 COUNTY EMPLOYEES-HRA	23,231	103,146	117,000	117,000
001-2102-519-230-200 RETIREE HEALTH SUBSIDY	161,818	155,903	150,000	147,600
001-2102-519-240-000 WORKMEN'S COMPENSATION INS	194,826	189,692	395,103	200,000
001-2102-519-242-000 W/C FILE 62-097-00006	1,853	116	2,000	2,000
001-2102-519-250-000 UNEMPLOYMENT COMPENSATION	1,223	0	7,000	3,000
Total Personnel ervices	**1,319,592**	**1,394,744**	**1,767,987**	**1,627,276**
O p erating Expenses				
001-2102-519-310-000 GUARANTEED ENERGY PROJECT PERFORMANCE MONITORING	30,060	30,962	30,962	31,891
001-2102-519-314-000 W/C CLAIMS ADJUSTING/SERVICING X	2,000	2,000	2,400	2,400
001-2102-519-319-000 VALUE ADJUSTMENT BD PROF SVS X	247 X	194 X	500 X	500
001-2102-519-320-000 AUDITING SERVICES X	121,634	123,500	124,000	123,500
001-2102-51X-321-000 ACCOUNTING SERVICES X	10,980 X	10,30X	7,50X	7,500
001-2102-519-324-000 GASB 45 ACTUARIAL - PROF SVS OPEB PLAN X	7,000 X	4,200 X	7,000 X	7,000
001-2102-519-340-000 CONTRACTUAL SERVICES X	14,944	21,314	12,000	12,000
001-2102-51X-341-000 ORDINANCE CODIFICATION X	8,385 X	2,655 X	3,000 X	3,000
001-2102-519-343-000 MINUTES INDEXING-MUNICIPL CODE X	232 X	270 X	50X	500
001-2102-519-345-000 FDEP GRANT - VULNERABILITY ASSESSMENT X	163,0X00	205,400	351,650	0
001-2102-519-441-000 LEASES-STATE OF FLORIDA X	60X	0	300	0
001-2102-519-442-000 AUTOMOBILE LEASE-ENTERPRISE X	100,756	88,996	109,000	113,616
001-2102-519-443-000 TOWER SPACE LEASE-ROUND LAKE X	6,000	0	6,000	6,000
001-2102-519-444-000 BROADBANK CONSULTANTS X	81,960	2,094	45,160	2,000
001-2102-519-450-000 INSURANCE OTHER THAN W/C X	834,452	878,467	745,500	775,015
001-2102-519-451-000 RISK MANAGEMENT NON COUNTY X	2,230 X	0 X	5,X00	5,000
001-2102-519-462-000 MAINTENANCE - COMPUTER X	6,149 X	338	10,000	10,000
001-2102-51X-492-000 MISCELLANEOUS EXPENSES X	9,402 X	10,648 X	10,X00	10,000
001-2102-519-493-000 ADVERTISING - LEGALS X	35,917	3,268	14,000	14,000
001-2102-519-494-000 RECORDING FEES-CLERK X	0 X	169 X	250 X	250
001-2102-519-522-000 BOOT ALLOWANCE X	1,875 X	2,025 X	4,500 X	4,500
001-2102-519-540-X00 DEBRIS CLEANUP/2024 TORNADO X	912,429	0	0	0
001-2102-519-541-000 DEBRIS MONITORING/2024 TORNADO X	212,009 X	0	0	0
001-2102-519-628-000 PURCHASE TAX COLLECTOR BLDG	0	1,020,889	0	0
001-2102-519-628-100 NEW TC BLDG IMPROVEMENTS	0	27,607	0	0
001-2102-519-643-000 OPIOID - CAPITAL OUTLAY	0	9,890	0	0
001-2102-519-710-000 GUARANTEED ENERGY PROJECT-PRINCIPAL PAYMENT	187,760	198,280	198,280	209,225
001-2102-519-720-000 GUARANTEED ENERGY INTEREST PAYMENT	39,187	37,147	37,147	32,626
001-2102-519-999-000 BUILDING ESCROW	0	0	3,038,974	100,000
O p Total erating Expenses	**2,789,208**	**2,680,613**	**4,763,623**	**1,470,523**
ontingencies & Reserves				
Total Expenses X	**4,108,800**	**4,075,357**	**6,531,610**	**3,097,799 X**

8/07/2026 X

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY ATTORNEY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2103-514-310-000 BOARD ATTORNEY RETAINER	10,000	7,791	12,000	18,000
001-2103-514-311-000 MISC LEGAL COSTS/COUNTY CASES	217,968	217,149	140,000	200,000
001-2103-514-400-000 BOARD ATTORNEY TRAVEL	585	808	0	0
001-2103-514-491-000 ATTNY-TRAINING & EDUC	538	0	0	0
Total Operating Expenses	**229,091**	**225,748**	**152,000**	**218,000**
Contingencies & Reserves				
Total Expenses	**229,091**	**225,748**	**152,000**	**218,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
HUMAN RESOURCES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2105-513-120-000 HUMAN RESOURCES-SALARIES	101,741	84,346	104,990	118,040
001-2105-513-121-000 HUMAN RESOURCES-SICK LEAVE BUY	0	75	0	0
001-2105-513-210-000 HUMAN RESOURCES-MATCHING FICA	7,634	6,211	8,031	8,799
001-2105-513-220-000 HUMAN RESOURCES-RETIREMENT	27,204	22,826	28,002	30,340
Total Personnel Services	**136,579**	**113,458**	**141,023**	**157,179**
Operating Expenses				
001-2105-513-311-000 HUMAN RES-MEDICAL & PHYSICALS	5,716	2,086	5,000	5,000
001-2105-513-341-000 HUMAN RESOURCES-HRA/FSA SERVICES	14,040	11,927	16,000	16,000
001-2105-513-342-000 HUMAN RESOURCES-INTERPRETER SVS	5	44	250	150
001-2105-513-343-000 HUMAN RESOURCES-HEALTHIEST YOU	36,586	40,788	40,000	44,370
001-2105-513-344-000 HUMAN RESOURCES - PRR SOFTWARE MGT	0	5,241	7,488	7,865
001-2105-513-400-000 HUMAN RESOURCES-TRAVEL	578	(9)	750	750
001-2105-513-490-000 HUMAN RESOURCES-DUES & PUBLICA	112	0	250	0
001-2105-513-491-000 HUMAN RESOURCES-TRAINING & EDU	961	1,300	1,500	1,500
001-2105-513-491-100 HUMAN RESOURCES - STAFF DEVELOPMENT	0	5,000	12,000	12,000
001-2105-513-492-000 HUMAN RESOURCES-EDUCATION REIM	0	0	1,500	1,500
001-2105-513-493-000 HUMAN RESOURCES-ADVERTISING	1,068	0	1,500	1,500
001-2105-513-494-000 HUMAN RESOURCES-WELLNESS EDUCATION	11,558	90	10,000	10,000
001-2105-513-495-000 HUMAN RES/EMPLOYEE RECOGNITION	2,331	3,347	3,500	4,500
001-2105-513-496-000 HUMAN RES-CRIMINAL & BACKGRND CKS	1,592	1,210	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	7,915	7,320	8,000	8,000
001-2105-513-510-000 HUMAN RESOURCES-OFFICE SUPPLY	434	432	600	600
001-2105-513-529-200 HUMAN RES-SMALL EQUIP $1000-$4999	0	65	0	0
Total Operating Expenses	**82,896**	**78,841**	**110,538**	**115,935**
Contingencies & Reserves				
Total Expenses	**219,475**	**192,299**	**251,561**	**273,114**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
INFORMATION TECHNOLOGY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2106-513-120-000 INFORMATION TECH-SALARIES	121,725	93,732	124,797	129,767
001-2106-513-140-000 INFORMATION TECH-OVERTIME	76	114	0	0
001-2106-513-210-000 INFORMATION TECH-MATCHING FICA	9,279	7,150	9,547	9,927
001-2106-513-220-000 INFORMATION TECH-RETIREMENT	26,733	20,385	27,137	27,838
Total Personnel Services	**157,813**	**121,381**	**161,481**	**167,532**
Operating Expenses				
001-2106-513-340-000 INFORMATION TECH - SOFTWARE/LIC/CONTRACTS	20,204	104,422	228,353	162,800
001-2106-513-400-000 INFORMATION TECH-TRAVEL AND PER DIEM	497	605	1,500	2,000
001-2106-513-440-000 INFORMATION TECH - COPIER LEASE	1,303	2,724	4,860	4,860
001-2106-513-461-000 INFORMATION TECH-MAINT OF VEHICLE	46	0	500	500
001-2106-513-462-000 INFORMATION TECH-MAINT OF COMPUTERS	99,864	257	0	0
001-2106-513-491-000 INFORMATION TECH-TRAINING & EDUCATION	0	0	1,500	2,000
001-2106-513-510-000 INFORMATION TECH-OFFICE SUPPLIES	195	94	600	600
001-2106-513-520-000 INFORMATION TECH-GAS, OIL & LUBE	338	27	400	400
001-2106-513-521-000 INFORMATION TECH - OPERATING SUPPLIES	28	1,320	5,000	5,000
001-2106-513-529-100 INFORMATION TECH-SMALL EQUIP < $1000	5,746	16,195	0	0
001-2106-513-529-200 INFORMATION TECH-SMALL EQUIP $1000-$4999	16,971	14,658	36,843	0
Total Operating Expenses	**145,192**	**140,302**	**279,556**	**178,160**
Contingencies & Reserves				
Total Expenses	**303,005**	**261,683**	**441,037**	**345,692**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
TECHNOLOGY ESCROW

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
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**

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FY 2025-26 A UAL BUDGET EX E E UMMARY P
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	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
ersonnel ervices				
001-2211-513-230-000 PROP APPRAISER-HEALTH INSURANCE **P**	160,948	133,576	155,724	178,104
001-2211-513-230-100 PROP APPRAISER-HRA	17,521	13,979	18,000	18,000
Total ersonnel ervices	**178,469**	**147,555**	**173,724**	**196,104**
O p erating Expenses				
001-2211-513-410-000 PROP APPRAISER-COMMUNICATIONS	2,818	2,147	3,500	3,000
001-2211-513-510-000 PROP APPRAISER-TRIM BILL EXPENSES **P**	24,737	0	20,000	28,797
001-2211-581-910-000 PROP APPRAISER-BUDGET TRANSFER	1,392,708	1,467,310	1,482,366	1,472,751
O p Total erating Expenses	**1,420,263**	**1,469,457**	**1,505,866**	**1,504,548**
Contingencies & Reserves				
Total Expenses	**1,598,732**	**1,617,012**	**1,679,590**	**1,700,652 P**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
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	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
001-2212-519-230-000 TAX COLLECTOR-HEALTH INSURANCE **X**	207,405	163,971	233,586	267,156
001-2212-519-230-100 TAX COLLECTOR-HRA	23,000	17,375	27,000	27,000
Total Personnel ervices	**230,405**	**181,346**	**260,586**	**294,156 X**
O p erating Expenses				
001-2212-519-410-000 TAX COLLECTOR-COMMUNICATIONS	4,644	3,441	5,200	5,200
001-2212-581-910-000 TAX COLLECTOR-BUDGET TRANSFER **X**	467,040	520,775	530,133	477,712
001-2212-581-911-000 TAX COLLECTOR-COMM & FEES	0	0	570,000	570,000
O p Total erating Expenses	**471,684**	**524,216**	**1,105,333**	**1,052,912**
ontingencies & Reserves				
Total Expenses	**702,089**	**705,562**	**1,365,919**	**1,347,068 X**

7/25/2026 **X**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CLERK OF COURTS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2320-519-230-000 CLERK-HEALTH INSURANCE	309,480	270,198	363,356	415,578
001-2320-519-230-001 CLERK-HEALTH INS CONTRA REIMB FROM CLERK CRT EMPLOYEES	(158,741)	0	0	0
001-2320-519-230-100 CLERK-HRA	34,124	30,063	42,000	42,000
Total Personnel Services	**184,863**	**300,261**	**405,356**	**457,578**
Operating Expenses				
001-2320-581-910-000 CLERK-BUDGET TRANSFER/NON COURT	808,092	858,112	858,112	919,695
001-2320-581-920-000 CLERK-TRANSFER CHILD INCENTIVE	0	0	1,000	1,000
Total Operating Expenses	**808,092**	**858,112**	**859,112**	**920,695**
Contingencies & Reserves				
Total Expenses	**992,955**	**1,158,373**	**1,264,468**	**1,378,273**

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FY 2025-2 NNUGEL BUD T EX EN E UMMARY G
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	ctual Expenditures of 2023-2024	Expended s 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses G				
Personnel ervices				
Op erating Expenses G				
001-2321-519-520-000 CLERK/ART V - OPERATING SUPPLIES NON CRT	12,216	10,893 G	0	11,000
001-2321-604-310-000 CLERK/ART V - PROFESSIONAL SERVICES G	6,000	0	0	0
001-2321-604-340-000 CLERK/ART V - COMPUTER CONTRACT	2,571 G	0	41,000	40,000
001-2321-604-400-000 CLERK/ARTV - TRAVEL AND PER DIEM	16	0	100	100
001-2321-604-410-000 CLERK/ART V - COMMUNICATION	14,514	10,885	16,000	17,000
001-2321-604-520-000 CLERK/ART V - OPERATING SUPPLIES	21,090	10,185	0	10,000
001-2321-604-529-200 CLERK/ART V - SMALL EQUIP $1000-$4999 G	0	15,160	0	0
Op Total erating Expenses	**56,407**	**47,123**	**57,100**	**78,100**
ontingencies & Reserves				
Total Expenses	**56,407** G	**47,123** G	**57,100** G	**78,100** G

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CIRCUIT JUDGE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2322-611-410-000 CIR JUDGE-COMM & POSTAGE	5,406	3,821	6,000	6,000
001-2322-611-440-000 CIR JUDGE-LEASE OF COPIER	4,012	3,822	5,000	6,000
Total Operating Expenses	**9,418**	**7,643**	**11,000**	**12,000**
Contingencies & Reserves				
Total Expenses	**9,418**	**7,643**	**11,000**	**12,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
COUNTY JUDGE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
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	3,361	2,467	3,800	3,800
Total Operating Expenses	**3,361**	**2,467**	**4,504**	**4,504**
Contingencies & Reserves				
Total Expenses	**3,361**	**2,467**	**4,504**	**4,504**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GUARDIAN AD LITEM

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2325-685-410-000 GUARDIAN-ART V/COMMUNICATION	4,118	2,830	4,100	5,940
001-2325-685-441-000 GUARDIAN-ART V/COPIER LEASE	1,465	902	1,355	1,355
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	1,801	1,028	1,500	0
001-2325-685-529-200 GUARDIAN-ART V/SMALL EQUIP $1000-$4999	0	0	1,800	0
Total Operating Expenses	**7,384**	**4,760**	**9,255**	**7,795**
Contingencies & Reserves				
Total Expenses	**7,384**	**4,760**	**9,255**	**7,795**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
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	Actual Expenditures 2023-2024	Expended Of As 7/31/2025	Final Budget 2024-2025	Requested X Budget 2025-2026
Expenses				
Personnel ervices				
O p erating Expenses				
001-2332-602-410-000 STXATTNY/ART V-COMMUNICATION	5,880	5,186	6,000	6,000
001-2332-602-430-000 ST ATTNY/ART V-UTILITIES	11,500	6,669	10,605	10,605
001-2332-602-441-000 ST ATTNY/ART V-MAINT OF COPIER	8,820	8,830	10,500	14,000
001-2332-602-450-000 ST ATTNY/ART V-INS OTHER THAN W/C X	5,584	5,584	7,000	4,060
001-2332-602-520-000 ST ATTNY/ART V-OPERATING SUPPL	30	0	0	0
O p Total erating Expenses	**31,814**	**26,269**	**34,105**	**34,665**
ontingencies & Reserves				
Total Expenses	**31,814 X**	**26,269 X**	**34,105 X**	**34,665 X**

7/25/2026 **X**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
PUBLIC DEFENDER

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2333-603-340-000 PUB DEF/ART V-CONTRACTUAL	90	72	225	216
001-2333-603-410-000 PUB DEF/ART V-COMMUNICATION	4,448	4,085	4,596	5,280
001-2333-603-430-000 PUB DEF/ART V-UTILITIES	7,281	4,299	7,960	7,960
001-2333-603-441-000 PUB DEF/ART V-BUILDING LEASE	39,168	32,585	39,168	40,324
001-2333-603-460-000 PUB DEF/MAINT OF BLDG	75	253	100	300
001-2333-603-529-100 PUB DEF/ART V-SMALL EQUIP < 1000	0	0	6,300	0
Total Operating Expenses	**51,062**	**41,294**	**58,349**	**54,080**
Contingencies & Reserves				
Total Expenses	**51,062**	**41,294**	**58,349**	**54,080**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
PURCHASING

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2558-513-120-000 PURCHASING-SALARIES/EMPLOYEES	51,874	33,046	53,499	51,944
001-2558-513-210-000 PURCHASING-MATCHING FICA	3,968	2,515	4,092	3,974
001-2558-513-220-000 PURCHASING-RETIREMENT	7,048	4,512	7,067	7,288
Total Personnel Services	**62,890**	**40,073**	**64,658**	**63,206**
Operating Expenses				
001-2558-513-490-000 PURCHASING-MEMBERSHIP DUES	1,500	2,250	3,000	3,000
001-2558-513-491-000 PURCHASING-TRAINING & EDUCATIO	0	0	500	750
001-2558-513-511-000 PURCHASING-OFFICE SUPPLIES	956	159	750	500
001-2558-513-529-100 PURCHASING-SMALL EQUIP < $1000	339	0	0	0
Total Operating Expenses	**2,795**	**2,409**	**4,250**	**4,250**
Contingencies & Reserves				
Total Expenses	**65,685**	**42,482**	**68,908**	**67,456**

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FY 2025-2 NNG EL BUD T EX EN E UMMARY
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	ctual Expenditures 2023-2024	Expended s f 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
O p erating Expenses				
001-2670-519-340-000 CTHSE/CONTRACT SERVICE	5,962	4,760	8,000	6,627
001-2670-519-340-100 CNTY BLDG/ADMIN/CONTRACT SVS	379	273	425	425
001-2670-519-340-200 CNTY BLDG/LEWIS/CONTRACT SVS	304	132	300	300
001-2670-519-340-400 CNTY BLDG/GREEN ST/CONTRACT SVS	2,510	1,803	3,000	2,700
001-2670-519-340-500 CNTY BLDG/SOE/CONTRACT SVS	395	252	325	449
001-2670-519-340-600 CNTY BLDG/MAINT/CONTRACT SVS	621	628	445	700
001-2670-519-340-700 CNTY BLDG/SHERIFF/CONTRACT SVS	905	951	1,080	1,080
001-2670-519-340-800 CNTY BLDG/TAX COLL-GVILLE/CONTRACT	328	175	355	355
001-2670-519-340-801 CNTY BLDG/TAX-SNEADS/CONTRACT	132	166	20[illegible]	214
001-2670-519-340-802 CNTY BLDG/TAX COLL-PENN AVE/CONTRACT SVS	387	301	500	850
001-2670-519-342-000 CTHSE & BLDGS/CLEANING/GREEN ST	5,650	3,296	6,000	0
001-2670-519-343-000 CTHSE/CARPET CLEANING	45	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	0	0	500	500
001-2670-519-343-802 CNTY BLDG/CARPET CLEANING/TC-DL	0	0	500	0
001-2670-519-343-921 CNTY BLDG/CARPET CLEANING/ENDEAVOR JCSO	0	0	500	500
001-2670-519-430-000 CTHSE-UTILITIES	171,372	103,908	155,000	165,000
001-2670-519-430-100 CNTY BLDGS/ADMIN/UTILITIES	23,290	12,383	15,500	23,000
001-2670-519-430-110 CNTY BLDG/JAS/UTILITIES	0	0	0	100,000
001-2670-519-430-200 CNTY BLDGS/LEWIS BLDG/UTILITIES	7,623	4,324	7,500	7,500
001-2670-519-430-300 CNTY BLDG/COMM DEV-BLDG/UTILITIES	7,456	3,996	7,500	8,000
001-2670-519-430-400 CNTY BLDG/GREEN ST/UTILITIES	11,817	6,765	10,000	12,000
001-2670-519-430-500 CNTY BLDG/SOE/UTILITIES	7,267	6,627	6,200	7,800
001-2670-519-430-600 CNTY BLDG/MAINT/UTILITIES	6,687	3,661	7,000	7,000
001-2670-519-430-700 CNTY BLDG/SHERIFF/UTILITIES	23,265	13,397	20,300	24,000
001-2670-519-430-700 CNTY BLDG/SHERIFF/HANGER/UTILITIES	829	629	1,000	1,000
001-2670-519-430-802 CNTY BLDG/TAX COLL-DL/UTILITIES	0	252	0	20,000
001-2670-519-430-901 CNTY BLDG/HAM RADIO/END/UTILITIES	988	739	1,000	1,000
001-2670-519-430-910 CNTY BLDG/NWFWMD BLDG	8,005	5,03[illegible]	7,500	8,000
001-2670-519-430-920 ENDEAVOR/METER 29967M	520	383	700	700
001-2670-519-430-921 ENDEAVOR/METER 19361M	77,883	4,530	90,000	6,750
001-2670-519-430-922 ENDEAVOR/METER 25973M	1,401	879	1,600	1,600
001-2670-519-430-923 ENDEAVOR/METER 21606M	1,285	896	1,500	1,500
001-2670-519-430-924 ENDEAVOR/WATER/SEWER CHARGES	0	0	3,000	0
001-2670-519-430-925 ENDEAVOR/METER 601010M	6,681	3,643	7,000	7,000
001-2670-519-461-000 CUSTODIAL-MAINT OF VEHICLES/EQUIP	0	93	0	1,500
001-2670-519-520-000 CUSTODIAL-GAS,OIL & LUBE	0	1,361	0	1,500
001-2670-519-521-000 CTHSE-JANITORIAL SUPPLIES	15,363	22,044	14,000	25,000
001-2670-519-521-100 CNTY BLDG/ADMIN/JANITORIAL SUPPLIES	1,525	23	0	0
001-2670-519-521-300 CNTY BLDG/COMM DEV-BLDG/JANITORIAL	523	310	400	500
001-2670-519-521-600 CNTY BLDG/MAINT/AN CNTRL/JANITORIAL	0	0	400	400
001-2670-519-521-700 CNTY BLDG/SHERIFF/JANITORIAL SUPPLIES	4,199	4,797	5,000	5,000
001-2670-519-529-100 CTHSE-SMALL EQUIPMENT<$1000	754	0	200	0
O p Total erating Expenses	**396,351**	**213,410**	**387,430**	**453,450**
ontingencies & Reserves				
Total Expenses	**396,351**	**213,410**	**387,430**	**453,450**

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FY 2025-2 NNG EL BUD T EX EN E UMMARY
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	ctual Expenditures f 2023-2024	Expended s 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
001-2672-519-120-000 CNTY BLDG MAINT-SALARIES	267,527	255,202	302,286	397,281
001-2672-519-140-000 CNTY BLDG MAINT/OVERTIME	862	501	1,500	1,500
001-2672-519-144-000 CNTY BLDG MAINT - CALL OUT OVERTIME	474	253	1,000	1,000
001-2672-519-210-000 CNTY BLDG MAINT-MATCHING FICA	19,964	19,085	21,733	28,602
001-2672-519-220-000 CNTY BLDG MAINT-RETIREMENT	47,662	44,886	49,847	64,987
Total Personnel ervices	**336,489**	**319,927**	**376,366**	**493,370**
perating Expenses				
001-2672-519-400-000 CNTY BLDG MAINT-TRAVEL/PERDIEM	363	44	300	300
001-2672-519-410-000 CNTY BLDG MAINT-COMM& POSTAGE	4,744	3,695	5,000	5,000
001-2672-519-440-000 CNTY BLDG MAINT-EQUIPMENT RENTAL	105	0	250	250
001-2672-519-460-000 CNTY BLDG MAINT-CTHSE	24,099	36,384	15,000	20,000
001-2672-519-460-100 CNTY BLDG MAINT-ADMIN BLDG	2,666	12,837	5,000	10,000
001-2672-519-460-200 CNTY BLDG MAINT-LEWIS BLDG	50	662	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	34,046	7,248	2,000	7,000
001-2672-519-460-500 CNTY BLDG MAINT-SOE	3,348	689	2,000	2,000
001-2672-519-460-600 CNTY BLDG MAINT-MAINT	9,301	1,883	2,000	2,000
001-2672-519-460-700 CNTY BLDG MAINT-SHERIFF	2,019	1,050	2,000	2,700
001-2672-519-460-800 CNTY BLDG MAINT-TC GVILLE	581	0	0	0
001-2672-519-460-801 CNTY BLDG MAINT-TC SNEADS	0	0	250	250
001-2672-519-460-802 CNTY BLDG MAINT-TC PENN AVE	670	6,832	600	600
001-2672-519-460-910 CNTY BLDG MAINT-NWFWMD	6,532	498	2,000	2,000
001-2672-519-460-920 ENDEAVOR/MAINT OF GROUNDS	425	1,059	2,500	2,500
001-2672-519-460-921 ENDEAVOR/JCSO/MAINT OF BUILDING	4,530	18,885	10,000	30,000
001-2672-519-461-000 CNTY BLDG MAINT-MAINT OF VEHICLE	1,050	3,509	2,500	3,000
001-2672-519-464-000 CNTY BLDG MAINT-SHERIFF BLDG	22,613	0	0	0
001-2672-519-491-000 CNTY BLDG MAINT-TRAINING & EDU	435	62	250	250
001-2672-519-492-000 CNTY BLDG MAINT-MISC EXPENSES	446	585	500	500
001-2672-519-510-000 CNTY BLDG MAINT-OFFICE SUPPLIES	72	21	200	200
001-2672-519-520-000 CNTY BLDG MAINT-GAS,OIL & LUBE	1,094	9,096	7,000	7,000
001-2672-519-522-000 CNTY BLDG MAINT-UNIFORMS	3,473	1,663	3,000	3,000
001-2672-519-523-000 CNTY BLDG MAINT-MATERIALS	14,705	9,522	15,000	15,000
001-2672-519-529-100 CNTY BLDG MAINT-SMALL EQUIP < $1000	3,395	2,380	3,000	0
001-2672-519-529-200 CNTY BLDG MAINT-SMALL EQUIP $1000-$4999	1,435	0	0	0
001-2672-519-623-000 CNTY BLDG MAINT-BLDG IMPROVEMENTS	0	39,750	0	0
001-2672-519-625-000 CNTY BLDG MAINT-SHERIFF OFFICE ENDEAVOR SITE	0	0	15,000	15,000
001-2672-519-628-000 PROP APPRAISER/SECURITY UPDATES	0	0	73,960	73,960
001-2672-519-629-000 TAX COLLECTOR/SECURITY UPDATES	0	0	73,961	73,961
001-2672-519-633-000 CLERK OF COURT/SECURITY UPDATES	0	0	73,960	0
001-2672-519-634-000 SUP OF ELECTIONS/SECURITY UPDATES	0	0	73,961	73,961
001-2672-519-640-000 CNTY BLDG MAINT-CAPITAL OUTLAY	75,713	0	177,120	187,120
Op Total erating Expenses	**217,910**	**158,354**	**569,562**	**538,802**
ontingencies & Reserves				
Total Expenses	**554,399**	**478,281**	**945,928**	**1,032,172**

7/18/2026

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FY 2025-2 NNUGLBUD T EX EN E UMMARY G
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	ctual Expenditures 2023-2024	Expended Gs f s 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
O p erating Expenses				
001-2774-552-830-000 JACKSON CNTY ECONOMIC G DEV COMMIT G EE	227,500	157,500	210,000	210,000
O p Total erating Expenses	**227,500**	**157,500**	**210,000**	**210,000**
ontingencies & Reserves G				
Total Expenses	**227,500**	**157,500**	**210,000**	**210,000 G**

7/15/2026 **G**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPPORTUNITY FLORIDA

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2778-552-820-000 OPPORTUNITY FLORIDA CONTRIBUTION	4,732	4,732	4,732	4,732
Total Operating Expenses	**4,732**	**4,732**	**4,732**	**4,732**
Contingencies & Reserves				
Total Expenses	**4,732**	**4,732**	**4,732**	**4,732**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2779-552-631-000 RIF - Project Jaws Project Implementation	0	8,000	80,000	0
001-2779-552-631-100 RIF - Project Jaws DO256 Eng/Des	0	99,500	199,000	0
001-2779-552-631-200 RIF - Project Jaws DO256 CEI	0	0	142,000	142,000
001-2779-552-631-300 RIF - Project Jaws DO256 - Construction	0	0	2,954,600	2,906,100
Total Operating Expenses	**0**	**107,500**	**3,375,600**	**3,048,100**
Contingencies & Reserves				
Total Expenses	**0**	**107,500**	**3,375,600**	**3,048,100**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2780-552-630-000 CDBG/DEO/HOSPITAL GRANT/IMPLEMENTATION	7,500	7,500	500,000	475,000
001-2780-552-630-100 CDBG/DEO/HOSPITAL GRANT/ENGINEERING	0	70,600	500,000	178,200
001-2780-552-630-101 CDBG/DEO/HOSPITAL GRANT/CONSTRUCTION	0	1,942,981	4,419,777	1,476,796
001-2780-552-631-100 CDBG-DR GRANT/MADISON REST/ENG * DESIGN	0	20,649	62,754	32,105
001-2780-552-631-101 CDBG-DR GRANT/MADISON REST/CONST	0	0	352,934	352,934
Total Operating Expenses	**7,500**	**2,041,730**	**5,835,465**	**2,515,035**
Contingencies & Reserves				
Total Expenses	**7,500**	**2,041,730**	**5,835,465**	**2,515,035**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
APALACHEE REGIONAL PLANNING COUNCIL

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2781-515-820-000 APALACHEE REG PLANNING- DUES	8,981	21,089	21,125	21,110
Total Operating Expenses	**8,981**	**21,089**	**21,125**	**21,110**
Contingencies & Reserves				
Total Expenses	**8,981**	**21,089**	**21,125**	**21,110**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY CHAMBER OF COMMERCE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2782-552-820-000 JACKSON CO CHAMBER OF COMMERCE	2,000	0	2,000	2,000
Total Operating Expenses	**2,000**	**0**	**2,000**	**2,000**
Contingencies & Reserves				
Total Expenses	**2,000**	**0**	**2,000**	**2,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
COMMUNITY DEVELOPMENT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2783-515-120-000 COMM DEV-SALARIES	179,233	136,541	166,510	204,286
001-2783-515-130-000 COMM DEV-TEMPORARY EMPLOYEE	0	10,913	0	0
001-2783-515-210-000 COMM DEV-MATCHING FICA	12,365	10,423	12,739	15,629
001-2783-515-220-000 COMM DEV-RETIREMENT	39,690	30,472	37,684	41,099
Total Personnel Services	**231,288**	**188,349**	**216,933**	**261,014**
Operating Expenses				
001-2783-515-311-000 COMM DEV-GROWTH MGMT-PLANS EVAL	0	2,500	9,400	9,400
001-2783-515-313-000 COMM DEV - COMP PLAN	31,000	31,000	31,000	0
001-2783-515-340-000 COMM DEV-SERV CONTRACT-COPIER	615	1,269	1,000	1,845
001-2783-515-400-000 COMM DEV-TRAVEL & PER DIEM	2,657	0	2,700	3,000
001-2783-515-410-000 COMM DEV-COMM & POSTAGE	5,686	4,454	4,600	4,600
001-2783-515-440-000 COMM DEV-LEASE-COPIER	6,356	1,649	2,500	2,500
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	1,352	0	300	500
001-2783-515-470-000 COMM DEV-PRINTING EXPENSE	212	1,484	1,900	1,900
001-2783-515-490-000 COMM DEV-DUES & PUBLICATIONS	946	524	715	715
001-2783-515-491-000 COMM DEV-TRAINING & EDUCATION	564	300	1,500	2,500
001-2783-515-493-000 COMM DEV-ADVERTISING	1,931	227	2,000	2,000
001-2783-515-494-000 COMM DEV-MISC EXPENSES	1,038	267	1,200	500
001-2783-515-510-000 COMM DEV-OFFICE SUPPLIES	456	183	500	1,000
001-2783-515-511-000 COMM DEV-OPERATING SUPPLIES	0	0	150	1,000
001-2783-515-520-000 COMM DEV-GAS,OIL & LUBE	236	67	750	750
001-2783-515-529-100 COMM DEV-SMALL EQUIP <$1000	1,120	541	0	0
001-2783-515-529-200 COMM DEV-SMALL EQUIP $1000-$4999	0	50	0	0
001-2783-515-640-000 COMM DEV-CAPITAL OUTLAY	0	5,550	0	0
Total Operating Expenses	**54,169**	**50,065**	**60,465**	**32,460**
Contingencies & Reserves				
Total Expenses	**285,457**	**238,414**	**277,398**	**293,474**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2785-529-620-100 HMGP/SAFE ROOM GRANT/PROJ IMPLEM	0	83,919	239,768	239,768
001-2785-529-620-102 HMGP/SAFE ROOM GRANT/CONSTRUCTION	0	0	4,555,597	4,555,597
001-2785-529-620-103 CNTY MATCH/SAFE ROOM GRANT	0	0	103,960	20,042
001-2785-529-640-000 HGMP - Generator Critical Care Facility (4399-147)	0	0	1,788,848	1,788,848
001-2785-529-640-100 HGMP Generator - Critical Care - County Match	0	0	161,614	151,614
001-2785-529-640-200 HGMP Generator Critical Care - CDBG Match	0	0	434,669	434,669
Total Operating Expenses	**0**	**83,919**	**7,284,456**	**7,190,538**
Contingencies & Reserves				
Total Expenses	**0**	**83,919**	**7,284,456**	**7,190,538**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
MARIANNA COMMUNITY DEVELOPMENT AGENCY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2788-552-820-000 MARIANNA COMM DEV AGENCY-DOWNTOWN CRA	86,100	103,194	142,140	109,604
001-2788-552-830-000 MARIANNA COMM DEV AGENCY-WESTEND CRA	61,703	111,799	111,800	104,641
Total Operating Expenses	**147,803**	**214,993**	**253,940**	**214,245**
Contingencies & Reserves				
Total Expenses	**147,803**	**214,993**	**253,940**	**214,245**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
PERSONNEL SERVICES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2789-552-120-000 JCEDC - SALARIES	27,487	(7,491)	0	86,983
001-2789-552-210-000 JCEDC - MATCHING FICA	2,059	(553)	0	6,654
001-2789-552-220-000 JCEDC - RETIREMENT	3,745	(1,006)	0	12,204
001-2789-552-230-000 JCEDC - HEALTH INSURANCE	3,240	113	0	14,842
001-2789-552-230-100 JCEDC - HRA	313	0	0	1,500
Total Personnel Services	**36,844**	**(8,937)**	**0**	**122,183**
Operating Expenses				
Contingencies & Reserves				
Total Expenses	**36,844**	**(8,937)**	**0**	**122,183**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2790-552-310-000 POOSER RD HOUSING DEV - PROF FEES	0	6,300	168,500	168,500
001-2790-552-620-000 POOSER RD HOUSING DEV - INFRASTRUCTURE COSTS	0	0	668,500	668,500
Total Operating Expenses	**0**	**6,300**	**837,000**	**837,000**
Contingencies & Reserves				
Total Expenses	**0**	**6,300**	**837,000**	**837,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-2791-552-630-000 CHROME ENDEAVOR REDEVL COSTS - PROFESSIONAL SERVICES	0	0	25,000	25,000
001-2791-552-631-100 CHROME ENDEAVOR REDVL COSTS - INFRASTRUCTURE COSTS	0	19,897	238,447	245,398
Total Operating Expenses	**0**	**19,897**	**263,447**	**270,398**
Contingencies & Reserves				
Total Expenses	**0**	**19,897**	**263,447**	**270,398**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
VETERANS SERVICE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-2991-553-120-000 VETERANS-SALARIES/EMPLOYEES	77,837	67,956	91,638	94,952
001-2991-553-210-000 VETERANS-MATCHING FICA	5,801	5,122	7,010	7,264
001-2991-553-220-000 VETERANS-RETIREMENT	20,447	17,110	22,901	23,214
Total Personnel Services	**104,085**	**90,188**	**121,549**	**125,430**
Operating Expenses				
001-2991-553-340-000 VETERANS-CONTRACT SERVICES	1,180	1,904	1,040	1,800
001-2991-553-342-000 VETERANS-COPIER LEASE AGREEMET	990	0	959	0
001-2991-553-400-000 VETERANS-TRAVEL & PER DIEM	1,171	1,323	1,511	1,511
001-2991-553-410-000 VETERANS-COMMUNICATION & POSTAGE	2,943	1,925	2,650	2,650
001-2991-553-440-000 VETERANS-COPIER LEASE	1,460	360	1,200	480
001-2991-553-463-000 VETERANS-MAINT OF EQUIPMENT	103	0	0	0
001-2991-553-490-000 VETERANS-DUES & PUBLICATIONS	0	75	125	125
001-2991-553-491-000 VETERANS-TRAINING & EDUCATION	378	350	980	980
001-2991-553-492-000 VETERANS-MISCELLANEOUS	269	197	250	250
001-2991-553-510-000 VETERANS-OFFICE SUPPLIES	474	356	500	1,000
001-2991-553-529-100 VETERANS-SMALL EQUIP < $1000	15	119	0	0
Total Operating Expenses	**8,983**	**6,609**	**9,215**	**8,796**
Contingencies & Reserves				
Total Expenses	**113,068**	**96,797**	**130,764**	**134,226**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FIRE CONTROL

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
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	0	3,000	3,000	3,000
Total Operating Expenses	**36,727**	**39,727**	**39,727**	**39,727**
Contingencies & Reserves				
Total Expenses	**36,727**	**39,727**	**39,727**	**39,727**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
FIRE RE UE - ALL TATI

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026 X
Expenses				
Personnel ervices				
001-3212-526-120-000 FIRE RESCUE-SALARIES/EMPLOYEES X	1,881,582	1,557,842	2,166,287	2,230,725
001-3212-526-122-000 FIRE RESCUE-AUX CALL IN PAY	270,275	172,729	125,000	125,000
001-3212-526-140-000 FIRE RESCUE-OVERTIME	767,420	647,199	450,000	450,000
001-3212-526-150-000 FIRE RESCUE- FIRE SUPPLEMEN PAY	13,110	8,356	9,500	12,735
001-3212-526-160-000 FIRE RESCUE-EDUCATION STIPEND	29,580	0	24,480	0
001-3212-526-210-000 FIRE RESCUE-MATCHING FICA	219,413	176,890	232,136	170,649
001-3212-526-220-000 FIRE RESCUE-RETIREMENT	845,921	686,698	804,958	740,447
Total Personnel ervices	**4,027,301**	**3,249,714**	**3,812,361**	**3,729,556 X**
erating Expenses				
001-3212-526-315-000 FIRE RESCUE - MAGISTRATE	3,000	2,000	3,000	3,000
001-3212-526-340-000 FIRE RESCUE-MARIANNA/CONTRACTS	22,346	72,489	60,000	25,000
001-3212-526-340-100 FIRE RESCUE-ALFORD/CONTRACT SVS X	394	90	400	400
001-3212-526-340-300 FIRE RESCUE-SNEADS/CONTRACT	515	322	1,200	1,200
001-3212-526-340-400 FIRE RESCUE-G'VILLE/CONTRACT	5,344	3,619	4,500 X	4,500 X
001-3212-526-340-500 FIRE RESCUE-MALONE/CONTRACTS	150	100	500	0
001-3212-526-341-000 CITIES INTERLOCAL AGREEMENTS	253,500 X	233,500 X	258,000	258,000
001-3212-526-342-000 FIRE RESCUE-EMS/MC MGMT FEE	192,419	137,486	120,000	125,000
001-3212-526-343-000 FIRE RESCUE-CONTRACT/SOFTWARE X SUPPORT	32,697	70,533	73,910	75,000
001-3212-526-344-000 FIRE RESCUE-eDISPATCHES.COM	3,660	3,660	3,900	3,900
001-3212-526-400-000 FIRE RESCUE-TRAVEL & PER DIEM	2,090	1,645	3,000	3,000
001-3212-526-410-000 FIRE RESCUE-COMMUNICATION & POSTAGE	28,679 X	24,448 X	27,000	27,000
001-3212-526-430-000 FIRE RESCUE-MAIN ST/UTILITIES	33,240	18,513	20,000	20,000
001-3212-526-430-100 FIRE RESCUE-ALFORD/UTILITIES	5,494	0	4,000	4,000
001-3212-526-430-300 FIRE RESCUE-FS #22/UTILITIES	18,614	11,895	15,000	15,000
001-3212-526-430-400 FIRE RESCUE-G'VILLE/UTILITIES	5,729	5,577	11,000	11,000
001-3212-526-430-500 FIRE RESCUE-MALONE/UTILITIES X	2,717	988	1,600	0
001-3212-526-440-000 FIRE RESCUE-LEASE OF COPIER	1,529	926	1,300	1,300
001-3212-526-441-000 FIRE RESCUE-LEASE OF SUBSTATIONS	8,700	7,250	8,400	8,400
001-3212-526-443-000 FIRE RESCUE-LEASE/DEP	300 X	300 X	300	300 X
001-3212-526-444-000 FIRE RESCUE-CARDIAC MONITOR LEASE X	22,910	0	17,780	0
001-3212-526-460-000 FIRE RESCUE-MAINT OF BLDGS & GRDS	2,388	11,794	6,000	12,500
001-3212-526-460-100 FIRE RESCUE-MAINT/ALFORD	225	285	500 X	500
001-3212-526-460-300 FIRE RESCUE-MAINT/SNEADS	1,566	830	1,000	1,000
001-3212-526-460-400 FIRE RESCUE-MAINT/G'VILLE	2,362	1,119	2,000	2,000
001-3212-526-460-500 FIRE RESCUE-MAINT/FS 22	5,359	4,238	2,000	2,000
001-3212-526-461-000 FIRE RESCUE-MAINT OF VEH & EQUIP	282,720	229,344	175,000	175,000
001-3212-526-463-000 FIRE RESCUE-MAINT BUNKER GEAR	11,812	193	13,000	13,000 X
001-3212-526-490-000 FIRE RESCUE-DUES & PUBLICATIONS	649	544	1,500	1,500
001-3212-526-491-000 FIRE RESCUE-TRAINING & EDUCATION	23,205	6,315	16,000	0
001-3212-526-492-000 FIRE RESCUE-MISCELLANEOUS	3,247 X	3,264 X	2,000 X	3,000
001-3212-526-492-100 FIRE RESCUE-MISCELLANEOUS/ALFORD	0	0	250	250
001-3212-526-492-300 FIRE RESCUE-MISCELLANEOUS/SNEADS X	0	0	250	250
001-3212-526-492-400 FIRE RESCUE-MISCELLANEOUS/GVILLE	248	0	250	250
001-3212-526-492-500 FIRE RESCUE-MISCELLANEOUS/MALONE X	0	0	250	250
001-3212-526-496-000 FIRE RESCUE-MISC EXP/DONATIONS	9,000	16,912	0 X	0
001-3212-526-498-000 FIRE RESCUE-LICENSE	50	2,920	5,000	5,000
001-3212-526-499-000 FIRE RESCUE-VACINATIONS/PHYSICALS	23,993	2,598	18,000	22,000
001-3212-526-510-000 FIRE RESCUE-OFFICE SUPPLIES	923	875	1,500	2,000
001-3212-526-520-000 FIRE RESCUE-GAS, OIL & LUBE	204,616	148,521	195,000	195,000
001-3212-526-521-000 FIRE RESCUE- MEDICAL SUPPLIES	139,778	107,754	125,000	132,000
001-3212-526-521-100 FIRE RESCUE-FIRE SUPPLIES	14,303 X	4,933 X	15,000	15,000
001-3212-526-522-000 FIRE RESCUE-UNIFORMS X	22,041	21,587	25,000	25,000
001-3212-526-523-000 FIRE RESCUE-BUNKER GEAR X	22,350 X	74,57X	15,000	20,000
001-3212-526-524-000 FIRE RESCUE-FIRE FIGHTING FOAM	5,000	3,248	5,000	7,500
001-3212-526-525-000 FIRE RESCUE-MARIANNA-JANITORIAL X	6,317 X	6,272 X	5,000 X	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	3,152	303	0	0
001-3212-526-529-200 FIRE RESCUE-SMALL EQUIP $1000-$4999	70,960	19,763 X	12,566 X	0
001-3212-526-529-201 FIRE RESCUE/FDOH GRANT/GAS DETECTORS X	6,364 X	0	0	0
001-3212-526-640-000 FIRE RESCUE-CAPITAL OUTLAY	131,500	265,407	942,448 X	0
001-3212-526-647-000 FL FIREFIGHTER CANCER DECON X GRANT/WASHING MACHINE	6,200 X	0 X	0	0 X
001-3212-526-820-000 GRANT MATCH VOLUNTEERS	21,747	48,972	75,000	75,000

7/17/2026

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FY 2025-26 A UA BUDGET E PE E UMMARY
FIRE RE UE - ALL TATI

	Actual Expenditures 2023-2024	Expended As f 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026	
Total perating Expenses X	1,666,102	1,577,910	2,294,604	1,301,300	
ontingencies & Reserves					
Total Expenses	5,693,403	4,827,624	6,106,965	5,030,856	X

7/17/2026 **X**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
EMS GRANT MATCH

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-3217-526-643-000 FIRE RESCUE/FIREHOUSE SAFETY GRANT	28,410	0	0	0
001-3217-526-910-000 FIRE RESCUE-GRANT MATCH	0	0	10,000	10,000
Total Operating Expenses	**28,410**	**0**	**10,000**	**10,000**
Contingencies & Reserves				
Total Expenses	**28,410**	**0**	**10,000**	**10,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FEMA AFG GRANTS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-3220-526-529-300 CNTY MATCH AFG SCUBA TANK GRANT	25,460	0	0	0
001-3220-526-640-000 FIRE RESCUE/FEMA GRANT	352,280	0	0	0
001-3220-526-641-000 COUNTY MATCH FEMA GRANT	0	0	43,000	110,017
Total Operating Expenses	**377,740**	**0**	**43,000**	**110,017**
Contingencies & Reserves				
Total Expenses	**377,740**	**0**	**43,000**	**110,017**

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FY 2025-26 A UA BUDGET E PE E UMMARY
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	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
001-3320-523-120-000 PROBATION-SALARIES/EMPLOYEES	186,313	148,032	192,812	202,254
001-3320-523-210-000 PROBATION-MATCHING FICA	13,492	10,803	14,751	15,472
001-3320-523-220-000 PROBATION-RETIREMENT	26,405	24,382	26,280	34,246
Total Personnel ervices	**226,210**	**183,217**	**233,843**	**251,972**
O p erating Expenses				
001-3320-523-340-000 PROBATION-CONTRACT SERVICES	1,826	730	2,703	2,703 X
001-3320-523-410-000 PROBATION-COMM & X POSTAGE	1,857	1,134	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	680	120	2,500	1,500
001-3320-523-510-000 PROBATION-OFFICE SUPPLIES	3,913	921	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	42 X	0	0 X	0
001-3320-523-529-200 PROBATION-SMALL EQUIP $1000-$4999 X	0	0 X	1,500	0
O p Total erating Expenses X	**10,355**	**4,942**	**15,283**	**12,783**
ontingencies & Reserves				
Total Expenses	**236,565**	**188,159**	**249,126**	**264,755 X**

7/17/2026 X

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
BUILDING INSPECTION

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-3440-524-120-000 BLDG INSP-SALARIES/EMPLOYEES	133,952	104,267	138,026	143,796
001-3440-524-210-000 BLDG INSP-MATCHING FICA	9,517	7,443	10,621	11,000
001-3440-524-220-000 BLDG INSP-RETIREMENT	32,589	25,227	33,621	34,010
001-3440-524-230-000 BLDG INSP-HEALTH INSURANCE	42,476	36,814	38,931	44,526
001-3440-524-230-100 BLDG INSP-HRA	4,750	3,958	4,500	4,500
001-3440-524-240-000 BLDG INSP-W/C INSURANCE	4,000	4,000	5,975	4,120
Total Personnel Services	**227,284**	**181,709**	**231,674**	**241,952**
Operating Expenses				
001-3440-524-315-000 BLDG INSP - SPECIAL MAGISTRATE	3,000	1,750	3,000	3,000
001-3440-524-340-000 BLDG INSP-CONTRACTUAL SERVICES	184,229	111,470	289,146	319,316
001-3440-524-400-000 BLDG INSP-TRAVEL & PER DIEM	12	0	200	2,400
001-3440-524-410-000 BLDG INSP-COMMUNICATION & POSTAGE	3,448	1,833	4,500	4,500
001-3440-524-440-000 BLDG INSP-LEASE OF EQUIPMENT	4,493	0	0	0
001-3440-524-461-000 BLDG INSP-MAINT OF VEHICLES	3,197	663	600	1,000
001-3440-524-490-000 BLDG INSP-DUES & PUBLICATIONS	1,730	51	2,000	2,000
001-3440-524-491-000 BLDG INSP-TRAINING & EDUCATION	125	102	600	2,000
001-3440-524-492-000 BLDG INSP-MISC EXPENSE	349	203	300	300
001-3440-524-510-000 BLDG INSP-OFFICE SUPPLIES	583	392	600	1,000
001-3440-524-520-000 BLDG INSP-GAS, OIL & LUBE	387	585	1,000	1,000
001-3440-524-522-000 BLDG INSP-UNIFORMS	480	437	0	550
001-3440-524-529-100 BLDG INSP-SMALL EQUIPMENT<$1000	0	904	0	0
001-3440-524-640-000 BLDG INSP-CAPITAL OUTLAY	0	0	6,718	0
Total Operating Expenses	**202,033**	**118,390**	**308,664**	**337,066**
Contingencies & Reserves				
Total Expenses	**429,317**	**300,099**	**540,338**	**579,018**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CODE ENFORCEMENT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-3442-529-120-000 CODE ENFORCEMENT-SALARY	56,726	55,257	74,312	76,882
001-3442-529-210-000 CODE ENFORCEMENT-MATCHING FICA	4,247	4,216	5,685	5,883
001-3442-529-220-000 CODE ENFORCEMENT-RETIREMENT	7,706	7,543	10,129	10,480
Total Personnel Services	**68,679**	**67,016**	**90,126**	**93,245**
Operating Expenses				
001-3442-529-310-000 CODE ENFORCEMENT-ATTORNEY	10,035	3,741	3,000	7,200
001-3442-529-311-000 CODE ENF-PROPERTY ABATEMENT	0	20,798	0	0
001-3442-529-315-000 CODE ENFORCEMENT - MAGISTRATE	3,000	2,000	3,000	3,000
001-3442-529-400-000 CODE ENF-TRAVEL & PER DIEM	617	740	900	2,000
001-3442-529-410-000 CODE ENFORCEMENT-COMM & POSTAGE	1,717	1,497	2,700	2,700
001-3442-529-461-000 CODE ENFORCEMENT-MAINT OF VEHICLE	319	731	400	400
001-3442-529-490-000 CODE ENF-DUES & PUBLICATIONS	98	85	100	250
001-3442-529-491-000 CODE ENF-TRAINING & EDUCATION	900	740	900	2,000
001-3442-529-492-100 CODE ENF - FINES ADJUSTMENT	0	4,400	0	0
001-3442-529-493-000 CODE ENF-ADVERTISING	0	0	200	200
001-3442-529-494-000 CODE ENF-RECORDING FEES	0	54	400	400
001-3442-529-510-000 CODE ENF-OFFICE SUPPLIES	164	107	200	800
001-3442-529-520-000 CODE ENFORCEMENT-FUEL AND OIL	452	2,103	3,500	5,500
001-3442-529-522-000 CODE ENFORCEMENT-UNIFORMS	489	0	400	400
001-3442-529-529-100 CODE ENF-SMALL EQUIP < $1000	229	590	0	0
001-3442-529-529-200 CODE ENF-SMALL EQUIP $1000-4999	2,172	0	0	0
Total Operating Expenses	**20,192**	**37,586**	**15,700**	**24,850**
Contingencies & Reserves				
Total Expenses	**88,871**	**104,602**	**105,826**	**118,095**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
MEDICAL EXAMINER

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-3990-527-310-000 MEDICAL EXAM-TRANSPORTATION	15,200	10,800	20,000	20,000
001-3990-527-340-000 MEDICAL EXAM-INTERLOCAL AGREEMENT	161,738	120,825	161,105	158,980
Total Operating Expenses	**176,938**	**131,625**	**181,105**	**178,980**
Contingencies & Reserves				
Total Expenses	**176,938**	**131,625**	**181,105**	**178,980**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
J-TRANS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-4101-544-822-000 JTRANS	4,950	5,000	5,000	5,000
Total Operating Expenses	**4,950**	**5,000**	**5,000**	**5,000**
Contingencies & Reserves				
Total Expenses	**4,950**	**5,000**	**5,000**	**5,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LANDFILL EAST CLOSURE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-4215-534-310-000 LANDFILL CLOSURE-PROF SERVICES	50,106	50,640	65,000	65,000
Total Operating Expenses	**50,106**	**50,640**	**65,000**	**65,000**
Contingencies & Reserves				
Total Expenses	**50,106**	**50,640**	**65,000**	**65,000**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
HEALTH DEPARTME T

	Actual Expenditures	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
	2023-2024			
Expenses X				
Personnel ervices				
O p erating Expenses X				
001-5101-562-340-000 HEALTH DEPT-CONTRACT SVS-JANITORIAL X	51,139 X	29,831 X	52,000	51,140
001-5101-562-342-000 HEALTH DEPT-CONTRACT SVS-GENERATOR	1,875	688	500 X	990X
001-5101-562-343-000 HEALTH DEPT-WATER TREATEMENT	1,032	689	2,500	1,380
001-5101-562-450-000 HEALTH DEPT-INS OTHER THAN W/C	33,668	33,668	50,000	24,670
001-5101-562-460-000 HEALTH DEPT-MAINT OF BLDG & GROUNDS	28,465	21,973	26,000	26,000
001-5101-562-810-000 TRANSFER TO HEALTH DEPARTMENT	146,000	109,500	146,000	146,000
001-5101-562-990-000 HEALTH DEPT-RESERVE FOR FUTURE MAINT. X	0	0	150,000	150,000
O p Total erating Expenses	**262,179**	**196,349**	**427,000**	**400,180**
ontingencies & Reserves				
Total Expenses	**262,179**	**196,349**	**427,000**	**400,180** X

7/25/2026 X

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
MENTAL HEALTH

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5103-563-821-000 BAKER ACT BILLINGS	51,047	13,381	40,000	35,000
Total Operating Expenses	**51,047**	**13,381**	**40,000**	**35,000**
Contingencies & Reserves				
Total Expenses	**51,047**	**13,381**	**40,000**	**35,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
PERSONNEL SERVICES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-5104-563-120-000 NWFHN OPIOID - SALARIES	36,102	54,013	71,919	73,576
001-5104-563-210-000 NWFHN OPIOID - MATCHING FICA	2,484	3,766	5,502	5,628
001-5104-563-220-000 NWFHN OPIOID - RETIREMENT	11,819	17,777	9,803	25,891
001-5104-563-230-000 NWFHN OPIOID - HEALTH INSURANCE	3,240	11,305	0	14,842
001-5104-563-230-100 NWFHN OPIOID - HRA	354	1,458	0	1,500
Total Personnel Services	**53,999**	**88,319**	**87,224**	**121,437**
Operating Expenses				
Contingencies & Reserves				
Total Expenses	**53,999**	**88,319**	**87,224**	**121,437**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5104-563-461-000 NWFHN OPIOID - MAINTENANCE OF VEH & EQUIP	15,416	2,360	3,000	1,000
001-5104-563-491-000 NWFHN OPIOID - TRAINING AND EDUCATION	2,851	1,225	15,000	500
001-5104-563-492-000 NWFHN OPIOID - MISCELLANEOUS	1,554	259	0	1,000
001-5104-563-510-000 NWFHN OPIOID - OFFICE SUPPLIES	520	88	1,000	300
001-5104-563-521-000 NWFHN OPIOID - MEDICAL SUPPLIES	281	0	15,000	26,480
001-5104-563-529-100 NWFHN OPIOID - SMALL EQUIP < $1,000	3,669	805	0	22,833
001-5104-563-529-200 NWFHN OPIOID - SMALL EQUIP $1000-$4,999	3,431	4,724	4,724	22,834
001-5104-563-640-000 NWFHN OPIOID - CAPITAL OUTLAY	76,540	16,500	195,454	0
Total Operating Expenses	**104,262**	**25,961**	**234,178**	**74,947**
Contingencies & Reserves				
Total Expenses	**104,262**	**25,961**	**234,178**	**74,947**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FL HCRA

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
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 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
PAUPER FUNERALS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5107-564-492-000 INDIGENT PAUPER FUNERALS	2,750	4,780	5,000	5,000
Total Operating Expenses	**2,750**	**4,780**	**5,000**	**5,000**
Contingencies & Reserves				
Total Expenses	**2,750**	**4,780**	**5,000**	**5,000**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ANIMAL CONTROL

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-5108-562-120-000 ANIMAL CTRL-SALARIES	73,711	71,571	103,526	134,976
001-5108-562-126-000 AN CNTRL - ON CALL PAY STRAIGHT PAY	5,303	4,540	7,000	7,000
001-5108-562-130-000 ANIMAL CTRL-TEMP EMPLOYEE	1,627	0	14,919	0
001-5108-562-140-000 ANIMAL CTRL-OVERTIME	12,713	8,665	15,000	15,000
001-5108-562-144-000 ANIMAL CTRL - CALL OUT OVERTIME	3,652	3,524	8,000	8,000
001-5108-562-210-000 ANIMAL CTRL-MATCHING FICA	6,733	6,143	9,061	10,088
001-5108-562-220-000 ANIMAL CTRL-RETIREMENT	18,661	16,174	21,815	24,332
Total Personnel Services	**122,400**	**110,617**	**179,321**	**199,396**
Operating Expenses				
001-5108-562-315-000 ANIMAL CTRL - MAGISTRATE	2,000	2,000	3,000	3,000
001-5108-562-340-000 ANIMAL CTRL-CONTRACTS/VET	58,752	52,951	60,000	50,000
001-5108-562-341-000 ANIMAL CTRL-CONTRACT/TERMINIX	1,000	250	0	0
001-5108-562-342-000 ANIMAL CTRL-CONTRACTS SPAYED & NEUTER	14,760	11,275	15,000	20,000
001-5108-562-400-000 ANIMAL CTRL-TRAVEL & PER DIEM	1,301	0	1,000	1,000
001-5108-562-410-000 ANIMAL CTRL-COMMUNICATION	2,814	1,864	2,000	2,000
001-5108-562-461-000 ANIMAL CTRL-MAINT OF VEHICL	13,188	3,317	3,500	3,500
001-5108-562-463-000 ANIMAL CTRL-MAINT OF OFFICE EQUIP	0	25	200	250
001-5108-562-490-000 ANIMAL CTRL-DUES & PUBLICATION	0	0	0	500
001-5108-562-491-000 ANIMAL CTRL-TRAINING & EDUCATI	350	0	500	300
001-5108-562-492-000 ANIMAL CTRL-MISC EXPENSES	394	189	300	200
001-5108-562-497-000 ANIMAL CTRL-ANIMAL DISPOSAL	0	0	300	300
001-5108-562-510-000 ANIMAL CTRL-OFFICE SUPPLIES	240	456	200	200
001-5108-562-520-000 ANIMAL CTRL-GAS,OIL,LUBE	7,046	8,184	5,000	5,500
001-5108-562-521-000 ANIMAL CTRL-OPERATING SUPPLIES	2,527	1,022	2,000	5,000
001-5108-562-522-000 ANIMAL CTRL-UNIFORMS	239	290	500	500
001-5108-562-529-100 ANIMAL CTRL-SMALL EQUIP < $1000	170	367	500	0
001-5108-562-529-200 ANIMAL CTRL-SMALL EQUIP $1000-$4999	3,630	1,282	0	0
001-5108-562-640-000 ANIMAL CTRL-CAPITAL OUTLAY	0	8,200	0	0
Total Operating Expenses	**108,411**	**91,672**	**94,000**	**92,250**
Contingencies & Reserves				
Total Expenses	**230,811**	**202,289**	**273,321**	**291,646**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GULF COAST CHILDREN'S ADVOCACY CENTER

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5109-636-820-000 GULF COAST CHILDREN'S ADVOCACY	9,600	6,600	10,000	9,000
Total Operating Expenses	**9,600**	**6,600**	**10,000**	**9,000**
Contingencies & Reserves				
Total Expenses	**9,600**	**6,600**	**10,000**	**9,000**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
OP ERATI G E PE E

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices X				
perating Expenses				
001-5111-562-820-000 PARTNERS FOR PETS CONTRIBUTION X	5,000	10,000	10,000	5,000
001-5111-562-822-000 SECOND HARVEST CONTRIBUTION	7,500	0	0	0
O p Total erating Expenses	**12,500 X**	**10,000 X**	**10,000 X**	**5,000**
ontingencies & Reserves X				
Total Expenses	**12,500 X**	**10,000 X**	**10,000 X**	**5,000 X**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
O P ERATI G E PE E

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
O p erating Expenses				
001-5112-569-822-000 TRI COUNTY COMMUNITY COUNCIL **X**	1,485	2,000	2,000	2,000
O p Total erating Expenses	**1,485**	**2,000**	**2,000**	**2,000**
ontingencies & Reserves				
Total Expenses	**1,485**	**2,000**	**2,000**	**2,000 X**

7/21/2026 **X**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5114-563-491-000 DOH/OPIOID - TRAINING AND ED	201	0	0	0
001-5114-563-529-100 DOH/OPIOID - SMALL EQUIP<$1,000	0	0	25,000	0
001-5114-563-529-200 DOH/OPIOID - SMALL EQUIP $1,000 - $4,999	0	0	25,000	0
001-5114-563-910-000 DOH/OPIOID - TRSF TO SHERIFF	0	41,049	0	0
Total Operating Expenses	**201**	**41,049**	**50,000**	**0**
Contingencies & Reserves				
Total Expenses	**201**	**41,049**	**50,000**	**0**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5115-563-491-000 SETTLEMENT OPIOID - TRAINING AND ED	0	0	47,148	0
001-5115-563-492-000 SETTLEMENT OPIOID - MISCELLANEOUS	6,760	0	0	0
001-5115-563-521-000 SETTLEMENT OPIOID - MEDICAL SUPPLIES	0	0	56,581	10,000
001-5115-563-529-100 SETTLEMENT OPIOID - EQUIPMENT < $1,000	0	0	37,715	5,864
001-5115-581-910-000 SETTLEMENT OPIOID - TRSF TO SHERIFF	0	161,549	0	0
Total Operating Expenses	**6,760**	**161,549**	**141,444**	**15,864**
Contingencies & Reserves				
Total Expenses	**6,760**	**161,549**	**141,444**	**15,864**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5116-563-529-100 NWFLHN CORE - EQUIPMENT < $1,000	0	0	0	500
001-5116-563-529-200 NWFLHN CORE - EQUIP $1000 - $4,999	0	0	0	9,500
001-5116-563-640-000 NWFLHN CORE - CAPITAL OUTLAY	0	0	0	240,000
Total Operating Expenses	**0**	**0**	**0**	**250,000**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**0**	**250,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
MEDICAID

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5222-562-343-000 MEDICAID-REIMBURSEMENT	899,764	780,500	958,109	1,234,381
Total Operating Expenses	**899,764**	**780,500**	**958,109**	**1,234,381**
Contingencies & Reserves				
Total Expenses	**899,764**	**780,500**	**958,109**	**1,234,381**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
HOUSING & GRANTS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-5346-554-120-000 HOUSING & GRANTS-SALARIES	48,563	1,253	54,503	0
001-5346-554-210-000 HOUSING & GRANTS-MATCHING FICA	3,637	94	4,169	0
001-5346-554-220-000 HOUSING & GRANTS-RETIREMENT	6,599	171	7,429	0
Total Personnel Services	**58,799**	**1,518**	**66,101**	**0**
Operating Expenses				
001-5346-554-400-000 HOUSING & GRANTS-TRAVEL & PER DIEM	350	0	200	200
001-5346-554-410-000 HOUSING & GRANTS-COMM & POSTAGE	227	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	50
001-5346-554-510-000 HOUSING & GRANTS-OFFICE SUPPLIES	0	0	200	200
Total Operating Expenses	**577**	**0**	**910**	**910**
Contingencies & Reserves				
Total Expenses	**59,376**	**1,518**	**67,011**	**910**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY SENIOR CITIZENS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-5347-564-820-000 JACKSON COUNTY SENIOR CITIZENS	12,500	15,000	15,000	0
Total Operating Expenses	**12,500**	**15,000**	**15,000**	**0**
Contingencies & Reserves				
Total Expenses	**12,500**	**15,000**	**15,000**	**0**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
PERSONNEL SERVICES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-6100-572-120-000 P&R - SALARIES	6,965	177,223	211,410	291,397
001-6100-572-126-000 P&R - CALL OUT PAY	122	1,074	0	0
001-6100-572-130-000 P&R - PART TIME SALARIES	0	2,496	21,321	21,321
001-6100-572-140-000 P&R - OVERTIME	0	480	2,500	2,500
001-6100-572-144-000 P&R - CALL OUT OVERTIME	0	500	0	0
001-6100-572-210-000 P&R - FICA MATCH	525	13,547	16,877	20,702
001-6100-572-220-000 P&R - RETIREMENT	1,185	28,467	38,207	43,974
001-6100-572-230-000 P&R - HEALTH INSURANCE	0	0	77,862	103,894
001-6100-572-230-100 P&R - HRA	0	0	9,000	10,500
001-6100-572-240-000 P&R - W/C INSUR	0	7,500	15,000	10,300
Total Personnel Services	**8,797**	**231,287**	**392,177**	**504,588**
Operating Expenses				
Contingencies & Reserves				
Total Expenses	**8,797**	**231,287**	**392,177**	**504,588**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6100-572-340-000 P&R - BLUE SPRINGS CONTRACT	0	402	1,000	1,000
001-6100-572-340-100 P&R - CITZENS LDG CONTRACT SERV	0	634	800	800
001-6100-572-340-200 P&R - CYPRESS/CONTRACT SERVICES	0	745	500	500
001-6100-572-340-400 P&R - CONTRACT SERVICES	0	103	0	0
001-6100-572-340-700 P&R - WILEY DR CONTRACT SRV	0	0	1,000	1,000
001-6100-572-410-000 P&R - COMMUNICATIONS	0	6,572	3,000	5,000
001-6100-572-430-000 P&R - BLUE SPRINGS UTILITIES	0	(1,150)	5,000	7,500
001-6100-572-430-100 P&R - CITIZENS LODGE UTILITIES	0	6,925	8,500	8,500
001-6100-572-430-200 P&R - CYPRESS PARK UTILITIES	82	768	500	750
001-6100-572-430-300 P&R - BOAT LANDING UTILITIES	476	5,149	5,000	5,000
001-6100-572-430-700 P&R - WILEY DRIVE UTILITIES	0	4,016	5,000	5,000
001-6100-572-440-000 P&R - LEASE #4173/BLUE SPR	0	0	300	300
001-6100-572-441-000 P&R - LEASE #4262/CHIPOLA	0	0	300	300
001-6100-572-443-000 P&R - RATZLAFF LEASE	0	0	500	0
001-6100-572-450-000 P&R - INSURANCE OTHER THAN WC	0	0	150	2,575
001-6100-572-460-000 P&R - MAINT BLDG - BLUE SPRINGS	0	3,942	3,000	3,000
001-6100-572-460-100 P&R - MAINT OF BLDG - CITIZENS LODGE	0	8,357	5,500	5,500
001-6100-572-460-200 P&R - MAINT OF BLDG - CYPRESS PARK	0	86	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	0	725	500	500
001-6100-572-460-600 P%R - MAINT OF BLDG/SEMINOLE	0	0	1,500	1,500
001-6100-572-460-700 P&R - MAINT OF BLDG - WILEY DR	0	658	1,000	1,000
001-6100-572-460-800 P&R - MAINT OF GROUNDS - BELLAMY BRIDGE	0	399	0	0
001-6100-572-461-000 P&R - MAINT OF EQUIP	0	9,075	12,000	12,000
001-6100-572-462-000 P&R - MAINT OF COMPUTERS	0	378	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	0	437	500	500
001-6100-572-492-000 P&R - MISC EXP	75	897	1,500	1,500
001-6100-572-495-000 P&R - MISC FEES	32	750	0	150
001-6100-572-497-000 P&R - SAFETY DEVICES	0	0	250	250
001-6100-572-510-000 P&R - OFFICE SUPPLIES	0	927	2,750	2,000
001-6100-572-520-000 P&R - GAS, OIL, ETC	0	11,219	12,000	12,000
001-6100-572-521-000 P&R - OPERATING SUPPLIES	0	2,524	8,500	8,500
001-6100-572-522-000 P&R - UNIFORMS	0	2,601	1,800	2,000
001-6100-572-524-000 P&R - JANITORIAL SUPPLIES	0	105	0	500
001-6100-572-524-100 P&R - JANITORIAL - CITIZENS LODGE	0	1,637	2,000	0
001-6100-572-524-200 P&R - JANITORIAL - CYPRESS PARK	0	955	500	0
001-6100-572-524-300 P&R - JANIROTIAL BOAT LANDING	0	794	299	0
001-6100-572-524-400 P&R - JANITORIAL WILEY DRIVE	0	11	750	0
001-6100-572-529-100 P&R - SMALL EQUIP < $1,000	0	2,975	1,200	0
001-6100-572-529-200 P&R - SMALL EQUIP $1000 - $4999	0	0	1,500	0
001-6100-572-620-000 P&R/PEACOCK BRIDGE PURCHASE	300,880	0	0	0
001-6100-572-625-000 P&R - CITIZENS LODGE IMPROV	0	17,675	0	0
001-6100-572-640-000 P&R - CAPITAL OUTLAY	0	11,199	156,000	0
Total Operating Expenses	**301,545**	**102,490**	**246,999**	**91,525**
Contingencies & Reserves				
Total Expenses	**301,545**	**102,490**	**246,999**	**91,525**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
RECREATION - COUNTY WIDE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6102-572-810-000 RECREATION-COUNTY WIDE	62,543	63,175	63,175	63,175
Total Operating Expenses	**62,543**	**63,175**	**63,175**	**63,175**
Contingencies & Reserves				
Total Expenses	**62,543**	**63,175**	**63,175**	**63,175**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
MILLPOND DAM - MAINTENANCE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6104-572-430-000 MERRITTS MILL DAM-UTILITIES	364	293	500	600
001-6104-572-440-000 MILL POND-LEASE #4027/SPILLWAY	300	0	300	300
001-6104-572-462-000 MILL POND-DAM MAINTENANCE	0	0	500	1,000
Total Operating Expenses	**664**	**293**	**1,300**	**1,900**
Contingencies & Reserves				
Total Expenses	**664**	**293**	**1,300**	**1,900**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CHIPOLA REGIONAL ARTS ASSOCIATION

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6209-573-820-000 CHIPOLA REG ARTS-FL ARTS LIC FEES	234	240	250	250
Total Operating Expenses	**234**	**240**	**250**	**250**
Contingencies & Reserves				
Total Expenses	**234**	**240**	**250**	**250**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LIBRARY - DONATION ACCOUNT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6211-571-491-000 LIB-OTHER DONATIONS-TRAINING & EDUCATION	834	0	0	0
001-6211-571-492-000 LIB-OTHER DONATIONS-MISC EXPENSE	2,086	790	500	0
001-6211-571-510-000 LIB-OTHER DONATION-OFFICE SUPPLY	367	0	500	0
001-6211-571-521-000 LIB-OTHER DON-CHILDREN PROGRAM	40	72	500	500
001-6211-571-529-100 LIB-OTHER DONATIONS-SMALL EQUP< $1000	0	0	0	500
001-6211-571-529-200 LIB-OTHER DONATION-SMALL EQUIP $1000-4999	0	13,259	0	1,000
001-6211-571-640-000 LIB-OTHER DONATIONS-CAP OUTLAY	0	0	15,630	0
Total Operating Expenses	**3,327**	**14,121**	**17,130**	**2,000**
Contingencies & Reserves				
Total Expenses	**3,327**	**14,121**	**17,130**	**2,000**

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FY 2025-26 A UA BUDGET E PE E UMMARY
LIBRARY - GE ERAL REVE UE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
001-6213-571-120-000 LIBRARY-SALARIES/EMPLOYEES	193,064	169,478	231,772	252,862
001-6213-571-140-000 LIBRARY-OVERTIME WAGES	171	0	0	0
001-6213-571-210-000 LIBRARY-MATCHING FICA	14,197	12,789	17,730	33,177
001-6213-571-220-000 LIBRARY-RETIREMENT	38,774	33,217	44,421	47,976
001-6213-571-230-000 LIBRARY-HEALTH INSURANCE	63,715	40,268	77,862	148,420
001-6213-571-230-100 LIBRARY-HRA	6,604	3,646	9,000	15,000
001-6213-571-240-000 LIBRARY-W/C INSURANCE X	1,000 X	1,000 X	1,600 X	1,030
Total Personnel ervices	**317,525**	**260,398**	**382,385**	**498,465**
erating Expenses				
001-6213-571-311-000 LIBRARY-SPECIAL PROGRAMS X	117	1,620	0	2,200
001-6213-571-340-000 LIBRARY-CONTRACTUAL SERV	18,170	11,444	16,540	17,000
001-6213-571-340-100 LIBRARY-GVILLE/CONTRACTUAL SVS	3,029	3,224	4,236	4,500
001-6213-571-400-000 LIBRARY-TRAVEL & PER DIEM	805	1,104	1,500	1,500
001-6213-571-410-000 LIBRARY-COMMUNICATION & POSTAGE	8,820	8,354	7,500	7,500
001-6213-571-430-000 LIBRARY-UTILITIES	23,116 X	13,718 X	20,000 X	20,000
001-6213-571-430-100 LIBRARY-UTILITIES-GVILLE X	4,796 X	4,091 X	4,500 X	5,000
001-6213-571-440-000 LIBRARY-MARIANNA/MACHINE RENTALS X	1,832	743	1,500	1,487
001-6213-571-440-100 LIBRARY-GVILLE MACHINE RENTAL	866 X	712 X	1,425 X	1,425
001-6213-571-450-000 LIBRARTY-INS OTHER THAN WC	6,888	6,888	10,200	5,018
001-6213-571-460-000 LIBRARY-MAINT OF BLDGS & GRDS X	1,570	12,351	1,500	1,000
001-6213-571-461-000 LIBRARY-MAINT OF VEHICLE	134	150	200	300
001-6213-571-462-000 LIBRARY-MAINT OF COMP/AUDIO-VISUAL X	0	0	0	1,200
001-6213-571-491-000 LIBRARY-TRAINING & EDUCATION	549	158	1,250	1,250
001-6213-571-492-000 LIBRARY-MISC EXPENSES	1,731	1,548	600	1,350
001-6213-571-510-000 LIBRARY-OFFICE SUPPLIES	5,773	3,247	5,000	5,000
001-6213-571-520-000 LIBRARY-GAS, OIL & LUBE	113	38	250	250
001-6213-571-521-000 LIBRARY-CHILDREN PROGRAM SUPPLIES X	1,152 X	1,550	2,000 X	3,000
001-6213-571-524-000 LIBRARY-JANITORIAL SUPPLIES	2,493	1,243 X	2,800	1,600
001-6213-571-524-100 LIBRARY-JANITORIAL SUPPLIES/GVILLE	0	190	0	1,200
001-6213-571-529-000 LIBRARY-BOOKS & LIBRARY MATERIALS	563	706	1,500	2,000
001-6213-571-529-100 LIBRARY-SMALL EQUIP < $1000	0	418	1,200	0
001-6213-571-540-000 LIBRARY-BOOKS, PUB, & MEMBERSHIPS X	13,112 X	5,992 X	8,000	8,000
001-6213-571-541-000 LIBRARY-SUBSCRIPTIONS	14,324	7,774	14,200 X	22,000
O p Total erating Expenses X	**109,953**	**87,263**	**105,901**	**113,780**
ontingencies & Reserves				
Total Expenses	**427,478**	**347,661**	**488,286**	**612,245 X**

7/25/2026 X

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
BOAT RAMP IMPROVEMENTS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6301-572-310-000 BOAT RAMP IMPR PROF SVS	0	0	5,000	0
001-6301-572-440-000 BOAT RAMP IMPR-LEASE PROPERTY	20,800	0	31,200	0
001-6301-572-530-000 BOAT RAMP IMPR REPAIR AND MAINT	5,770	10,632	8,000	36,151
001-6301-572-620-000 BOAT RAMP IMPR -PURCHASE PROPERTY	0	0	17,837	0
Total Operating Expenses	**26,570**	**10,632**	**62,037**	**36,151**
Contingencies & Reserves				
Total Expenses	**26,570**	**10,632**	**62,037**	**36,151**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
EXTENSION SERVICE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-6302-537-120-000 EXTENSION-SALARIES/EMPLOYEES	203,082	187,620	254,697	256,966
001-6302-537-210-000 EXTENSION-MATCHING FICA	14,729	13,513	19,484	19,659
001-6302-537-220-000 EXTENSION-RETIREMENT	24,930	23,382	27,924	28,404
Total Personnel Services	**242,741**	**224,515**	**302,105**	**305,029**
Operating Expenses				
001-6302-537-340-000 EXTENSION-CONTRACTUAL	2,097	2,384	2,500	4,260
001-6302-537-400-000 EXTENSION-TRAVEL & PER DIEM	5,001	718	6,000	6,000
001-6302-537-401-000 EXTENSION-TRAVEL & PER DIEM/4-H	565	0	2,500	2,500
001-6302-537-410-000 EXTENSION-COMM & POSTAGE	6,420	5,710	4,200	4,500
001-6302-537-440-000 EXTENSION-COPIER LEASE	3,524	2,933	2,145	3,251
001-6302-537-461-000 EXTENSION-MAINT OF VEHICLES	4,600	263	1,200	3,000
001-6302-537-462-000 EXTENSION-MAINT OF OFFICE EQUIP	0	0	500	0
001-6302-537-490-000 EXTENSION-DUES & PUBLICATIONS	1,277	1,102	1,000	1,500
001-6302-537-491-000 EXTENSION-TRAINING & EDUCATION	826	968	2,000	2,000
001-6302-537-492-000 EXTENSION-MISCELLANEOUS EXPENSES	143	40	200	200
001-6302-537-510-000 EXTENSION-OFFICE SUPPLIES	1,174	1,251	3,000	3,000
001-6302-537-511-000 EXTENSION-DEMO SUPPLIES	557	56	600	1,000
001-6302-537-520-000 EXTENSION-GAS-4-H VAN	4,696	2,682	4,500	5,000
001-6302-537-521-000 EXTENSION-OPERATING SUPPLIES	77	0	300	300
001-6302-537-529-100 EXTENSION-SMALL EQUIP < $1000	74	3,270	6,744	0
001-6302-537-529-200 EXTENSION-SMALL EQUIP $1000-$4999	0	2,253	0	0
001-6302-537-640-000 EXTENSION-CAPITAL OUTLAY	0	1,788	0	0
Total Operating Expenses	**31,031**	**25,418**	**37,389**	**36,511**
Contingencies & Reserves				
Total Expenses	**273,772**	**249,933**	**339,494**	**341,540**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
SOIL CONSERVATION SERVICE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
001-6304-537-120-000 SOIL CONS-SALARIES/EMPLOYEE	25,913	19,858	35,126	29,224
001-6304-537-210-000 SOIL CONS-MATCHING FICA	1,958	1,480	2,687	2,237
001-6304-537-220-000 SOIL CONS-RETIREMENT	3,518	2,711	4,788	4,101
Total Personnel Services	**31,389**	**24,049**	**42,601**	**35,562**
Operating Expenses				
001-6304-537-400-000 SOIL CONS-TRAVEL & PER DIEM	200	0	200	200
001-6304-537-410-000 SOIL CONS-COMMUNICATION	1,400	0	1,400	1,400
001-6304-537-411-000 SOIL CONS-POSTAGE	1,150	0	1,150	1,150
001-6304-537-490-000 SOIL CONS-DUES & PUBLICATIONS	1,150	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	2,338	0	1,438	1,438
001-6304-537-510-000 SOIL CONS-OFFICE SUPPLIES	1,500	0	1,500	1,500
Total Operating Expenses	**7,738**	**0**	**7,738**	**7,738**
Contingencies & Reserves				
Total Expenses	**39,127**	**24,049**	**50,339**	**43,300**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
AGRICULTURE CENTER BOARD

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6306-537-910-000 AGRICULTURE CENTER SUBSIDY	92,525	92,675	92,675	95,963
Total Operating Expenses	**92,525**	**92,675**	**92,675**	**95,963**
Contingencies & Reserves				
Total Expenses	**92,525**	**92,675**	**92,675**	**95,963**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY LIVESTOCK ASSOCIATION

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6307-574-820-000 FEED CATTLE SHOW-CONTRIBUTION	2,475	2,475	2,475	0
Total Operating Expenses	**2,475**	**2,475**	**2,475**	**0**
Contingencies & Reserves				
Total Expenses	**2,475**	**2,475**	**2,475**	**0**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
RIPARIAN COUNTY STAKEHOLDER COALITION

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-6315-537-820-000 RIPARIAN COUNTY STAKEHOLDER COALITION	4,950	0	5,000	0
Total Operating Expenses	**4,950**	**0**	**5,000**	**0**
Contingencies & Reserves				
Total Expenses	**4,950**	**0**	**5,000**	**0**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
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	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
O p erating Expenses				
001-7201-542-820-000 TRI-COUNTY AIRPORT AUTHORITY **X**	0	1,000	1,000	2,000
O p Total erating Expenses	**0**	**1,000**	**1,000**	**2,000**
ontingencies & Reserves				
Total Expenses	**0**	**1,000**	**1,000**	**2,000 X**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ALLOWANCE FOR BAD DEBTS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
001-8100-526-492-000 FIRE RESCUE-CREDIT BUREAU EXPENSE	2,975	4,260	5,000	5,500
001-8100-526-497-000 FIRE RESCUE-ALLOW FOR BAD DEBTS	2,794,126	1,949,929	2,600,000	3,250,000
Total Operating Expenses	**2,797,101**	**1,954,189**	**2,605,000**	**3,255,500**
Contingencies & Reserves				
Total Expenses	**2,797,101**	**1,954,189**	**2,605,000**	**3,255,500**

7/11/2026

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FY 2025-26 A UA BUDGET E PE E UMMARY
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	Actual Expenditures 2023-2024	Expended As Of 8/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
O p erating Expenses				
001-9101-581-911-000 TRANSFER TO JC UTILITIES **X**	582,578	200,000	498,377	417,410
001-9101-581-912-000 TRA**X**NSFER TO MOSQUITO CONTROL **X**	20,000	0	0	0
001-9101-581-913-000 TRANSFER TO PARKS & REC(19) **X**	379,044	0	0	0
001-9101-581-914-000 TRANFSER TO JACKSON RECYCLE **X**	0	0	18,405	40,762 **X**
001-9101-581-918-000 TRANSFER TO RD CONSTR	0	500,000	500,000	500,000
001-9101-581-919-000 TRANSFER TO LOGT	0	205,000	205,000	0
001-9101-581-920-000 TRANSFER TO TT	3,597,712	5,830,738	5,830,738	2,399,787
001-9101-581-922-000 TRANSFER TO ARTICLE V FUND	39,432	50,000	116,424	119,961
001-9101-581-924-000 TRANSFER TO SUPV OF ELECTIONS **X**	825,018	768,786	937,599	948,692
001-9101-581-925-000 TRANSFER TO EMPG (FUND 59)	172,480	110,318	110,318	126,304
001-9101-581-927-000 TRANSFER TO GTBS 2021	755,887	0	0	0
001-9101-581-929-000 TRANSFER TO CDBG FUND	783,609	0	0	0
O p Total erating Expenses	**7,155,760**	**7,664,842**	**8,216,861**	**4,552,916 X**
ontingencies & Reserves				
Total Expenses	**7,155,760**	**7,664,842**	**8,216,861**	**4,552,916**

8/01/2026 **X**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
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	Actual Expenditures 2023-2024	Expended As Of 8/31/2025	Final Budget 2024-2025	Requested X Budget 2025-2026
Expenses				
Personnel ervices X				
O p erating Expenses				
ontingencies & Reserves				
001-9990-500-000-000 CONTINGENCIES **X**	0	0	67,987	200,000
001-9990-510-000-000 RESERVES	0	0	1,250,665	0
Total ontingencies & Reserves	**0**	**0**	**1,318,652**	**200,000**
Total Expenses	**0 X**	**0**	**1,318,652**	**200,000 X**

8/04/2026 **X**

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2025-2026 ANNUAL BUDGET
EXPENSE SUMMARY

SPECIAL REVENUE FUNDS

DEPARTMENT NAME	DEPARTMENT CODE	BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PAGE
Law Library	101-2324	2,287	2,287	79
Local Law Enforcement	102-3102	238,457	274,982	81
Fine and Forfeiture Fund				83
Sheriff (Includes Workmens Compl. Ins.)	103-3101	10,058,601	10,745,606	84
Jackson County Drug Task Force Grant	103-3104	34,000	37,027	85
Jackson County School Board	103-3106	20,000	17,400	86
Corrections (Includes Ins.)	103-3326	6,071,763	6,153,197	87
Parks & Rec Law Enforcement	103-6101	30,000	30,000	88
Contingencies	103-9990	100,000	100,000	89
Total Fine & Forfeiture Fund Expenses		**16,314,364**	**17,083,230**	
Total Fine & Forfeiture Fund Revenues		**16,314,364**	**17,083,230**	
Surplus/Deficit		**0**	**0**	
Transportation Trust				90
Road and Bridge	104-4102	10,174,718	10,289,418	91
Transfers	104-9101	3,118,058	872,371	92
Transportation Trust Contingency	104-9990	0	0	
Total Transportation Trust Fund Expenses		**13,292,776**	**11,161,789**	
Total Transportation Trust Fund Revenues		**13,292,776**	**11,161,789**	
Surplus/Deficit		**0**	**0**	
Drug Court	105-2326	38,477	39,555	93
Alcohol & Drug Abuse	106-5104	5,805	5,805	95
Library Grant	107-6212	193,457	109,251	97
Contraband Forfeiture	108-3104	11,551	12,167	99
Mosquito Control Grant	109-4212,4213	296,566	145,564	101
Equitable Sharing	113-3100	7,728	8,470	104
Crimes Prevention	121-3327	72,180	85,407	106
Article V / Technology	122-2322, 2324, 2332, 2333	169,392	179,961	108
Local Option Gas Tax	123-4109, 9102, 9990	3,435,515	2,961,949	113
Supervisor of Elections	124-2440,2441,2444	923,543	951,692	117
Agriculture Complex Revenue	128-2675, 9990	677,950	757,449	120
Agriculture Complex O and M	129-2675	61,543	72,350	123
E911	142-3997,4011	1,109,277	335,893	125
EMS Grant Fund	143-3217, 3219	10,000	76,753	127
Hazardous Materials Grant	152-2794	2,667	2,856	129
LHATF (Ship)	155-5348	1,265,389	1,321,335	131
Emergency Management	159-3991,3992,4002	268,195	284,181	133
Recycling Grant	164-2804	93,750	93,750	137
Court Facility	173-2323, 9101	490,000	638,881	139
Court Construction	179-2322,2324	22,100	20,113	141
Russ House	180-2780	50,571	61,271	143
Tourist Development	181-2782,2806	5,709,456	2,536,230	145
CDBG/EDA Grants	186-Multiple	5,553,457	4,139,941	148
Utility Fees	190-9101	4,619,511	4,637,889	152
Jackson County Agriculture Center	196-6306	118,675	130,863	155
Additional Court Costs	197-2325, 2328, 2329, 2334	280,100	318,330	157
DEO/Fl Job Growth Fund INFR	335-5358, 5359	482,539	1,040,111	162
Road Construction				164
Municipalities Share - 9th Cent Tax	385-4106	113,188	118,648	165
Five Cent Gas Tax	385-4107	361,662	0	165
Road Construction	Multiple	22,342,336	15,191,257	166

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2025-2026 ANNUAL BUDGET
EXPENSE SUMMARY

SPECIAL REVENUE FUNDS

DEPARTMENT NAME	DEPARTMENT CODE	BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PAGE
Pooser Rd Job Growth Grant	385-4310	5,180,059	5,180,059	173
Pooser Rd HMGP Grant	385-4311	979,073	979,073	174
Transfer to GTBS 2014-Debt Services	385-9101	1,511,775	1,511,774	175
Total Road Construction Fund Expenses		**30,488,093**	**22,980,811**	
Total Road Construction Fund Revenues		**30,488,093**	**22,980,811**	
Surplus/Deficit		**0**	**0**	
Gas Tax Bond Series 2021				175
Road Construction	393-4225,4301,4302,4303,4304,4305	4,342,143	1,758,323	176
Road Construction-Debt Services	393-8285	1,511,775	1,511,774	183
Total Gas Tax Bond Series 2021 Expenses		**5,853,918**	**3,270,097**	
Total Gas Tax Bond Series 2021 Revenues		**5,853,918**	**3,270,097**	
Surplus/Deficit		**0**	**0**	
West Jackson County Development Authority	394-3325	400,741	416,914	184
TOTAL APPROPRIATIONS - SPECIAL REVENUE FUNDS		**86,048,532**	**76,158,127**	
TOTAL REVENUE-SPECIAL REVENUE FUNDS		**86,048,532**	**76,158,127**	
Surplus (Deficit)		**0**	**0**	

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
LAW LIBRARY FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
LL-FINES/CASES PRIOR TO 070104	100	100	100
ESTIMATED LL CARRYOVER	2,187	0	2,187
Total Revenues	**2,287**	**100**	**2,287**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LAW LIBRARY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
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	0	0	2,187	2,187
Total Operating Expenses	**0**	**0**	**2,287**	**2,287**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**2,287**	**2,287**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
LOCAL LAW ENFORCEMENT

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
LLET-FINES & FORFEITURES	4,700	4,167	5,000
LOCAL LAW AUTOMATION	20,824	18,133	21,000
LLET-INTEREST EARNED	0	6,786	10,000
ESTIMATED LLET CARRYOVER	212,933	0	238,982
Total Revenues	**238,457**	**29,086**	**274,982**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LOCAL LAW ENFORCEMENT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
102-3102-521-430-000 LLET AUTO-UTILITIES	0	0	1,000	2,525
102-3102-521-462-000 LLET/MAINT OF COMMUNICATION SYSTEM	0	0	10,000	10,000
102-3102-521-492-000 LL ENF. TRAINING JCSO	9,219	0	37,900	37,900
102-3102-521-493-000 LL ENF. TRAINING JCCF	0	0	30,100	30,100
102-3102-521-494-000 LLET-CYBER TRAINING	0	0	5,000	20,000
102-3102-521-529-100 LLET AUTO-SMALL EQUIP <$1000	0	0	10,000	20,000
102-3102-521-529-200 LLET AUTO-SMALL EQUIP $1000-$4999	0	0	20,000	30,000
102-3102-521-640-000 LLET AUTO-CAPITAL OUTLAY	0	0	124,457	124,457
102-3102-521-910-000 LLET AUTO-TRSF TO JCSO	0	77,150	0	0
Total Operating Expenses	**9,219**	**77,150**	**238,457**	**274,982**
Contingencies & Reserves				
Total Expenses	**9,219**	**77,150**	**238,457**	**274,982**

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FY 2025-26 A UA BUDGET A TI I ATED REVE UE
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DE RI TI	Final Budget O f FY 24-25	Revenues As 7/31/2025	Budget FY 25-26
FF-ADVALOREM TAXES	12,717,603	12,851,586	13,240,128
DRUG TASK FORCE FEDERAL GRANT	0	0	37,027
JAG GRANT/C-8C194/2021 JC DTF	34,000	0	0
FDLE-SALARY ASSISTANCE #7G031	1,303,272	0	1,493,408
FDLE-CJDT IMPLEMENTATION ASSISTANCE GRANT	29,525	0	0
FDLE/JAIL JCCF SALARY ASSISTANT GRANT ME030	803,294	602,471	884,243
COPS IN SCHOOLS-SCHOOL BOARD	1,117,010	0	958,309
SHERIFF SERVICE OF PROCESS-HRS	7,500 P	3,901	5,800
SUBSISTENCE FEE	81,300 P	56,174 P	85,800
CIVIL FEES-SHERIFF	40,000	48,930	62,500
BOOKING FEE - JAIL	15,000 P	9,811 P	14,500
DOM VIOLENCE SURCHARGE	5,000	3,482	5,000
DRIVERS EDUCATION TRUST	20,000	12,136	17,400
FF-INTEREST EARNED	500	91,486 P	130,000
FF-SALE OF SURPLUS ITEMS	0	465	50
FF-MISC REVENUE	0	5,907	0
CHIPOLA SECURITY AGREEMENT	0	51,469	69,000
TRANSFER FROM IWF	72,360	65,758	80,065
ESTIMATED FF CARRYOVER	68,000	0	0
Total Revenues P	**16,314,364**	**13,803,576**	**17,083,230 P**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - SHERIFF

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
103-3101-521-230-000 SHERIFF-HEALTH INSURANCE	868,174	895,093	882,436	1,009,256
103-3101-521-230-100 SHERIFF-HRA	62,158	96,355	102,000	102,000
103-3101-521-240-000 SHERIFF-W/C INSURANCE	116,107	142,269	251,000	139,380
Total Personnel Services	**1,046,439**	**1,133,717**	**1,235,436**	**1,250,636**
Operating Expenses				
103-3101-521-462-000 SHERIFF-MAINT OF EQUIPMENT & BUILDING	7,200	0	0	0
103-3101-521-910-000 SHERIFF-BUDGET TRANSFER	6,092,769	5,757,039	6,402,883	7,043,253
103-3101-521-911-000 JCSB SCHOOL RESOURCE OFFICERS EXPENSE	0	0	1,117,010	958,309
103-3101-521-912-000 FDLE SALARY ADJ TRANSFERS	0	0	1,303,272	1,493,408
Total Operating Expenses	**6,099,969**	**5,757,039**	**8,823,165**	**9,494,970**
Contingencies & Reserves				
Total Expenses	**7,146,408**	**6,890,756**	**10,058,601**	**10,745,606**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - JACKSON COUNTY DRUG TASK FORCE GRANT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
103-3104-521-810-000 JC DRUG TASK FORCE GRANT	0	0	34,000	37,027
Total Operating Expenses	**0**	**0**	**34,000**	**37,027**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**34,000**	**37,027**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - JACKSON COUNTY SCHOOL BOARD

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
103-3106-521-810-000 DRIVER EDUCATION TRUST-SCH BD	14,293	12,992	20,000	17,400
Total Operating Expenses	**14,293**	**12,992**	**20,000**	**17,400**
Contingencies & Reserves				
Total Expenses	**14,293**	**12,992**	**20,000**	**17,400**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
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	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
103-3326-523-120-000 CORRECTIONS-SALARIES	2,365,006	1,979,676	2,615,595	2,673,954 X
103-3326-523-121-000 CORRECTIONS-SICK BUY	793	0	0	0
103-3326-523-126-000 CORRECTIONS - ON CALL STRAIGHT PAY X	32,841	27,303	25,000	25,000
103-3326-523-127-X00 CORRECTIONS - PART TIME WITH RTMT	9,481	3,525	8,500	8,500
103-3326-523-140-000 CORRECTIONS-OVERTIME	118,353	156,282	80,000	80,000
103-3326-523-144-000 CORRECTIONS - CALL OUT OVERTIME	11,864	9,138	10,000	10,000
103-3326-523-150-000 CORRECTIONS-INCENTIVE PAY	4,758	3,717	11,240	5,000
103-3326-523-151-000 CORRECTIONS HAZARDOUS INCENTIVE X	89,775	67,875	91,900	91,900
103-3326-523-210-000 CORRECTIONS-MATCHING FICA	194,144	165,732	216,945	204,565
103-3326-523-220-000 CORRECTIONS-RETIREMENT	753,536	639,295	764,980	825,228
103-3326-523-230-000 CORRECTIONS-HEALTH INSURANCE	594,051	526,576	570,988	652,080
103-3326-523-230-100 CORRECTIONS-HRA	39,068	54,667	66,000	66,000
103-3326-523-240-000 CORRECTIONS-WORKMENS COMP INS	97,413	94,846	175,000	86,906
Total Personnel ervices	**4,311,083**	**3,728,632**	**4,636,148**	**4,729,133**
perating Expenses				
103-3326-523-311-000 CORRECTIONS-INMATE CARE/HOSPITAL X	108,131	26,340	75,000	75,000
103-3326-523-312-X00 CORRECTIONS-INMATE CARE/MEDICINE X	75,582 X	33,812	60,000	60,000
103-3326-523-314-X00 CORRECTIONS-INMATE CARE/DENTIST X	22,058 X	11,348 X	20,00X	20,00X
103-3326-523-315-000 CORRECTIONS-INMATE CARE/COUNSELING	56,520	42,863	63,800	63,800
103-3326-523-316-000 CORRECTIONS-INMATE CARE/LAB	6,286	580	8,500	3,500
103-3326-523-319-000 CORRECTIONS-INMATE TUITION/JCSB	0	0	500	500
103-3326-523-340-000 CORRECTIONS-PHYSICIAN CONTRACT	80,000	70,000	84,000	84,000
103-3326-523-341-000 CORRECTIONS-CONTRACTUAL SERVICES	150,795	141,789	132,000 X	172,014 X
103-3326-523-342-000 CORRECTIONS-MAINT CONTRACT-LIVESCAN X	0	0	4,500	4,500
103-3326-523-400-000 CORRECTIONS-TRAVEL & PER DIEM	325	0	1,000	1,000
103-3326-523-403-X00 CORRECTIONS-TRANSPORT INMATES	898 X	370	1,250	1,250
103-3326-523-410-000 CORRECTIONS-TELEPHONE & COMMUN	12,692	12,343 X	10,000	12,750
103-3326-523-430-000 CORRECTIONS-UTILITIES/ELECTRIC	161,723	83,714	120,000	130,000
103-3326-523-431-000 CORRECTIONS-UTILITIES/WATER	156,605 X	129,257	170,000	185,000
103-3326-523-440-000 CORRECTIONS-COPIER LEASE X	3,582 X	2,239	2,700 X	3,360X
103-3326-523-460-X00 CORRECTIONS-MAINT OF JAIL	200,148	203,539 X	100,000	115,500
103-3326-523-461-X00 CORRECTIONS-MAINT OF VEHICLES/EQUIP X	7,638	12,104 X	6,X00	6,000
103-3326-523-462-000 CORRECTIONS-MAINT OF RADIO EQUIP	0	0	500	500
103-3326-523-463-000 CORRECTIONS-MAINT OF COMPUTER	13,468	0	300	300
103-3326-523-466-000 CORRECTIONS-MAINT OF WATER SOFTNER X	2,947	2,800	3,000	3,000
103-3326-523-470-000 CORRECTIONS-PRINTING EXPENSES	69	203	100	100
103-3326-523-491-000 CORRECTIONS-TRAINING & EDUCATI	100	0	500	500
103-3326-523-492-000 CORRECTIONS-MISC EXPENSE	5,879	4,899	3,000	3,250
103-3326-523-510-000 CORRECTIONS-OFFICE SUPPLIES	8,674	6,500	6,500	6,500
103-3326-523-520-000 CORRECTIONS-GAS, OIL & LUBE	8,695	5,292	5,000	6,000
103-3326-523-521-000 CORRECTIONS-MEDICAL SUPPLIES	6,722	5,720	11,000	11,000
103-3326-523-522-000 CORRECTIONS-UNIFORMS	5,826 X	7,358	7,240	7,240
103-3326-523-523-X00 CORRECTIONS-AMMUNITION X	1,489X	322 X	1,50X	1,500
103-3326-523-524-X00 CORRECTIONS-BOOKING SUPPLIES X	1,209 X	701 X	1,X00	1,000
103-3326-523-525-X00 CORRECTIONS-FOOD FOR JAIL X	401,368 X	324,606 X	360,X00	365,000
103-3326-523-526-X00 CORRECTIONS-KITCHEN SUPPLIES X	37,214 X	19,767	23,000 X	23,000
103-3326-523-527-000 CORRECTIONS-JAIL SUPPLIES	42,330	28,529 X	36,000	36,000
103-3326-523-527-100 CORRECTIONS - RELIGIOUS ACCOMMODATIONS & SUPPLIES	0	0	2,500	2,500
103-3326-523-528-000 CORRECTIONS-LAUNDRY & CLEAN SUPPLY X	1,921	5,725	2,500	4,500
103-3326-523-529-000 CORRECTIONS-INMATE BEDS & CLOTHING	13,200	4,222	14,000	14,000
103-3326-523-529-100 CORRECTIONS-SMALL EQUIP <$1000	1,429	908	0	0
103-3326-523-529-200 CORRECTIONS-SMALL EQUIP $1000-$4999	0	17,149	0	0
103-3326-523-530-000 CORRECTIONS/FDLE JMS X GRANT/CONSULTANTS/CONTRACTS	124,377 X	27,500 X	29,525	0
103-3326-523-640-000 CORRECTIONS-CAPITAL OUTLAY X	64,270 X	70,854 X	69,200 X	0
O p Total erating Expenses X	**1,784,170**	**1,303,353**	**1,435,615**	**1,424,064**
ontingencies & Reserves				
Total Expenses	**6,095,253**	**5,031,985**	**6,071,763**	**6,153,197**

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JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - PARKS & REC LAW ENFORCEMENT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
103-6101-521-130-000 FF-PARKS & REC/LAW ENFORCEMENT	33,005	11,340	30,000	30,000
Total Personnel Services	**33,005**	**11,340**	**30,000**	**30,000**
Operating Expenses				
Contingencies & Reserves				
Total Expenses	**33,005**	**11,340**	**30,000**	**30,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
FINE AND FORFEITURE FUND - CONTINGENCIES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
103-9990-500-000-000 FINE & FORFEITURE-CONTINGENCY	0	0	100,000	100,000
Total Contingencies & Reserves	**0**	**0**	**100,000**	**100,000**
Total Expenses	**0**	**0**	**100,000**	**100,000**

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FY 2025-26 A UA BUDGET A TI I ATED REVE UE P
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DE RI TI P	Final Budget O f FY 24-25	Revenues As 7/31/2025	Budget FY 25-26
ONE CENT SALES TAX P	5,810,038	3,355,292	5,877,053
TT-ROW USE PERMIT FEE	0	200	0
STATE ALTERNATIVE FUEL USER/MOTOR FUEL P	0	1,361	0
TT-INTEREST EARNED	0	11,508	21,000
INTEREST FEMA 2014	0	86,917	0
TT-SALE OF SURPLUS MATERIAL/SCRAP P	1,000 P	540	1,000
TT-PRIOR YEAR REFUNDS	0	1,646 P	0
TT-MISC REVENUE	1,000	9,749	1,000
TT-TRANSFER FROM FIVE CENT P	1,650,000	815,915	2,861,949
TT-TRANSFER FROM GR	5,830,738	5,830,738	2,399,787
Total Revenues	**13,292,776**	**10,113,866**	**11,161,789** P

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FY 2025-26 A UA BUDGET E PE E UMMARY X
O A R D DEPARTME T

	Actual Expenditures 2023-2024	Expended As of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
104-4102-541-120-000 RD DEPT-SALARIES	2,087,233	1,784,820	2,694,170	3,093,743 X
104-4102-541-121-000 RD DEPT-SICK LEAVE BUY BACK	35	0	0	0
104-4102-541-126-000 RD DEPT - ON CALL STRAIGHT PAY X	41,352	35,939	35,000	35,000
104-4102-541-130-000 RD DEPT-TEMPORARY EMPLOYEE X	31,385	0	35,000	35,000
104-4102-541-140-000 RD DEPT-OVERTIME	108,349	94,692	75,000	75,000
104-4102-541-144-000 RD DEPT - CALL OUT OVERTIME	24,092	23,626	15,000	15,000
104-4102-541-210-000 RD DEPT-MATCHING FICA	168,933 X	142,592 X	200,179 X	230,752
104-4102-541-220-000 RD DEPT-RETIREMENT	332,229	282,740	375,993	445,702
104-4102-541-230-000 RD DEPT-HEALTH INSURANCE	665,100	646,986	863,298	890,520
104-4102-541-230-100 RD DEPT-HRA X	65,538	66,938	90,000	112,500
104-4102-541-240-000 RD DEPT-WORKMENS COMP INS X	373,417 X	363,576 X	607,535 X	385,000
Total Personnel ervices	**3,897,663**	**3,441,909**	**4,991,175**	**5,318,217**
perating Expenses				
104-4102-541-310-000 RD DEPT-PROFESSIONAL FEES	14,125	2,574	10,000	10,000
104-4102-541-340-000 RD DEPT-CONTRACTUAL SERVICES	12,916	18,501	15,000	29,169
104-4102-541-341-000 RD DEPT-HERBICIDES RDWY-CONTRACT SVS X	388 X	0	3,000	3,000
104-4102-541-342-000 RD DEPT-MOWING/LITTER CONTRACT SVS.	359,756	983,651 X	350,000	1,389,104
104-4102-541-344-000 RD DEPT-PUB WORKS CONTRACT	0	0	25,700	25,500
104-4102-541-346-000 RD DEPT-GPS MONXTORING CONTRACT	6,347	5,184	16,000	7,082
104-4102-541-400-000 RD DEPT-TRAVEL & PER DIEM	1,971	2,700	1,000	3,000
104-4102-541-410-000 RD DEPT-COMMUNICATION & POSTAGE	17,258	12,806	14,000	16,000
104-4102-541-430-000 RD DEPT-UTILITIES	43,833	30,529	45,000	45,000
104-4102-541-440-000 RD DEPT-RENTALS & LEASES	88,481	692,401	1,100,000	1,100,000
104-4102-541-441-000 RD DEPT-RENTAL & LEASE-COPIER	2,198	2,479	1,900	1,900
104-4102-541-450-000 RD DEPT-INS OTHER THAN W/C	756,709	779,989	692,500	678,471 X
104-4102-541-460-000 RD DEPT-MAINT OF BLDGS & GRDS	8,589	11,026	12,000	12,000
104-4102-541-461-000 RD DEPT-MAINT OF EQUIPMENT	491,256	473,277	500,000	500,000
104-4102-541-462-000 RD DEPT-MAINT OF COMPUTER	0	0	500	500
104-4102-541-463-000 RD DEPT-MAINT OF FUEL SYSTEM	3,303	15,109	2,500	2,500
104-4102-541-464-000 RD DEPT-MAINT OF CONCRETE BRIDGES X	0	0	1,000	1,000
104-4102-541-490-000 RD DEPT-DUES & PUBLICATIONS	50	142	200	200
104-4102-541-491-000 RD DEPT-TRAINING & EDUCATION	2,916	1,290	4,000	2,000
104-4102-541-492-000 RD DEPT-MISC CHGS	2,287	1,871	3,000	3,000
104-4102-541-493-000 RD DEPT-ADVERTISING	0	58	1,000	250
104-4102-541-494-000 RD DEPT-RECORDING	424	55	0	200
104-4102-541-495-000 RD DEPT-DAMAGED UTILITIES	14,986	3,204	30,000	15,000
104-4102-541-496-000 RD DEPT-MAINT OF RR CROSSINGS	54,756	44,418	56,000	60,000
104-4102-541-497-000 RD DEPT-SAFETY DEVICES & SERVICES	27,962	27,286	25,000 X	25,000
104-4102-541-498-000 RD DEPT-TIRE/OIL DISPOSAL	4,272	4,508	6,000	6,000
104-4102-541-499-000 RD DEPT-CONTAMINATED FUEL CLEANUP X	0	0	1,500	1,500
104-4102-541-510-000 RD DEPT-OFFICE SUPPLIES	1,861	2,034	4,000	3,000
104-4102-541-520-000 RD DEPT-GAS, OIL & LUBE	793,376	438,393 X	900,000	900,000
104-4102-541-521-000 RD DEPT-OPERATING SUPPLIES	55,878 X	26,670	26,000	30,000
104-4102-541-522-000 RD DEPT-SURVEY FIELD SUPPLIES X	0	0	1,000	500
104-4102-541-523-000 RD DEPT-UNIFORMS	33,320	32,660	31,000	39,000
104-4102-541-524-000 RD DEPT-JANITORIAL SUPPLIES	1,469	2,865 X	3,000 X	2,500
104-4102-541-529-100 RD DEPT-SMALL EQUIPMENT<$1000	8,701	14,143	5,000	2,325 X
104-4102-541-529-200 RD DEPT-SMALL EQUIPMENT $1000-$4999 X	6,222	7,577	5,000	0
104-4102-541-530-000 RD DEPT-MATERIALS	4,934	661	5,000	5,000
104-4102-541-531-000 COMMISSIONERS-ROCK & MILLING	7,715	0	50,000	50,000
104-4102-541-532-000 RD DEPT-MATERIALS/ROCK	17,803 X	0	0	0
104-4102-541-533-000 RD DEPT-PATCHING ASPHALT	8,018	0	0	0
104-4102-541-534-000 RD DEPT-MATERIALS/CULVERT	34,560	16,628	0	0
104-4102-541-535-000 RD DEPT-MATERIALS/LUMBER	1,375	4,120	0	0
104-4102-541-538-000 RD DEPT-TRAFFIC SIGNAL MAINT. X	0	0	1,500	1,500
104-4102-541-640-000 RD DEPT-CAPITAL OUTLAY	1,896,347	678,285	1,235,243	0
104-4102-541-643-000 RD DEPT-CAP OUTLAY-STATE CREW	5,541	0	0	0
104-4102-541-710-000 RD DEPT-CAPITAL LEASE-PRINCIPAL EXPENSE	809,908	0	0	0
104-4102-541-720-000 RD DEPT-CAPITAL LEASE-INTEREST EXPENSE	31,069	0	0 X	0
O p Total erating Expenses X	**5,632,880**	**4,337,094**	**5,183,543**	**4,971,201**
ontingencies & Reserves				
Total Expenses	**9,530,543**	**7,779,003**	**10,174,718**	**10,289,418 X**

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FY 2025-2 NNGL BUD T EX EN E UMMARY G
RD DEPT - TR N FER

	ctual Expenditures 2023-2024	Expended Of s 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices G				
perating Expenses				
104-9101-581-911-000 RD DEPT/TRANSFER TO RD CONSTRUCTION	2,971,589	1,505,205	3,118,058	872,371
O p Total erating Expenses	**2,971,589**	**1,505,205**	**3,118,058**	**872,371**
ontingencies & Reserves G				
Total Expenses	**2,971,589**	**1,505,205**	**3,118,058**	**872,371 G**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
DRUG COURT FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
DRUG COURT PARTICIPATION	500	0	500
DRUG COURT-INTEREST EARNED	100	705	100
ESTIMATED DC CARRYOVER	37,877	0	38,955
Total Revenues	**38,477**	**705**	**39,555**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
DRUG COURT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
105-2326-622-492-000 DRUG COURT-MISC EXPENSES	42	200	500	500
105-2326-622-510-000 DRUG COURT-OFFICE SUPPLIES	0	45	500	500
105-2326-622-520-000 DRUG COURT-OPERATING SUPPLIES	116	90	1,000	1,000
105-2326-622-999-000 DRUG COURT - RESERVE	0	0	36,477	37,555
Total Operating Expenses	**158**	**335**	**38,477**	**39,555**
Contingencies & Reserves				
Total Expenses	**158**	**335**	**38,477**	**39,555**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
ALCOHOL & DRUG ABUSE

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
ALCOHOL & DRUG ABUSE COURT COST	525	330	525
JCBCC ALCOHOL & DRUG ABUSE-INTEREST EARNED	0	111	0
ALCOHOL & DRUG TRUST CARRYOVER	5,280	0	5,280
Total Revenues	**5,805**	**441**	**5,805**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ALCOHOL & DRUG ABUSE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
106-5104-563-820-000 ALCOHOL/DRUG ABUSE PROGRAMS	0	0	5,805	5,805
Total Operating Expenses	**0**	**0**	**5,805**	**5,805**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**5,805**	**5,805**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
LIBRARY GRANT FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
STATE GRANT FUNDS	193,457	201,935	109,251
LGF-INTEREST EARNED	0	734	0
Total Revenues	**193,457**	**202,669**	**109,251**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LIBRARY GRANT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
107-6212-571-120-000 STATE GRANT-SALARIES	101,676	83,489	90,064	95,466
107-6212-571-140-000 STATE GRANT-OVERTIME	69	0	0	0
107-6212-571-210-000 STATE GRANT-MATCHING FICA	7,659	6,296	6,889	773
107-6212-571-220-000 STATE GRANT-RETIREMENT	13,533	11,397	12,276	13,012
107-6212-571-230-000 STATE GRANT-HEALTH INSURANCE	25,917	22,352	51,908	0
107-6212-571-230-100 STATE GRANT-HRA	2,500	2,083	6,000	0
Total Personnel Services	**151,354**	**125,617**	**167,137**	**109,251**
Operating Expenses				
107-6212-571-640-000 STATE GRANT-CAPITAL OUTLAY	0	0	26,320	0
Total Operating Expenses	**0**	**0**	**26,320**	**0**
Contingencies & Reserves				
Total Expenses	**151,354**	**125,617**	**193,457**	**109,251**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
CONTRABAND FORFEITURE FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
CONTRABAND-REST./CONF. PROPERTY	50	0	300
CONTRABAND-INTEREST EARNED	300	211	300
ESTIMATED CONTRA CARRYOVER	11,201	0	11,567
Total Revenues	**11,551**	**211**	**12,167**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CONTRABAND FORFEITURE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
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	4,551	5,167
Total Operating Expenses	**0**	**0**	**11,551**	**12,167**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**11,551**	**12,167**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
MOSQUITO CONTROL FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
MOSQUITO CNTRL STATE AID	224,574	93,639	93,543
MOS CNTRL-INTEREST EARNED	0	1,991	4,028
MOS CNTRL-CNTY MATCH CARRYFWD	71,992	0	47,993
Total Revenues	**296,566**	**95,630**	**145,564**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
MOSQUITO CONTROL

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
109-4212-562-450-000 MOS CNTRL-INSURANCE OTHER THAN W/C	3,367	2,779	4,000	5,000
109-4212-562-460-000 MOS CNTRL-MAINT OF BLDG AND GROUNDS	317	0	1,000	20,000
109-4212-562-461-000 MOS CNTRL-MAINT OF VEHICLE	1,253	925	750	2,000
109-4212-562-462-000 MOS CNTRL-MAINT OF SPRAYING EQUIP	585	496	750	1,000
109-4212-562-491-000 MOS CNTRL-TRAINING AND EDUCATION	580	200	1,500	2,000
109-4212-562-492-000 MOS CNTRL-MISCELLANEOUS	41,929	26,813	41,152	50,000
109-4212-562-520-000 MOS CNTRL-GAS, OIL & LUBE	2,167	435	2,000	2,000
109-4212-562-521-000 MOS CNTRL-OPERATING SUP-CHEMICALS	5,502	0	10,000	37,064
109-4212-562-640-000 MOS CNTRL-CAPITAL OUTLAY	85,970	0	163,422	25,000
Total Operating Expenses	**141,670**	**31,648**	**224,574**	**144,064**
Contingencies & Reserves				
Total Expenses	**141,670**	**31,648**	**224,574**	**144,064**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
MOSQUITO CONTROL GRANT MATCH

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
109-4213-562-430-000 MOS CNTRL MATCH-UTILITIES	890	788	800	1,500
109-4213-562-460-000 MOS CNTRL MATCH-MAINT OF BLDG & GROUNDS	0	10,400	0	0
109-4213-562-492-000 MOS CNTRL MATCH-MISCELLANEOUS	0	0	71,192	0
Total Operating Expenses	**890**	**11,188**	**71,992**	**1,500**
Contingencies & Reserves				
Total Expenses	**890**	**11,188**	**71,992**	**1,500**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
EQUITABLE SHARING GRANTS

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
DOJ EQUITABLE SHARING FUNDS	100	0	300
INTEREST-DOJ ACCOUNT	300	286	300
ESTIMATED CARRYFORWARD	7,328	0	7,870
Total Revenues	**7,728**	**286**	**8,470**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
EQUITABLE SHARING

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
113-3100-521-440-000 DOJ-LEASE PAYMENTS	0	0	7,728	8,470
Total Operating Expenses	**0**	**0**	**7,728**	**8,470**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**7,728**	**8,470**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
CRIMES PREVENTION

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
CRIMES PREVENT-MM-CT COSTS	5,000	3,439	5,000
CRIMES PREVENT-CIFI & JUV-CT COSTS	6,000	5,570	6,000
CRIMES PREVENT-INTEREST EARNED	6,500	1,294	6,500
ESTIMATED CRIME PREV CARRYOVER	54,680	0	67,907
Total Revenues	**72,180**	**10,303**	**85,407**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CRIMES PREVENTION 3328

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
121-3328-529-492-000 CRIMES PREVENT-MISC EXPENSE	0	0	72,180	85,407
Total Operating Expenses	**0**	**0**	**72,180**	**85,407**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**72,180**	**85,407**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
ART V TECHNOLOGY

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
ART V TECH-COURTS/RECORDING FE	52,968	40,368	60,000
ART V TECH-INTEREST EARNED	0	73	0
ARTICLE V- TRANSFER FROM GR	116,424	50,000	119,961
Total Revenues	**169,392**	**90,441**	**179,961**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - CIRCUIT JUDGE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
122-2322-611-340-000 ART V TECH-CIR JUDGE/CONTRACT/TECH	242	173	3,000	3,000
122-2322-611-462-000 ART V TECH-CIR JUDGE/MAINT OF COMP & EQUIP	4,269	150	11,750	13,100
122-2322-611-520-000 ART V TECH-CIR JUDGE/OPERATING SUPPLY	15,609	16,877	27,420	30,288
122-2322-611-529-100 ART V TECH-CIR JUDGE/SMALL EQUIP < $1000	1,784	0	0	0
122-2322-611-529-200 ART V TECH-CIR JUDGE/SMALL EQUIP $1000-4999	5,785	0	4,000	6,000
Total Operating Expenses	**27,689**	**17,200**	**46,170**	**52,388**
Contingencies & Reserves				
Total Expenses	**27,689**	**17,200**	**46,170**	**52,388**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - COUNTY JUDGE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
122-2324-721-340-000 ART V TECH-CNTY JUDGE/CONTRACT	207	173	3,000	3,000
122-2324-721-462-000 ART V TECH-CNTY JUDGE/MAINT OF COMP & EQUIP	4,269	0	9,750	13,100
122-2324-721-520-000 ART V TECH-CNTY JUDGE/OPERATING SUPPLY	5,454	4,860	12,650	14,618
122-2324-721-529-100 ART V TECH-CNTY JUDGE/SMALL EQUIP < $1000	1,784	520	0	500
122-2324-721-529-200 ART V TECH-CNTY JUDGE/SMALL EQUIP $1000 -$4999	2,015	0	0	0
Total Operating Expenses	**13,729**	**5,553**	**25,400**	**31,218**
Contingencies & Reserves				
Total Expenses	**13,729**	**5,553**	**25,400**	**31,218**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - STATE ATTORNEY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
122-2332-602-462-000 ART V TECH/ST ATTNY/MAINT OF COMPUTER	21,176	23,327	21,500	30,200
122-2332-602-510-000 ART V TECH-ST ATTNY/COMPUTER SUPPLIES	5,090	3,916	12,500	12,500
122-2332-602-529-200 ART V TECH-ST ATTNY/SMALL EQUIP $1000-$4999	2,656	4,402	4,000	0
Total Operating Expenses	**28,922**	**31,645**	**38,000**	**42,700**
Contingencies & Reserves				
Total Expenses	**28,922**	**31,645**	**38,000**	**42,700**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ART V TECH - PUBLIC DEFENDER

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
122-2333-603-410-000 ART V TECH-PUB DEF/COMMUNICATION	12,369	19,324	22,554	21,605
122-2333-603-462-000 ART V TECH-PUB DEF/MAINT COMPUTER	11,340	12,245	25,568	26,650
122-2333-603-520-000 ART V TECH-PUB DEFEND/OPERATING SUPPLIES	897	729	5,400	5,400
122-2333-603-529-100 ART V TECH-PUB DEF/SMALL EQUIP < $1000	0	0	700	0
122-2333-603-529-200 ART V TECH-PUB DEF/SMALL EQUIP $1000-$4999	(1,510)	(1,254)	5,600	0
Total Operating Expenses	**23,096**	**31,044**	**59,822**	**53,655**
Contingencies & Reserves				
Total Expenses	**23,096**	**31,044**	**59,822**	**53,655**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
LOCAL OPTION GAS TAX

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
LOCAL OPTION GAS TAX-FIRST 6 CENT	1,700,000	1,257,490	1,812,549
LOCAL OP GAS TAX - 2ND LOCAL OPTION FUEL TAX(5 CENTS)	1,530,515	642,517	1,100,000
LOCAL OPTION-INTEREST EARNED	0	32,063	49,400
LOCAL OPTION=TRANS FROM GR	205,000	205,000	0
Total Revenues	**3,435,515**	**2,137,070**	**2,961,949**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LOCAL OPTION GAS TAX 4109

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
123-4109-541-531-000 LOCAL OPTION-DIST #1/RESURFACING	0	0	41,000	0
123-4109-541-532-000 LOCAL OPTION-DIST #2/RESURFACING	0	0	41,000	0
123-4109-541-533-000 LOCAL OPTION-DIST #3/RESURFACING	0	0	41,000	0
123-4109-541-534-000 LOCAL OPTION-DIST #4/RESURFACING	11,565	0	41,000	0
123-4109-541-535-000 LOCAL OPTION-DIST #5/RESURFACING	36,475	91,086	41,000	0
123-4109-541-634-000 LOCAL OPTION-DIST #4/RD CONSTRUCT	0	6,158	0	0
123-4109-541-635-000 LOCAL OPTION-DIST #5/RD CONSTRUCT	6,300	15,717	0	0
Total Operating Expenses	**54,340**	**112,961**	**205,000**	**0**
Contingencies & Reserves				
Total Expenses	**54,340**	**112,961**	**205,000**	**0**

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FY 2025-2 NNG EL BUD T EX EN E UMMARY G
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	ctual Expenditures 2023-2024	Expended s Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices G				
perating Expenses				
123-9102-581-911-000 LOCAL OPTION-TRANSFER TO T T	3,900,480	815,915	1,650,000	2,861,949
123-9102-581-985-000 LOCAL OPTION-TRANSFER TO RD CONSTR **G**	0	723,547	1,480,515	0
O p Total erating Expenses	**3,900,480**	**1,539,462**	**3,130,515**	**2,861,949**
ontingencies & Reserves G				
Total Expenses	**3,900,480**	**1,539,462**	**3,130,515**	**2,861,949 G**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LOCAL OPTION GAS TAX

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
123-9990-500-000-000 LOCAL OPTION-CONTINGENCIES	0	0	100,000	100,000
Total Contingencies & Reserves	**0**	**0**	**100,000**	**100,000**
Total Expenses	**0**	**0**	**100,000**	**100,000**

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FY 2025-26 A UA BUDGET A TI I ATED REVE UE P
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DE RI TI	Final Budget O f FY 24-25	Revenues As 8/31/2025	Budget FY 25-26
SUPV OF EL-INTEREST	0	1,735	0
SUPV OF EL-MISC REVENUE **P**	1,000	10,096	3,000
SUPV OF EL-TRANSFER FROM GR**P**	937,599	859,387	948,692
Total Revenues	**938,599**	**871,218**	**951,692 P**

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FY 2025-26 A UAL BUDGET EX E E UMMARY
O F U V EL - ERATI

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
ersonnel ervices				
124-2440-513-110-000 SUPV OF EL-ELECTED OFFICIAL	133,842	115,688	155,571	145,000
124-2440-513-120-000 SUPV OF EL-SALARIES-EMPLOYEES	143,843	118,262	131,910	111,054
124-2440-513-125-000 SUPV OF EL-BONUS	2,707	0	0	0
124-2440-513-130-000 SUPV OF EL-PART TIME EMPLOYEE	6,890	5,708	26,361	27,604
124-2440-513-140-000 SUPV OF EL-OVERTIME WAGES	3,374	5,559	6,000	5,000
124-2440-513-210-000 SUPV OF EL-MATCHING FICA	21,306	17,699	23,576	23,398
124-2440-513-220-000 SUPV OF EL-RETIREMENT	97,576	81,301	112,419	96,712
124-2440-513-230-000 SUPV OF EL-HEALTH INS	49,674	44,990	64,885	53,376
124-2440-513-230-100 SUPV OF EL-HRA	5,708	5,000	7,500	9,000
Total ersonnel ervices	**464,920**	**394,207**	**528,222**	**471,144**
erating Expenses				
124-2440-513-310-000 SUPV OF EL-LEGAL EXPENSES	966	120	5,000	4,500
124-2440-513-320-000 SUPV OF EL-TRANSLATION SERVICES	0	0	500	500
124-2440-513-340-000 SUPV OF EL-COMPUTER SUPPORT	79,962	62,977	94,000	98,813
124-2440-513-341-000 SUPV OF EL-WEB PAGE CONTACT	8,221	5,110	8,900	9,025
124-2440-513-342-000 SUPV OF EL-COPIER MAINT CONTRACT	1,579	2,722	7,500	7,500
124-2440-513-343-000 SUPV OF EL-SECURITY MONITORING CONTRACT	4,904	59	6,000	7,000
124-2440-513-400-000 SUPV OF EL-TRAVEL & PER DIEM	6,355	3,723	8,750	8,750
124-2440-513-410-000 SUPV OF EL-COMMUNICATION & POSTAGE	6,903	5,376	12,693	20,000
124-2440-513-440-000 SUPV OF EL-POSTAGE METER	2,060	1,668	2,700	2,700
124-2440-513-441-000 SUPV OF EL-LEASE OF COPIER	917	0	1,924	0
124-2440-513-460-000 SUPV OF EL-MAINT OF BLDG	2,950	0	2,000	2,000
124-2440-513-470-000 SUPV OF EL-PRINTING EXPENSE	998	3,082	6,000	8,750
124-2440-513-490-000 SUPV OF EL-DUES & PUBLICATIONS	3,049	3,052	3,500	3,500
124-2440-513-491-000 SUPV OF EL-TRAINING & EDUCATION	2,323	394	3,500	4,000
124-2440-513-492-000 SUPV OF EL-MISC EXPENSE/WATER	1,536	593	2,750	2,750
124-2440-513-493-000 SUPV OF EL-ADVERTISING	910	1,275	2,750	3,000
124-2440-513-496-000 SUPV OF EL-CRIMINAL & BACKGRND CKS	97	0	250	250
124-2440-513-510-000 SUPV OF EL-OFFICE SUPPLIES	4,428	1,758	3,000	4,000
124-2440-513-529-100 SUPV OF EL-SMALL EQUIP < $1000	6,198	2,126	1,500	3,000
124-2440-513-529-200 SUPV OF EL-SMALL EQUIP $1000-$4999	1,143	0	1,000	0
124-2440-513-640-000 SUPV OF EL-CAPITAL OUTLAY	0	49,554	28,000	77,000
Op Total erating Expenses	**135,499**	**143,589**	**202,217**	**267,038**
Contingencies & Reserves				
Total Expenses	**600,419**	**537,796**	**730,439**	**738,182**

7/22/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
SUPV OF EL - ELECTIONS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
124-2441-513-120-000 ELECTION-SALARIES-POLLWORKERS	32,645	14,296	20,000	38,000
124-2441-513-121-000 ELECTION-SALARIES EXEMPT POLLWORKERS	43,816	38,293	36,000	20,000
124-2441-513-140-000 ELECTION-OVERTIME	913	210	1,000	1,000
124-2441-513-210-000 ELECTION-MATCHING FICA/MED	2,567	1,094	4,360	4,360
Total Personnel Services	**79,941**	**53,893**	**61,360**	**63,360**
Operating Expenses				
124-2441-513-311-000 ELECTION-PROF SERVICES/PROGRAM	13,915	12,190	20,000	20,000
124-2441-513-400-000 ELECTION-TRAVEL EXPENSES	1,913	1,039	3,000	3,000
124-2441-513-410-000 ELECTION-COMM & POSTAGE	12,251	8,134	15,500	15,500
124-2441-513-440-000 ELECTION-POLLING PLACE RENT	1,200	0	600	600
124-2441-513-443-000 ELECTION-EVID LICENSE	6,928	2,534	7,100	7,400
124-2441-513-444-000 ELECTION-EXPRESS VOTES	9,739	9,771	12,500	11,750
124-2441-513-461-000 ELECTION-MAINT OF EQUIPMENT	9,888	0	10,750	11,500
124-2441-513-462-000 ELECTON-MAINT OF PRINTER INTERFACE	5,643	0	6,350	6,600
124-2441-513-463-000 SUP OF EL-OMNI BALLOTING PORTAL	0	3,000	3,000	3,800
124-2441-513-464-000 ELECTION-MAINT OF VOTE MACHINE	15,620	16,167	16,500	18,100
124-2441-513-470-000 ELECTION-PRINTING EXPENSE	30,671	385	16,000	16,000
124-2441-513-491-000 ELECTION-VOTER EDUCATION	9,829	6,032	7,500	7,500
124-2441-513-492-000 ELECTION-QUALIFYING FEES TO THE STATE	2,663	0	0	0
124-2441-513-493-000 ELECTION- ADVERTISING	8,902	4,750	8,000	8,000
124-2441-513-494-000 ELECTION-VOTING EQUIPMENT DISTRIBUTION	2,787	2,140	2,000	2,200
124-2441-513-495-000 ELECTION-TRAINING & EDUCATION	450	0	2,000	2,200
124-2441-513-510-000 ELECTION-OFFICE SUPPLIES	17,985	4,322	15,000	15,000
124-2441-513-520-000 ELECTION-GAS, LUBE AND OIL	438	332	1,000	1,000
124-2441-513-529-100 ELECTION-SMALL EQUIP < $1000	24,567	0	0	0
Total Operating Expenses	**175,389**	**70,796**	**146,800**	**150,150**
Contingencies & Reserves				
Total Expenses	**255,330**	**124,689**	**208,160**	**213,510**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON COUNTY AG COMPLEX

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
AG COMPLEX-INTEREST EARNED	0	9,240	13,800
AG COMPLEX-RENT	116,000	87,301	130,950
AG CONFERENCE CNTR RENT-TAXABLE	16,150	6,877	10,460
AG CONFERENCE CNTR-TAX EXEMPT	500	0	500
AG COMPLEX-MISCELLANEOUS REVENUE	100	146	150
ESTIMATED ACR CARRYOVER	545,200	0	601,589
Total Revenues	**677,950**	**103,564**	**757,449**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
AG COMPLEX TRANSFERS

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
128-2675-519-910-000 AG COMPLEX-TRANSFER TO OPERATION	116,078	65,000	61,543	72,350
Total Operating Expenses	**116,078**	**65,000**	**61,543**	**72,350**
Contingencies & Reserves				
Total Expenses	**116,078**	**65,000**	**61,543**	**72,350**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
AGRICULTURE COMPLEX REVENUE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
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	0	0	591,407	660,099
Total Contingencies & Reserves	**0**	**0**	**616,407**	**685,099**
Total Expenses	**0**	**0**	**616,407**	**685,099**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON CNTY AG COMPLEX O & M

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
JCACO&M-INTEREST EARNED	0	155	0
JCACO&M-TRANSFER FROM JCACRF	61,543	65,000	72,350
Total Revenues	**61,543**	**65,155**	**72,350**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
AGRICULTURE COMPLEX O AND M

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
129-2675-519-340-000 JCACO&M-CONTRACTUAL SERV/PEST CNTRL	1,070	209	1,000	1,000
129-2675-519-341-000 JCACO&M-SECURITY CONTRACT	59	4,904	2,805	5,500
129-2675-519-343-000 JCACO&M-CARPET CLEANING	0	0	4,000	4,000
129-2675-519-410-000 JCACO&M-COMMUNICATION & POSTAGE	479	0	1,888	2,000
129-2675-519-430-000 JCACO&M-UTILITIES	59,370	38,431	44,000	50,000
129-2675-519-460-000 JCACO&M-MAINT OF BLDGS & GRDS	16,286	11,227	6,000	8,000
129-2675-519-461-000 JCAO&M-MAINT OF EQUIPMENT	547	111	1,000	1,000
129-2675-519-492-000 JCACO&M-MISC EXPENSES	214	278	600	600
129-2675-519-521-000 JCACO&M-OPERATING SUPPLIES	9	14	250	250
129-2675-519-524-000 JCACO&M-JANITORIAL SUPPLIES	1,489	0	0	0
129-2675-519-529-100 JCACO&M-SMALL EQUIP < $1000	701	395	0	0
129-2675-519-529-200 JCACO&M-SMALL EQUIP $1000-$4999	2,333	0	0	0
129-2675-519-620-000 JCACO&M-BLDG IMPROVEMENTS	33,853	0	0	0
Total Operating Expenses	**116,410**	**55,569**	**61,543**	**72,350**
Contingencies & Reserves				
Total Expenses	**116,410**	**55,569**	**61,543**	**72,350**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
E911

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
E911 FEDERAL GRANT/S16-20-09-05	2,012	0	0
E911 FEDERAL GRANT/S17-21-02-23	713,890	0	0
E911 FEDERAL GRANT/S17-21-02-22	79,725	0	0
E911 GRANT/17-04-12	12,792	0	16,000
E911 GRANT/VISTA SYSTEM	0	0	60,000
E911 GRANT/S20-21-12-10/NG911 CORE	199,815	0	65,000
E911 GRANT/22-04-11/SPRING MAINTENANCE	0	0	107,893
E911 GRANT/S17-21-02-63-GIS(YR 2/5)	101,043	0	52,000
E911 GRANT/S21-22-05-04/PRIORITY DISPATCH	0	0	35,000
Total Revenues	**1,109,277**	**0**	**335,893**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
142-3997-525-463-000 E911-RECORDER MAINTENANCE	0	0	0	60,000
142-3997-525-910-000 E911-TRANSFER TO SHERIFF	21,037	0	0	0
142-4013-525-340-000 E911 GRANT/19-04-18/EQUIP MAINTENANCE	0	0	12,792	0
142-4013-525-492-000 E911 GRANT/19-04-19/GIS DATA SUPPORT	0	0	2,012	0
142-4015-525-463-000 E911 GRANT/S17-21-02-23/GIS DATA	0	0	713,890	0
142-4015-525-464-000 S17-21-02-63 GIS DATA SUPPORT	0	0	101,043	52,000
142-4016-525-340-000 E911 GRANT/22-04-11 EQUIP MAINTENANCE	0	0	0	107,893
142-4016-525-462-000 E911 GRANT/S17-21-02-22/RAPID DEPLOYE SAS	0	0	79,725	16,000
142-4016-525-463-000 E911 GRANT/S20-21-12-10 NG911 CORE SVS	0	0	199,815	65,000
142-4016-525-464-000 E911 GRANT/S21-22-05-04 PRIORITY DISPATCH	0	0	0	35,000
Total Operating Expenses	**21,037**	**0**	**1,109,277**	**335,893**
Contingencies & Reserves				
Total Expenses	**21,037**	**0**	**1,109,277**	**335,893**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
EMS GRANT FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
EMS GRANT-C8032 COUNTY AWARD 19-20	10,000	0	76,753
EMS GRANT - C33617/CPR GRANT	0	83,400	0
EMS GRANT-INTEREST EARNED	0	909	0
Total Revenues	**10,000**	**84,309**	**76,753**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
143-3217-526-529-200 EMS GRANT-SMALL EQUIP $1000-$4999	0	0	10,000	0
143-3220-526-521-000 OPERATING SUPPLIES - M2432	0	1,656	0	20,000
143-3220-526-522-000 GRANT 2432 - BLOOD	0	13,803	0	20,000
143-3220-526-523-000 GRANT M2432 - PLASMA	0	2,430	0	36,753
Total Operating Expenses	**0**	**17,889**	**10,000**	**76,753**
Contingencies & Reserves				
Total Expenses	**0**	**17,889**	**10,000**	**76,753**

7/31/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
HAZ MATERIAL GRANT

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
HAZ MAT GRANT	2,667	2,667	2,856
Total Revenues	**2,667**	**2,667**	**2,856**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
HAZARDOUS MATERIALS GRANT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
152-2794-530-340-000 HAZ MAT-CONTRACTUAL SERVICES	0	0	2,667	2,856
152-2794-530-510-000 HAZ MAT UPDATE-OFFICE SUPPLIES	0	406	0	0
152-2794-530-529-100 HAZ MAT-SMALL EQUIPMENT < $1000	629	1,112	0	0
152-2794-530-529-200 HAZ MAT-SMALL EQUIPMENT $1000-4999	2,699	1,153	0	0
Total Operating Expenses	**3,328**	**2,671**	**2,667**	**2,856**
Contingencies & Reserves				
Total Expenses	**3,328**	**2,671**	**2,667**	**2,856**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
LHATF (SHIP)

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
LOCAL HOUSING ASSISTANCE TRUST	1,265,389	35,342	1,290,335
LHATF-INTEREST EARNED	0	20,873	31,000
LHATF-PROGRAM INCOME	0	20,700	0
Total Revenues	**1,265,389**	**76,915**	**1,321,335**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
LHATF (SHIP)

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
155-5348-554-310-000 LHATF-GRANT ADMINISTRATOR	42,386	15,349	80,697	80,697
155-5348-554-311-000 LHATF-REHAB SPECIALIST FEES	200	600	0	1,000
155-5348-554-314-000 LHATF-ATTORNEY FEES	1,913	0	4,000	4,000
155-5348-554-340-000 LHATF-CONTRACTUAL	0	0	400	400
155-5348-554-400-000 LHATF-TRAVEL	0	0	3,000	3,000
155-5348-554-410-000 LHATF-PHONE & POSTAGE	51	8	725	725
155-5348-554-440-000 LHATF-EQUIPMENT LEASE	0	0	200	200
155-5348-554-490-000 LHATF-DUES & MEMBERSHIPS	200	200	800	800
155-5348-554-491-000 LHATF-TRAINING AND EDUCATION	0	580	2,000	2,000
155-5348-554-493-000 LHATF- ADVERTISING	1,038	0	600	600
155-5348-554-494-000 LHATF-RECORDING/CLERK OF COURT	2,499	831	3,000	3,000
155-5348-554-510-000 LHATF-OFFICE SUPPLIES	123	0	600	600
155-5348-554-511-000 LHATF-COUNSELING SUPPLIES	1,078	0	500	500
155-5348-554-830-000 LHATF-PURCHASE ASSIST FUNDING	156,578	75,000	400,000	400,000
155-5348-554-831-000 LHATF-REHAB/LOW INCOME	386,197	66,303	766,867	770,000
155-5348-554-832-000 LHATF-REPLACE HOUSING FINANCING	0	28,600	0	52,813
155-5348-554-835-000 LHATF-DISPLACEMENT LODGING	1,260	5,884	2,000	1,000
Total Operating Expenses	**593,523**	**193,355**	**1,265,389**	**1,321,335**
Contingencies & Reserves				
Total Expenses	**593,523**	**193,355**	**1,265,389**	**1,321,335**

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FY 2025-26 A UA BUDGET A TI I ATED REVE UE P
EMERGE Y MA AGEME T GRA T

DE RI TI	Final Budget O f FY 24-25	Revenues As 8/31/2025	Budget FY 25-26
EMPG-FY 18-19 **P**	0	0	52,071
EMPG 23-24	52,071	0	0
EMPG 24-25	0	44,373	0
EMPA-FY 18-19	0	0	105,806
EMPA - FY 23-24	105,806	0	0
EMPA - FY 24/25	0	60,018	0
EMPG-TRANSFER FROM GR**P**	110,318 **P**	110,318 **P**	126,304
Total Revenues	**268,195**	**214,709**	**284,181 P**

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FY 2025-26 A UA BUDGET E PE E UMMARY X
EMERGE Y MA AGEME T - EMPG

	Actual Expenditures 2023-2024	Expended As Of 8/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
159-3991-525-120-000 EMPG-SALARIES	31,950	42,922	43,706	50,398 **X**
159-3991-525-126-000 EMPG-ON CALL STRAIGHT PAY **X**	0	577	0	0
159-3991-525-140-000 EMPG-OVERTIME	333	466	0	0
159-3991-525-144-000 EMPG-CALL OUT OT	0	149	0	0
159-3991-525-210-000 EMPG-MATCHING FICA **X**	2,413	3,301	3,344	1,673
159-3991-525-220-000 EMPG-RETIREMENT	6,515	14,929	5,021	0
159-3991-525-230-000 EMPG-HEALTH INS	8,160	11,176	0	0
159-3991-525-230-100 EMPG-HRA	787	1,042	0	0
Total Personnel ervices	**50,158 X**	**74,562 X**	**52,071 X**	**52,071**
perating Expenses				
ontingencies & Reserves				
Total Expenses X	**50,158 X**	**74,562 X**	**52,071 X**	**52,071 X**

8/01/2026 **X**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
EMERGENCY MANAGEMENT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
159-3992-525-120-000 EM MGMT GRANT-SALARIES	66,140	56,584	83,479	80,100
159-3992-525-210-000 EM MGMT-MATCHING FICA	5,148	4,300	5,746	5,972
159-3992-525-220-000 EM MGMT-RETIREMENT	22,245	18,623	16,581	19,734
159-3992-525-230-000 EM MGMT-HEALTH INSURANCE	11,911	11,176	0	0
159-3992-525-230-100 EMPA-HRA	1,149	1,042	0	0
Total Personnel Services	**106,593**	**91,725**	**105,806**	**105,806**
Operating Expenses				
159-3992-525-340-000 EM MGMT-CONTRACT SERVICES	0	65	0	0
159-3992-525-460-000 EM MGMT-MAINT OF BLDGS & GRDS	(90)	0	0	0
Total Operating Expenses	**(90)**	**65**	**0**	**0**
Contingencies & Reserves				
Total Expenses	**106,503**	**91,790**	**105,806**	**105,806**

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FY 2025-26 A UA BUDGET E PE E UMMARY
EMERGE Y MA AGEME T - UTY MAT H

	Actual Expenditures 2023-2024	Expended As f 8/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
159-4002-525-120-000 CNTY/EM MGMT/SALARIES	26,369	0	0	0
159-40X2-525-140X000 CNTY/EM MGMT/OVERTIMX	196X	0	0	0
159-4002-525-210-000 CNTY/EM MGMT/FICA	1,872	0	0	2,085
159-4002-525-220-000 CNTY/EM MGMT/RETIREMENT	5,787	0	10,169	25,145
159-4002-525-230-000 CNTY/EM MGMT HEALTH INSURANCE	5,846 X	0	25,954 X	26,688
159-4002-525-230-100 CNTY/EM MGMT/HRA	564	0	3,000	3,000
159-4002-525-240-000 CNTY/EM MGMT/ WORKMEN'S COMP INS X	0	0 X	0	3,320
Total Personnel ervices X	**40,634**	**0**	**39,123**	**60,238**
erating Expenses				
159-4002-525-340-000 CNTY/EM MGMT/CONTRACT SERVICES	1,718	20,467	1,500	3,800
159-4002-525-400-000 CNTY/EM MGMT/TRAVEL & PER DIEM	1,329	(122)	800	800
159-4002-525-410-000 CNTY/EM MGMT/COMM & POSTAGE	21,597	20,080	20,500	27,184 X
159-4002-525-430-000 CNTY/EM MGMT/UTILITIES	15,559	9,728	12,000	12,000
159-4002-525-440-000 CNTY/EM MGMT/RENT AND LEASE CONTRACT	1,454	843	1,445	1,445
159-40X2-525-450X000 CNTY/EM MGMT/INS OTHER THAN X WORKCOMP	6,612 X	6,612 X	6,700 X	5,187
159-4002-525-460-000 CNTY/EM MGMT/MAINT OF BLDG.	4,232	42	1,000	1,000
159-4002-525-461-000 CNTY/EM MGMT/MAINT VEHICLE	557	886	2,500	2,000
159-4002-525-462-000 CNTY/EM MGMT/MAINT OF EMG SYS	9,222	4,009	5,300	5,300
159-4002-525-470-000 CNTY/EM MGMT/PRINTING	936	193	1,000	1,000
159-4002-525-490-000 CNTY/EM MGMT/DUES AND PUBLICATIONS	525	415	550	550
159-4002-525-491-000 CNTY/EM MGMT/TRAINING	0	0	1,000 X	500
159-4002-525-492-000 CNTY/EM MGMT/MISCELLANEOUS EXPENSE X	1,003	1,001	1,500	1,500
159-40X2-525-497-X00 CNTY/SAFETY DEVICES X	0 X	0 X	1,X00	1,000
159-40X2-525-510X000 CNTY/EM MGMT/OFFICE SUPPLIES X	494 X	388 X	600 X	600
159-4002-525-520-X00 CNTY/EM MGMT/GAS & OIL	2,644 X	1,824 X	2,000	2,000
159-4002-525-521-000 CNTY/EM MGMT/JANITORIAL SUPPLIES	655	167 X	0	200
159-4002-525-529-100 CNTY/EM MGMT/SMALL EQUIP < $1000	3,678 X	6,080	0	0
159-4002-525-529-200 CNTY/EM MGMT/SMALL EQUIP $1000-4999 X	5,163	2,311	11,800	0
159-4002-525-640-000 CNTY/EM MGMT/CAPITAL OUTLAY	54,467	0	0 X	0
Total erating Expenses X	**131,845**	**74,924**	**71,195**	**66,066**
ontingencies & Reserves				
Total Expenses	**172,479**	**74,924**	**110,318**	**126,304 X**

8/01/2026 X

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
RECYCLING GRANT

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
SMALL COUNTY GRANT	93,750	46,311	93,750
Total Revenues	**93,750**	**46,311**	**93,750**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
RECYCLING GRANT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
164-2804-534-120-000 SW CONSOLIDATED-SALARIES	69,564	55,377	72,814	72,814
164-2804-534-210-000 SW CONSOLIDATED-MATCHING FICA	5,254	4,187	5,570	5,570
164-2804-534-220-000 SW CONSOLIDATED-RETIREMENT	12,454	9,830	12,900	12,900
Total Personnel Services	**87,272**	**69,394**	**91,284**	**91,284**
Operating Expenses				
164-2804-534-461-000 SW CONSOLIDATED-MAINT/EQUIPMEN	0	2,496	2,466	2,466
164-2804-534-490-000 SW CONSOLIDATED-DUES & PUBLICA	0	179	0	0
164-2804-534-492-000 SW CONSOLIDATED-MISC EXPENSES	269	0	0	0
164-2804-534-520-000 SW CONSOLIDATED-GAS/DIESEL	8,182	6,736	0	0
164-2804-534-521-000 SW CONSOLIDATED-OPERATING SUP	468	122	0	0
164-2804-534-523-000 SW CONSOLIDATED-UNIFORMS	953	652	0	0
164-2804-534-529-200 SW CONSOLIDATED-SMALL EQUIP $1000-$4999	1,920	0	0	0
Total Operating Expenses	**11,792**	**10,185**	**2,466**	**2,466**
Contingencies & Reserves				
Total Expenses	**99,064**	**79,579**	**93,750**	**93,750**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
COURT FACILITY FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
COURT FAC-CT AND TR/AFTER 7/1/04	100,000	84,998	120,000
COURT FACILITY-INTEREST EARNED	0	13,937	27,000
ESTIMATED CT FACILITY CARRYOVER	390,000	0	491,881
Total Revenues	**490,000**	**98,935**	**638,881**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
COURT FACILITY 2323

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
173-2323-712-340-000 COURT FACILITY-CONTRACT SECURITY	47	0	1,000	5,000
173-2323-712-410-000 COURT FACILITY-COMMUNICATION	0	1,642	0	0
173-2323-712-460-000 COURT FACILITY-MAINT OF BLDG	9,539	7,169	30,000	30,000
173-2323-712-461-000 COURT FACILITY-MAINT OF EQUIPMENT	3,986	2,106	10,000	10,000
173-2323-712-492-000 COURT FACILITY-MISC EXPENSE	1,446	551	5,000	5,000
173-2323-712-529-100 COURT FACILITY-SMALL EQUIPMENT < $1000	285	170	0	0
173-2323-712-529-200 COURT FACILITY-SMALL EQUIP $1000-4999	2,979	0	0	0
173-2323-712-622-000 COURT FACILITY-BUILDING IMPROVEMENT	0	49,201	444,000	588,881
Total Operating Expenses	**18,282**	**60,839**	**490,000**	**638,881**
Contingencies & Reserves				
Total Expenses	**18,282**	**60,839**	**490,000**	**638,881**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
COURT CONSTRUCTION

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
CT CONST IMP-CIRCUIT COURT	0	10	0
CT CONST IMP-INTEREST EARNED	100	353	400
ESTIMATED CT CONSTR CARRYOVER	22,000	0	19,713
Total Revenues	**22,100**	**363**	**20,113**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
COURT CONSTRUCTION

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
179-2324-712-130-000 CT CONST IMP-COUNTY CT/SALARIES	1,697	0	0	0
179-2324-712-210-000 CT CONST IMP-COUNTY CT/MATCH FICA	130	0	0	0
Total Personnel Services	**1,827**	**0**	**0**	**0**
Operating Expenses				
179-2324-712-492-000 CT CONST IMP-COUNTY CT/MISC EX	1,540	1,298	5,100	4,000
179-2324-712-640-000 CT CONST IMP-CNTY CT/CAP OUTLAY	0	0	17,000	16,113
Total Operating Expenses	**1,540**	**1,298**	**22,100**	**20,113**
Contingencies & Reserves				
Total Expenses	**3,367**	**1,298**	**22,100**	**20,113**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
RUSS HOUSE

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
RUSS HOUSE INTEREST EARNED	500	631	800
RUSS HOUSE RENT-TAXABLE	10,000	7,984	11,000
RUSS HOUSE RENT-TAX EXEMPT	1,000	350	1,000
RUSS HOUSE-DONATIONS	400	1,555	1,500
ESTIMATED RUSS HOUSE CARRYOVER	38,671	0	46,971
Total Revenues	**50,571**	**10,520**	**61,271**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
RUSS HOUSE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
180-2780-552-340-000 RUSS HOUSE-CONTRACT-ELEVATOR	2,421	2,241	3,000	3,000
180-2780-552-460-000 RUSS HOUSE BUILDING MAINTENANCE	16,276	3,692	3,000	3,000
180-2780-552-529-100 RUSS HOUSE-SMALL EQUIP >$1000	1,563	0	0	0
180-2780-552-620-000 RUSS HOUSE BUILDING IMPROVEMENTS	0	0	44,571	55,271
Total Operating Expenses	**20,260**	**5,933**	**50,571**	**61,271**
Contingencies & Reserves				
Total Expenses	**20,260**	**5,933**	**50,571**	**61,271**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
TOURIST DEVELOPMENT COUNCIL

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
JACKSON CNTY TOURIST DEV TAX	410,000	285,741	489,842
TDC TAX-CONVENTION CTR RESERVE	273,000	190,494	326,561
CONV CENTER HL219 - FL COMMERCE	1,000,000	(1,500,000)	0
TDC-INTEREST EARNED	1,000	709	1,000
TDC-ADDITIONAL 2% INTEREST	50,000	58,233	99,827
TDC - CONVENTION CENTER TAXABLE REVENUE	0	0	42,000
TDC - GREAT OAKS TAXABLE REVENUE	0	175	1,000
TDC - CONVENTION CENTER REV - NONTAXABLE	0	0	3,000
ESTIMATED TDC CARRYOVER	1,581,274	0	1,573,000
ESTIMATED CONF CNTR CARRYOVER	2,394,182	0	0
Total Revenues	**5,709,456**	**(964,648)**	**2,536,230**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
TDC

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
181-2782-552-120-000 TDC-SALARIES	86,599	69,614	88,276	95,955
181-2782-552-210-000 TDC-MATCHING FICA	5,786	4,671	6,754	7,341
181-2782-552-220-000 TDC-RETIREMENT	11,767	9,502	12,032	13,463
181-2782-552-230-000 TDC-HEALTH INSURANCE	25,917	22,638	25,954	26,688
181-2782-552-230-100 TDC-HRA	3,292	2,917	3,000	3,000
Total Personnel Services	**133,361**	**109,342**	**136,016**	**146,447**
Operating Expenses				
181-2782-552-312-000 TDC-PROF SVS-SPORTS TOURISM STRATEGIC PLAN	0	46,625	40,000	0
181-2782-552-340-000 TDC-CONTRACT SERVICES	11,511	11,250	16,000	15,000
181-2782-552-340-100 TDC/GREAT OAKS/CONTRACT SERVICES	765	975	2,500	2,500
181-2782-552-400-000 TDC-ADMIN/TRAVEL & PER DIEM	1,222	(1,612)	6,000	6,000
181-2782-552-410-000 TDC-COMMUNICATION & POSTAGE	5,797	4,118	5,000	5,000
181-2782-552-430-000 TDC-UTILITIES	12,634	7,727	11,000	12,000
181-2782-552-430-100 TDC - GREAT OAKS UTILITIES	4,342	2,187	11,000	12,000
181-2782-552-441-000 TDC - COPIER LEASE	214	360	0	480
181-2782-552-450-000 TDC-INSURANCE	9,259	4,500	15,000	12,000
181-2782-552-460-000 TDC-MAINT OF BUILDING & GROUNDS	1,025	222	2,500	2,500
181-2782-552-463-000 TDC-MAINT OF COMPUTERS	0	0	1,500	1,500
181-2782-552-464-000 TDC - GREAT OAKS MAINTENANCE	758	73	10,000	10,000
181-2782-552-469-000 TDC-WEBSITE MAINTENANCE	6,309	6,373	7,000	7,000
181-2782-552-470-000 TDC-PRINTING COSTS	29,737	17,544	25,000	25,000
181-2782-552-490-000 TDC-DUES & PUBLICATIONS	5,372	5,451	3,000	3,000
181-2782-552-491-000 TDC-TRAINING & EDUCATION	698	2,194	3,500	3,500
181-2782-552-492-000 TDC-MISC EXPENSES/FAM TOURS	863	4,057	4,000	4,000
181-2782-552-494-000 TDC-EXPOS/MARKETING EVENTS	1,800	335	2,000	2,000
181-2782-552-496-000 TDC - DATA COLLECTION	4,375	1,262	5,000	5,000
181-2782-552-510-000 TDC-OFFICE SUPPLIES	1,093	652	700	1,000
181-2782-552-511-000 TDC-OPERATING SUPPLIES	0	249	500	1,000
181-2782-552-520-000 TDC - GAS, OIL & LUBE	39	102	0	200
181-2782-552-521-000 TDC-AQUATIC MANAGEMENT	0	28,500	0	0
181-2782-552-529-100 TDC-SMALL EQUIPMENT < $1000	1,653	30	0	1,000
181-2782-552-529-200 TDC-SMALL EQUIP $1000-$4999	2,390	3,290	3,300	0
181-2782-552-621-000 TDC-FUTURE MUSEUM	0	116,631	0	0
181-2782-552-622-000 TDC-FUTURE CONFERENCE CENTER	773	0	0	0
181-2782-552-623-000 TDC - GREAT OAKS IMPROV	43,718	45,226	40,000	60,000
181-2782-552-624-000 TDC - ENDEAVOR CONV CENTER - GRANT	1,500,000	113,369	1,000,000	0
181-2782-552-624-100 TDC - ENDEAVOR CONV CTR - CNTY	0	1,729,262	0	0
181-2782-552-625-000 TDC - ENDEAVOR CONV CENTER/COUNTY	463,990	0	0	0
181-2782-552-640-000 TDC-CAPITAL OUTLAY	35,843	0	0	0
181-2782-552-830-000 TDC GRANTS TO OTHER ORGANIZATIONS	2,435	0	0	0
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	24,349	18,092	30,000	40,000
181-2782-552-834-000 TDC-GRANTS-ADVERTISING FUNDS	5,699	4,474	15,000	25,000
181-2782-552-835-000 TDC-ADVERTISING	14,308	4,463	25,000	25,000
181-2782-552-835-100 TDC-DIGITAL MARKETING	22,966	9,771	25,000	25,000
181-2782-552-836-000 TDC-CAPITAL PROJECTS-RESERVE	3,495	0	20,000	85,000
181-2782-552-999-000 TDC-RESERVE	0	0	1,565,974	1,524,715
Total Operating Expenses	**2,221,432**	**2,189,752**	**2,897,474**	**1,918,395**
Contingencies & Reserves				
Total Expenses	**2,354,793**	**2,299,094**	**3,033,490**	**2,064,842**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
TOURIST DEVELOPMENT

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
181-2806-552-340-000 TDC - CONTRACT SERV - CONV CNTR	0	725	0	0
181-2806-552-430-000 TDC - UTILITIES - CONV CNTR	0	15,660	0	40,500
181-2806-552-450-000 TDC - INSURANCE - CONV CNTR	0	0	0	17,400
181-2806-552-460-000 TDC - MAINT/GROUNDS - CONV CNTR	0	3,507	0	5,000
181-2806-552-529-100 TDC - SMALL EQUP < $1,000 - CONV CNTR	0	19,120	0	0
181-2806-552-529-200 TDC - SMALL EQUIP $1000-4999 - CONV CENTER	0	1,437	0	0
181-2806-552-552-200 TDC - SMALL EQUIP $1000-$4999 - CONV CNTR	0	18,311	0	0
181-2806-552-640-000 TDC - CAPITAL OUTLAY - CONV CNTR/CNTY	0	8,300	0	0
181-2806-575-999-000 TDC-CONFERENCE CNTR-RESERVE	0	0	2,675,966	408,488
Total Operating Expenses	**0**	**67,060**	**2,675,966**	**471,388**
Contingencies & Reserves				
Total Expenses	**0**	**67,060**	**2,675,966**	**471,388**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
COMMUNITY DEVELOPMENT BLOCK

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
CDBG GRANT-20DB-OK-02-41-01-E03/H2384	1,559,571	0	1,798,304
EDA BLUE SKY GRANT-04-79-07448	2,696,503	(17,177)	2,341,637
CDBG-DR M0024 CORRECTIONAL FAC. ROOF	1,297,383	(11,451)	0
INTEREST EARNED	0	421	0
Total Revenues	**5,553,457**	**(28,207)**	**4,139,941**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CDBG-ED 20DB / BLUE SKY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
186-5360-552-320-000 CDBG GRANT BLUE SKY 20DB-GRANT ADMIN	0	0	65,900	11,800
186-5360-552-620-000 CDBG GRANT 20DB-BUILDING IMPROV.	0	7,600	1,493,671	1,786,504
186-5360-552-621-100 CDBG-BLUE SKY/GRANT ADMIN	5,900	0	0	0
186-5360-552-622-000 EDA BLUE SKY CONSTRUCTION	0	11,400	0	0
Total Operating Expenses	**5,900**	**19,000**	**1,559,571**	**1,798,304**
Contingencies & Reserves				
Total Expenses	**5,900**	**19,000**	**1,559,571**	**1,798,304**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
CDBG-DR

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
186-5361-552-310-000 CDBG-DR PROFESSIONAL SERVICES	0	16,048	0	0
186-5361-552-620-000 CDBG-DR JAIL ROOF REPLACEMENT	0	2,078,262	1,006,284	0
186-5361-552-620-310 CDBG-DR JAIL ROOF - PROFESSIONAL SERVICES	6,518	0	291,099	0
186-5361-552-620-311 CNTY MATCH-DR PROFESSIONAL SERVICES	0	6,111	0	0
186-5361-552-620-312 CNTY MATCH - JAIL ROOF CONSTRUCTION	784,681	158,747	0	0
186-5361-552-622-000 CDBG - BLUE SKY GRANT CONSTRUCTION	42,831	(7,651)	0	0
Total Operating Expenses	**834,030**	**2,251,517**	**1,297,383**	**0**
Contingencies & Reserves				
Total Expenses	**834,030**	**2,251,517**	**1,297,383**	**0**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
EDA BLUE SKY - CDBG MATCH

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
186-5362-552-620-000 EDA BLUE SKY GRANT BUILDING IMPROV.	64,247	(11,477)	2,696,503	2,341,637
Total Operating Expenses	**64,247**	**(11,477)**	**2,696,503**	**2,341,637**
Contingencies & Reserves				
Total Expenses	**64,247**	**(11,477)**	**2,696,503**	**2,341,637**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
UTILITY FEE FUND

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
UTILITY FEE-UTILITY FEES	3,100,000	2,244,392	3,400,000
UTILITY FEE-INTEREST EARNED	0	96,245	164,000
ESTIMATED UTILITY FEE CARRYOVER	1,519,511	0	1,073,889
Total Revenues	**4,619,511**	**2,340,637**	**4,637,889**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
UTILITY FEES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
190-9101-581-492-000 UTILITY FEE-MISCELLANEOUS	21,804	15,852	0	0
190-9101-581-910-000 UTILITY FEE-TRANSFER TO GR	4,318,976	1,756,752	4,569,511	4,587,889
Total Operating Expenses	**4,340,780**	**1,772,604**	**4,569,511**	**4,587,889**
Contingencies & Reserves				
Total Expenses	**4,340,780**	**1,772,604**	**4,569,511**	**4,587,889**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
BO - UTILITY FEE - CONTINGENCIES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
Contingencies & Reserves				
190-9990-500-000-000 UTILITY FEE-CONTINGENCIES	0	0	50,000	50,000
Total Contingencies & Reserves	**0**	**0**	**50,000**	**50,000**
Total Expenses	**0**	**0**	**50,000**	**50,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON COUNTY AG CENTER

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
AG CENTER-AUDITORIUM & MULTI PURPOSE ROOM-TAXABLE	17,500	12,499	21,000
AG CENTER-SHORT/OVER	0	(50)	0
AG CENTER-AUDITORIUM & MULTI PURPOSE ROOM-TAX EXEMPT	7,000	5,100	7,000
AG CENTER-ARENA-TAXABLE	0	1,677	2,700
AG CENTER-RV HOOKUP 30 AMP-TAXABLE	0	783	0
AG CENTER-RV HOOKUP 50 AMP-TAXABLE	0	261	0
AG CENTER-STALLS-TAX EXEMPT	0	2,700	0
AG CENTER-SHAVINGS-TAXABLE	0	2,013	0
AG CENTER-INTEREST	0	79	200
AG CENTER-MISC REVENUE	1,500	3,565	4,000
AG CENTER-TRANSFER FR GEN REV	92,675	92,675	95,963
Total Revenues	**118,675**	**121,302**	**130,863**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY AGRICULTURE CENTER

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
196-6306-572-120-000 AG CENTER-SALARIES	35,738	28,382	37,362	43,195
196-6306-572-210-000 AG CENTER-MATCHING FICA	2,695	2,143	2,858	3,305
196-6306-572-220-000 AG CENTER-RETIREMENT	4,856	3,875	5,093	6,061
196-6306-572-230-000 AG CENTER-HEALTH INSURANCE	12,959	11,176	12,977	13,344
196-6306-572-230-100 AG CENTER-HRA	1,250	1,042	1,500	1,500
Total Personnel Services	**57,498**	**46,618**	**59,790**	**67,405**
Operating Expenses				
196-6306-572-310-000 AG CENTER-SPECIAL DISTRICT FEE	175	175	175	175
196-6306-572-340-000 AG CENTER-CONTRACTUAL	372	1,433	180	570
196-6306-572-410-000 AG CENTER-COMMUNICATION/POSTAGE	2,478	1,666	2,000	2,433
196-6306-572-430-000 AG CENTER-GARBAGE & UTILITIES	47,846	30,462	37,380	37,380
196-6306-572-440-000 AG CENTER-RENT OF EQUIP, ETC	0	0	750	750
196-6306-572-441-000 AG CENTER-LEASE #4432 OLD FDOT CONSTR YD	300	0	300	300
196-6306-572-460-000 AG CENTER-MAINTENANCE	11,493	5,562	7,000	7,000
196-6306-572-461-000 AG CENTER-MAINT OF EQUIPMENT	248	6,250	2,500	3,000
196-6306-572-490-000 AG CENTER-DUES & PUBLICATIONS	50	0	250	250
196-6306-572-491-000 AG CENTER-TRAINING AND EDUCATION	0	0	250	0
196-6306-572-492-000 AG CENTER-MISC BANK CHARGES	28	0	0	0
196-6306-572-510-000 AG CENTER-OFFICE SUPPLIES	45	100	100	100
196-6306-572-520-000 AG CENTER-GAS,OIL & LUBE	1,288	4,461	2,500	3,000
196-6306-572-521-000 AG CENTER-OPERATING SUPPLIES	3,461	7,348	4,000	8,000
196-6306-572-523-000 AG CENTER-SMALL TOOLS & EQUIP	244	620	500	500
196-6306-572-524-000 AG CENTER-JANITORIAL SUPPLIES	1,873	0	0	0
196-6306-572-529-100 AG CENTER-SMALL EQUIP < $1000	17	428	1,000	0
196-6306-572-529-200 AG CENTER-SMALL EQUIP $1000-$4999	0	3,010	0	0
Total Operating Expenses	**69,918**	**61,515**	**58,885**	**63,458**
Contingencies & Reserves				
Total Expenses	**127,416**	**108,133**	**118,675**	**130,863**

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FY 2025-26 A UA BUDGET A TI I ATED REVE UE P
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DE RI TI P	Final Budget FY 24-25	Revenues As f 7/31/2025	Budget FY 25-26
ADDTL CT COST-MM &TR & CT/CT INNOVA	10,000	6,242	8,000
ADDTL CT COST-MM & TR & CT/JUV ASSIST **P**	10,000	6,242	8,000
ADDTL CT COST-MM &TR & CT/LEGAL AID	10,000	6,242	8,000
ADDTL CT COST-MM &TR & CT/LAW LIB	10,000	6,242	8,000
ADDTL CT COST-INTEREST EARNED **P**	100	9,357 **P**	11,165
ESTIMATED ACC CARRYOVER	240,000**P**	0	275,165**P**
Total Revenues	**280,100**	**34,325**	**318,330**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ADDITIONAL CT COSTS - JUVENILE ASSISTANCE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
197-2325-689-340-000 ADDTL CT COST-JUVENILE ASSIST	0	0	10,000	0
Total Operating Expenses	**0**	**0**	**10,000**	**0**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**10,000**	**0**

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FY 2025-26 A UA BUDGET E PE E UMMARY
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	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices X				
197-2328-601-120-000 ADDTL CT COST - IT SALARIES **X**	0	10,647	0	13,678 **X**
197-2328-601-130-000 ADDTL CT COST-CI/SALARIES	32,805	14,752	50,500	0
197-2328-601-210-000 ADDTL CT COST-CI/MATCHING FICA **X**	2,510	1,931 **X**	3,900	1,047 **X**
197-2328-601-220-000 ADDTL CT COST-CI/RETIREMENT	189	1,428	6,855	1,920
197-2328-601-230-000 JACKSON - IT HEALTH INSURANCE	0 **X**	2,932	0 **X**	4,290
Total Personnel ervices	**35,504**	**31,690**	**61,255**	**20,935**
O p erating Expenses				
197-2328-601-340-000 ADDTL CT COST-CI/CONTRACT	0	1,000	1,000	1,000
197-2328-601-400-000 ADDTL CT COST-CI/TRAVEL & PER DIEM	595	1,598	1,500	3,000
197-2328-601-490-000 ADDTL CT COST-CI/DUES & PUBLICATIONS **X**	0	0	500	500
197-2328-601-510-000 ADDTL CT COST-CI/OFFICE SUPPLIES	247	1,516	0	1,000
197-2328-601-640-000 ADDTL CT COST-CI/CAPITAL OUTLAY	0	0	185,845	281,895
O p Total erating Expenses	**842**	**4,114**	**188,845**	**287,395 X**
ontingencies & Reserves				
Total Expenses	**36,346**	**35,804**	**250,100**	**308,330**

7/21/2026 **X**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ADDITIONAL CT COSTS - LEGAL AID

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
197-2329-564-340-000 ADDTL CT COST-N FL LEGAL SERVICES	8,397	3,097	10,000	0
Total Operating Expenses	**8,397**	**3,097**	**10,000**	**0**
Contingencies & Reserves				
Total Expenses	**8,397**	**3,097**	**10,000**	**0**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ADDITIONAL CT COSTS - LAW LIBRARY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
197-2334-605-520-000 ADDTL CT COST-LL/OPERATING SUPPLIES	116	0	1,000	1,000
197-2334-605-660-000 ADDTL CT COST-LL/SUBSCRIPTIONS	0	0	9,000	9,000
Total Operating Expenses	**116**	**0**	**10,000**	**10,000**
Contingencies & Reserves				
Total Expenses	**116**	**0**	**10,000**	**10,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
DEO/FL JOB GROWTH FUND INFR

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
ENDEAVOR FORWARD REIMBURSEMENT	367,539	1,509,555	375,840
NMTC INTEREST INCOME	0	28,625	65,000
NMTC PROCEEDS	0	0	181,271
NMTC/QALICB INCOME	115,000	0	410,000
AUTISM - MISCELLANEOUS REVENUE	0	4,642	8,000
Total Revenues	**482,539**	**1,542,822**	**1,040,111**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
DEO/FL JOB GROWTH FUND INFR

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
335-5358-552-120-000 AUTISM-SALARIES	196,192	172,469	220,919	220,292
335-5358-552-210-000 AUTISM-MATCHING FICA	14,678	12,694	16,901	17,357
335-5358-552-220-000 AUTISM-RETIREMENT	28,168	27,861	30,011	37,015
335-5358-552-230-000 AUTISM HEALTH INSURANCE	28,100	37,080	51,908	53,376
335-5358-552-230-100 AUTISM-HRA	2,958	3,979	6,000	6,000
Total Personnel Services	**270,096**	**254,083**	**325,739**	**334,040**
Operating Expenses				
335-5358-552-340-000 AUTISM-CONTRACTUAL SERVICES	240	2,285	0	0
335-5358-552-410-000 AUTISM-COMMUNICATION & POSTAGE	2,430	919	1,000	1,000
335-5358-552-430-000 AUTISM-UTILITIES	7,087	4,848	20,000	28,000
335-5358-552-460-000 AUTISM-MAINT OF BUILDING/GROUNDS	1,441	5,216	7,500	7,500
335-5358-552-461-000 AUTISM-MAINT VEHICLES/EQUIP	4,717	2,083	1,000	1,000
335-5358-552-462-000 AUTISUM-MAINT OF COMPUTERS	0	0	10,800	10,800
335-5358-552-493-000 AUTISM - REIMBURSEMENT OF TUITION	23,405	0	0	0
335-5358-552-520-000 AUTISM-FUEL AND OIL	0	0	1,500	1,500
335-5358-552-529-100 AUTISM SMALL EQUIPMENT<$1000	351	790	0	0
335-5358-552-529-200 AUTISM-SMALL EQUIP $1000-$4999	1,372	8,326	0	0
Total Operating Expenses	**41,043**	**24,467**	**41,800**	**49,800**
Contingencies & Reserves				
Total Expenses	**311,139**	**278,550**	**367,539**	**383,840**

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FY 2025-2 NNG EL BUD T NTI IP TED RE ENUE
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DE N RIPTI	Final Budget Of FY 24-25	Revenues s 7/31/2025	Budget FY 25-26
NINTH CENT GAS TAX-VOTED	479,000	300,085	509,000
FDEP/LPA0309/WATSON/POPULAR REPAIRS	1,303,463	0	0
FDOT/SCOP/G2F74/HOLMES CREEK BRIDGE	306,303	0	245,091
CHARM ROAD GRANT (23FRP19)	0	380,500	0
FDOT/ULYSS ROAD (GSM88)	111,626	0	51,751
FDOT/SCOP/CR 278	3,535,844	0	689,954
FDOT/SCOP1/HOLLY TIMBER RD	3,480,501	(29,110)	824,662
FDOT/SCOP/G2Q24/KYNESVILLE	190,525	(36,235)	346,693
FL COMM/JOB GROWTH/POOSER RD	4,680,059	0	4,680,059
FDOT/SCRAP/G2Q23/BSR DESIGN	101,357	0	0
20% GAS TAX-5TH & 6TH GAS TAX	322,886	214,782	322,000
80% GAS TAX-5TH & 6TH CENT	1,291,542	859,129	1,288,600
7TH CENT GAS TAX	711,563	412,032	708,500
RD CONSTRUCT-INTEREST EARNED	0	6,204	9,400
SYKES CONTRIBUTION-CNTY/CITY	734,305	0	734,305
TRANSFER FROM TRANS TRUST FUND	3,118,058	1,505,205	872,371
TRANSFER FROM GENERAL REVENUE	500,000	500,000	500,000
TRANSFER FROM LOGT	1,480,515	723,547	0
ESTIMATED RD CONSTR CARRYOVER	8,140,546	0	11,198,425
Total Revenues	**30,488,093**	**4,836,139**	**22,980,811**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ROAD CONSTRUCTION - MUNICIPALITIES SHARE - 9TH CENT TAX

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4106-590-810-000 NINTH CENT-CITY OF MARIANNA	62,818	43,366	54,846	57,772
385-4106-590-811-000 NINTH CENT-CITY OF GRACEVILLE	23,262	15,907	20,118	20,615
385-4106-590-812-000 NINTH CENT-CITY OF SNEADS	15,526	10,491	13,268	13,997
385-4106-590-813-000 NINTH CENT-TOWN OF COTTONDALE	6,090	4,090	5,173	5,345
385-4106-590-814-000 NINTH CENT-TOWN OF ALFORD	4,625	3,522	4,455	4,581
385-4106-590-815-000 NINTH CENT-TOWN OF GRAND RIDGE	7,246	5,454	6,898	7,482
385-4106-590-816-000 NINTH CENT-TOWN OF MALONE	5,815	3,939	4,982	5,192
385-4106-590-817-000 NINTH CENT-TOWN OF GREENWOOD	4,143	2,121	2,682	2,850
385-4106-590-818-000 NINTH CENT-TOWN OF CAMPBELLTON	1,190	606	766	814
Total Operating Expenses	**130,715**	**89,496**	**113,188**	**118,648**
Contingencies & Reserves				
Total Expenses	**130,715**	**89,496**	**113,188**	**118,648**

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FY 2025-2 NNG L BUD T EX EN E UMMARY
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	ctual Expenditures 2023-2024	Expended s 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
Op erating Expenses				
385-4112-541-310-000 RD CONSTR-PROF SERVICES	0	64,445	10,000	7,000
385-4112-541-531-000 FILMORE REPAIRS	18,250	0	0	0
385-4112-541-532-000 RD CONST-MATERIALS ROCK	308,896	176,433	300,000	300,000
385-4112-541-533-000 RD CONSTR-PATCHING ASPHALT	17,686	52,460	35,000	50,000
385-4112-541-534-000 RD CONST-CULVERTS	0	0	45,000	45,000
385-4112-541-535-000 RD CONSTR-MATERIALS/LUMBER	0	0	2,500	2,500
385-4112-541-536-000 RD CONSTR-STRIPING	0	86,569	100,000	75,000
385-4112-541-537-000 RD CONSTR-MISC REPAIRS	520	994	125,000	100,000
385-4112-541-538-000 NRC/FILMORE CULVERT/CONSTRUCTION	280,180	0	0	0
385-4112-541-538-100 NRCS/FILMORE CULVERT/TECHNICAL ASSIST	58,560	0	0	0
385-4112-541-538-200 NRC/FILMORE CULVERT/COUNTY MATCH	97,673	0	0	0
385-4112-541-631-000 RD CONST-STRIPING ROADS	67,490	0	0	0
385-4112-541-632-000 ROAD CONSTRUCTION PROJECTS	26,560	10,778	12,418,763	12,264,417
385-4112-541-634-000 OLD SPANISH TRAIL - DESIGN	99,871	0	0	0
Op Total erating Expenses	**975,686**	**391,679**	**13,036,263**	**12,843,917**
ontingencies & Reserves				
Total Expenses	**975,686**	**391,679**	**13,036,263**	**12,843,917**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4205-541-630-310 FDOT/CIGP/POOSER ROAD/PROF SVS	44,938	0	0	0
385-4205-542-310-120 FDO/SCOP/G2Q24/KYNESVILLE RD/DESIGN	138,343	181,461	217,290	346,693
385-4205-543-310-100 FDOT/SCRAP/GSQ23/BSR DESIGN	228,053	25,339	101,357	0
Total Operating Expenses	**411,334**	**206,800**	**318,647**	**346,693**
Contingencies & Reserves				
Total Expenses	**411,334**	**206,800**	**318,647**	**346,693**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4225-541-310-000 FDOT/SCOP/CR 278/PROF SVS	0	93,856	353,584	0
385-4225-541-530-000 FDOT/SCOP/CR 278/RESURFACING	0	975,016	3,182,260	689,954
Total Operating Expenses	**0**	**1,068,872**	**3,535,844**	**689,954**
Contingencies & Reserves				
Total Expenses	**0**	**1,068,872**	**3,535,844**	**689,954**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4229-541-310-100 FDOT/SCRAP/CORBIN RD/PROF SERV	0	23,247	0	0
Total Operating Expenses	**0**	**23,247**	**0**	**0**
Contingencies & Reserves				
Total Expenses	**0**	**23,247**	**0**	**0**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4232-541-310-000 FDOT/SCOP/G2F74/HOLMES CRK BRIDGE/DESIGN	20,171	28,364	306,303	245,091
Total Operating Expenses	**20,171**	**28,364**	**306,303**	**245,091**
Contingencies & Reserves				
Total Expenses	**20,171**	**28,364**	**306,303**	**245,091**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4233-541-310-000 FDOT/SCOP/HOLLY TIMBER/ENGINEERING	116,441	47,590	29,110	0
385-4233-541-530-000 FDOT/SCOP/HOLLY TIMBER/CONSTRUCTION	0	1,046,118	3,451,391	824,662
385-4233-541-531-000 FDOT/ULYSS ROAD REPAIRS	0	3,950	111,626	51,751
Total Operating Expenses	**116,441**	**1,097,658**	**3,592,127**	**876,413**
Contingencies & Reserves				
Total Expenses	**116,441**	**1,097,658**	**3,592,127**	**876,413**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ROAD CONSTRUCTION DISTRICT FOUR

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4304-541-530-000 RD CONSTR - D4 MILLINGS	0	29,436	0	0
385-4304-541-530-103 RD CONSTR/DISTRICT 4 ROCK PROJECT	4,688	0	0	0
385-4304-541-630-000 RD CONSTR/DISTRICT FOUR FUNDING	0	0	249,689	189,189
385-4304-541-631-105 RD CONSTR-DISTRICT 4 PAVING	0	60,500	0	0
Total Operating Expenses	**4,688**	**89,936**	**249,689**	**189,189**
Contingencies & Reserves				
Total Expenses	**4,688**	**89,936**	**249,689**	**189,189**

7/11/2026

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4310-541-621-000 FL COMM/JOB GROWTH/POOSER RD/MGMT	0	0	450,514	450,514
385-4310-541-622-000 FL COMM/JOB GROWTH/POOSER RD/CONSTRUCTION	0	5,827	4,229,545	4,229,545
385-4310-541-623-000 FL COMM/JOB GROWTH/POOSER RD/COUNTY MATCH	0	0	500,000	500,000
Total Operating Expenses	**0**	**5,827**	**5,180,059**	**5,180,059**
Contingencies & Reserves				
Total Expenses	**0**	**5,827**	**5,180,059**	**5,180,059**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-4311-541-620-000 HGMP 43299-05 - POOSER RD GRANT	0	0	734,305	734,305
385-4311-541-621-000 HGMP POOSER RD - COUNTY MATCH	0	0	244,768	244,768
Total Operating Expenses	**0**	**0**	**979,073**	**979,073**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**979,073**	**979,073**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
ROAD CONSTRUCTION - TRANSFER TO GTBS 2021 - DEBT SERVICES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
385-9101-541-912-000 TRANSFER TO GTBS 2021 SINKING FUND	755,887	1,133,831	1,511,775	1,511,774
Total Operating Expenses	**755,887**	**1,133,831**	**1,511,775**	**1,511,774**
Contingencies & Reserves				
Total Expenses	**755,887**	**1,133,831**	**1,511,775**	**1,511,774**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
GAS TAX BOND SERIES 2021

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
GTBS 2021-INTEREST EARNED	0	88,905	118,000
GTBS 2021-TRANSFER FROM RD CONSTR	1,511,775	1,133,831	1,511,774
GTBS 2021A-LOAN PROCEEDS	4,342,143	0	0
GTBS - ESTIMATED GTBS CARRYOVER	0	0	1,640,323
Total Revenues	**5,853,918**	**1,222,736**	**3,270,097**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
393-4225-541-492-000 GTBS 2021-MISCELLANEOUS	0	0	0	118,000
Total Operating Expenses	**0**	**0**	**0**	**118,000**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**0**	**118,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT ONE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
393-4401-541-530-000 GTBS 2021 - D1 MILLING PROJECT SR 71 MALONE	0	55,800	0	0
393-4401-541-630-000 GTBS 2021-D1 PAVING PROJECTS	0	0	260,218	192,244
393-4401-541-630-200 GTBS 2021/D1 PAVING/WILLIS RD/2223-27	670,763	0	0	0
393-4401-541-630-300 GTBS 2021 - D1 - LONDON ROAD	50,590	282,573	0	0
Total Operating Expenses	**721,353**	**338,373**	**260,218**	**192,244**
Contingencies & Reserves				
Total Expenses	**721,353**	**338,373**	**260,218**	**192,244**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT TWO

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
393-4402-541-630-000 GTBS 2021-D2 PAVING PROJECT	0	0	9,651	59,252
393-4402-541-630-100 GTBS 2021-D2 CHIP SEAL PAVING BOND PROJECT	0	0	463,076	0
Total Operating Expenses	**0**	**0**	**472,727**	**59,252**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**472,727**	**59,252**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT THREE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
393-4403-541-535-000 GTBS 2021 - D3 MILLING PROJECTS	340,159	46,563	0	0
393-4403-541-535-100 GTBS 2021- D3 REPAIRS	54,360	0	0	0
393-4403-541-536-000 GTBS 2021 D3/THOMPSON RD GUARDRAIL	43,000	6,009	0	0
393-4403-541-537-000 GTBS 2021/D3/BRIGHT PROSPECT	116,942	0	0	0
393-4403-541-538-000 GTBS 2021 - D3/4TH STREET	124,235	0	0	0
393-4403-541-539-000 GTBS 2021 - D3/NEW HOPE RESURFACING	0	62,438	0	0
393-4403-541-630-000 GTBS 2021-D3 PAVING PROJECTS	0	0	1,623,463	1,052,596
393-4403-541-630-100 GTBS 2021 - D3/4TH STREET PAVING	0	122,173	0	0
Total Operating Expenses	**678,696**	**237,183**	**1,623,463**	**1,052,596**
Contingencies & Reserves				
Total Expenses	**678,696**	**237,183**	**1,623,463**	**1,052,596**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT FOUR

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
393-4404-541-530-000 GTBS 2021 - D4 TWIN PONDS ROAD ROCK PROJ	157,647	44,737	0	0
393-4404-541-630-000 GTBS 2021-D4 PAVING PROJECTS	0	0	630,403	336,231
393-4404-541-631-000 GTBS 2021 - RB-SSS3-06/VIEW DR	57,288	0	0	0
393-4404-541-632-000 GTBS 2021 - RB 2223-13/DANIEL DRIVE	138,291	0	0	0
393-4404-541-633-000 GTBS 2021 - RB-2324-06/OLD SPANISH TRAIL	1,147,161	23,500	0	0
Total Operating Expenses	**1,500,387**	**68,237**	**630,403**	**336,231**
Contingencies & Reserves				
Total Expenses	**1,500,387**	**68,237**	**630,403**	**336,231**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021 DISTRICT FIVE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
393-4405-541-630-000 GTBS 2021-D5 PAVING PROJECTS	0	0	443	0
393-4405-541-630-100 GTBS 2021-D5/POPLAR SPRINGS	9,643	747,579	1,354,889	0
Total Operating Expenses	**9,643**	**747,579**	**1,355,332**	**0**
Contingencies & Reserves				
Total Expenses	**9,643**	**747,579**	**1,355,332**	**0**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
GTBS 2021-DEBT SERVICES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
393-8285-541-710-000 GTBS 2021-PRINCIPAL PAYMENT	963,331	1,377,391	976,710	990,274
393-8285-541-710-100 GTBS 2021A-PRINCIPAL PAYMENT	395,193	0	400,682	406,247
393-8285-541-720-000 GTBS 2021-INTEREST PAYMENT	106,726	134,382	95,291	81,726
393-8285-541-720-100 GTBS 2021A-INTEREST PAYMENT	44,580	0	39,092	33,527
Total Operating Expenses	**1,509,830**	**1,511,773**	**1,511,775**	**1,511,774**
Contingencies & Reserves				
Total Expenses	**1,509,830**	**1,511,773**	**1,511,775**	**1,511,774**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
WEST JACKSON COUNTY

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
WJCDA-LEASE PMT/HEMPHILL	15,741	11,806	15,742
ESTIMATED WJCDA CARRYOVER	385,000	0	401,172
Total Revenues	**400,741**	**11,806**	**416,914**

JACKSON COUNTY BOARD OF COMMISSIONERS
FY 2025-2026 ANNUAL BUDGET
EXPENSE SUMMARY

ENTERPRISE FUNDS

DEPARTMENT NAME	DEPARTMENT CODE	BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	PAGE
Jackson County Recycling	416-2803	34,905	76,762	186
WATER / SEWER				189
Water / Sewer Department Operating	492-4210, 4213	1,743,787	1,319,030	190
Water / Sewer Indian Springs	492-5346	5,000,000	12,410,903	191
Water / Grant-Shangri La	492-5348	968,395	968,395	192
Water / Grant-HMGP Lift Station	492-5360	445,790	435,800	193
Water / Sewer Grant-Blue Springs Sewer	492-5351	2,000,000	3,997,167	194
Water / Sewer Allowance for Bad Debts	492-8100	15,000	80,000	195
Water / Sewer Debt Service	492-8170	275,481	483,254	196
Water / Sewer Contingency / Reserves	492-9990	373,447	404,254	197
TOTAL WATER / SEWER FUND		**10,821,900**	**20,098,803**	
TOTAL APPROPRIATIONS - ENTERPRISE FUNDS		**10,856,805**	**20,175,565**	
TOTAL REVENUE-ENTERPRISE FUNDS		**10,856,805**	**20,175,565**	
Surplus (Deficit)		**0**	**0**	

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
WEST JACKSON COUNTY DEVELOPMENT AUTHORITY

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
394-3325-550-492-000 WJCDA-MISC EXP CORP ANNUAL REPORT	61	61	400,741	416,914
Total Operating Expenses	**61**	**61**	**400,741**	**416,914**
Contingencies & Reserves				
Total Expenses	**61**	**61**	**400,741**	**416,914**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET ANTICIPATED REVENUES
JACKSON COUNTY RECYCLING

DESCRIPTION	Final Budget FY 24-25	Revenues As Of 7/31/2025	Budget FY 25-26
J C RECYCLING-INTEREST EARNED	0	3,145	3,500
J C RECYCLING-RECYCLING SALES	15,000	16,962	32,000
J C RECYCLING-ALUMINUM SALES	1,000	0	0
J C RECYCLING-BUSINESS RECYCLABLES	500	0	500
J C RECYCLING-TRANSFER FROM GR	18,405	0	40,762
Total Revenues	**34,905**	**20,107**	**76,762**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
JACKSON COUNTY RECYCLING

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
416-2803-534-120-000 J C RECYCLING-SALARIES	(70)	0	0	11,935
416-2803-534-140-000 J C RECYCLING-OVERTIME	1,258	983	1,000	0
416-2803-534-210-000 J C RECYCLING-MATCHING FICA	95	74	100	893
416-2803-534-220-000 J C RECYCLING-RETIREMENT	328	196	140	2,588
416-2803-534-220-001 JC RECYCLING RETIREMENT-CONTRA	564	0	0	0
416-2803-534-230-000 J C RECYCLING-HEALTH INSURANCE	0	0	0	26,688
416-2803-534-230-100 J C RECYCLING-HRA	0	0	0	3,000
Total Personnel Services	**2,175**	**1,253**	**1,240**	**45,104**
Operating Expenses				
416-2803-534-340-000 J C RECYCLING-CONTRACT SERVICES	888	1,240	1,200	1,500
416-2803-534-410-000 J C RECYCLING-COMMUNICATION & POSTAGE	1,935	0	1,500	500
416-2803-534-430-000 J C RECYCLING-UTILITIES	7,658	4,933	5,000	5,500
416-2803-534-440-000 J C RECYCLING-COPIER LEASE	1,082	588	815	1,008
416-2803-534-460-000 J C RECYCLING-MAINT/BLDGS	7,758	2,056	3,000	3,000
416-2803-534-461-000 J C RECYCLING-MAINT/EQUIPMENT	9,028	1,402	12,000	10,000
416-2803-534-492-000 J C RECYCLING-ALUMINUM BOUGHT	495	268	1,500	1,500
416-2803-534-493-000 J C RECYCLING-ADVERTISING	546	0	600	500
416-2803-534-494-000 J C RECYCLING-MISC DISPOSAL	5,925	5,813	5,000	5,000
416-2803-534-510-000 J C RECYCLING-OFFICE SUPPLIES	0	0	500	500
416-2803-534-520-000 J C RECYCLING- GAS/DIESEL	2,388	0	2,000	2,000
416-2803-534-521-000 J C RECYCLING-OPERATING SUPPLIES	4,479	189	500	500
416-2803-534-523-000 J C RECYCLING-UNIFORMS	0	0	50	150
416-2803-534-524-000 J C RECYCLING-JANITORIAL SUPPLIES	51	0	0	0
416-2803-534-590-000 J C RECYCLING-DEPRECIATION EXP	13,622	0	0	0
Total Operating Expenses	**55,855**	**16,489**	**33,665**	**31,658**
Contingencies & Reserves				
Total Expenses	**58,030**	**17,742**	**34,905**	**76,762**

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FY 2025-26 A UA BUDGET A TI I ATED REVE UE
JA UTY WATER EWER

DE RI TI	Final Budget FY 24-25	Revenues As f 8/31/2025	Budget FY 25-26
HGMP - GENERATOR FOR LIFT STATION (4399-158)	334,343	0	334,343
CDBG MATCH - GENERATOR FOR LIFT STATION (4399-158)	76,185	0	66,185
JCWS-NWFLMD GRANT-INDIAN SPRINGS SEWER EXT	1,500,000	39,816	0
NWFWMD GRANT BLUE SPRINGS EXT.	2,000,000	1,121,934	3,997,167
JCWS-NWFWMD GRANT 20-036- INDIAN SPRINGS 2B SEWER	3,500,000	1,156,514	12,410,903
FDEP - SHRANGI LA	968,395	0	968,395
Informational Searches - liens, information, etc	0	50	0
JCWS-REVENUE/WATER/SR 71 (RT 3)	604,000	347,648	578,000
JCWS-REVENUE/SEWER/SR 71 (RT 3)	633,000	354,398	575,800
JCWS-REVENUE/WATER/US 231 (RT 10)	253,400	176,927	303,300
JCWS-REVENUE/SEWER/US 231 (RT 10)	299,000	181,681	311,000
JCWS-REVENUE/WATER/INDIAN SPRINGS (RT 2)	36,700	22,594	38,700
JCWS-REVENUE/SEWER/INDIAN SPRINGS (RT 2)	106,700	71,841	62,600
JCWS-IMPACT FEES/WATER/SR 71	3,000	1,514	3,000
JCWS-IMPACT FEES/SEWER/SR 71	3,000	0	3,000
JCWS-IMPACT FEES/WATER/US 231	2,000	0	2,000
JCWS-IMPACT FEES/SEWER/US 231	2,000	0	2,000
JCWS-CONNECT FEES/WATER/SR 71	1,000	5,165	1,000
JCWS-CONNECT FEES/SEWER/SR 71	300	9,996	300
JCWS-INTEREST EARNED	0	14,444	22,700
JCWS-MISC REVENUE	500	1,234	1,000
JCWS-TRANSFER FROM GR	498,377	200,000	417,410
Total Revenues	**10,821,900**	**3,705,756**	**20,098,803**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
J C UTILITIES - SR 71

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
492-4210-536-120-000 SR 71-SALARIES	147,984	109,222	195,403	182,409
492-4210-536-126-000 SR 71 - ON CALL STRAIGHT PAY	8,031	6,320	6,000	6,000
492-4210-536-140-000 SR 71-OVERTIME	3,018	1,186	5,000	5,000
492-4210-536-144-000 SR 71 - CALL OUT OVERTIME	5,057	2,645	5,000	5,000
492-4210-536-210-000 SR 71-MATCHING FICA	11,410	8,936	14,113	13,120
492-4210-536-220-000 SR 71-RETIREMENT	26,242	21,267	30,816	29,892
492-4210-536-220-001 SR 71 RETIREMENT CONTRA	2,724	0	0	0
492-4210-536-230-000 SR 71-HEALTH INSURANCE	51,834	44,704	64,885	53,376
492-4210-536-230-100 SR 71-HRA	5,000	4,167	7,500	6,000
492-4210-536-240-000 SR 71-W/C INSURANCE	7,756	7,756	11,600	7,989
Total Personnel Services	**269,056**	**206,203**	**340,317**	**308,786**
Operating Expenses				
492-4210-536-310-000 SR 71-PROFESSIONAL FEES	23,280	18,416	22,000	22,000
492-4210-536-340-000 SR 71-CONTRACT-MARIANNA-USAGE	354,343	228,238	300,000	350,000
492-4210-536-342-000 SR 71 COMPUTER MAINT CONTRACT	8,094	8,354	10,000	10,000
492-4210-536-410-000 SR 71-COMMUNICATION/POSTAGE	3,020	2,368	2,000	2,000
492-4210-536-430-000 SR 71-UTILITIES	80,615	50,140	55,000	65,000
492-4210-536-460-000 SR 71-MAINT OF BUILDING/GROUNDS	10,599	1,230	500	1,000
492-4210-536-461-000 SR 71-MAINT OF VEHICLE/EQUIPMENT	12,449	21,552	5,000	10,000
492-4210-536-464-000 SR 71-MAINT OF WATER PLANT	199,093	64,609	200,000	225,000
492-4210-536-465-000 SR 71-MAINT OF GRINDER STATIONS	5,700	0	15,000	15,000
492-4210-536-466-000 SR 71 - SEWER MAINENANCE	15,000	70,286	75,000	75,000
492-4210-536-490-000 SR 71-DUES,PUBLICATION,LICENSE	0	211	500	500
492-4210-536-491-000 SR 71-TRAINING & EDUCATION	0	375	500	500
492-4210-536-492-000 SR 71-MISC EXPENSE	923	1,275	500	1,000
492-4210-536-510-000 SR 71-OFFICE SUPPLIES	137	293	1,000	1,000
492-4210-536-520-000 SR 71-GAS,OIL & LUBE	11,928	9,264	6,500	7,000
492-4210-536-521-000 SR 71-OPERATING SUPPLIES	81,701	30,131	20,000	25,000
492-4210-536-522-000 SR 71-UNIFORMS	1,994	1,491	1,500	1,500
492-4210-536-523-000 SR 71-JANITORIAL SUPPLIES	336	78	300	300
492-4210-536-529-100 SR 71-SMALL EQUIP < $1000	336	1,017	1,000	0
492-4210-536-529-200 SR 71-SMALL EQUIP $1000-$4999	1,450	0	0	0
492-4210-536-590-000 SR 71-DEPRECIATION EXPENSE	392,595	0	0	0
492-4210-536-640-000 SR 71-CAPITAL OUTLAY	0	69,175	437,000	0
Total Operating Expenses	**1,203,593**	**578,503**	**1,153,300**	**811,800**
Contingencies & Reserves				
Total Expenses	**1,472,649**	**784,706**	**1,493,617**	**1,120,586**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
J C UTILITIES - US 231

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
492-4213-536-120-000 US 231-SALARIES	15,568	12,544	24,037	21,722
492-4213-536-210-000 US 231-MATCHING FICA	1,177	949	1,719	1,543
492-4213-536-220-000 US 231-RETIREMENT	2,115	1,713	3,064	2,829
Total Personnel Services	**18,860**	**15,206**	**28,820**	**26,094**
Operating Expenses				
492-4213-536-310-000 US 231-PROFESSIONAL FEES	9,901	7,793	16,000	16,000
492-4213-536-340-000 US 231-CONTRACT-COTTONDALE USE	60,166	51,253	85,000	85,000
492-4213-536-430-000 US 231-UTILITIES	34,075	28,056	28,000	28,000
492-4213-536-461-000 US 231-MAINT OF VEHICLE	0	2,972	0	1,000
492-4213-536-464-000 US 231-MAINT OF WATER PLANT	68,087	16,699	20,000	20,000
492-4213-536-465-000 US 231 SEWER MAINTENANCE	0	2,400	20,000	20,000
492-4213-536-520-000 US 231-GAS, OIL & LUBE	0	110	350	350
492-4213-536-521-000 US 231-OPERATING SUPPLIES	8,906	1,696	2,000	2,000
492-4213-536-640-000 US 231-CAPITAL OUTLAY	0	0	50,000	0
Total Operating Expenses	**181,135**	**110,979**	**221,350**	**172,350**
Contingencies & Reserves				
Total Expenses	**199,995**	**126,185**	**250,170**	**198,444**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
WATER/SEWER GRANT - INDIAN SPRINGS SEWER

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
492-5346-536-312-000 INDIAN SPRINGS PHASE 2D PROFESSIONAL SERVICES	0	69,430	0	0
492-5346-536-624-000 NWFWMD INDIAN SPRINGS PHASE 2B CONSTR	0	1,514,059	1,500,000	12,410,903
492-5346-536-626-000 NWFWMD INDIAN SPRINGS PHASE 2C CONSTRUCTION	0	1,271,726	1,500,000	0
492-5346-536-628-000 PHASE 2 WATER/ADMINISTRATION AND CEI	0	185,205	500,000	0
492-5346-536-629-000 INDIAN SPRINGS/PHASE 2 WATER	0	(270,431)	1,500,000	0
Total Operating Expenses	**0**	**2,769,989**	**5,000,000**	**12,410,903**
Contingencies & Reserves				
Total Expenses	**0**	**2,769,989**	**5,000,000**	**12,410,903**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
492-5348-526-620-000 FDEP SHANGRI LA GRANT - PRECONSTRUCTION	0	22,742	10,000	10,000
492-5348-536-621-000 FDEP SHANGRI LA GRANT - BIDDING/CONTRACTOR SELECTION	0	1,500	5,000	5,000
492-5348-536-622-000 FDEP SHANGRI LA GRANT - PROJ MGT	0	12,851	103,395	103,395
492-5348-536-623-000 FDEP SHANGRI LA GRANT - CONSTRUCTION	0	260,108	850,000	850,000
Total Operating Expenses	**0**	**297,201**	**968,395**	**968,395**
Contingencies & Reserves				
Total Expenses	**0**	**297,201**	**968,395**	**968,395**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
492-5360-536-640-000 HGMP Generator for Lift Station - HGMP (4399-158)	0	0	334,343	324,353
492-5360-536-641-000 HGMP Generator - Lift Station County Match	0	0	35,262	35,262
492-5360-536-642-000 HGMP Generator - Lift Station CDBG Match	0	0	76,185	76,185
Total Operating Expenses	**0**	**0**	**445,790**	**435,800**
Contingencies & Reserves				
Total Expenses	**0**	**0**	**445,790**	**435,800**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
WATER/SEWER GRANT - BLUE SPRINGS SEWER

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
492-5361-536-310-000 NWFWMD BLUE SPRINGS EXT-PROF SVS	0	0	500,000	0
492-5361-536-313-000 NWFWMD/BLUE SPRINGS/PHASE 2 PROF SERV	0	187,655	500,000	0
492-5361-536-620-000 NWFWMD GRANT-BLUE SPRINGS EXT-CONSTR	0	522,108	1,000,000	0
492-5361-536-623-000 NWFWMD/BLUE SPRINGS/PHASE 2 CONST	0	1,320,825	0	0
492-5361-536-624-000 NWFWMD/BLUE SPRINGS/PHASE 3A SEWER	0	307,908	0	3,997,167
Total Operating Expenses	**0**	**2,338,496**	**2,000,000**	**3,997,167**
Contingencies & Reserves				
Total Expenses	**0**	**2,338,496**	**2,000,000**	**3,997,167**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
OPERATING EXPENSES

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
492-8100-536-497-000 JCWS-ALLOWANCE FOR BAD DEBTS	140,450	0	15,000	80,000
Total Operating Expenses	**140,450**	**0**	**15,000**	**80,000**
Contingencies & Reserves				
Total Expenses	**140,450**	**0**	**15,000**	**80,000**

JACKSON COUNTY BOARD OF COUNTY COMMISSIONERS
FY 2025-26 ANNUAL BUDGET EXPENSE SUMMARY
WATER/SEWER DEBT SERVICE

	Actual Expenditures 2023-2024	Expended As Of 7/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel Services				
Operating Expenses				
492-8170-517-312-000 JCWS SRF LOAN SERVICE FEE	0	0	0	133,927
492-8170-517-710-000 JCWS- SERIES/PRINCIPAL	0	101,006	202,825	206,103
492-8170-517-710-100 JCWS-SRF LOAN/PRINCIPAL	0	27,409	29,163	38,156
492-8170-517-720-000 JCWS-SERIES /INTEREST	41,055	19,484	38,156	101,778
492-8170-517-720-100 JCWS-SRF LOAN/INTEREST	6,620	5,808	5,337	3,290
Total Operating Expenses	**47,675**	**153,707**	**275,481**	**483,254**
Contingencies & Reserves				
Total Expenses	**47,675**	**153,707**	**275,481**	**483,254**

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FY 2025-26 A UA BUDGET E PE E UMMARY
WATER/ EWER TI GE Y

	Actual Expenditures 2023-2024	Expended As f 8/31/2025	Final Budget 2024-2025	Requested Budget 2025-2026
Expenses				
Personnel ervices				
perating Expenses				
ontingencies & Reserves				
492-9990-500-000-000 CONTINGENCY	0	0	50,000	0
492-9990-510-000-000 JCWS - RESERVES **X**	0	0	323,447	404,254
Total ontingencies & Reserves	**0**	**0**	**373,447**	**404,254**
Total Expenses	**0 X**	**0**	**373,447**	**404,254 X**

8/01/2026 **X**