Jefferson County Board of County Commissioners

Tuesday, September 15, 2026 at 6:00 pm

REGULAR SESSION AGENDA

Courthouse Annex, 435 W. Walnut Street, Monticello, FL 32344

1. **6 PM CALL TO ORDER, INVOCATION, PLEDGE OF ALLEGIANCE**
2. **Public Hearing on Tentative Millage and Budget for FY26-27**
   a. **Budget PowerPoint**

      Attachments:

      - **Budget Presentation** (Budget_Presentation.pdf)

   b. **FY 26-27 Tentative Millage Rate Resolution**

      Attachments:

      - **Tentative Millage Rate FY26-27 9.15.26** (Tentative_Millage_Rate_FY26-27_9.15.26.pdf)

   c. **FY 26-27 Tentative Budget Resolution**

      Attachments:

      - **Resolution- Tentative Budget FY26-27 & Exhibit A** (Resolution-_Tentative_Budget_FY26-27_Exhibit_A.pdf)

3. **APPROVAL OF THE AGENDA**
4. **PUBLIC ANNOUNCEMENTS, PRESENTATIONS & AWARDS**
5. **CITIZENS REQUEST & INPUT ON NON-AGENDA ITEMS**
   (3 Minute Limit Please)
6. **CONSENT AGENDA**
   a. **Vouchers**

      Attachments:

      - **GF DIST BY VENDOR 09.15.26** (GF_DIST_BY_VENDOR_09.15.26.pdf)
      - **GF DIST. BY VENDOR 09.11.26** (GF_DIST._BY_VENDOR_09.11.26.pdf)
      - **JCLA DIST. BY VENDOR 09.11.26** (JCLA_DIST._BY_VENDOR_09.11.26.pdf)

- **JCLA DIST. BY VENDOR 09.15.26** (JCLA_DIST._BY_VENDOR_09.15.26.pdf)
- **List of Accounts** (List_of_Accounts.pdf)
- **Pre-Approved Vendors** (Pre-Approved_Vendors.pdf)
- **TF DIST. BY VENDOR 09.11.26** (TF_DIST._BY_VENDOR_09.11.26.pdf)
- **TF DIST. BY VENDOR 09.15.26** (TF_DIST._BY_VENDOR_09.15.26.pdf)

b. Meeting Minutes

Attachments:

- **BOCC Minutes 09-03-26** (BOCC_Minutes_09-03-26.pdf)

c. Jail Generator- match extension

Attachments:

- **Jail Generator- match extension** (Jail_Generator-_match_extension.pdf)

d. Jail Generator- budget modification

Attachments:

- **BUDGETREVISIONCONTRACT9-11-26** (BUDGETREVISIONCONTRACT9-11-26.pdf)

7. GENERAL BUSINESS

a. P-Card Policy

Attachments:

- **Jefferson County P-Card Policy** (Jefferson_County_P-Card_Policy.pdf)
- **Resolution- Pcard Policy** (Resolution-_Pcard_Policy.pdf)

b. Fire Assessment

Attachments:

- **Agenda Item Request - Fire ARR 2025** (Agenda_Item_Request_-_Fire_ARR_2025.pdf)
- **Fire - Resolution** (Fire_-_Resolution.pdf)

c. Solid Waste Assessment

Attachments:

- **Agenda Item Request - Solid Waste ARR 2026** (Agenda_Item_Request_-_Solid_Waste_ARR_2026.pdf)
- **Solid Waste- Resolution** (Solid_Waste-_Resolution.pdf)

d. Aucilla Shores Assessment

Attachments:

- **Agenda Item - Aucilla Shores ARR 2026** (Agenda_Item_-_Aucilla_Shores_ARR_2026.pdf)
- **Aucilla Shores- Resolution** (Aucilla_Shores-_Resolution.pdf)

e. **Valley View Assessment**

Attachments:

- **Agenda Item - Valley View ARR 2026** (Agenda_Item_-_Valley_View_ARR_2026.pdf)
- **Valley View- Resolution** (Valley_View-_Resolution.pdf)

f. **Animal Control - Interlocal Agreement**

Attachments:

- **Agenda Item - Animal Control Interlocal Agreement** (Agenda_Item_-_Animal_Control_Interlocal_Agreement.pdf)
- **Animal Control Interlocal Agreement** (Animal_Control_Interlocal_Agreement.pdf)

8. **CLERK OF COURTS**
9. **COUNTY ENGINEER**
10. **COUNTY ATTORNEY**
11. **COUNTY MANAGER**
12. **COUNTY COMMISSIONERS**
13. **ADJOURN**

From the manual "Government in the Sunshine", page 40: Paragraph C. Each board, commission or agency of this state or of any political subdivision thereof shall include in the notice of any meeting or hearing, if notice of meeting or hearing is required, of such board, commission, or agency, conspicuously on such notice, the advice that if a person decides to appeal any decision made by the board, agency or commission with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and for such purpose he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

PARTICIPATING IN A COUNTY COMMISSION MEETING: A CITIZEN'S GUIDE

The Jefferson County Commission is pleased to have you at our Commission meeting. We appreciate your presence, welcome your participation, and want your visit to be interesting and informative. The following is a brief summary of the Commission's Meeting Rules of Procedure that apply to citizen participation.

See the meeting agenda so that you can follow each item of business the Commission will be discussing.

SPEAKING BEFORE THE COMMISSION: WHEN CAN I TALK?

If you want to address the Commission about an issue that's not on the agenda, notice there is a place to do this. To reserve a time to speak for up to 3 minutes, please sign a speaker request form usually found near the speaker's rostrum.

The first place to speak is soon after the meeting begins. This time is reserved for citizens who want to make a request or provide input that doesn't require discussion. The spot is frequently used by citizens who don't want to stay for the entire meeting and don't need an immediate response from the Commission.

Citizens may also have a chance to address the Commission about items of interest during the General Business part of the agenda. After the Commissioners have had a chance to discuss a general business item, the Chair usually asks if there are any comments from the audience. Again, if you wish to speak, please limit remarks to no more than 3 minutes.

For the record, always give your name and address before you begin speaking. If you're representing a particular group or organization, state that, too. Always address remarks to the Chair or the Commission as a whole, never to an individual commissioner or the audience. Speakers may speak only once on an issue and may not yield their time to another person.

THE COMMON COURTESY RULE: PLEASE BE BRIEF, RELEVANT, AND ALWAYS CIVIL

Commission meetings can be long. Our Commission works hard to keep meetings moving along in a productive and civil manner. Please plan your remarks so that you can make your point clearly and quickly. Always be courteous and civil.

The Chair may call down speakers (or members of the audience) who violate the Commission's rules of decorum. Here are some "no-no's": personal attacks or threats, booing, heckling, cheering, inappropriate clapping, verbal outbursts, and distracting private conversations during proceedings. Also, signs are okay outside of the meeting room but are not allowed in it.

Commission Meeting Rules of Procedure (available at jeffersoncountyfl.gov) give the Chair control of the meeting, much like a judge controls his courtroom. These same rules also give the Chair a lot of flexibility to use his or her judgment in running an efficient and orderly meeting. So if you think you need help or more time, let the Chair know. If time allows, the Chair will usually grant reasonable requests.

Again, thanks for your interest. We're glad you're here!

NOTE: *Except for Common Courtesy rules, slightly different guidelines may apply to public hearings and workshops.*

Jefferson County, Florida

Board of County Commissioners

FY 2026-2027 Budget

Agenda

- Constitutional Officers Budgets
- Budget Overview & Changes
- Millage Rate

Budget Message

County Manager

We are embarking on a new chapter for Jefferson County. This budget reflects a commitment to looking forward, moving past temporary fixes and instead building a solid, transparent foundation for our future. Every dollar allocated in this budget has been scrutinized to ensure maximum value for our taxpayers, aligning our community's hard-earned resources with their highest priorities.

Douglas Baber
County Manager

Budget Timeline

Key Dates and Adoption Process

YOU ARE HERE

February	Budget Kickoff
March	Preliminary Budget Preparation
April - May	Departmental Workshops
June	Constitutional Budget Presentation Administrative Review
July 2	Balanced Budget Presentation
September 15	First Tentative Hearing
September 24	Final Budget Hearing

Constitutional Officers Budgets

Constitutional Officers Requests

Constitutional Office	Adopted FY25/26	Proposed FY26/27	Increase/ Decrease %
Clerk of the Circuit Court	$ 555,000	$ 578,500	4.23%
Property Appraiser	$ 966,261	$ 949,506	-1.73%
Supervisor of Elections	$ 689,191	$ 713,855	3.58%
Sheriff	$ 7,453,120	$ 8,138,189	9.19%
Total	$ 9,663,572	$ 10,380,050	7.41%

*$368,000 are carryforward funds.

Budget Overview

FY 2026-2027 Budget Summary

Total Budget, Major Funds, Key Changes

General Budget Summary FY 2026 - 2027

	General	County Road Bond Debt Services Fund	Fine & Forfeiture	Fire	Solid	County Transp. Trust Fund	EMS	911	JeffCo Lit Alliance	SHIP	Grants	Tourist Dev.	Capital Project	Special Revenue-Const	General Budget
Revenues	$18,188,226	$ 1,055,225	$ 201,400	$1,660,146	$2,161,382	$ 10,147,954	$1,904,488	$214,181	$ 170,300	$350,000	$600,000	$102,000	$1,142,500	$1,260,768	$39,158,570
Transfer In	$ -	$ -	$ -	$ -	$ -	$ 367,110	$ -	$ -			$ -	$ -	$ 250,000	$ -	$ 617,110
Total Fund Revenue	$18,188,226	$ 1,055,225	$ 201,400	$1,660,146	$2,161,382	$ 10,515,064	$1,904,488	$214,181	$ 170,300	$350,000	$600,000	$102,000	$1,392,500	$1,260,768	$39,775,680
Expenditures	$17,627,533	$ 688,115	$ 201,400	$1,660,146	$2,161,382	$ 10,515,064	$1,904,488	$214,181	$ 170,300	$350,000	$600,000	$102,000	$1,392,500	$1,260,768	$38,847,877
Contingency	$ 310,693	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -			$ 310,693
Transfer out of Fund	$ 250,000	$ 367,110	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -			$ 617,110
Total Fund Expenditure	$18,188,226	$ 1,055,225	$ 201,400	$1,660,146	$2,161,382	$ 10,515,064	$1,904,488	$214,181	$ 170,300	$350,000	$600,000	$102,000	$1,392,500	$1,260,768	$39,775,680
Fund Balance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -

FY 2026-2027 Budget Summary

Major Key Changes

- Rolled Back Rate 7.3673 ($182,327)
- Health Insurance rates ($55,874)
- BOCC COLA – 4% Across the Board +$40,406
- Sheriffs Budget – COLA, Operational Increases & Animal Control Deputy +$219,207
- 2012 Road Bond Payoff +$1,865,000
- Impact Fees Moved to Fund of Use Fire/EMS +$236,000
- Updated Property, Casualty, & WC Insurance ($75,012)
- 200 Year Celebration +$30,000 (15k TDC & 15k BOCC)
- FDOT Road Projects (Carryforward) +$6,574,705

Capital Replacement Fund

Funding

FY 2027

Staff has included a capital reserve fund and appropriating $250,000 of initial funding.

This amount will be added to the cash forward.

We are estimating earning $12,500 in interest.

This reserve is an effort to be proactive instead of reactive in response to end-of-life capital equipment.

FY 2027 Funding	$	250,000
Interest	$	12,500
Funding Balance 9/30	$	262,500

Millage Rate

Millage & Property Tax Overview

Current Millage Rate & Revenue Generated

2025 Final Taxable Value $1,183,078,355

2026 Taxable Value $1,208,580,881

Proposed 7.3673 Millage Rate

$8,903,978 Ad Valorem Revenue Generated

10 Year Millage History

Year	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026 *(Presented)*
Final	**8.0000**	**7.9500**	**7.9500**	**7.9500**	**7.9500**	**7.9500**	**7.9500**	**7.8266**	**7.5261**	**7.3673**
Rolled-Back	7.7739	8.1335	7.8703	7.8243	7.9370	7.5073	7.3040	7.8266	7.6529	7.3673

The proposed millage rate represents a 0% tax increase

Commission Discussion / Questions

RESOLUTION NO. ________

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, ADOPTING THE TENATIVE MILLAGE RATE FOR JEFFERSON COUNTY FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, at approximately 6:00 p.m. on September 15, 2026, the Board of County Commissioners of Jefferson County, Florida (the “Board”) held a public hearing on the tentative millage rate and budget for the Fiscal Year commencing October 1, 2026 and ending September 30, 2027 (the “26-27 Fiscal Year”) as required by Section 200.065, Florida Statutes; and

WHEREAS, the gross taxable value for operating purposes, not exempt from taxation within Jefferson County has been certified by the County Property Appraiser to the Board as $1,208,580,881; and

WHEREAS, the Board now desires to adopt the 26-27 Fiscal Year tentative millage rate as required by Section 200.065, Florida Statutes.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Jefferson County, Florida, that:

SECTION 1. RECITALS. The above recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. 26-27 FISCAL YEAR TENTATIVE MILLAGE RATE. The 26-27 Fiscal Year tentative countywide operating millage rate is 7.3673 mills, which is the rolled back rate.

SECTION 3. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND DULY ADOPTED at the meeting of the Board of County Commissioners of Jefferson County, Florida on the 15th day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
OF JEFFERSON COUNTY, FLORIDA

____
Ben White, Chair

ATTEST:

____
Cecil “Trey” Hightower, Clerk of the Circuit Court

APPROVED AS TO FORM:

____
Evan Rosenthal, Esq.

RESOLUTION NO. ________

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, ADOPTING THE TENTATIVE BUDGET FOR JEFFERSON COUNTY FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, at approximately 6:00 p.m. on September 15, 2026, the Board of County Commissioners of Jefferson County, Florida (the “Board”) held a public hearing on the tentative millage rate and budget for the Fiscal Year commencing October 1, 2026 and ending September 30, 2027 (the “26-27 Fiscal Year”) as required by Section 200.065, Florida Statutes; and

WHEREAS, the Board adopted the 26-27 Fiscal Year tentative millage rate as required by Section 200.065, Florida Statutes; and

WHEREAS, the Board set forth the appropriations and revenue estimate for the Budget for the 26-27 Fiscal Year in the amount of $39,775,680; and

WHEREAS, the Board now desires to adopt the 26-27 Fiscal Year tentative budget as required by Section 200.065, Florida Statutes.

NOW, THEREFORE, be it resolved by the Board of County Commissioners of Jefferson County, Florida, that:

SECTION 1. RECITALS. The above recitals are true and correct and are hereby incorporated herein by reference.

SECTION 2. 26-27 FISCAL YEAR TENTATIVE BUDGET. The 26-27 Fiscal Year tentative budget in the amount of $39,775,680, as shown by fund and set forth in the attached Exhibit "A," is hereby adopted

SECTION 3. EFFECTIVE DATE. This Resolution shall become effective upon its adoption.

PASSED AND DULY ADOPTED at the meeting of the Board of County Commissioners of Jefferson County, Florida on the 15th day of September 2026.

BOARD OF COUNTY COMMISSIONERS
OF JEFFERSON COUNTY, FLORIDA

____
Ben White, Chair

ATTEST:

____
Cecil “Trey” Hightower, Clerk of the Circuit Court

APPROVED AS TO FORM:

____
Evan Rosenthal, Esq.

EXHIBIT A

26-27 FISCAL YEAR TENTATIVE BUDGET

BUDGET SUMMARY
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2026-2027

	General Fund*	Special Revenue Funds *	Transportation	Capital Project Fund	Debt Service	BOCC Total
CASH BALANCE						
BROUGHT FORWARD		236,000	1,950,890	250,000	-	**2,436,890**
ESTIMATED REVENUES:						
Taxes: Millage per $1000**	8,458,779	-	-	-	-	**8,458,779**
Ad Valorem Taxes 7.3673 Mills						
Taxes **	-	3,127,178	836,000	-	1,001,000	**4,964,178**
Sales & Use Taxes**	4,260,000	-	-	-	-	**4,260,000**
Charges for Services	88,700	1,948,625	71,503	-	-	**2,108,828**
Grants	914,599	1,669,224	6,574,705	880,000	-	**10,038,528**
Intergovernmental Revenue**	2,690,558	1,082,008	629,856	-	30,000	**4,432,422**
Licenses & Permits	601,167	-	-	-	-	**601,167**
Fines & Forfeitures	-	498,900	-	-	-	**498,900**
Interest Earned/Other	971,900	62,730	85,000	12,500	24,225	**1,156,355**
TOTAL REVENUES	**17,985,703**	**8,624,665**	**10,147,954**	**1,142,500**	**1,055,225**	**38,956,047**
OTHER FINANCING SOURCES						
Other Financing Sources						
Operating Transfers In	-	-	367,110	250,000	-	**617,110**
Transfers from Board of County Commissioners						**-**
Transfer from Constitutional Officers	202,523	-	-	-	-	**202,523**
TOTAL OTHER FINANCING SOURCES	**202,523**	**-**	**367,110**	**250,000**	**-**	**819,633**
TOTAL ESTIMATED REVENUE AND						
FINANCING SOURCES AND CASH *	**18,188,226**	**8,624,665**	**10,515,064**	**1,392,500**	**1,055,225**	**39,775,680**
EXPENDITURES						
General Governmental	4,107,677	102,000	-	-	-	**4,209,677**
Public Safety	1,113,642	4,752,670	-	-	-	**5,866,312**
Physical Environment	477,616	2,101,382	-	-	-	**2,578,998**
Transportation	-	-	8,509,174	-	-	**8,509,174**
Debt Services	-	60,000	2,005,890	-	688,115	**2,754,005**
Human Services	711,783	-	-	-	-	**711,783**
Economic Environment	-	600,000	-	1,392,500	-	**1,992,500**
Court-Related Services		734,500				**734,500**
Culture and Recreation	949,983	170,300	-	-	-	**1,120,283**
Contingency	301,288	-	-	-	-	**301,288**
TOTAL EXPENDITURES	**7,661,989**	**8,520,852**	**10,515,064**	**1,392,500**	**688,115**	**28,778,520**
OTHER FINANCING USES						
Operating Transfers Out	250,000	-	-	-	367,110	**617,110**
Transfers to Constitutional Officers	10,276,237	103,813	-	-	-	**10,380,050**
Reserves						**-**
TOTAL OTHER FINANCING USES	**10,526,237**	**103,813**	**-**	**-**	**367,110**	**10,997,160**
TOTAL APPROPRIATED						
EXPENDITURES AND RESERVES*	**18,188,226**	**8,624,665**	**10,515,064**	**1,392,500**	**1,055,225**	**39,775,680**
	-	-	-	-	-	-

THE TENATIVE, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

*Appropriations and Revenue Estimates for Constitutional Operating and Special Revenues are included within the General and Special Revenues funds.
** Taxes levied budgeted at 95% of expected receipts. F.S. 129.01(2)(c)

BUDGET SUMMARY - SPECIAL REVENUES
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2026-2027

	GRANTS	FINES & FORFEITURE	911	FIRE	SOLID WASTE	JEFF CO LIT	SHIP	EMS	TOURIST TAX	SHERIFF	COURT	RECORD MODERNIZATION	Totals
Estimated Revenues:													
Cash Balance Brought Forward	-	-	-	96,000	-	-		140,000	-				236,000
Taxes	-	-	37,000	1,556,546	1,533,632	-	-	-	-				3,127,178
Charges for Services	-	-	54,461	7,600	492,000	-	-	1,368,564	-		-	26,000	1,948,625
Intergovernmental Revenue	-	-	84,720	-	-	-	-	-	102,000	484,288	411,000		1,082,008
Grants	600,000	-	38,000	-	132,750	170,300	350,000	378,174	-				1,669,224
Licenses and Permits	-	-	-	-	-	-	-	-	-				-
Fines & Forfeitures	-	201,400	-	-	-	-	-	-	-		297,500		498,900
Interest Earned/Misc	-	-	-	-	3,000	-	-	17,750	-	41,980			62,730
Total Revenues	600,000	201,400	214,181	1,660,146	2,161,382	170,300	350,000	1,904,488	102,000	526,268	708,500	26,000	8,624,665
Other Financing Sources													
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Transfers	**600,000**	**201,400**	**214,181**	**1,660,146**	**2,161,382**	**170,300**	**350,000**	**1,904,488**	**102,000**	**526,268**	**708,500**	**26,000**	**8,624,665**
Expenditures													
General Government	-	-	-	-	-	-	-	-	102,000	-	-	-	102,000
Public Safety	-	201,400	110,368	1,660,146	-	-	350,000	1,904,488	-	526,268	-	-	4,752,670
Physical Environment	-	-	-	-	2,101,382	-	-	-	-	-	-	-	2,101,382
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	60,000	-	-	-	-	-	-	-	60,000
Human Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic Environment	600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
Court-Related	-	-	-	-	-	-	-	-	-	-	708,500	26,000	734,500
Culture and Recreation	-	-	-	-	-	170,300	-	-	-	-	-	-	170,300
Contigency	-	-	-	-	-	-	-	-	-				
Total Expenditures	600,000	201,400	110,368	1,660,146	2,161,382	170,300	350,000	1,904,488	102,000	526,268	708,500	26,000	8,520,852
Other Financing Uses													
Operating Transfers Out													-
Transfers to Constitutional Officers	-	-	103,813	-	-	-	-	-	-	-	-	-	103,813
Total Other Financing Uses	-	-	103,813	-	-	-	-	-	-	-	-	-	103,813
Total Expenditures Other	**600,000**	**201,400**	**214,181**	**1,660,146**	**2,161,382**	**170,300**	**350,000**	**1,904,488**	**102,000**	**526,268**	**708,500**	**26,000**	**8,624,665**

BUDGET SUMMARY - CONSTITUTIONAL OFFICERS
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2026-2027

	CLERK OF THE COURT*	CLERK COURT	CLERK REC MOD	PROPERTY APPRAISER	Supervisor of Elections	Tax Collector	Sheriff **	Total
Estimated Revenues:								
Ad Valorem								-
Charges for Services	65,700	-	36,000	30,432		1,010,000	15,000	1,157,132
Intergovernmental Revenue	80,000	411,000		7,900			1,174,899	1,673,799
Licenses and Permits								-
Fines & Forfeitures		297,500						297,500
Interest Earned/Other			50,000					50,000
Total Revenues	145,700	708,500	86,000	38,332	-	1,010,000	1,189,899	3,178,431
Other Financing Sources								
Operating Transfers In	578,500			949,506	713,855		8,573,247	10,815,108
Total Revenue and Finance	724,200	708,500	86,000	987,838	713,855	1,010,000	9,763,146	13,993,539
Expenditures								
General Government	578,500			987,838	713,855	807,477	-	3,087,670
Public Safety							9,763,146	9,763,146
Court Services	145,700	708,500	86,000					940,200
Physical Environment								-
Transportation								-
Debt Service								-
Human Services								-
Economic Environment								-
Culture and Recreation								-
Total Expenditures	724,200	708,500	86,000	987,838	713,855	807,477	9,763,146	13,791,016
Other Financing Uses								
Operating Transfers Out						202,523		202,523
Transfers to Constitutional Officers								-
Total Other Financing Uses	-	-	-		-	-	-	-

**Clerk of the Court includes Clerk to Board and Child Support.*
*** Sheriff's BOCC Operating Budget includes JCSO, Jail, & 911-Dispatch.*

BUDGET SUMMARY - DEBT SERVICES
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2026-2027

	24 2012/18/22 ROAD BOND	TOTAL
Estimated Revenues:		
Ad Valorem	-	-
Charges for Services	-	-
Intergovernmental Revenue	670,000	670,000
Taxes	361,000	361,000
Licenses and Permits	-	-
Fines & Forfeitures	-	-
Interest Earned	24,225	24,225
Total Revenues	1,055,225	1,055,225
Other Financing Sources		
Operating Transfers In	-	-
Expenditures		
General Government	-	-
Public Safety	-	-
Physical Environment	-	-
Transportation	-	-
Debt Service	688,115	688,115
Human Services	-	-
Economic Environment	-	-
Culture and Recreation	-	-
Total Expenditures	688,115	688,115
Other Financing Uses		
Operating Transfers Out	367,110	367,110
Transfers to Constitutional Officers		-
Total Other Financing Uses	367,110	367,110

BUDGET SUMMARY - CAPITAL PROJECTS
COUNTY OF JEFFERSON, FL - FISCAL YEAR 2026-2027

	18 CAPITAL PROJECTS	Total
Estimated Revenues:	-	-
Cash Carryfoward	250,000	250,000
Ad Valorem		-
Charges for Services	-	-
Debt Proceeds	-	-
Intergovernmental Revenue	880,000	880,000
Licenses and Permits		-
Fines & Forfeitures		-
Interest Earned	12,500	12,500
Total Revenues	1,142,500	1,142,500
Other Financing Sources		
Operating Transfers In	250,000	250,000
Expenditures		
General Government		-
Public Safety		-
Physical Environment		-
Transportation		-
Debt Service		-
Human Services		-
Economic Environment	1,392,500	1,392,500
Culture and Recreation		-
Total Expenditures	1,392,500	1,392,500
Other Financing Uses		
Operating Transfers Out	-	-
Transfers to Constitutional Officers	-	-
Total Other Financing Uses	-	-

General Fund

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
01-0000-311.000	Ad Valorem Revenue	$ 8,458,806	$ 8,458,779	$ (27)
01-0000-312.000	Loc Option Sales Tax-Rev	$ 1,691,169	$ 1,870,000	$ 178,831
01-0000-321.000	Home Occup & Business Lic	$ 2,200	$ 2,200	$ -
01-1100-322.000	County Building Permits	$ 245,000	$ 390,000	$ 145,000
01-1200-322.000	City Building Permits	$ 75,000	$ -	$ (75,000)
01-1300-322.000	Driveway Permits	$ 2,500	$ 2,500	$ -
01-1400-322.000	911 Addresses	$ 4,000	$ 4,000	$ -
01-2100-324.000	Fire Rescue Impact Fee	$ 7,000	$ -	$ (7,000)
01-5100-324.000	Medical Impact Fee	$ 5,000	$ -	$ (5,000)
01-0000-329.000	Contractor Licenses	$ 426	$ 2,467	$ 2,041
01-1000-329.000	Dev Code Permits & Public	$ 79,000	$ 200,000	$ 121,000
01-3000-332.000	Refuge Rev Sharing Act	$ -	$ 60,000	$ 60,000
01-7200-334.000	State Library Aid	$ 230,000	$ 230,000	$ -
01-1200-335.000	State Revenue Sharing	$ 563,480	$ 585,000	$ 21,520
01-1300-335.000	Insurance Agents Licenses	$ 6,000	$ 9,000	$ 3,000
01-1400-335.000	Mobile Home Licenses	$ 13,000	$ 20,000	$ 7,000
01-1500-335.000	Alcoholic Beverages	$ 3,000	$ 3,000	$ -
01-1600-335.000	Racing Tax	$ 111,625	$ 111,625	$ -
01-1810-335.000	Local Gov Half-Cent Sales	$ 2,258,484	$ 2,390,000	$ 131,516
01-1900-335.000	Fiscally Const	$ 334,772	$ 350,000	$ 15,228
01-1900-335.010	Amendment 1 Offset	$ 1,238,736	$ 1,137,608	$ (101,128)
01-1900-335.040	Amendment 4 Offset	$ 334,937	$ 393,950	$ 59,013
01-0000-336.000	Statement Payment in Lieu Tax	$ 7,000	$ 7,000	$ -
01-2000-337.020	EMPA (State) 1033	$ 105,806	$ 105,806	$ -
01-2200-337.030	EMPG 50/50 (1100)	$ 47,575	$ 48,256	$ 681
01-2200-337.040	Cert Grant	$ 10,000	$ 10,000	$ -
01-2200-337.041	Duke Energy Grant	$ 18,000	$ 18,000	$ -
01-2000-337.050	Law Enf. Salary Assistance	$ 342,814	$ 435,058	$ 92,244
01-1000-341.000	Record Indexing	$ 21,000	$ 30,000	$ 9,000
01-5100-341.000	Tax Collector Fees	$ 300,000	$ 202,523	$ (97,477)
01-5500-341.000	Supervisor/Election Fees	$ 1,000	$ 1,000	$ -
01-4500-343.000	Mosquito Control Grant	$ 67,479	$ 67,479	$ -
01-4000-354.000	Animal Control Fees	$ 13,000	$ 20,000	$ 7,000
01-2000-347.000	Recreation/Regist Fees	$ 12,000	$ 15,000	$ 3,000
01-2000-347.010	Rec - Sponsorships	$ 5,000	$ 5,000	$ -
01-0000-361.000	Interest	$ 485,000	$ -	$ (485,000)
01-0000-361.001	General Fund MM Interest	$ -	$ 300,000	$ 300,000
01-0000-361.002	Florida Class General Interest	$ -	$ 95,000	$ 95,000
01-0000-361.003	Florida Trust General Interest	$ -	$ 90,000	$ 90,000
01-0000-361.004	Florida SBA General Interest	$ -	$ 20,000	$ 20,000
01-0000-362.060	Jeffco Homeschool Assoc	$ 500	$ 500	$ -
01-5000-362.000	Valley View Non Ad Valor	$ 14,079	$ 13,375	$ (704)
01-9000-366.000	Library Unanticipated Rev	$ 2,400	$ 2,400	$ -
01-0000-369.030	Sheriff - Prior Year Return	$ 240,000	$ 368,000	$ 128,000
01-0000-369.350	Opioid Settlement	$ -	$ 45,000	$ 45,000
01-0000-369.300	Restitution	$ -	$ 1,000	$ 1,000
01-5000-342.000	Radon Surcharge Fees	$ -	$ 6,700	$ 6,700
01-5200-341.000	Sheriff Service of Process Fees	$ -	$ 11,000	$ 11,000
01-9000-369.000	Miscellaneous Revenue	$ 35,000	$ 50,000	$ 15,000
Total General Fund Revenue		**$ 17,391,789**	**$ 18,188,226**	**$ 796,437**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
01-2101.511.110	Board of Co Comm. - Salary	$ 176,185	$ 181,786	$ 5,601
01-2101.511.210	FICA	$ 13,478	$ 13,907	$ 429
01-2101.511.220	Retirement	$ 96,144	$ 99,982	$ 3,838
01-2101.511.230	Employee Health Ins	$ 94,731	$ 96,435	$ 1,704
01-2101.511.240	Workers Compensation Ins	$ 264	$ 273	$ 9
01-2101.511.400	Travel	$ 8,000	$ 8,000	$ -
	Total for BOCC	***$ 388,802***	***$ 400,383***	***$ 11,581***
01-2102-513.120	County Coord Salaries	$ 278,491	$ 514,885	$ 236,394
01-2102-513.210	FICA	$ 21,305	$ 39,389	$ 18,084
01-2102-513.220	Retirement	$ 62,641	$ 99,551	$ 36,910
01-2102-513.230	Employee Health Insurance	$ 49,797	$ 126,491	$ 76,694
01-2102-513.240	Workers Compensation Ins	$ 6,795	$ 14,153	$ 7,358
01-2102-513.400	Travel	$ 3,000	$ 3,000	$ -
01-2102-513.410	Communications	$ 1,500	$ 1,500	$ -
01-2102-513.401	Janitorial Services	$ 2,000	$ 2,000	$ -
01-2102-513.461	Office Equipment Maint	$ 1,000	$ 1,000	$ -
01-2102-513.510	Office Supplies	$ 3,000	$ 3,000	$ -
01-2102-513.525	IT Expenditures	$ -	$ 3,000	$ 3,000
01-2102-513.521	Fuel	$ 1,200	$ 1,200	$ -
01-2102-513.491	Miscellaneous Expenditure	$ 20,000	$ 20,000	$ -
01-2102-513.493	Employee Incentives	$ -	$ 10,000	$ 10,000
01-2102-513.520	Operating Supplies	$ 1,000	$ 1,000	$ -

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
	Total for County Manager	***$ 451,729***	***$ 840,169***	***$ 388,440***
01-2103-514.120	County Attorney-Retainer	$ 140,000	$ 148,000	$ 8,000
01-2103-514.540	Co Attorney-Additional Services	$ 35,000	$ 35,000	$ -
	Total for Legal	***$ 175,000***	***$ 183,000***	***$ 8,000***
01-2104-513.230	Health Ins-Comm/Const	$ 462,000	$ 410,000	$ (52,000)
01-2104-513.310	Professional Services	$ 215,000	$ 135,000	$ (80,000)
01-2104-513.315	Enterprise FL Grant Exp	$ -	$ -	$ -
01-2104-513.320	Audit Fees	$ 150,000	$ 116,500	$ (33,500)
01-2104-513.330	Tuition Reimbursement	$ -	$ 5,000	$ 5,000
01-2104-513.340	Building Demolition	$ -	$ 15,000	$ 15,000
01-2104-513.420	Postage	$ 6,000	$ 6,000	$ -
01-2104-513.441	Rents & Leases	$ -	$ 5,000	$ 5,000
01-2104-513.450	Insurance - Prop/Auto/Liab	$ 535,000	$ 465,000	$ (70,000)
01-2104-513.451	Workers Compensation Ins	$ 88,891	$ 74,250	$ (14,641)
01-2104-513.461	Office Equipment Maint	$ -	$ -	$ -
01-2104-513.490	Legal Advertising	$ 10,000	$ 10,000	$ -
01-2104-513.491	Miscellaneous Expenditure	$ 25,000	$ 25,000	$ -
01-2104-513.492	Mass Transit Line	$ 85,000	$ -	$ (85,000)
01-2104-513.510	Office Supplies	$ 2,500	$ 2,500	$ -
01-2104-513.525	IT Expenses	$ 125,000	$ 25,000	$ (100,000)
01-2104-513.540	Membership Dues	$ 9,000	$ 9,000	$ -
01-2104-513.541	Dues-APLA Red Pln Council	$ 11,000	$ 11,000	$ -
01-2104-513.641	Capital Outlay	$ -	$ 200,000	$ 200,000
01-2104-559.311	Boat Ramp Improvements	$ 8,350	$ 8,350	$ -
	Total for General Non-Department	***$ 1,732,741***	***$ 1,522,600***	***$ (210,141)***
01-2211-513.510	TRIM Notices	$ 9,500	$ 9,500	$ -
01-2211-513.930	Propert Appraiser	$ 935,801	$ 949,506	$ 13,705
	Total for Property Appraiser	***$ 945,301***	***$ 959,006***	***$ 13,705***
01-2212-513.931	County Tax Deed	$ -	$ -	$ -
	Total for Tax Collection	***$ -***	***$ -***	***$ -***
01-2320-513.930	Transfer to Clerk Fund 17	$ 555,000	$ 578,500	$ 23,500
	Total for Clerk of Courts	***$ 555,000***	***$ 578,500***	***$ 23,500***
01-2322-516.120	Circuit Employees/Co Exp	$ 4,057	$ 4,057	$ -
01-2322-516.312	Sheriffs Ser./Ch Support	$ 3,000	$ -	$ (3,000)
01-2322-516.313	Circuit Fil Fees	$ 15,000	$ -	$ (15,000)
01-2322-516.410	Communications	$ 7,655	$ 7,655	$ -
01-2322-516.470	Trial Courts Marshall	$ 2,148	$ 2,148	$ -
01-2322-516.510	Office Supplies	$ 1,200	$ 1,200	$ -
01-2322-516.640	Capital Outlay	$ 8,000	$ 8,000	$ -
	Total for Circuit Court	***$ 41,060***	***$ 23,060***	***$ (18,000)***
01-2324-516.410	Communications	$ 2,000	$ 2,000	$ -
01-2324-516.441	Equipment Leases	$ 300	$ 300	$ -
01-2324-516.460	Equipment Maintenance	$ 100	$ 100	$ -
01-2324-516.510	Office Supplies	$ 250	$ 250	$ -
	Total for County Court	***$ 2,650***	***$ 2,650***	***$ -***
01-2325-516.410	Communications	$ 375	$ -	$ (375)
01-2325-516.689	JASC PRO RATA Share	$ 3,492	$ 3,492	$ -
	Shared Court Services 1	***$ 3,867***	***$ 3,492***	***$ (375)***
01-2326-516.410	Communications	$ 802	$ -	$ (802)
01-2326-516.605	USA - PRO RATA Share	$ 8,031	$ 8,031	$ -
	Shared Court Services 2	***$ 8,833***	***$ 8,031***	***$ (802)***
01-2327-516.410	Communications	$ 43	$ -	
01-2327-516.605	ICSID - PRO RATA Share	$ 1,509	$ 1,509	$ -
	Shared Court Services - ICSID	***$ 1,552***	***$ 1,509***	***$ (43)***
01-2332-516.340	Janitorial Services	$ 11,500	$ 11,500	$ -
01-2332-516.410	Communications	$ 10,000	$ 10,000	$ -
01-2332-516.461	Office Equipment Maint	$ 11,000	$ 22,183	$ 11,183
01-2332-516.462	Contractual Services	$ 11,000	$ 21,722	$ 10,722
01-2332-516.564	Capital Outlay	$ 3,000	$ 3,000	$ -
	Total for State Attorney	***$ 46,500***	***$ 68,405***	***$ 21,905***
01-2333-516.340	Janitorial Services	$ 4,716	$ 4,716	$ -
01-2333-516.341	Contractual Services	$ 6,000	$ 6,000	$ -
01-2333-516.410	Communications	$ 4,337	$ 4,337	$ -
01-2333-516.460	Building Materials	$ 1,039	$ 1,039	$ -
01-2333-516.510	Office Supplies	$ 3,180	$ 3,180	$ -
01-2333-516.520	Equipment <$750	$ 2,999	$ 2,999	$ -
01-2333-516.540	Subscriptions (Only.Inv.)	$ 1,994	$ 1,994	$ -
	Total for Public Defender	***$ 24,265***	***$ 24,265***	***$ -***
01-2440-519.810	Voting Sys Assistance Gr	$ 40,211	$ 40,211	$ -
01-2440-519.930	Supervisor Of Elections	$ 689,191	$ 713,855	$ 24,664
	Total for Supervisor of Elections	***$ 729,402***	***$ 754,066***	***$ 24,664***
01-2670-519.340	Courthouse Janitorial Ser	$ 16,500	$ 16,500	$ -
01-2670-519.410	Communications	$ 13,000	$ 13,000	$ -
01-2670-519.430	Utilities	$ 17,500	$ 17,500	$ -
01-2670-519.441	Rents & Leases	$ 12,500	$ 12,500	$ -
01-2670-519.460	Building Maintenance	$ 32,500	$ 32,500	$ -
01-2670-519.461	Office Equipment Maint	$ 2,500	$ 2,500	$ -
01-2670-519.491	Miscellaneous Expenditure	$ 5,000	$ 5,000	$ -

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
01-2670-519.520	Operating Supplies	$ 4,500	$ 4,500	$ -
01-2670-519.711	Courthouse Security	$ -	$ 15,000	$ 15,000
	Total for Courthouse	***$ 104,000***	***$ 119,000***	***$ 15,000***
01-2671-519.340	Admin Bldg Janitorial Ser	$ 70,000	$ 70,000	$ -
01-2671-519.410	Communications	$ 30,000	$ 30,000	$ -
01-2671-519.430	Utilities	$ 55,000	$ 55,000	$ -
01-2671-519.440	Rent	$ 7,000	$ 7,000	$ -
01-2671-519.441	Rent & Leases	$ 2,000	$ 2,000	$ -
01-2671-519.460	Building Maintenance	$ 275,000	$ 300,000	$ 25,000
	Total for Other Admin Buildings	***$ 439,000***	***$ 464,000***	***$ 25,000***
01-2780-515.120	County Planning - Salary	$ 174,498	$ 125,548	$ (48,950)
01-2780-515.210	FICA	$ 13,349	$ 9,604	$ (3,745)
01-2780-515.220	Retirement	$ 24,482	$ 17,062	$ (7,420)
01-2780-515.230	Employee Health Insurance	$ 49,671	$ 12,575	$ (37,096)
01-2780-515.240	Workers Compensation Ins	$ 3,134	$ 188	$ (2,946)
01-2780-515.310	Consultant Fees	$ 150,000	$ 145,000	$ (5,000)
01-2780-515.340	Janitorial Services	$ 2,400	$ 2,400	$ -
01-2780-515.410	Communications	$ 1,000	$ 1,000	$ -
01-2780-515.420	Postage	$ 1,500	$ 1,500	$ -
01-2780-515.430	Utilities	$ 2,500	$ 2,500	$ -
01-2780-515.441	Rents & Leases	$ 3,775	$ 3,775	$ -
01-2780-515.490	Legal Advertising	$ 1,200	$ 1,200	$ -
01-2780-515.510	Office Supplies	$ 1,200	$ 1,200	$ -
01-2780-515.511	Computer Support	$ -	$ -	$ -
01-2780-515.520	Operating Supplies	$ 2,500	$ 7,500	$ 5,000
01-2780-515.540	Subscriptions & Dues	$ 600	$ 600	$ -
01-2780-515.541	Education & Training	$ 1,000	$ 1,000	$ -
01-2780-515.640	Equipment	$ 500	$ 500	$ -
	Total for County Planning	***$ 433,309***	***$ 333,152***	***$ (100,157)***
01-2781-519.810	Chamber of Commerce	$ 12,000	$ -	$ (12,000)
01-2781-519.881	Small Grant Program	$ 15,000	$ 15,000	$ -
01-2781-519.882	Senior Center	$ 30,000	$ -	$ (30,000)
01-2781-519.887	Humane Society	$ 5,000	$ -	$ (5,000)
01-2781-519.888	Soil & Water Conservation District	$ 2,500	$ -	$ (2,500)
01-2781-519.889	4-H Association	$ 5,000	$ -	$ (5,000)
01-2781-519.890	200 Year Celebration	$ -	$ 15,000	
	Total for Local Programs	***$ 69,500***	***$ 30,000***	***$ (39,500)***
01-3102-553.120	Veterans Affairs - Salary	$ -	$ 21,632	$ 21,632
01-3102-553.210	FICA	$ -	$ 1,655	$ 1,655
01-3102-553.220	Retirement	$ -	$ 2,940	$ 2,940
01-3102-553.240	Workers Compensation Ins	$ -	$ 523	$ 523
01-3102-553.310	VA Shared Costs	$ 33,000	$ -	$ (33,000)
01-3102-553.491	Miscellaneous Expenditure	$ 150	$ -	$ (150)
	Totals for Veterans Affairs	***$ 33,150***	***$ 26,750***	***$ (6,400)***
01-3101-521.132	EMPA (State)	$ 105,806	$ 105,806	$ -
01-3101-521.133	EMPG 50/50 (1100)	$ 47,575	$ 48,256	$ 681
01-3101-521.135	Duke Energy Grant	$ 18,000	$ 8,000	$ (10,000)
01-3101-521.136	Cert Grant	$ 7,500	$ 10,000	$ 2,500
01-3101-521.138	County In-Kind Match Grant - Emergency Management	$ 35,610	$ 35,610	$ -
01-3101-521.930	Sheriffs Budget - LEO, 911 & Jail	$ 7,387,786	$ 8,034,376	$ 646,590
01-3101-521.931	Law Enf. Salary Assistance Exp.	$ 342,814	$ 435,058	$ 92,244
	Totals for Sheriff & Emergency Managerment	***$ 7,945,091***	***$ 8,677,106***	***$ 732,015***
01-3211-522.342	FLA Board of Forestry	$ 3,000	$ 3,000	$ -
01-3211-522.343	Forestry Acreage Fee	$ 21,297	$ 21,297	$ -
	Totals For Fire Department	***$ 24,297***	***$ 24,297***	***$ -***
01-3440-524.120	Bldg Insp/Salaries	$ 247,747	$ 214,589	$ (33,158)
01-3440-524.210	FICA	$ 18,953	$ 16,416	$ (2,537)
01-3440-524.220	Retirement	$ 34,759	$ 29,163	$ (5,596)
01-3440-524.230	Employee Health Ins	$ 62,065	$ 50,486	$ (11,579)
01-3440-524.240	Workers Compensation Ins	$ 5,196	$ 5,236	$ 40
01-3440-524.310	Consultant Fees	$ 4,500	$ 4,500	$ -
01-3440-524.340	Janitorial Services	$ 2,500	$ 2,500	$ -
01-3440-524.400	Travel	$ 500	$ 500	$ -
01-3440-524.401	Conferences-Out of County	$ 500	$ 500	$ -
01-3440-524.405	Certification/Education	$ 1,500	$ 1,500	$ -
01-3440-524.410	Communications	$ 2,575	$ 2,575	$ -
01-3440-524.420	Postage	$ 500	$ 500	$ -
01-3440-524.430	Utilities	$ 3,375	$ 4,000	$ 625
01-3440-524.441	Rents & Leases	$ 3,550	$ 3,550	$ -
01-3440-524.461	Office Equipment Maint	$ 1,000	$ 1,000	$ -
01-3440-524.462	Maintenance of Vehicles	$ 2,000	$ 2,000	$ -
01-3440-524.491	Radon Surcharge Fees to State	$ -	$ 3,400	$ 3,400
01-3440-524.490	Legal Advertising	$ 350	$ 350	$ -
01-3440-524.510	Office Supplies	$ 1,000	$ 1,000	$ -
01-3440-524.520	Operating Supplies	$ 4,400	$ 13,350	$ 8,950
01-3440-524.521	Fuel	$ 4,500	$ 4,500	$ -
01-3440-524.540	Subscriptions & Dues	$ 2,500	$ 2,500	$ -
01-3440-524.640	Equipment	$ 7,500	$ 7,500	$ -

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
	Total for Building Inspection	***$ 411,470***	***$ 371,615***	***$ (39,855)***
01-3441-522.000	Fire Rescue Impact Fee	$ 7,000	$ -	$ (7,000)
01-3441-526.000	Medical Impact Fee	$ 5,000	$ -	$ (5,000)
	Impact Fees	***$ 12,000***	***$ -***	***$ (12,000)***
01-3990-527.310	Medical Examiner Fees	$ 75,000	$ 75,000	$ -
	Total for Medical Examier	***$ 75,000***	***$ 75,000***	***$ -***
01-4212-562.120	Animal Control - Salaries	$ 49,960	$ 128,144	$ 78,184
01-4212-562.210	FICA	$ 3,822	$ 9,803	$ 5,981
01-4212-562.220	Retirement	$ 13,658	$ 14,769	$ 1,111
01-4212-562.230	Employee Health Ins	$ 37,277	$ 50,670	$ 13,393
01-4212-562.240	Workers Compensation Ins	$ 5,082	$ 6,689	$ 1,607
01-4212-562.310	Professional Services	$ 5,000	$ 11,500	$ 6,500
01-4212-562.400	Travel	$ 2,000	$ 2,000	$ -
01-4212-562.492	Spay & Neuter Exp/Fund	$ 3,000	$ 4,000	$ 1,000
01-4212-562.520	Operating Supplies - Medical	$ 3,000	$ 10,000	$ 7,000
01-4212-562.522	Non-Medical Operating Supplies & Tools	$ 500	$ 1,300	$ 800
01-4212-562.540	Subscriptions/Memberships	$ 200	$ 200	$ -
01-4212-562.541	Partnerships	$ -	$ 5,000	$ 5,000
01-4212-562.550	Education & Training	$ 1,500	$ 5,000	$ 3,500
	Total for Animal Control	***$ 124,999***	***$ 249,075***	***$ 124,076***
01-4216-534.120	Mosq Control/Local Salary	$ 21,244	$ 21,244	$ -
01-4216-534.210	Mosq Control/Local FICA	$ 1,625	$ 1,625	$ -
01-4216-534.220	Mosq Control/Local Ret.	$ 2,896	$ 2,896	$ -
01-4216-534.240	Mosq Control/Local W/C	$ 2,124	$ 2,124	$ -
01-4216-534.410	Communications	$ 500	$ 500	$ -
01-4216-534.430	Utilities	$ 3,702	$ 3,702	$ -
01-4216-534.521	Gas/Oil	$ 2,909	$ 2,909	$ -
	Total for Mosquito Control- Local	***$ 35,000***	***$ 35,000***	***$ -***
01-4217-534.120	Mosq Control/Statel Salary	$ 24,200	$ 24,200	$ -
01-4217-534.210	Mosq Control/State FICA	$ 1,851	$ 1,851	$ -
01-4217-534.220	Mosq Control/State Ret.	$ 3,299	$ 3,299	$ -
01-4217-534.240	Mosq Control/State W/C	$ 2,420	$ 2,420	$ -
01-4217-534.460	Maintenance & Repairs	$ 4,500	$ 4,500	$ -
01-4217-534.490	Advertising	$ 3,000	$ 3,000	$ -
01-4217-534.510	Office Supplies	$ 500	$ 500	$ -
01-4217-534.520	Operating Supplies	$ 3,000	$ 3,000	$ -
01-4217-534.522	Chemicals	$ 11,120	$ 11,120	$ -
01-4217-534.524	MISC Supplies - State	$ 6,989	$ 6,989	$ -
01-4217-534.525	Tools & Imp.	$ 5,500	$ 5,500	$ -
01-4217-534.540	Training	$ 1,100	$ 1,100	$ -
	Total for Mosquito Control- State	***$ 67,479***	***$ 67,479***	***$ -***
01-5101-562.340	Contribution to Health Department	$ 41,000	$ 41,000	$ -
	Total for Health Department	***$ 41,000***	***$ 41,000***	***$ -***
01-5103-563.811	Mental Health - Clin. Ser	$ 51,000	$ 51,000	$ -
01-5103-563.812	Detox	$ 13,000	$ 13,000	$ -
	Total for Mental Health	***$ 64,000***	***$ 64,000***	***$ -***
01-5222-562.830	HCRA-Indigent Care	$ 55,000	$ 55,000	$ -
01-5222-564.530	Cont to Guardian Ad Litem	$ 7,500	$ 7,500	$ -
01-5222-564.812	Medicaid Responsibilities	$ 325,304	$ 336,208	$ 10,904
	Total for Other Welfare Particpat	***$ 387,804***	***$ 398,708***	***$ 10,904***
01-6101-572.120	Parks & Rec - Salaries	$ 128,287	$ 135,222	$ 6,935
01-6101-572.130	Salaries-Softball	$ 1,000	$ 1,000	$ -
01-6101-572.131	Little League Salaries	$ 3,600	$ 3,600	$ -
01-6101-572.132	Football Salaries	$ 1,400	$ 1,400	$ -
01-6101-572.210	FICA	$ 9,814	$ 10,344	$ 530
01-6101-572.220	Retirement	$ 17,999	$ 18,377	$ 378
01-6101-572.230	Employee Health Insurance	$ 44,869	$ 33,004	$ (11,865)
01-6101-572.240	Workers Compensation Ins	$ 4,349	$ 4,584	$ 235
01-6101-572.341	Contractual Services	$ 100	$ 100	$ -
01-6101-572.410	Communications	$ 1,800	$ 1,800	$ -
01-6101-572.420	Postage	$ 50	$ 50	$ -
01-6101-572.430	Utilities	$ 14,625	$ 16,500	$ 1,875
01-6101-572.441	Rents & Leases	$ 500	$ 500	$ -
01-6101-572.460	Building Maintenance	$ 11,904	$ 11,904	$ -
01-6101-572.461	Office Equipment Maint	$ 200	$ 200	$ -
01-6101-572.462	Maintenance of Vehicles	$ 1,000	$ 1,000	$ -
01-6101-572.490	Advertising	$ 1,200	$ 1,200	$ -
01-6101-572.491	Miscellaneous Expenditure	$ 300	$ 300	$ -
01-6101-572.510	Office Supplies	$ 750	$ 750	$ -
01-6101-572.520	Operating Supplies	$ 11,000	$ 11,000	$ -
01-6101-572.521	Gas & Oil	$ 4,000	$ 4,000	$ -
01-6101-572.523	Operating Supplies-Park	$ 10,000	$ 10,000	$ -
01-6101-572.540	Subscriptions/Memberships	$ 200	$ 200	$ -
01-6101-572.640	Equipment	$ 20,000	$ 20,000	$ -
01-6101-572.641	Equipment < $1000	$ 500	$ 500	$ -
	Total for Parks & Recreation	***$ 289,447***	***$ 287,535***	***$ (1,912)***
01-6212-571.120	Library - Salaries/Local	$ 265,872	$ 274,186	$ 8,314
01-6212-571.210	FICA	$ 20,339	$ 20,975	$ 636

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
01-6212-571.220	Retirement	$ 37,302	$ 37,262	$ (40)
01-6212-571.230	Employee Health Insurance	$ 61,519	$ 62,889	$ 1,370
01-6212-571.240	Workers Compensation Ins	$ 391	$ 411	$ 20
01-6212-571.340	Janitorial Services	$ 17,310	$ 17,310	$ -
01-6212-571.410	Communications	$ 5,500	$ 5,500	$ -
01-6212-571.420	Postage	$ 100	$ 100	$ -
01-6212-571.430	Utilities	$ 23,492	$ 23,492	$ -
01-6212-571.461	Office Maint Equip	$ 2,500	$ 2,500	$ -
01-6212-571.490	Advertising	$ 1,000	$ 1,000	$ -
	Total for Library Local	***$ 435,325***	***$ 445,625***	***$ 10,300***
01-6213-571.120	Library - Salaries/State	$ -	$ 15,600	$ 15,600
01-6213-571.210	FICA	$ -	$ 1,193	$ 1,193
01-6213-571.240	Workers Compensation Ins	$ -	$ 30	$ 30
01-6213-571.341	Contractual Services	$ 8,000	$ 8,000	$ -
01-6213-571.400	Travel	$ 2,000	$ 2,000	$ -
01-6213-571.441	Rents & Leases	$ 1,500	$ 1,500	$ -
01-6213-571.460	Building Maintenance	$ 27,000	$ 27,000	$ -
01-6213-571.491	Miscellaneous Expenditure	$ 2,000	$ 2,000	$ -
01-6213-571.510	Office Supplies	$ 11,500	$ 11,500	$ -
01-6213-571.520	Operating Supplies	$ 28,000	$ 28,000	$ -
01-6213-571.525	IT Expenses	$ 30,000	$ -	$ (30,000)
01-6213-571.540	Subscriptions/Memberships	$ 10,000	$ 10,000	$ -
01-6213-571.640	Capital Outlay	$ 45,000	$ 45,000	$ -
01-6213-571.660	Books & Materials	$ 65,000	$ 65,000	$ -
	Total for Library State	***$ 230,000***	***$ 216,823***	***$ (13,177)***
01-6302-537.120	Extension - Salaries	$ 194,159	$ 182,036	$ (12,123)
01-6302-537.210	FICA	$ 14,853	$ 13,926	$ (927)
01-6302-537.220	Retirement	$ 27,241	$ 25,335	$ (1,906)
01-6302-537.230	Employee Health Insurance	$ 49,093	$ 25,335	$ (23,758)
01-6302-537.240	Workers Compensation Ins	$ 475	$ 455	$ (20)
01-6302-537.340	Janitorial Services	$ 8,500	$ 10,000	$ 1,500
01-6302-537.400	Travel	$ 2,000	$ 5,000	$ 3,000
01-6302-537.410	Communications	$ 5,400	$ 5,400	$ -
01-6302-537.430	Utilities	$ 10,500	$ 14,000	$ 3,500
01-6302-537.441	Rents & Leases	$ 4,000	$ 6,000	$ 2,000
01-6302-537.460	Building Maintenance	$ 9,000	$ 9,000	$ -
01-6302-537.461	Office Equipment Maint	$ 7,500	$ 7,500	$ -
01-6302-537.462	Maintenance of Vehicles	$ 3,000	$ 3,000	$ -
01-6302-537.490	Advertising	$ 600	$ 600	$ -
01-6302-537.510	Office Supplies	$ 2,000	$ 3,000	$ 1,000
01-6302-537.520	Operating Supplies	$ 4,000	$ 4,000	$ -
01-6302-537.521	Fuel	$ 6,000	$ 7,000	$ 1,000
01-6302-537.523	IT/Computers	$ 2,000	$ 2,000	$ -
01-6302-537.525	Horse Arena/Extension	$ 5,000	$ 5,000	$ -
01-6302-537.540	Dues & Subscriptions	$ 550	$ 550	$ -
01-6302-537.640	Equipment	$ 4,000	$ 4,000	$ -
01-6302-537.641	Equipment < $1000	$ 1,000	$ 1,000	$ -
01-6302-537.888	Soil & Water Conservation District	$ -	$ 2,500	$ 2,500
01-6302-537.889	4-H Mentoring Program	$ -	$ 5,000	$ 5,000
	Total for Agriculture	***$ 360,870***	***$ 341,637***	***$ (19,233)***
01-9101-581.301	Transfer to Fine & Forf	$ -	$ -	$ -
01-9101-581.302	Transfer to County Trans	$ -	$ -	$ -
01-9101-581.303	Transfer to Fire	$ -	$ -	$ -
01-9101-581.304	Transfer to Solid Waste TF	$ -	$ -	$ -
01-9101-581.305	Transfer to Debt Services	$ -	$ -	$ -
01-9101-581.307	Transfer to 911 Fund	$ -	$ -	$ -
01-9101-581.308	Transfer to Capital Investment Plan Fund	$ -	$ 250,000	$ 250,000
01-9101-581.309	Transfer to EMS	$ -	$ -	$ -
01-9101-581.310	Transfer to Capital Projects	$ -	$ -	$ -
01-9101-581.311	Transfer to Debt Services - 2018 Road Bond	$ -	$ -	$ -
01-9101-581.312	Transfer to Grants Fund	$ -	$ -	$ -
	Total for Transfer of Funds	***$ -***	***$ 250,000***	***$ 250,000***
Total Expenditure General Fund		**$ 16,689,443**	**$ 17,886,938**	**$ 1,197,495**
01-9999-511.990	Reserve for Cont- BCC	$ 702,346	$ 301,288	$ (401,058)
	Total Reserve for Contingency	***$ 702,346***	***$ 301,288***	***$ (401,058)***
			$ -	
Total Expenditure General Fund		**$ 17,391,789**	**$ 18,188,226**	**$ 796,437**

General Fund Balance $ -

County Road Bond - Debt Services Fund

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
24-4000-312.010	NEW LOCAL OPTIONS GAS TAX/5TH	$ 355,255	$ 361,000	$ 5,745
24-4000-312.020	5TH & 6TH CENT - 80%	$ 587,463	$ 640,000	$ 52,537
24-4000-312.030	CITY OF MONTICELLO - PAYBACK	$ 30,000	$ 30,000	$ -
24-0000-361.000	Interest	$ -	$ 24,225	$ 24,225
	TOTAL DEBT SERVICES REVENUES	**$ 972,718**	**$ 1,055,225**	**$ 82,507**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
24-4104-582.730	PRINC PAYMENTS 2012 RD BONDS	$ 240,000	$ -	$ (240,000)
24-4104-582.740	INT PAYMENTS 2012 RD BONDS	$ 54,653	$ -	$ (54,653)
24-4104-582.770	PRINC PAYMENTS 2018 RD BONDS	$ 265,000	$ 275,000	$ 10,000
24-4104-582.780	INT PAYMENTS 2018 RD BONDS	$ 130,015	$ 122,065	$ (7,950)
24-4104-582.750	PRINC PAYMENTS 2022 RD BONDS	$ 140,000	$ 155,000	$ 15,000
24-4104-582.760	INT PAYMENTS 2022RD BONDS	$ 143,050	$ 136,050	$ (7,000)
	TOTALS	**$ 972,718**	**$ 688,115**	**$ 10,050**
24-4104-582.761	Transfer to County Transportation TF	$ -	$ 367,110	$ 367,110
	TOTALS	**$ 972,718**	**$ 1,055,225**	**$ 377,160**

Debt Services 2012 & 2022 Road Bonds Fund Balance	**$ -**
Transfer from General Fund to Balance Fund	**$ -**

FIRE TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
19-5000-290.000	Fire Impact Fee - Carryforward	$ -	$ 96,000	$ 96,000
19-0000-319.000	FIRE ASSESSMENT REVENUE	$ 1,398,827	$ 1,556,546	$ 157,719
19-4000-342.000	STATE REIMBURSEMENT SUPP COMP	$ 1,800	$ 600	$ (1,200)
19-3000-342.000	FIRE INSPECTIONS	$ 150	$ -	$ (150)
19-2100-324.000	Medical Impact Fee	$ -	$ 7,000	$ 7,000
19-9000-369.000	MISCELLANEOUS REVENUE	$ -	$ -	$ -
	TOTAL Fire REVENUES	**$ 1,400,777**	**$ 1,660,146**	**$ 259,369**
19-369-940.00	Transfer From General Fund	$ -	$ -	$ -
	Total Revenue	**$ 1,400,777**	**$ 1,660,146**	**$ 259,369**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
19-3211-522.120	FIRE DEPARTMENT SALARIES	$ 668,763	$ 546,892	$ (121,871)
19-3211-522.122	OVERTIME	$ 57,870	$ 219,364	$ 161,494
19-3211-522.210	FICA	$ 55,587	$ 58,619	$ 3,032
19-3211-522.220	RETIREMENT	$ 255,702	$ 289,185	$ 33,483
19-3211-522.230	EMPLOYEE HEALTH INSURANCE	$ 151,561	$ 177,130	$ 25,569
19-3211-522.241	WORKERS COMPENSATION INS	$ 28,902	$ 33,462	$ 4,560
19-3211-522.311	PROPERTY APPRAISER SERVICES	$ 13,988	$ 15,565	$ 1,577
19-3211-522.410	COMMUNICATIONS	$ 2,100	$ 5,300	$ 3,200
19-3211-522.420	POSTAGE	$ 105	$ 100	$ (5)
19-3211-522.430	UTILITIES	$ 6,825	$ 3,500	$ (3,325)
19-3211-522.441	RENTS & LEASES	$ 554	$ 1,060	$ 506
19-3211-522.460	BUILDING MAINTENANCE	$ 8,000	$ 15,000	$ 7,000
19-3211-522.461	OFFICE EQUIPMENT MAINT	$ 1,050	$ 1,000	$ (50)
19-3211-522.462	FIRE EQUIPMENT MAINT	$ 12,000	$ 15,000	$ 3,000
19-3211-522.463	EQUIP MAINT/PARTS	$ 8,400	$ 12,000	$ 3,600
19-3211-522.491	MISCELLANEOUS EXPENDITURE	$ 1,050	$ 10,000	$ 8,950
19-3211-522.510	OFFICE SUPPLIES	$ 68	$ 100	$ 32
19-3211-522.520	OPERATING SUPPLIES	$ 20,180	$ 6,500	$ (13,680)
19-3211-522.521	FUEL	$ 16,383	$ 20,000	$ 3,617
19-3211-522.540	EDUCATION	$ 2,800	$ 1,050	$ (1,750)
19-3211-522.620	WACISSA VOLUNTEERS	$ 5,000	$ 6,000	$ 1,000
19-3211-522.621	LLOYD VOLUNTEERS	$ 5,000	$ 5,000	$ -
19-3211-522.622	MONTICELLO VOLUNTEERS	$ 5,000	$ 6,000	$ 1,000
19-3211-522.623	ASHVILLE VOLUNTEERS	$ 5,000	$ 6,000	$ 1,000
19-3211-522.640	EQUIPMENT/COUNTY FIRE DEPT	$ 10,000	$ 35,526	$ 25,526
19-3211-522.641	IMPACT FEE USE	$ -	$ 103,000	$ 103,000
19-3211-522.645	FIRE GRANT	$ -	$ -	$ -
19-3211-522.646	FIRE TRUCK PURCHASE GRANT - EXPENSE	$ -	$ -	$ -
19-3211-522.650	MONTICELLO VFD FIRE ASSESS. PORTION	$ 57,089	$ 66,720	$ 9,631
19-3212-522.150	FIREFIGHTERS SUPP COMP	$ 1,800	$ 1,073	$ (727)
	Total Expenses	**$ 1,400,777**	**$ 1,660,146**	**$ 259,369**

Fire Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

Emergency Medical Services Fund

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
28-5000-369.000	MISCELLANEOUS REVENUE	$ 5,000	$ -	$ (5,000)
28-5000-290.060	Medical Impact Fee - Carryforward	$ -	$ 140,000	$ 140,000
28-5000-369.010	AMBULANCE FEES	$ 1,794,441	$ 1,361,564	$ (432,877)
28-5000-369.020	EMS COUNTY GRANT	$ 10,000	$ 10,000	$ -
28-5000-369.030	EMS MONITOR GRANT	$ 201,366	$ 368,174	$ 166,808
28-5000-369.040	SPECIAL EVENT REIMBURSEMENT	$ 12,500	$ 17,750	$ 5,250
28-5100-324.000	MEDICAL IMPACT FEE	$ -	$ 7,000	$ 7,000
	TOTAL EMS REVENUES	**$ 2,023,307**	**$ 1,904,488**	**$ (118,819)**
28-1000-381.020	**TRANSFER FROM GENERAL FUND**	**$ -**	**$ -**	**$ -**
	Total Revenues	**$ 2,023,307**	**$ 1,904,488**	**$ (118,819)**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
28-3211-526.120	EMS - SALARIES	$ 923,530	$ 546,892	$ (376,638)
28-3211-526.122	OVERTIME	$ 105,000	$ 219,364	$ 114,364
28-3211-526.150	SPECIAL EVENT PAY	$ 12,500	$ 7,875	$ (4,625)
28-3211-526.210	FICA	$ 78,683	$ 58,619	$ (20,064)
28-3211-526.220	RETIREMENT	$ 361,940	$ 289,185	$ (72,755)
28-3211-526.230	EMPLOYEE HEALTH INS	$ 209,298	$ 177,130	$ (32,168)
28-3211-526.240	WORKERS COMPENSATION INS	$ 39,912	$ 33,462	$ (6,450)
28-3211-526.320	CONTRACT SERVICES	$ 56,000	$ 65,870	$ 9,870
28-3211-526.410	COMMUNICATIONS	$ 6,000	$ 3,273	$ (2,727)
28-3211-526.420	POSTAGE	$ 220	$ -	$ (220)
28-3211-526-430	UTILITIES	$ 7,000	$ 3,570	$ (3,430)
28-3211-526.441	RENTS & LEASES	$ 1,200	$ 1,060	$ (140)
28-3211-526.460	BUILDING MAINTENANCE	$ 8,000	$ 2,935	$ (5,065)
28-3211-526.461	OFFICE EQUIPMENT MAINT	$ 900	$ -	$ (900)
28-3211-526.462	MAINTENANCE OF VEHICLES	$ 27,500	$ 11,538	$ (15,962)
28-3211-526.463	MAINTENANCE OF VEHICLES - PARTS	$ 20,000	$ 25,571	$ 5,571
28-3211-526.464	EMS EQUIPMENT MAINTENANCE	$ 15,000	$ 30,000	$ 15,000
28-3211-526.491	MISCELLANEOUS EXPENDITURE	$ 20,000	$ 566	$ (19,434)
28-3211-526.510	OFFICE SUPPLIES	$ 524	$ -	$ (524)
28-3211-526.520	OPERATING SUPPLIES	$ 1,000	$ 7,657	$ 6,657
28-3211-526.521	FUEL	$ 50,000	$ 30,000	$ (20,000)
28-3211-526.522	MEDICAL SUPPLIES	$ 40,000	$ 45,303	$ 5,303
28-3211-526.540	MEMBERSHIPS/SUBSCRIPTIONS	$ 600	$ 420	$ (180)
28-3211-526.541	EMS LICENSES	$ 2,500	$ 1,549	$ (951)
28-3211-526.580	EDUCATION	$ 5,000	$ -	$ (5,000)
28-3211-526.640	EQUIPMENT	$ 19,000	$ 9,416	$ (9,584)
28-3211-526.641	EQUIPMENT < $1000	$ 2,000	$ -	$ (2,000)
28-3211-526.642	EMS COUNTY GRANT	$ 10,000	$ -	$ (10,000)
28-3211-526.649	MEDICAL IMPACT FEE	$ -	$ 147,000	$ 147,000
28-3211-526.643	EMS AMBULANCE GRANT	$ -	$ 164,751	$ 164,751
	Total Expenses	**$ 2,023,307**	**$ 1,904,488**	**$ (118,819)**

Emergency Medical Services Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

TOURIST DEVELOPMENT TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
29-1000-312.010	Tourist Bed Tax	$ 114,000	$ 102,000	$ (12,000)
29-9000-369.010	Prior Year Carryforward	$ -	$ -	$ -
	TOTAL REVENUES	**$ 114,000**	**$ 102,000**	**$ (12,000)**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
29-2781-519.341	North Florida Wildlife Center - Non-Promotional	$ 5,700	$ 5,100	$ (600)
29-2781-519.342	Administrative Services - Admin/Ops	$ -	$ 10,200	$ 10,200
29-2781-519.310	Legal Services - Admin/Ops	$ 11,400	$ -	$ (11,400)
29-2781-519.480	TDC Promotional Printing - Promo/Adver	$ 14,500	$ 10,000	$ (4,500)
29-2781-519.481	Tourism Events - Promo/Adver	$ 10,000	$ 6,000	$ (4,000)
29-2781-519.482	Conferences - Promo/Adver	$ 4,000	$ 2,000	$ (2,000)
29-2781-519.483	Co-Op Advertising- Visit Florida/ VNNF Partnership - Promo/Adver	$ 6,000	$ 6,000	$ -
29-2781-519.484	Monticello Opera House - Promo/Adver	$ 4,000	$ 4,000	$ -
29-2781-519.485	Watermelon Festival - Promo/Adver	$ 4,000	$ 4,000	$ -
29-2781-519.486	Promotional Services - Promo/Adver	$ 13,500	$ 5,200	$ (8,300)
29-2781-519.487	Advertising and Promotional Services - Promo/Adver	$ 22,900	$ 8,500	$ (14,400)
29-2781-519.489	Monticello Christmas - Promo/Adver	$ 4,000	$ 4,000	$ -
29-2781-519.490	Monticello Market - Promo/Adver	$ 4,000	$ -	$ (4,000)
29-2781-519.491	Chamber of Commerce - Promo/Adver	$ -	$ 12,000	$ 12,000
29-2781-519.492	200 Year Celebration- Promo/Adver	$ -	$ 15,000	
29-2781-519.999	Contingency	$ -	$ -	$ -
29-2781-519.801	TDC Grants - Special Events	$ 10,000	$ 10,000	$ -
	TOTALS	**$ 114,000**	**$ 102,000**	**$ (12,000)**

Tourist Development Tax Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

COUNTY TRANSPORTATION TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
11-4000-312.000	LOCAL OPTION FUEL TAX	$ 1,259,341	$ 695,000	$ (564,341)
11-4000-312.020	9TH CENT FUEL TAX	$ 140,040	$ 141,000	$ 960
11-1600-335.000	RACING TAX	$ 111,625	$ 111,625	$ -
11-4100-335.000	MOTOR FUEL TAX REBATE	$ 16,965	$ 16,867	$ (98)
11-4400-335.000	COUNTY FUEL TAX(7th cent)	$ 361,039	$ 340,000	$ (21,039)
11-4410-335.000	MOTOR FUEL USE TAX	$ 1,364	$ 1,364	$ -
11-4900-335.000	5TH & 6TH CENT GAS TAX-20%	$ 157,815	$ 160,000	$ 2,185
11-0000-361.000	INTEREST	$ -	$ 60,000	
11-4100-364.000	SALE SURPLUS EQUIP/MISC REV	$ 25,000	$ 25,000	$ -
11-5000-362.000	Aucilla Shore Non Ad Valor	$ 49,455	$ 52,800	$ 3,345
11-5000-362.002	Vally View Non-Ad Valor	$ -	$ 13,375	$ 13,375
11-5000-362.003	FPFA Non Ad Valor	$ -	$ 4,254	$ 4,254
11-5000-362.001	HLOA Non Ad Valor	$ -	$ 1,074	$ 1,074
11-9000-344.081	SCOP - G3F56 Waukeenah Hwy Phase 2 (Work)	$ -	$ 2,190,370	$ 2,190,370
11-9000-344.082	SCOP - G3F57 Ashville Hwy Widening (Work)	$ -	$ -	$ -
11-9000-344.083	SCOP - G3F58 Boston Hwy Phase 1 (Work)	$ -	$ 1,811,882	$ 1,811,882
11-9000-344.084	SCOP - G2U12 Boston Hwy Phase 2 (Work)	$ -	$ 1,919,861	$ 1,919,861
11-9000-344.085	SCOP - G2G74 Ashville Hwy/Wolf Creek Bridge (Work)	$ -	$ 133,627	$ 133,627
11-9000-344.086	SCOP - G3F56 Waukeenah Hwy Phase 2	$ -	$ -	$ -
11-9000-344.087	SCOP - G3F57 Ashville Hwy Widening Design	$ -	$ 518,965	$ 518,965
11-9000-344.088	SCOP - G3F58 Boston Hwy Phase 2	$ -	$ -	$ -
11-9000-344.089	SCOP - G2G74 Ashville Hwy/Wolf Creek Bridge	$ -	$ -	$ -
	TOTAL CO. TRANS TF REVENUES	**$ 2,122,644**	**$ 8,197,064**	**$ 6,074,420**
11-1000-381.010	TRANSFER FROM DEBT SERVICE	$ -	$ 367,110	$ 367,110
11-1000-290.000	CARRYFOWARD - FUND BALANCE FUEL TAXES	$ -	$ 1,950,890	$ 1,950,890
11-1000-381.000	TRANSFER FROM GENERAL FUND	$ -	$ -	$ -
	Total Revenues	**$ 2,122,644**	**$ 10,515,064**	**$ 8,392,420**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
11-4102-541.120	ROAD DEPARTMENT - SALARIES	$ 686,619	$ 711,754	$ 25,135
11-4102-541.122	OVERTIME	$ 30,000	$ 30,000	$ -
11-4102-541.210	FICA	$ 54,821	$ 54,449	$ (372)
11-4102-541.220	RETIREMENT	$ 100,542	$ 96,727	$ (3,815)
11-4102-541.230	EMPLOYEE HEALTH INSURANCE	$ 194,267	$ 209,917	$ 15,650
11-4102-541.240	WORKERS COMPENSATION INS	$ 55,240	$ 57,315	$ 2,075
11-4102-541.311	PROPERTY APPRAISER SERVICES	$ -	$ 715	$ 715
11-4102-541.340	TECHNICAL SERVICES	$ 2,500	$ 2,500	$ -
11-4102-541.341	CONTRACTOR SERVICES	$ 30,000	$ 30,000	$ -
11-4102-541.400	TRAVEL & TRAINING	$ 2,500	$ 2,500	$ -
11-4102-541.410	COMMUNICATIONS	$ 9,250	$ 9,250	$ -
11-4102-541.420	POSTAGE	$ 150	$ 150	$ -
11-4102-541.430	UTILITIES	$ 29,500	$ 23,000	$ (6,500)
11-4102-541.441	EQUIPMENT/RENT	$ 15,000	$ 5,000	$ (10,000)
11-4102-541.442	EQUIPMENT/LEASE PURCHASE	$ 122,600	$ 115,000	$ (7,600)
11-4102-541.443	2012 ROAD BOND PAYOFF	$ -	$ 1,890,890	$ 1,890,890
11-4102-541.461	OFFICE EQUIPMENT MAINT	$ 1,500	$ 1,500	$ -
11-4102-541.462	ROAD EQUIPMENT REPAIRS	$ 80,000	$ 80,000	$ -
11-4102-541.463	ROAD EQUIPMENT/PARTS	$ 45,000	$ 45,000	$ -
11-4102-541.490	ADVERTISING	$ 500	$ 500	$ -
11-4102-541.510	OFFICE SUPPLIES	$ 1,000	$ 1,000	$ -
11-4102-541.520	OPERATING SUPPLIES	$ 25,000	$ 25,000	$ -
11-4102-541.521	FUEL	$ 225,000	$ 269,992	$ 44,992
11-4102-541.525	IT SUPPLIES	$ 1,000	$ 1,000	$ -
11-4102-541.530	ROAD MATERIALS	$ 100,000	$ 75,000	$ (25,000)
11-4102-541.531	ROAD CONSTRUCTION	$ 200,000	$ 125,000	$ (75,000)
11-4102-541.532	ROAD SIGNAGE	$ 6,000	$ 12,000	$ 6,000
11-4102-541.540	SUBSCRIPTIONS/MEMBERSHIPS	$ 200	$ 200	$ -
11-4102-541.640	EQUIPMENT/PURCHASE	$ 50,000	$ 60,000	$ 10,000
11-4102-541.641	EQUIPMENT < $1000	$ 5,000	$ 5,000	$ -
11-4102-541.638	AUCILLA NON AD VAL ROAD MAINT	$ 49,455	$ -	$ (49,455)
11-4126-541.631	SCOP - G3F56 Waukeenah Hwy Phase 2 (Work)	$ -	$ 2,190,370	$ 2,190,370

11-4126-541.633	SCOP - G3F58 Boston Hwy Phase 2 (Work)	$ -	$ 1,919,861	$ 1,919,861
11-4126-541.634	SCOP - G2G74 Ashville Hwy/Wolf Creek Bridge (Work)	$ -	$ 133,627	$ 133,627
11-4126-541.635	SCOP - G3F58 Boston Hwy Phase 1 (Work)	$ -	$ 1,811,882	$ 1,811,882
11-4900-334.002	SCOP - G3F57 Ashville Hwy Widening Design	$ -	$ 518,965	$ 518,965
	Total County Transporation Expenses	**$ 2,122,644**	**$ 10,515,064**	**$ 8,392,420**

County Transportation Trust Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

CAPITAL PROJECTS TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
18-0000-290.010	Surplus Property - Carryforward	$ -	$ 250,000	$ 250,000
18-0000-290.050	Courthouse Improvements	$ -	$ 880,000	$ 880,000
	CAPITAL PROJECTS REVENUE	**$ -**	**$ 1,130,000**	**$ 1,130,000**
18-1000-381.010	**TR from GR - Capital Investment Plan Fund**	**$ -**	$ 250,000	**$ 250,000**
18-1000-381.011	**Capital Investment Plan Fund Interest**	**$ -**	$ 12,500	**$ 12,500**
18-1000-381.020	**Transfer from General Fund**	**$ -**	$ -	**$ -**
	TOTAL REVENUES	**$ -**	**$ 1,392,500**	**$ 1,130,000**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
18-4102-541.630	Tax Collector Building Improvements	$ -	$ 100,000	$ 100,000
18-4102-541.639	Park Improvements	$ -	$ 150,000	$ 150,000
18-4102-541.642	Construction - County Buildings	$ -	$ 880,000	$ 880,000
18-4102-541.648	Capital Investment Plan Fund Contribution	$ -	$ 262,500	$ 262,500
	TOTALS	**$ -**	**$ 1,392,500**	**$ 1,392,500**

Capital Projects Fund Balance	**$ -**
Funds Required from the General Fund	**$ 250,000**

FINE & FORFEITURE FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
14-1100-351.010	DORI Slosberg Surcharge	$ 11,400	$ 11,400	$ -
14-1100-351.020	Court Facilities Surch	$ 114,000	$ 114,000	$ -
14-1100-351.030	Criminal Surcharge	$ 11,400	$ 11,400	$ -
14-1100-351.060	Crime Prevention	$ 9,500	$ 9,500	$ -
14-3000-351.000	Court Education Trust Fund	$ 7,600	$ 7,600	$ -
14-4000-351.000	Communications Trust Fund	$ 47,500	$ 47,500	$ -
	TOTAL FINE & FORFITURE REVENUES	**$ 201,400**	**$ 201,400**	**$ -**
14-0000-381.000	**Transfer from Gen Fund**	**$ -**	**$ -**	**$ -**
	TOTAL REVENUES	**$ 201,400**	**$ 201,400**	**$ -**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
14-3101-521.390	DORI Slosberg	$ 11,400	$ 11,400	$ -
14-3101-521.420	Court Facilities	$ 114,000	$ 114,000	$ -
14-3101-521.440	Legal AID (Surcharge)	$ 11,400	$ 11,400	$ -
14-3101-521.450	Law Library	$ 9,500	$ 9,500	$ -
14-3101-521.540	Court Educ. Trust Fund	$ 7,600	$ 7,600	$ -
14-3101-521.931	Communications Trust Fund	$ 47,500	$ 47,500	$ -
	TOTALS	**$ 201,400**	**$ 201,400**	**$ -**

Fine & Forfeiture Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

SOLID WASTE TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
22-4000-343.020	RESIDENTIAL ASSESSMENT	$ 1,537,104	$ 1,533,632	$ (3,472)
22-4100-343.000	REFUSE RECEIPTS(COUNTY)	$ 300,000	$ 300,000	$ -
22-4200-343.000	ROLLOFF RENTAL	$ 160,000	$ 160,000	$ -
22-4000-343.010	RECYCLE SALES	$ 22,000	$ 30,000	$ 8,000
22-4200-346.000	SOLID WASTE FEES	$ -	$ 2,000	$ 2,000
22-9000-343.010	REG LANDFILL SHARED REV	$ 110,756	$ -	$ (110,756)
22-0000-369.000	REGIONAL LANDFILL ESCROW	$ 3,000	$ 3,000	$ -
22-9000-334.000	SMALL COUNTY GRANT	$ 93,750	$ 93,750	$ -
22-9050-343.000	HAZARDOUS WASTE GRANT	$ 52,000	$ 39,000	$ (13,000)
	TOTAL SOLID WASTE REVENUES	**$ 2,278,610**	**$ 2,161,382**	**$ (117,228)**
22-1000-381.010	**TRANSFER FROM GENERAL FUND**	**$ -**	**$ -**	**$ -**
	TOTAL REVENUES	**$ 2,278,610**	**$ 2,161,382**	**$ (117,228)**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
22-4212-534.120	SOLID WASTE - SALARIES	$ 743,970	$ 783,682	$ 39,712
22-4212-534.122	OVERTIME	$ 30,000	$ -	$ (30,000)
22-4212-534.210	FICA	$ 59,209	$ 59,952	$ 743
22-4212-534.220	RETIREMENT	$ 108,588	$ 106,502	$ (2,086)
22-4212-534.230	EMPLOYEE HEALTH INSURANCE	$ 149,302	$ 171,701	$ 22,399
22-4212-534.240	WORKERS COMPENSATION INS	$ 38,835	$ 40,908	$ 2,073
22-4212-534.315	CLOSURE COSTS	$ 62,450	$ 55,000	$ (7,450)
22-4212-534.340	TIPPING FEES	$ 369,904	$ 215,000	$ (154,904)
22-4212-534.341	CONTRACTOR SERVICES	$ 8,500	$ 8,500	$ -
22-4212-534.342	PROPERTY APPRAISER SERVICES	$ 14,000	$ 14,500	$ 500
22-4212-534.400	TRAVEL	$ 540	$ 540	$ -
22-4212-534.410	COMMUNICATIONS	$ 6,500	$ 6,500	$ -
22-4212-534.420	POSTAGE	$ 750	$ 750	$ -
22-4212-534.430	UTILITIES	$ 38,000	$ 38,000	$ -
22-4212-534.440	RENTS & LEASES	$ 16,000	$ 16,000	$ -
22-4212-534.441	EQUIPMENT LEASES	$ 118,512	$ 60,000	$ (58,512)
22-4212-534.461	OFFICE EQUIPMENT MAINT	$ 3,500	$ 3,500	$ -
22-4212-534.462	MAINTENANCE OF VEHICLES	$ 55,000	$ 55,000	$ -
22-4212-534.463	EQUIPMENT MAINT/PARTS	$ 35,000	$ 41,160	$ 6,160
22-4212-534.465	ADOPT A ROAD	$ 100	$ 300	$ 200
22-4212-534.490	ADVERTISING	$ 2,500	$ 2,500	$ -
22-4212-534.491	MISCELLANEOUS EXPENDITURE	$ 2,000	$ 2,000	$ -
22-4212-534.510	OFFICE SUPPLIES	$ 1,500	$ 1,500	$ -
22-4212-534.520	OPERATING SUPPLIES	$ 30,000	$ 30,000	$ -
22-4212-534.521	GAS, DIESEL & OIL	$ 119,500	$ 126,437	$ 6,937
22-4212-534.522	TOOLS & SUPPLIES	$ 2,000	$ 2,000	$ -
22-4212-534.540	MEMBERSHIPS AND SUBSCRIPTIONS	$ 200	$ 200	$ -
22-4212-534.541	EXP PD FROM SMALL CO GRANT	$ 93,750	$ 93,750	$ -
22-4212-534.542	EXP PD FROM HAZ WASTE GRANT	$ 52,000	$ 39,000	$ (13,000)
22-4212-534-550	EDUCATION & TRAINING	$ 1,500	$ 1,500	$ -
22-4212-534.610	CITY OF MONTICELLO ASSMNT PORTION	$ 100,000	$ 185,000	$ 85,000
22-4212-534.640	EQUIPMENT	$ 15,000	$ -	$ (15,000)
	TOTALS	**$ 2,278,610**	**$ 2,161,382**	**$ (117,228)**

Solid Waste Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

GRANTS TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
12-5500-331.000	Sec 8 Program	$ 200,000	$ 200,000	$ -
12-5500-331.180	CDBG Housing Rehab	$ 400,000	$ 400,000	$ -
12-5500-331.650	SHIP	$ 350,000	$ -	$ (350,000)
12-9000-344.080	SCOP-Small Co Outreach PR	$ 7,981,336	$ -	$ (7,981,336)
	TOTAL REVENUES	**$ 8,931,336**	**$ 600,000**	**$ (8,331,336)**
12-5500-331.690	**Transfer from General Fund/Matching Revenue**	**$ -**	$ -	**$ -**
	TOTAL REVENUES	**$ 8,931,336**	**$ 600,000**	**$ (8,331,336)**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
12-0001-554.300	Section 8 - O/E	$ 200,000	$ 200,000	$ -
12-0018-554.300	CDBG Housing Rehab/Admini	$ 400,000	$ 400,000	$ -
12-0098-551.300	SHIP>Oth Exp	$ 350,000	$ -	$ (350,000)
12-0098-525.311	SCOP-Small Co Outreach PR-Exp	$ 7,981,336	$ -	$ (7,981,336)
	TOTALS	**$ 8,931,336**	**$ 600,000**	**$ (8,331,336)**

Grants Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

911 TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
23-0000-315.000	Communications Services Tax	$ 36,831	$ 37,000	$ 169
23-2000-334.010	911 Supplemental Award	$ 84,720	$ 84,720	$ -
23-4000-342.000	EOC Surcharge/Wireless	$ 45,816	$ 45,816	$ -
23-4000-342.010	Prepaid Wireless	$ 3,645	$ 3,645	$ -
23-4000-342.020	Non-Wireless	$ 5,000	$ 5,000	$ -
23-2000-334.020	Rural County CHS Maint Grant	$ -	$ 38,000	$ 38,000
23-1000-381.010	**Transfer From General Fund**	**$ -**	**$ -**	**$ -**
	TOTAL REVENUES	**$ 176,012**	**$ 214,181**	**$ 38,169**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
23-2911-525.410	Emergency Communication	$ 79,140	$ 72,368	$ (6,772)
23-2911-525.411	Rural County CHS Maint Grant Exp	$ -	$ 38,000	$ 38,000
23-2911-521.931	911 Budget - Sheriff	$ 96,872	$ 103,813	$ 6,941
	TOTALS	**$ 176,012**	**$ 214,181**	**$ 38,169**

911 Trust Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

JEFF CO LITERACY ALLIANCE

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
26-4000-389.000	JEFF CO LITERACY ALLIANCE GRANT	$ 170,300	$ 170,300	$ -
	TOTAL REVENUES	**$ 170,300**	**$ 170,300**	**$ -**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
26-6214-571.341	CONTRACT SERVICES	$ 170,300	$ 170,300	$ -
	TOTAL EXPEENDITURES	**$ 170,300**	**$ 170,300**	**$ -**

Jeffco Literacy Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

SHIP TRUST FUND

Revenues

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
13-5000-334.000	SHIP	$ -	$ 350,000	$ 350,000
	TOTAL REVENUES	**$ -**	**$ 350,000**	**$ 350,000**

Expenditures

Account Number	Account Description	Adopted Budget FY 25-26	Requested Budget FY 26-27	Increase or (Decrease)
13-0098-554.340	Administrative Costs-SHIP	$ -	$ 22,600	$ 22,600
13-0098-554.460	Construction/Rehab Services-SHIP	$ -	$ 319,600	$ 319,600
13-0098-554.310	Professional Services-SHIP	$ -	$ 7,800	$ 7,800
	TOTALS	**$ -**	**$ 350,000**	**$ 350,000**

SHIP Fund Balance	**$ -**
Funds Required from the General Fund	**$ -**

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[10080] AK ASSOCIATES								
8/25/2026	9/15/2026	12506-FL	9/15/2026	911 Annual Maintenance Support - Amount will be reimbursed from DMS agreement26-04-20 (FLAIR Contract#TC819) - Ref# AK Quote #: 2053	8,433.00	8,433.00	23-2911-525.411	8,433.00
Total for[10080] AK ASSOCIATES					**8,433.00**	**8,433.00**		**8,433.00**
[10405] Amazon Capital Services								
9/17/2026	9/17/2026	11CT1QN4WVKY	9/15/2026	ACCT# A1E5P4C153SPTZ OPPERATING SUPPLIES	46.72	46.72	01-6213-571.520	46.72
9/17/2026	9/17/2026	1977QWKD3W9C	9/15/2026	ACCT# A1E5P4C153SPTZ OFFICE SUPPLIES	185.76	185.76	01-6213-571.510	185.76
9/17/2026	9/17/2026	1G744NV3VTCP	9/15/2026	ACCT# A1E5P4C153SPTZ OFFICE SUPPLIES	511.97	511.97	01-6213-571.510	511.97
9/15/2026	9/15/2026	1HGQ-6NJM-1C77	9/15/2026	ACCT# A24CGM0G5G9870 - TRASH CANS	184.24	184.24	01-2670-519.340	184.24
9/17/2026	9/17/2026	1HQQVPCWJN33	9/15/2026	ACCT# A1E5P4C153SPTZ BOOKCLUB/PROGRAM SUPPLIES	136.68	136.68	01-6213-571.520	136.68
9/17/2026	9/17/2026	1K3THNTQCGH6	9/15/2026	ACCT# A1E5P4C153SPTZ BOOKS	61.04	61.04	01-6213-571.660	61.04
9/17/2026	9/17/2026	1NNYCFX6CFYK	9/15/2026	ACCT# A1E5P4C153SPTZ BOOKCLUB/OPPERATING SUPPLIES	199.50	199.50	01-6213-571.520	199.50
9/03/2026	9/03/2026	1T97XQ7QXDRD	9/15/2026	AMAZON ACCT# A1E5P4C153SPTZ INV# 1T97XQ7QXDRD OFFICE SUPPLIES	251.80	251.80	01-6213-571.510	251.80
9/15/2026	9/15/2026	1WJT-NKMP-C4Y9	9/15/2026	ACCT# A24CGM0G5G9870 - TONER - CAROLE - COUNTY COURT	140.89	140.89	01-2324-516.510	140.89
9/03/2026	9/03/2026	1XJ7LN3MY3JP	9/15/2026	Amazon ACCT# A1E5P4C153SPTZ INV# 1XJ7LN3MY3JP Janitorial Supplies	74.03	74.03	01-6212-571.340	74.03
9/11/2026	9/11/2026	A24CGM0G5G9870	9/15/2026	ACCT# 16X6-P6KF-L16N - TRASH BAGS	43.04	43.04	01-2670-519.340	43.04
9/03/2026	9/03/2026	IPTJQ7YV9G7Q	9/15/2026	Amazon ACCT# A1E5P4C153SPTZ INV# IPTJQ7YV9G7Q Program Supplies	80.37	80.37	01-6213-571.520	80.37
9/03/2026	9/03/2026	IXLQRGLTJ7KD	9/15/2026	Amazon ACCT# A1E5P4C153SPTZ INV# IXLQRGLTJ7KD Operating Supplies	57.17	57.17	01-6213-571.520	57.17
Total for[10405] Amazon Capital Services					**1,973.21**	**1,973.21**		**1,973.21**
[12325] ARTEZIA WATER								
9/17/2026	9/17/2026	0669901	9/15/2026	ACCT# 302577 - PD	52.00	52.00	01-2333-516.341	52.00
Total for[12325] ARTEZIA WATER					**52.00**	**52.00**		**52.00**
[14217] Asure Operations LLC								
9/03/2026	9/03/2026	INV8364082	9/15/2026	acct# C52506 TLM usage * Base fee - August 2026	411.32	411.32	01-2104-513.310	411.32
Total for[14217] Asure Operations LLC					**411.32**	**411.32**		**411.32**
[12230] Bass Electrical Services of Madison Inc								
9/11/2026	9/11/2026	7484	9/15/2026	electrical work	664.00	664.00	01-6101-572.523	664.00
9/03/2026	9/03/2026	7492	9/15/2026	removed electrical & data circuits from wall, connect lights & rewired 3-way switches, installed general purpose receptacles for desk, power & wall mounted tv - Annex	2,548.00	2,548.00	01-2104-513.310	2,548.00

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
9/03/2026	9/03/2026	7493	9/15/2026	install new exterior wall light for sign - Annex	641.00	641.00	01-2104-513.310	641.00
Total for[12230] Bass Electrical Services of Madison Inc					**3,853.00**	**3,853.00**		**3,853.00**
[14171] Big Island Construction Co. Inc.								
9/10/2026	9/10/2026	070626 REC-1	9/15/2026	Repair walking track at County Park	3,200.00	3,200.00	18-4102-541.646	3,200.00
9/10/2026	9/10/2026	071026 REC 2	9/15/2026	Repair walking track at county rec park	3,200.00	3,200.00	18-4102-541.646	3,200.00
9/10/2026	9/10/2026	072126 REC-3	9/15/2026	Repair walking track at County Park	3,200.00	3,200.00	18-4102-541.646	3,200.00
9/10/2026	9/10/2026	072826 REC 4	9/15/2026	Repair walking track at county rec park	2,900.00	2,900.00	18-4102-541.646	2,900.00
9/10/2026	9/10/2026	080426 REC 5	9/15/2026	Repair walking track at county rec park	2,900.00	2,900.00	18-4102-541.646	2,900.00
9/10/2026	9/10/2026	081026 REC 6	9/15/2026	Repair walking track at county rec park	2,200.00	2,200.00	18-4102-541.646	2,200.00
Total for[14171] Big Island Construction Co. Inc.					**17,600.00**	**17,600.00**		**17,600.00**
[11145] Campbell's Plumbing, LLC								
9/17/2026	9/17/2026	17288	9/15/2026	Plumbing for mosquito control building	2,340.00	2,340.00	18-4102-541.634	2,340.00
Total for[11145] Campbell's Plumbing, LLC					**2,340.00**	**2,340.00**		**2,340.00**
[11015] Digital Assurance Certification LLC								
9/15/2026	9/15/2026	82767	9/15/2026	ANNUAL FILING FEE	3,000.00	3,000.00	01-2104-513.310	3,000.00
Total for[11015] Digital Assurance Certification LLC					**3,000.00**	**3,000.00**		**3,000.00**
[14011] Doodie Calls LLC								
9/09/2026	9/09/2026	I22200	9/15/2026	CUST. #C1485 8639 Old Lloyd 9-9-26 R874	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22201	9/15/2026	CUST. C1485 10705 Gamble 9-9-26 R875	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22202	9/15/2026	CUST. #C1485 1389 Nash 9-9-26 R880	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22203	9/15/2026	CUST. #C1485 405 New Monticello 9-9-26 R879	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22204	9/15/2026	CUST. #C1485 1171 S Salt 9-9-26 R876	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22205	9/15/2026	CUST. #C1485 30 Bassett Dairy 9-9-26 R877	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22206	9/15/2026	CUST. #C1485 1697 S Jefferson 9-9-26 R881	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22207	9/15/2026	CUST. #C1485 6640 Ashville Hwy 9-9-26 R882	85.00	85.00	22-4212-534.341	85.00
9/09/2026	9/09/2026	I22209	9/15/2026	CUST. #C1485 2762 Fulford 9-9-26 R878	85.00	85.00	22-4212-534.341	85.00
Total for[14011] Doodie Calls LLC					**765.00**	**765.00**		**765.00**
[10675] First Call Truck Parts								
9/18/2026	9/18/2026	4515	9/15/2026	Bulk DEF	383.40	383.40	22-4212-534.520	383.40
Total for[10675] First Call Truck Parts					**383.40**	**383.40**		**383.40**
[14187] G-Fast Inc								
6/04/2026	6/04/2026	FY2026G-FAST	9/15/2026	FY25-26 BUDGET REISSUE FROM 06.04.26 CHECK # 0327418 LOST	1,500.00	1,500.00	01-2104-513.310	1,500.00
Total for[14187] G-Fast Inc					**1,500.00**	**1,500.00**		**1,500.00**
[11140] Gale/Cengage Learning								
9/17/2026	9/17/2026	9991030556664	9/15/2026	ACCT# 100260403 BOOKS	58.50	58.50	01-6213-571.660	58.50
Total for[11140] Gale/Cengage Learning					**58.50**	**58.50**		**58.50**
[10590] GOVCONNECTION, INC								
9/11/2026	9/11/2026	77946041	9/15/2026	acct# 24001434 Antivirus software renewal	862.50	862.50	01-2104-513.525	862.50
9/24/2026	9/24/2026	77965963	9/15/2026	acct# 24001434 Annual or Prorated charge VIP-MPG AB Pro Ent L Ga L9 12M 8/28/26 - 3/27/27	60.90	60.90	01-2104-513.510	60.90
Total for[10590] GOVCONNECTION, INC					**923.40**	**923.40**		**923.40**

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Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[12085] It's Personal Distinct Custom Designs LLC								
9/15/2026	9/15/2026	11891	9/15/2026	Volunteer 12 Shirts Printed	241.00	241.00	01-4212-562.491	241.00
Total for[12085] It's Personal Distinct Custom Designs LLC					**241.00**	**241.00**		**241.00**
[10300] Jefferson County School Board								
9/17/2026	9/17/2026	FY26Q2-DS	9/15/2026	JAN-MAR 2026 DORI SLOSBERG/DRIVER'S ED SURCHARGE OWED TO JEFF CO SCHOOL BOARD	2,558.70	2,558.70	14-3101-521.390	2,558.70
9/15/2026	9/15/2026	FY26Q3-DS	9/15/2026	APR--JUN 2026 DORI SLOSBERG/DRIVER'S ED SURCHARGE OWED TO JEFF CO SCHOOL BOARD	2,203.93	2,203.93	14-3101-521.390	2,203.93
Total for[10300] Jefferson County School Board					**4,762.63**	**4,762.63**		**4,762.63**
[10540] Jones Welding & Industrial Supplies Inc								
9/15/2026	9/15/2026	R00755707	9/15/2026	CYLINDER RENTAL	646.65	646.65	28-3211-526.522	646.65
9/15/2026	9/15/2026	VM 53598	9/15/2026	Oxygen	113.12	113.12	28-3211-526.522	113.12
Total for[10540] Jones Welding & Industrial Supplies Inc					**759.77**	**759.77**		**759.77**
[10995] Odom's Lawn Care & Tree								
9/10/2026	9/10/2026	639	9/15/2026	Tree removal - cut down 5 pine trees, cut up & pile debris - Rec Park	3,000.00	3,000.00	18-4102-541.646	3,000.00
Total for[10995] Odom's Lawn Care & Tree					**3,000.00**	**3,000.00**		**3,000.00**
[11504] Penn Care Inc								
9/15/2026	9/15/2026	M178469.01	9/15/2026	Medical Supplies	194.64	194.64	28-3211-526.522	194.64
9/15/2026	9/15/2026	M178993.01	9/15/2026	Medical Supplies	194.64	194.64	28-3211-526.522	194.64
9/15/2026	9/15/2026	M180430	9/15/2026	Medical Supplies	382.06	382.06	28-3211-526.522	382.06
Total for[11504] Penn Care Inc					**771.34**	**771.34**		**771.34**
[90063] POSTON, MATTHEW ROBERT								
9/15/2026	9/15/2026	Req 10886	9/15/2026	Special Detail Football	200.00	200.00	28-3211-526.150	200.00
Total for[90063] POSTON, MATTHEW ROBERT					**200.00**	**200.00**		**200.00**
[14194] Pro Web Concepts Inc								
9/11/2026	9/11/2026	2026-0841	9/15/2026	Website Development, balance of site redesign	5,000.00	5,000.00	01-2104-513.310	5,000.00
9/10/2026	9/10/2026	2026-0846	9/15/2026	Hosting word press specialized hosting Sept 2026	254.00	254.00	01-2104-513.310	254.00
Total for[14194] Pro Web Concepts Inc					**5,254.00**	**5,254.00**		**5,254.00**
[14141] RJ Young								
9/15/2026	9/15/2026	INV8206746	9/15/2026	ACCT# L22-PD04 - CONTRACT# UNL-JMH105-1	206.92	206.92	01-2333-516.520	206.92
Total for[14141] RJ Young					**206.92**	**206.92**		**206.92**
[14218] Rodney Barrios Painting LLC								
9/10/2026	9/10/2026	0826-Annex#4	9/15/2026	painting hall wing & conference room at Annex	1,750.00	1,750.00	01-2671-519.460	1,750.00
Total for[14218] Rodney Barrios Painting LLC					**1,750.00**	**1,750.00**		**1,750.00**
[10595] Rudy Scheese Welding Co.								
9/10/2026	9/10/2026	Rudy 8/17/26	9/15/2026	Past Due Welding 8/17/26	1,155.00	1,155.00	22-4212-534.463	1,155.00
Total for[10595] Rudy Scheese Welding Co.					**1,155.00**	**1,155.00**		**1,155.00**

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[14131] S. Stinson & Associates, Inc								
9/10/2026	9/10/2026	26217	9/15/2026	Land Surveying Services Lamont solid waste collection site	1,250.00	1,250.00	01-2104-513.310	1,250.00
Total for[14131] S. Stinson & Associates, Inc					**1,250.00**	**1,250.00**		**1,250.00**
[10075] SOUTHEASTERN CONSULTING ENGINEERS, INC.								
9/24/2026	9/24/2026	12311	9/15/2026	Construction Engineering Inspection Services 8/10-8/31 2026 Waukeenah Hwy Phase II	22,998.89	22,998.89	12-0098-525.311	22,998.89
Total for[10075] SOUTHEASTERN CONSULTING					**22,998.89**	**22,998.89**		**22,998.89**
[12285] SOUTHERN QUALITY PROPANE								
9/17/2026	9/17/2026	277472	9/15/2026	ACCT. #26239 Overdue 7/22/26	91.95	91.95	22-4212-534.521	91.95
Total for[12285] SOUTHERN QUALITY PROPANE					**91.95**	**91.95**		**91.95**
[13058] Tallahassee Memorial Healthcare								
9/11/2026	9/11/2026	P980296973403	9/15/2026	DAY, ADELLE - P980296973403 - PRE EMPLOYMENT SCREENINGS	216.60	216.60	01-2104-513.310	216.60
9/17/2026	9/17/2026	P98036936200	9/15/2026	PRE EMPLOYMENT SCREENING - ROBERTS, D	235.18	235.18	01-2104-513.310	235.18
Total for[13058] Tallahassee Memorial Healthcare					**451.78**	**451.78**		**451.78**
[14241] Window World								
9/17/2026	9/17/2026	082826	9/15/2026	Windows for Mosquito Control Building	9,990.00	9,990.00	18-4102-541.634	9,990.00
Total for[14241] Window World					**9,990.00**	**9,990.00**		**9,990.00**
Report Total					**94,176.11**	**94,176.11**		**94,176.11**

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[10320] ABC Maintenance Services								
9/17/2026	9/17/2026	789	9/11/2026	REMOVE AND REPLACE EXHAUST FANS LIBRARY	2,175.12	2,175.12	01-6213-571.460	2,175.12
Total for[10320] ABC Maintenance Services					**2,175.12**	**2,175.12**		**2,175.12**
[10480] Advanced Business Systems								
9/17/2026	9/17/2026	486706	9/11/2026	ACCT. CO27-001 CT2548-01 Planning Dept Printer	51.02	51.02	01-2780-515.441	51.02
9/17/2026	9/17/2026	488548	9/11/2026	ACCT. CO27-001 CT3665-01 Planning Dept Printer	16.80	16.80	01-2780-515.441	16.80
9/17/2026	9/17/2026	488550	9/11/2026	ACCT. CO27-015 CT3666-01	21.12	21.12	01-2780-515.441	21.12
Total for[10480] Advanced Business Systems					**88.94**	**88.94**		**88.94**
[10630] Beall Tire Company								
9/17/2026	9/17/2026	1-207052	9/11/2026	Cust. #12091 Tires x6 Recaps	1,139.34	1,139.34	22-4212-534.462	1,139.34
Total for[10630] Beall Tire Company					**1,139.34**	**1,139.34**		**1,139.34**
[10250] Big Bend Tire								
9/15/2026	9/15/2026	1607206350	9/11/2026	Engine 1 Brakes	1,388.68	1,388.68	19-3211-522.462	525.00
							19-3211-522.463	863.68
9/15/2026	9/15/2026	1607206370	9/11/2026	Chief Truck Oil Change	120.00	120.00	19-3211-522.463	60.00
							28-3211-526.463	60.00
9/17/2026	9/17/2026	1607206382	9/11/2026	semi tire repair 8/3/26 R15	250.00	250.00	22-4212-534.462	250.00
9/15/2026	9/15/2026	1607206666	9/11/2026	3-1 Intercooler pipe	232.70	232.70	28-3211-526.462	62.50
							28-3211-526.463	170.20
9/17/2026	9/17/2026	1607206848	9/11/2026	Tire Mnt/Dsmnt R15	125.00	125.00	22-4212-534.462	125.00
9/17/2026	9/17/2026	1607206893	9/11/2026	Tire srvc-R15	143.00	143.00	22-4212-534.462	143.00
9/15/2026	9/15/2026	1607206909	9/11/2026	3-1 Heater hose repair	451.21	451.21	28-3211-526.462	312.50
							28-3211-526.463	138.71
9/15/2026	9/15/2026	1607207101	9/11/2026	AMBULANCE 3-1 Oil change	170.00	170.00	28-3211-526.463	170.00
Total for[10250] Big Bend Tire					**2,880.59**	**2,880.59**		**2,880.59**
[10610] Big Bend-Eubanks Termite & Pest Control Inc								
9/11/2026	9/11/2026	276822	9/11/2026	ACCT# 8522 - MONTHLY PEST CONTROL	530.00	530.00	01-2671-519.460	530.00
9/11/2026	9/11/2026	276823	9/11/2026	ACCT# 13572 - RODENT BOX SERVICE	25.00	25.00	22-4212-534.460	25.00
Total for[10610] Big Bend-Eubanks Termite & Pest Control					**555.00**	**555.00**		**555.00**
[11825] CenturyLink Communications, LLC								
9/11/2026	9/11/2026	0826-1743	9/11/2026	ACCT# 463021743 REC PARK	207.73	207.73	01-6101-572.410	207.73
9/11/2026	9/11/2026	0826-2207	9/11/2026	ACCT NM: JEFFERSON COUNTY CLERK OF COURT - ACCT# 312042207	6.15	6.15	01-2671-519.410	6.15
9/11/2026	9/11/2026	0926-0982	9/11/2026	ACCT# SUPREME CT OF FL - 311120982	60.00	60.00	01-2322-516.410	60.00
9/11/2026	9/11/2026	0926-6495	9/11/2026	ACCT: JEFFERSON COUNTY BOCC - 461036495	243.90	243.90	01-2671-519.410	129.27
							22-4212-534.410	114.63
9/11/2026	9/11/2026	0926-8787	9/11/2026	ACCT: JEFFERSON COUNTY - 312248787	136.50	136.50	01-2332-516.410	136.50
Total for[11825] CenturyLink Communications, LLC					**654.28**	**654.28**		**654.28**
[10770] Cintas								
9/09/2026	9/09/2026	4280128998	9/11/2026	CUST. #20833644 Uniforms SW	82.18	82.18	22-4212-534.341	82.18
9/24/2026	9/24/2026	4280873150	9/11/2026	CUST. #20833644 Uniforms 9/1/26	82.18	82.18	22-4212-534.341	82.18
Total for[10770] Cintas					**164.36**	**164.36**		**164.36**

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Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[10025] City of Monticello								
9/11/2026	9/11/2026	0726-0009	9/11/2026	ACCT# 00010009 - SVC 7/9-8/4/2026	573.41	573.41	01-2670-519.430	573.41
9/11/2026	9/11/2026	0726-0119	9/11/2026	ACCT. #00020119 REC PARK	116.17	116.17	01-6101-572.430	116.17
9/15/2026	9/15/2026	0726-0133	9/11/2026	ACCT. #00050133 JCFR	40.66	40.66	19-3211-522.430	20.33
							28-3211-526.430	20.33
9/15/2026	9/15/2026	0726-0135	9/11/2026	ACCT. #00050135 JCFR Water	25.30	25.30	19-3211-522.430	12.65
							28-3211-526.430	12.65
9/17/2026	9/17/2026	0726-0166	9/11/2026	ACCT# 00010166 S. WATER ST. LIBRARY	294.88	294.88	01-6212-571.430	294.88
9/11/2026	9/11/2026	0726-0204	9/11/2026	ACCT.#00050204 AC water 7/7/26-7/30/26	195.68	195.68	01-4212-562.430	195.68
9/15/2026	9/15/2026	0726-0206	9/11/2026	ACCT. 00050206 SW Office Water 7/7 to 8/4	86.15	86.15	22-4212-534.430	86.15
Total for[10025] City of Monticello					**1,332.25**	**1,332.25**		**1,332.25**
[10130] Duke Energy								
9/17/2026	9/17/2026	0726-0746	9/11/2026	ACCT. 900085450746	231.23	231.23	01-2780-515.430	115.61
							01-3440-524.430	115.62
9/17/2026	9/17/2026	0726-4879	9/11/2026	ACCT. # 9300 0001 4879 Multi Locations 7/11 -8/14	1,064.52	1,064.52	22-4212-534.430	1,064.52
9/03/2026	9/03/2026	0826-4564	9/11/2026	Acct #930000014564 utilities	1,028.19	1,028.19	01-6302-537.430	1,028.19
Total for[10130] Duke Energy					**2,323.94**	**2,323.94**		**2,323.94**
[10530] ECB PUBLISHING INC								
9/17/2026	9/17/2026	36510	9/11/2026	Planning Dept legal notice public hearing	45.00	45.00	01-2780-515.490	45.00
Total for[10530] ECB PUBLISHING INC					**45.00**	**45.00**		**45.00**
[90023] EDWARDS, MARVIN L								
9/11/2026	9/11/2026	0926-ME	9/11/2026	PER DIEM - 2026 CIVIL PROCESS ENFORCEABLE AND NON-ENFORCEABLE TRAINING SCHOOL 9/10/2026	128.00	128.00	14-3101-521.540	128.00
Total for[90023] EDWARDS, MARVIN L					**128.00**	**128.00**		**128.00**
[10555] GCL MONTICELLO								
9/11/2026	9/11/2026	198238	9/11/2026	CUST# 300166 - REC PARK - DRILL BIT	39.98	39.98	01-6101-572.523	39.98
9/11/2026	9/11/2026	198551	9/11/2026	CUST. #300166 mulch	22.96	22.96	01-6101-572.523	22.96
9/11/2026	9/11/2026	198635	9/11/2026	CUST. #300166 nuts and bolts	6.93	6.93	01-6101-572.523	6.93
Total for[10555] GCL MONTICELLO					**69.87**	**69.87**		**69.87**
[11330] GREAT AMERICA FINANCIAL SERVICES								
9/11/2026	9/11/2026	42850472	9/11/2026	AGREEMENT3 020-1868373-000 - SN# CSEN41824	194.00	194.00	01-2780-515.441	194.00
Total for[11330] GREAT AMERICA FINANCIAL SERVICES					**194.00**	**194.00**		**194.00**
[10980] Jefferson Communities Water System, Inc.								
9/16/2026	9/16/2026	0726-0500	9/11/2026	ACCT. #0320500 10705 Gamble Rd 8/27	39.78	39.78	22-4212-534.430	39.78
9/16/2026	9/16/2026	0726-5600	9/11/2026	ACCT. 0415600 8747 Old Lloyd	38.50	38.50	22-4212-534.430	38.50
9/11/2026	9/11/2026	0826-2000	9/11/2026	ACCT# 0212000	38.50	38.50	01-2671-519.430	38.50
9/15/2026	9/15/2026	0826-3700	9/11/2026	ACCT. #0403700 LVFD Water	101.42	101.42	19-3211-522.621	101.42
Total for[10980] Jefferson Communities Water System, Inc.					**218.20**	**218.20**		**218.20**
[10281] Jefferson County Road Department								
9/11/2026	9/11/2026	0826-AC	9/11/2026	AUGUST 2026 Fuel AC	402.57	402.57	01-4212-562.521	402.57
9/15/2026	9/15/2026	0826-AVFD	9/11/2026	AUGUST 2026 Fuel AVFD	142.00	142.00	19-3211-522.623	142.00
9/17/2026	9/17/2026	0826-BD	9/11/2026	AUGUST 2026 Fuel BD	352.98	352.98	01-3440-524.521	352.98

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Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
9/10/2026	9/10/2026	0826-CE	9/11/2026	August 2026 Fuel - Code Enforcement	245.59	245.59	01-2102-513.521	245.59
9/10/2026	9/10/2026	0826-CM	9/11/2026	AUGUST 2026 Fuel - Co Mgr.	216.47	216.47	01-2102-513.521	216.47
9/15/2026	9/15/2026	0826-FD	9/11/2026	AUGUST 2026 Fuel FIRE DEPT.	6,960.58	6,960.58	19-3211-522.521	1,442.32
							19-3211-522.620	240.31
							28-3211-526.521	5,277.95
9/10/2026	9/10/2026	0826-MC	9/11/2026	August 2026 Fuel MC	187.36	187.36	01-4216-534.521	187.36
9/11/2026	9/11/2026	0826-RP	9/11/2026	AUGUST 2026 FUEL REC PARK	777.87	777.87	01-6101-572.521	777.87
9/10/2026	9/10/2026	0826-SW	9/11/2026	AUGUST 2026 FUEL SW	8,853.34	8,853.34	22-4212-534.521	8,853.34
9/15/2026	9/15/2026	0826-WVFD	9/11/2026	AUGUST 2026 Fuel WVFD	109.68	109.68	19-3211-522.620	109.68
Total for[10281] Jefferson County Road Department					**18,248.44**	**18,248.44**		**18,248.44**
[10725] Keaton Tire Repair								
9/04/2026	9/04/2026	919140	9/11/2026	#G1-TIRE MOUNT	75.00	75.00	22-4212-534.462	75.00
9/11/2026	9/11/2026	919141	9/11/2026	K Tires #R10-9/11/26	250.00	250.00	22-4212-534.462	250.00
9/17/2026	9/17/2026	919144	9/11/2026	Tire srvc and mount 9/4/26 UNIT R-15	225.00	225.00	22-4212-534.462	225.00
9/17/2026	9/17/2026	919145	9/11/2026	Tire srvc/mount 9/8/26 R-15	225.00	225.00	22-4212-534.462	225.00
Total for[10725] Keaton Tire Repair					**775.00**	**775.00**		**775.00**
[11630] Keith Roddenberry								
9/11/2026	9/11/2026	189887	9/11/2026	COURTHOUSE LAWN SERVICE	50.00	50.00	01-2670-519.460	50.00
Total for[11630] Keith Roddenberry					**50.00**	**50.00**		**50.00**
[14039] LUMEN-LEVEL 3 COMMUNICATIONS, LLC								
9/11/2026	9/11/2026	800261548	9/11/2026	ACCT# 5-BXTBVBL4 - PD 2ND JUDICIAL - 9/1-9/30/2026	284.25	284.25	01-2333-516.410	284.25
Total for[14039] LUMEN-LEVEL 3 COMMUNICATIONS, LLC					**284.25**	**284.25**		**284.25**
[90047] MASSEY, WILLIAM								
9/11/2026	9/11/2026	0926-WM	9/11/2026	9/8/2026- 2026 CIVIL PROCESS ENFORCEABLE AND NON-ENFORCEABLE TRAINING SCHOOL - W. MASSEY	128.00	128.00	14-3101-521.540	128.00
Total for[90047] MASSEY, WILLIAM					**128.00**	**128.00**		**128.00**
[10440] Monticello Carquest Inc.								
9/15/2026	9/15/2026	10338-365167	9/11/2026	CUST# 253 - CLUTCH SPRING AND SPOOL	37.79	37.79	01-6101-572.520	37.79
8/18/2026	9/15/2026	10338-365172	9/11/2026	CREDIT MEMO INV. 10338-365172 ORIGINAL INV. 10338-365167	-4.20	-4.20	01-6101-572.520	-4.20
9/15/2026	9/15/2026	10338-366027	9/11/2026	CUST. 262 Chainsaw bar oil, fuel, chain	83.96	83.96	19-3211-522.520	83.96
9/08/2026	9/11/2026	198761	9/11/2026	CREDIT INVOICE #198761 TO ORIGINAL INVOICE # 198238	-19.99	-19.99	01-6101-572.523	-19.99
Total for[10440] Monticello Carquest Inc.					**97.56**	**97.56**		**97.56**
[14237] PGIT Combined Claims Account Administered by								
9/03/2026	9/03/2026	241019-1935-JCFRFL	9/11/2026	PGIT COMBINED CLAIM - TACZAK - TRIP# 24-E2719113 - DATE OF SERVICE 10/19/2024	1,614.82	1,614.82	28-3211-526.999	1,614.82
Total for[14237] PGIT Combined Claims Account					**1,614.82**	**1,614.82**		**1,614.82**
[11700] Pitney Bowes Inc Purchase Power								
9/17/2026	9/17/2026	0826-3785	9/11/2026	ACCT. # 8000 9000 0348 3785 Postage Planning Dept	1,652.82	1,652.82	01-2780-515.420	1,652.82
Total for[11700] Pitney Bowes Inc Purchase Power					**1,652.82**	**1,652.82**		**1,652.82**

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[10615] Redwire								
9/17/2026	9/17/2026	658403	9/11/2026	Cust #WM1603 JCEO CCTV security camera/system maintenance-Sept 2026 service	107.53	107.53	01-6302-537.460	107.53
Total for[10615] Redwire					**107.53**	**107.53**		**107.53**
[10445] Sonitrol of Tallahassee								
9/11/2026	9/11/2026	657679	9/11/2026	CUST# R1M603291 - SAO	126.74	126.74	01-2671-519.460	126.74
Total for[10445] Sonitrol of Tallahassee					**126.74**	**126.74**		**126.74**
[14140] The Southern Group								
9/10/2026	9/10/2026	FL-104580	9/11/2026	Professional services rendered for September 2026	5,000.00	5,000.00	01-2104-513.310	5,000.00
Total for[14140] The Southern Group					**5,000.00**	**5,000.00**		**5,000.00**
[12836] Thomas M Coyne MD PA								
9/24/2026	9/24/2026	26-1479	9/11/2026	August 2026 Medical Examiner Services	10,332.00	10,332.00	01-3990-527.310	10,332.00
Total for[12836] Thomas M Coyne MD PA					**10,332.00**	**10,332.00**		**10,332.00**
[12550] Toshiba Financial Services								
9/11/2026	9/11/2026	42946526	9/11/2026	AGREEMENT# 025-1689390-000 MULTIPLE DEPTS.	1,745.00	1,745.00	01-2324-516.441	19.00
							01-2670-519.441	692.20
							01-2671-519.441	49.00
							01-3440-524.441	357.10
							01-6302-537.441	337.60
							11-4102-541.441	172.10
							22-4212-534.441	118.00
Total for[12550] Toshiba Financial Services					**1,745.00**	**1,745.00**		**1,745.00**
[10225] Tower Compactor Rentals								
9/16/2026	9/16/2026	26-26119	9/11/2026	405 New Mont. 9/1	474.97	474.97	22-4212-534.341	474.97
9/16/2026	9/16/2026	26-26120	9/11/2026	CUST. #JEFF03 1389 Nash Rd	949.94	949.94	22-4212-534.341	949.94
9/16/2026	9/16/2026	26-26133	9/11/2026	CUST. JEF003 10705 Gamble Rd	474.97	474.97	22-4212-534.341	474.97
9/16/2026	9/16/2026	26-26143	9/11/2026	CUST. JEF003 2576 Fulford	474.97	474.97	22-4212-534.341	474.97
9/16/2026	9/16/2026	26-26144	9/11/2026	CUST. # JEF003 1171 S Salt	474.97	474.97	22-4212-534.341	474.97
9/16/2026	9/16/2026	26-26148	9/11/2026	CUST. # JEF003 8540 Old Lloyd	949.94	949.94	22-4212-534.341	949.94
Total for[10225] Tower Compactor Rentals					**3,799.76**	**3,799.76**		**3,799.76**
[10520] TRI-COUNTY ELECTRIC COOPE								
9/07/2026	9/07/2026	0726-1796	9/11/2026	ACCT. #521796 112 Pinkney Hill 9-7-26	78.59	78.59	22-4212-534.430	78.59
9/07/2026	9/07/2026	0826-0024	9/11/2026	ACCT. 550024 1171 S Salt 9-7-26	54.02	54.02	22-4212-534.430	54.02
9/07/2026	9/07/2026	0826-0382	9/11/2026	acct. #550382 2576 Fulford 9-7-26	112.49	112.49	22-4212-534.430	112.49
9/07/2026	9/07/2026	0826-2888	9/11/2026	ACCT #562888 1171 S Salt Aucilla 9-7-26	56.81	56.81	22-4212-534.430	56.81
9/07/2026	9/07/2026	0826-6669	9/11/2026	ACCT. #516669 10705 Gamble 9-7-26	145.41	145.41	22-4212-534.430	145.41
9/07/2026	9/07/2026	0826-9783	9/11/2026	ACCT. #569783 8540 Old Lloyd 9-7-26	207.18	207.18	22-4212-534.430	207.18
Total for[10520] TRI-COUNTY ELECTRIC COOPE					**654.50**	**654.50**		**654.50**
[10465] UniFirst Corporation								
9/11/2026	9/11/2026	3050095793	9/11/2026	CUST# 1311916 COURTHOUSE	317.26	317.26	01-2670-519.520	317.26
9/11/2026	9/11/2026	3050096201	9/11/2026	CUST. #1237569 Multi Supplies 8/13/26	86.50	86.50	22-4212-534.540	86.50
9/26/2026	9/26/2026	3050097054	9/11/2026	CUST. #1237569 Supplies	86.50	86.50	22-4212-534.341	86.50
9/10/2026	9/10/2026	3050097065	9/11/2026	CUST# 1311916 COURTHOUSE	317.26	317.26	01-2670-519.520	317.26

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
9/11/2026	9/11/2026	3050097439	9/11/2026	CUST# 1311916 COURTHOUSE	317.26	317.26	01-2670-519.520	317.26
Total for[10465] UniFirst Corporation					**1,124.78**	**1,124.78**		**1,124.78**
[10255] Verizon Wireless								
9/11/2026	9/11/2026	6151750661	9/11/2026	ACCT# 222501100-00001 - REC PARK	37.45	37.45	01-6101-572.410	37.45
9/11/2026	9/11/2026	6151842915	9/11/2026	ACCT# 842179031-00001 - LEON COUNTY PUBLIC DEFENDER	36.07	36.07	01-2333-516.410	36.07
9/10/2026	9/10/2026	6151846740	9/11/2026	acct# 842543529-00001 monthly service 7.24 -8.23	1,460.76	1,460.76	01-2102-513.410	393.04
							01-2670-519.410	52.09
							01-3440-524.410	74.90
							01-4216-534.410	37.45
							01-6212-571.410	37.45
							01-6302-537.410	36.07
							11-4102-541.410	172.98
							19-3211-522.410	126.25
							22-4212-534.410	404.29
							28-3211-526.410	126.24
Total for[10255] Verizon Wireless					**1,534.28**	**1,534.28**		**1,534.28**
Report Total					**59,244.37**	**59,244.37**		**59,244.37**

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[11470] The Dollywood Foundation								
9/17/2026	9/17/2026	08262623	9/11/2026	ACCT# FLJEFFERSON JCLA	176.60	176.60	26-6214-571.341	176.60
9/17/2026	9/17/2026	09262623	9/11/2026	ACCT# FLJEFFERSON JCLA	192.19	192.19	26-6214-571.341	192.19
Total for[11470] The Dollywood Foundation					**368.79**	**368.79**		**368.79**
Report Total					**368.79**	**368.79**		**368.79**

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[14258] All Smiles Face Painting LLC								
9/17/2026	9/17/2026	015	9/15/2026	Face Painting at JCLA Literacy Event	150.00	150.00	26-6214-571.341	150.00
Total for[14258] All Smiles Face Painting LLC					**150.00**	**150.00**		**150.00**
[10405] Amazon Capital Services								
9/17/2026	9/17/2026	14XXHN9WLM9C	9/15/2026	ACCT# A1E5P4C153SPTZ JCLA	142.64	142.64	26-6214-571.341	142.64
9/17/2026	9/17/2026	1733RJRYFRQF	9/15/2026	ACCT# A1E5P4C153SPTZ JCLA	290.80	290.80	26-6214-571.341	290.80
9/17/2026	9/17/2026	1JNVYNQR371G	9/15/2026	ACCT# A1E5P4C153SPTZ JCLA	1,761.28	1,761.28	26-6214-571.341	1,761.28
9/03/2026	9/03/2026	1QY3JRN79XF7	9/15/2026	ACCT# A1E5P4C153SPTZ BOOKCLUB-JCLA	102.80	102.80	26-6214-571.341	102.80
9/17/2026	9/17/2026	1WNLMDWFR9MQ	9/15/2026	ACCT# A1E5P4C153SPTZ PROGRAM SUPPLIES/JCLA	71.44	71.44	26-6214-571.341	71.44
9/17/2026	9/17/2026	1XN3FDG1N1WY	9/15/2026	ACCT# A1E5P4C153SPTZ JCLA/LITERACY FESTIVAL	145.84	145.84	26-6214-571.341	145.84
Total for[10405] Amazon Capital Services					**2,514.80**	**2,514.80**		**2,514.80**
[14248] Chandra Hayes DBA CH Educational Consulting								
9/17/2026	9/17/2026	INV-0001	9/15/2026	COORDINATING INITIATIVES TO INCREASE COMMUNITY ENGAGEMENT AND AWARENESS OF LITERACY INV-0001 JCLA	1,000.00	1,000.00	26-6214-571.341	1,000.00
Total for[14248] Chandra Hayes DBA CH Educational					**1,000.00**	**1,000.00**		**1,000.00**
[14251] Courtney Nicolou								
9/17/2026	9/17/2026	1	9/15/2026	COORDINATING INITIATIVES TO INCREASE COMMUNITY ENGAGEMENT AND AWARENESS OF LITERACY INV-0001 JCLA	1,000.00	1,000.00	26-6214-571.341	1,000.00
Total for[14251] Courtney Nicolou					**1,000.00**	**1,000.00**		**1,000.00**
[14246] Groove Nutrition LLC								
9/17/2026	9/17/2026	15	9/15/2026	LITERACY EVENT REFRESHER DRINKS	742.31	742.31	26-6214-571.341	742.31
Total for[14246] Groove Nutrition LLC					**742.31**	**742.31**		**742.31**
[14238] Instructional Telecommunications Foundation Inc.								
9/17/2026	9/17/2026	INV00567	9/15/2026	HOT SPOT FOR COMMUNITY JCLA	3,438.00	3,438.00	26-6214-571.341	3,438.00
Total for[14238] Instructional Telecommunications					**3,438.00**	**3,438.00**		**3,438.00**
[14245] JW's Smokehouse Grill LLC								
9/17/2026	9/17/2026	26-00281	9/15/2026	LITERACY FESTIVAL/JCLA TURKEY DRUM STICKS	475.00	475.00	26-6214-571.341	475.00
Total for[14245] JW's Smokehouse Grill LLC					**475.00**	**475.00**		**475.00**
[14256] Klown Kapers DBA BJ's Part House								
9/17/2026	9/17/2026	82926	9/15/2026	TWO BALLOON ARTIST LITERACY FESTIVAL	990.00	990.00	26-6214-571.341	990.00
Total for[14256] Klown Kapers DBA BJ's Part House					**990.00**	**990.00**		**990.00**
[14254] Kona Ice of Central SW Georgia								
9/17/2026	9/17/2026	000580	9/15/2026	LITERACY FESTIVAL/JCLA ICE DRINKS	1,000.00	1,000.00	26-6214-571.341	1,000.00
Total for[14254] Kona Ice of Central SW Georgia					**1,000.00**	**1,000.00**		**1,000.00**

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[14249] Tally Tots LLC								
9/17/2026	9/17/2026	298628002050	9/15/2026	GIANT BALL PIT WITH SLIDE	2,295.00	2,295.00	26-6214-571.341	2,295.00
				[NOTE: Tally Tots required a $500 deposit, refundable, that Emily made herself. That number is not included in the grand total and				
Total for[14249] Tally Tots LLC					**2,295.00**	**2,295.00**		**2,295.00**
[14192] United Force of Jefferson County Inc								
9/17/2026	9/17/2026	0000001	9/15/2026	LITERACY FESTIVAL/JCLA FISH SANDWICHS	2,000.00	2,000.00	26-6214-571.341	2,000.00
Total for[14192] United Force of Jefferson County Inc					**2,000.00**	**2,000.00**		**2,000.00**
Report Total					**15,605.11**	**15,605.11**		**15,605.11**

Fund 01

1947 SCRAP
1948 SCOP
1949 CIGP
2101 BOCC
2102 Coordinator
2103 County Attorney
2104 County Administrative
2211 Property Appraiser
2212 Tax Deed
2325 JASC Shared Court
2326 USA Shared Court
2327 ICSID Shared Court
2320 Clerk
2322 Circuit Court
2324 County Court
2332 State Attorney
2333 Public Defender
2440 Supervisor of Elections
2670 Courthouse
2671 Admin Buildings
2780 Planning Dept
2781 Local Programs
3101 Sheriff/EOC
3102 Veterans Affairs
3211 Forestry
3440 Building Dept
3441 Impact Fees
3990 Medical Examiner
4212 Animal Control
4216 Mosquito Control-Local
4217 Mosquito Control-State
5101 Health Dept
5222 Other Welfare
6101 Parks & Recreation
6212 Library-Local
6213 Library-State
6302 Extension

Fund 11

4102 Road Dept

Fund 12

0018 CDBG
0098 SHIP & Other

Fund 14

3101 Sheriff

Fund 18

4102 Capital Projects

Fund 19

3211 Fire Rescue

Fund 22

4212 Solid Waste

Fund 23

2911 E911

Fund 24

4104 2012 & 2022 Bond Debt Service

Fund 26

6214 Literacy

Fund 27

4103 County Road Bond

Fund 28

3211 EMS

Fund 29

2781 Tourist Development

Fund 30

4104 2018 Bond Debt Service

Pre-Approved Vendors (PAV)

ABC Maintenance
AccuFund
Advanced Business Systems
Animal Medical Clinic
Apalachee Center
Aucilla Area Solid Waste
Avenu Insights & Analytics/Neumo
B&B Porta-Toilets
Beall Tire Company
Big Bend Eubanks Termite
Big Bend Tire
Black Creek Services
C&F Services
CenturyLink
Cintas
City of Monticello
Comast
Conrad Yelvington
Crystal Tractor & Equipment
Doodie Calls
DoorKing Inc
Duke
ECB Publishing
Elevator Telephone Services
Eli Roberts & Sons
EMS Management & Consultants Inc
FACC Services Group dba Civitek
Fotia Services
GreatAmerica Financial
Gulf Coast Lumber
Hanckock Whitney Bank
Jefferson Clerk of Court
Jefferson Community Water
Jefferson County Tax Collector
Jefferson Emergency Management
Jefferson Property Appraiser
Jefferson Road Dept
Jefferson Sheriff's Office (inlcudes deputies CE per diems)
John Deere Credit
Keaton Tire Repair
Keith Roddenberry
Kent Bass
Legal Services of North Florida
Lumen
Madison County BOCC
Mitchell Brothers En Route
Mitchell L McElroy
Monticello Carquest
Moran & Smith
Mowrey Elevator Co of Florida
Moyle Law Firm
Nabors, Giblin & Nickerson
Pitney Bowes Global Financial Services LLC
Pitney Bowes Inc Purchase Power
Pop's Sanitation Services LLC
Potty Man Portables
Preferred Governement Insurance Trust
Pro Chem Inc
Quadient Finance USA Inc
Quadient Leasing USA Inc
Redwire
Regions Bank
Register's Mini Storage
Renasant Bank
Right Way Welding
Risk Management Associates
Royal Mini Storage
Santander Leasing Inc
Secure Records Solutions
SGA Spay & Neuter Clinic
Site Trucks
Sonitrol of Tallahassee
Southeastern Consulting Engineers Inc
State Attorney's Office
State of Florida - DMS
Supervisor of Elections
The Dollywood Foundation
The Southern Group
Thomas M Coyne MD PA
Thomasville Animal Hospital
Tidemark Marketing (2K Webgroup)
Toshiba Financial Services
Tower Compactor Rentals
Tri-County Electric Coop
UniFirst
Vector Security
Verizon Wireless
Walker & Sons
Waypoints LLC
WSB

Mobile Communications

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[10250] Big Bend Tire								
9/10/2026	9/10/2026	1607206827	9/11/2026	New tire 215/75R 17.5 roadmaster #48	436.52	436.52	11-4102-541.462	436.52
Total for[10250] Big Bend Tire					**436.52**	**436.52**		**436.52**
[10770] Cintas								
9/24/2026	9/24/2026	4280873402	9/11/2026	acct# 19616374 uniform rental - Rd Dept	164.51	164.51	11-4102-541.341	164.51
Total for[10770] Cintas					**164.51**	**164.51**		**164.51**
[10025] City of Monticello								
9/10/2026	9/10/2026	0726-0112	9/11/2026	acct# 00050112	356.92	356.92	11-4102-541.430	356.92
Total for[10025] City of Monticello					**356.92**	**356.92**		**356.92**
[12640] DoorKing INC								
9/10/2026	9/10/2026	2842318	9/11/2026	monthly service 8.3-9.2 2026 - gate	39.95	39.95	11-4102-541.410	39.95
Total for[12640] DoorKing INC					**39.95**	**39.95**		**39.95**
[10130] Duke Energy								
9/10/2026	9/10/2026	0826-4176	9/11/2026	acct# 930000014176	881.77	881.77	11-4102-541.430	881.77
Total for[10130] Duke Energy					**881.77**	**881.77**		**881.77**
[10520] TRI-COUNTY ELECTRIC COOPE								
9/10/2026	9/10/2026	0826-1579	9/11/2026	acct# 531579 Gamble &d & W Capps Hwy	299.28	299.28	11-4102-541.430	299.28
9/10/2026	9/10/2026	0826-4204	9/11/2026	Acct# 544204 El Destino Rd	30.75	30.75	11-4102-541.430	30.75
Total for[10520] TRI-COUNTY ELECTRIC COOPE					**330.03**	**330.03**		**330.03**
Report Total					**2,209.70**	**2,209.70**		**2,209.70**

Jefferson County Board of County Commissioners

Accounts Payable Status with Accounting Distribution by Vendor

Invoice Date	Activity Date	Invoice	Due Date	Description	Original Amount	Amount Owed	Accounting Distribution	Distribution Amount
[12839] Atmax Equipment Co								
9/24/2026	9/24/2026	IN029319	9/15/2026	2026081301 Service Call, Travel, Diagnostics #114	685.20	685.20	11-4102-541.462	685.20
Total for[12839] Atmax Equipment Co					**685.20**	**685.20**		**685.20**
[14224] Davison Fuels & Oll LLC								
8/18/2026	9/15/2026	INV-001400188A	9/15/2026	Account#12050666 unleaded Entered by Diana Bullock 9/3/26, Initial Approval by Jeffery Lee 9/3/26 & Final Approval by Doug Baber 9/8/26 - invoice re-entered b/c of Pay From selection issues	17,142.54	17,142.54	11-4102-541.100	17,142.54
8/18/2026	9/15/2026	INV-001409661	9/15/2026	Clear Diesel Fuel - Acct# 12050666 Entered by Diana Bullock 9/3/26, Initial Approval by Jeffery Lee 9/3/26 & Final Approval by Doug Baber 9/8/26 - invoice re-entered b/c of Pay From selection issues	15,013.48	15,013.48	11-4102-541.521	15,013.48
Total for[14224] Davison Fuels & Oll LLC					**32,156.02**	**32,156.02**		**32,156.02**
[10540] Jones Welding & Industrial Supplies Inc								
9/10/2026	9/10/2026	R00755708	9/15/2026	Acct# 58688 gas cylinders rental (AC2, OX125, OX282)	121.52	121.52	11-4102-541.520	121.52
Total for[10540] Jones Welding & Industrial Supplies Inc					**121.52**	**121.52**		**121.52**
[14057] Primo Brand								
9/10/2026	9/10/2026	06H8740009773	9/15/2026	acct# 8740009773 cooler rental & water	71.24	71.24	11-4102-541.520	71.24
Total for[14057] Primo Brand					**71.24**	**71.24**		**71.24**
[12010] Safety-Kleen Systems, Inc								
9/24/2026	9/24/2026	CN21539359	9/15/2026	acct JE10809 Parts washer solvent	53.16	53.16	11-4102-541.520	53.16
Total for[12010] Safety-Kleen Systems, Inc					**53.16**	**53.16**		**53.16**
Report Total					**33,087.14**	**33,087.14**		**33,087.14**

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Regular Session
Thursday, September 3, 2026,
9:00 AM

The Board met on this date in Regular Session. Chairman Ben White, Commissioners Jessica Gramling, JT Surles, Austin Hosford and Gene Hall were present. County Manager Douglas Baber, Assistant County Manager Jenny Tuten, Clerk of Court Trey Hightower, and County Attorney Evan Rosenthal were also present.

The Jefferson County Commission approved the agenda and consent items, adopted a proclamation policy by a 4-1 vote, declared 17 county assets surplus, recognized a $65,000 CPTA grant award, and approved budget amendments related to returned Clerk funds and a Library grant. The Board also welcomed the new Veteran Services Officer, received updates on county road and bridge projects, recognized a $5,000 Turner Foundation contribution for the community center, and discussed courthouse grounds improvements and ongoing state and regional partnerships before adjourning.

1. **9 AM Call to Order, Invocation, Pledge of Allegiance**
2. **Approval of the Agenda (00:00:00)**
    a. **Commissioner Surles motions to approve the agenda, seconded by Commissioner Gramling and unanimously approved by the board.**
3. **Public Announcements, Presentations, and Awards (00:00:08)**
    a. Veteran Services Officer (00:00:08)
        i. County Manager Baber introduced David Dishman as Jefferson County's new Veteran Services Officer.
        ii. Mr. Dishman stated that he is an Air Force veteran and disabled veteran with two years of experience assisting veterans, including prior service with the Florida Department of Veterans Affairs in Lake City. He advised that his office hours are Tuesdays and Thursdays from 8:00 a.m. to 4:00 p.m. and that his goal is to assist Jefferson County veterans and surviving spouses in obtaining the benefits they are entitled to receive.
        iii. Mr. Dishman discussed plans to publicize veteran services through the newspaper, social media, community outreach, veterans organizations, and word of mouth. The Board welcomed Mr. Dishman and thanked him for his service.
4. **Citizens Request and Input on Non-Agenda Items (00:03:20)**
    a. Paul Henry commended the County Manager for promptly responding to a question regarding the agenda and thanked the Sheriff for deciding to discontinue the County's Flock license plate camera program. He expressed concerns about privacy and supported redirecting funding from the cameras toward law enforcement personnel.

- **b.** Sheriff Mac McNeil stated that the Flock cameras had been a useful law enforcement tool but concerns regarding privacy and recent action by the Governor led the Sheriff's Office to terminate the contract. He stated that the funding may instead be used for an additional investigator and emphasized the importance of using technology that the community supports.

5. Consent Agenda (00:06:55)

- **a. Commissioner Surles motions to approve the consent agenda, seconded by Commissioner Gramling and unanimously approved by the board.**

6. General Business (00:07:14)

- **a. Proclamation Policy (00:07:14)**
  - i. Chairman White explained that, following discussion at the previous meeting, he asked staff to develop a proclamation policy to provide guidance for future requests. County Manager Baber stated that the policy establishes consistent standards and procedures, focuses proclamations on Jefferson County, provides for staff review, and generally limits proclamations to no more than three per meeting.
  - ii. **Commissioner Gramling motions to approve the Proclamation Policy, seconded by Commissioner Hall. Commissioner Hosford votes in opposition. Motion passes with a 4-1 vote.**
- **b. Surplus Items for Auction (00:09:23)**
  - i. Fleet Services Manager Dusty McCoy presented 17 items of county equipment identified as no longer needed or practical to retain and requested that the Board declare the items surplus and authorize staff to dispose of them by any method allowed under the County's disposition policy.
  - ii. County Manager Baber discussed the County's efforts to manage its fleet more proactively and reduce repair and maintenance costs. Staff explained that surplus items may be sold through an online government auction, traded, scrapped, or otherwise disposed of in the manner that provides the best return to the County.
  - iii. **Commissioner Hosford motions to approve, seconded by Commissioner Gramling and unanimously approved by the board.**
- **c. CPTA Grant Award (00:13:16)**
  - i. David Wheeler informed the Board that Jefferson County was awarded a $65,000 Community Planning Technical Assistance (CPTA) grant through FloridaCommerce and was one of only a small number of counties in the state to receive this type of award.

ii. Mr. Wheeler explained that the grant will fund preparation of an economic development and resiliency strategy over approximately ten months. The plan will identify County priorities for infrastructure, roads, buildings, parks, economic development, and other initiatives and will support future grant applications by demonstrating how proposed projects align with the County's established priorities.

iii. Mr. Wheeler stated that the planning process will involve the Board and community and will be facilitated by a third party. The Board discussed the importance of regional and state partnerships and using the plan as a roadmap for future funding opportunities.

iv. Citizens to speak: Paul Henry

d. Budget Amendment - Clerk of Court Return of Funds (00:20:58)

i. County Manager Baber presented a budget amendment related to the $125,000 returned by the Clerk of Court at the previous meeting.

ii. **Commissioner Surles motions to approve, seconded by Commissioner Gramling and unanimously approved by the board.**

e. Budget Amendment for Library Grant (00:21:18)

i. County Manager Baber presented a budget amendment to formally recognize a $600 grant associated with Florida wildflowers that had already been expended by the Library.

ii. **Commissioner Surles motions to approve, seconded by Commissioner Hall and unanimously approved by the board.**

7. Clerk of Court (00:21:44)

8. County Engineer (00:21:54)

a. The County Engineer reported that staff is working with Capital Asphalt on a change order for headwalls associated with Waukeenah Highway Phase 1 and expects to bring the change order to the Board at the next meeting.

b. The County Engineer reported that WSB and the contractor are finalizing review of plans for a culvert and headwalls on Boston Highway. A full road closure will be required for the pipe crossing, and staff will circulate a detour map and public notice well in advance. The closure is anticipated to occur approximately eight to ten weeks later and is expected to last about one week, with a best-case duration of approximately two days.

c. The County Engineer stated that the Wolf Creek Bridge project will begin soon and that a pre-construction meeting is being coordinated with the contractor and FDOT. He also reported that road widening base work on Waukeenah Highway had been completed on both sides and that work on the paved shoulder base was scheduled to resume the following Monday.

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Regular Session
Thursday, September 3, 2026,
9:00 AM

9. **County Attorney (00:24:18)**
10. **County Manager (00:24:23)**
    - **a.** County Manager Baber advised that the County's monthly department update had been posted with the agenda to improve transparency and provide the public with information on work completed by staff during the previous 30 days.
    - **b.** County Manager Baber recognized Commissioner Hall for connecting the County with the Turner Foundation, which provided a $5,000 contribution designated for the future community center. He stated that the funds will be set aside for the project and may assist with a future match or other project costs.
11. **County Commissioners (00:25:49)**
    - **a.** Commissioner Hall discussed his outreach to the Turner Foundation and stated that the relationship may provide opportunities for additional support in the future.
    - **b.** Commissioner Gramling thanked Clerk Hightower, County Manager Baber, Assistant County Manager Tuten, and staff for courthouse beautification efforts, including tree trimming and landscape improvements, and stated that the work has been positively received by the community.
    - **c.** Commissioner Hosford reported on a recent CareerSource Florida board meeting attended by County Manager Baber. He discussed introductions and conversations with state officials regarding grants, economic development, workforce development, and opportunities to expand trade and technical education in Jefferson County. He commended the County Manager for actively building relationships that may benefit the County.
    - **d.** Commissioner Surles commended staff for their work and stated that the courthouse improvements reflect pride in the community.
    - **e.** Chairman White advised that he and County Manager Baber planned to attend an upcoming Florida Association of Counties meeting in Jacksonville to represent Jefferson County and continue building relationships on behalf of the County.
12. **Adjourn (00:31:48)**
    - **a. Commissioner Hosford motions to adjourn, seconded by Commissioner Surles.**

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ATTEST
Benjamin White, Chairman

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS
Regular Session
Thursday, September 3, 2026,
9:00 AM

____
ATTEST
Cecil “Trey” Hightower, Clerk of Court

Jefferson County Board of County Commissioners
Agenda Request

Date of Meeting: Thursday, September 15, 2026

Date Submitted: Thursday, September 3, 2026

To: Honorable Chairman and Members of the Board

From: Kristy Anderson, Jefferson County Emergency Management Director

Subject: MATCH EXTENSION 4734-089-R – Jefferson County, Jail and Sheriff's Office, Generator

Statement of Issue:
The Jefferson County Board of County Commissioners was recently awarded a Hazard Mitigation Grant Project grant to install a generator at the Jefferson County Jail. Additionally, Jefferson County received a state waiver for the $129,515.25 match amount.

Background:

The Jefferson County Local Mitigation Strategy committee met and agreed that the jail should receive a generator, as the one in use now is several decades old. The generator will supply power to the entire jail complex in case of a power outage.

Analysis:
Approve the 4734-089-R – Jefferson County Jail and Sheriff's Office Generator grant local match extension. Since the State Match funds have been reappropriated, the purpose of this Contract is to modify the Contract to extend the Period of Performance (POP) for the State Match funds through June 30, 2027.

Options:
1. Approve as Recommended
2. Deny
3. Board Direction

Recommendation:
Option #_____

Attachments:
1. 4734-089-R – Jefferson County Jail and Sheriff's Office, Generator grant match extension.

Sub-Recipient Agreement Checklist

Division of Emergency Management
Mitigation Bureau
FISCAL OPERATIONS UNIT
HMGP

Request For Review and Approval	
Sub-Recipient:	Jefferson County
Project #:	4734-089-R
Project Title:	Jefferson County, Jail and Sheriff's Office, Generator
Contract #:	H1365
Modification #:	One

Sub-Recipient Representative (Point of Contact)
Kristy Anderson Emergency Management Director 171 Industrial Park Road Monticello, Florida 32344

Enclosed is your copy of the proposed contract/modification between **Jefferson County** and the Florida Division of Emergency Management (FDEM).

	Complete
☒	This form is required to be included with all Reviews, Approvals, and Submittals
☒	Reviewed and Approved
☒	Signed & Dated Electronic Copy by Official Representative
☒	**Copy of the organization's resolution or charter** that specifically identifies the person or position that is authorized to sign, if not Chairman, Mayor, or Chief
☐	Attachment I - Federal Funding Accountability and Transparency Act (FFATA) - completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☐	Attachment K – Certification Regarding Lobbying - completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☐	Attachment L – FACTS - completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☐	Attachment M – Foreign County of Concern Affivadit completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☒	Electronic Submittal to the Grant Specialist

If you have any questions regarding this contract, or who is authorized to sign it, please contact your Project Manager at (770) 668-8231 or email me at Samara.Burke@yagroup.com.

State Match Contract Number: H1365

Project Number: 4734-089-R

MODIFICATION TO SUBGRANT AGREEMENT BETWEEN THE FLORIDA DIVISION OF EMERGENCY MANAGEMENT AND JEFFERSON COUNTY

This Modification Number One made and entered into by and between the State of Florida, Division of Emergency Management ("the Division"), and Jefferson County ("the Sub-Recipient") to modify Contract Number H1365, dated June 22, 2026 ("the Agreement").

WHEREAS, the Division and the Sub-Recipient have entered into the Agreement, pursuant to which the Division has provided a subgrant to the Sub-Recipient under the Hazard Mitigation Grant Program (HMGP) Match Program State Match Funds of $129,575.25 in Non-Federal State Match Funds; and

WHEREAS, the Division and the Sub-Recipient intend to modify the Agreement; and

WHEREAS, the Agreement expired on June 30, 2026; and

WHEREAS, the Division and the Sub-Recipient intend to reinstate and extend the terms of the Agreement.

NOW, THEREFORE, in consideration of the mutual promises of the parties contained herein, the parties agree as follows:

1. The Agreement is hereby reinstated and extended as though it had never expired.
2. Paragraph 4 of the Agreement is hereby amended to read as follows:

   (4) PERIOD OF AGREEMENT/PERIOD OF PERFORMANCE

   This Agreement survives and remains in effect after termination for the herein referenced State and Federal audit requirements and the referenced required records retention periods. Work shall be performed in accordance with the fully executed Subrecipient Agreement (Agreement #H1327) and associated FEMA HMGP Award (4734-089-R).

   The Period of this Agreement extends until such time as the legislatively appropriated funds are exhausted, the funding sunsets, and/or the enabling statute expires or is repealed, whichever occurs first. Unless amended, the enabling statute expires **June 30, 2027**.
3. Paragraph 5 of the Agreement is hereby amended to read as follows:

   (5) FUNDING

   C. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature, and subject to any modification in accordance with either chapter 216, Florida Statutes, or the Florida Constitution. The parties acknowledge that the legislative appropriation for the HMGP State Match Program has been extended through Fiscal Year 2026–2027, and the State's obligation under this Agreement shall remain subject to the availability of those appropriated funds. If no funding is appropriated for FY 2027-2028 by June 30, 2027, Subrecipient will be responsible for the local match requirements.
4. The Budget and Scope of Work, Attachment A to the FEMA HMGP Award (4734-089-R) Agreement, shall be modified as applicable.
5. All provisions of the Agreement being modified and any attachments in conflict with this Modification shall be and are hereby changed to conform with this Modification, effective on the date of execution of this Modification by both parties.

6. All provisions not in conflict with this Modification remain in full force and effect and are to be performed at the level specified in the Agreement's.

IN WITNESS WHEREOF, the parties hereto have executed this Modification as of the dates set out below.

SUB-RECIPIENT: JEFFERSON COUNTY

By:________________________________

Name and Title: Ben White, JCBOCC Chair

Date: September 15, 2026

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By:________________________________

Name and Title: Kevin Guthrie, Director

Date: ____________________________

Jefferson County Board of County Commissioners
Agenda Request

Date of Meeting:	Thursday, September 15, 2026
Date Submitted:	Thursday, September 11, 2026
To:	Honorable Chairman and Members of the Board
From:	Kristy Anderson, Jefferson County Emergency Management Director
Subject:	Budget Modification 4734-089-R – Jefferson County, Jail and Sheriff's Office, Generator

Statement of Issue:
The Jefferson County Board of County Commissioners was recently awarded a Hazard Mitigation Grant Project grant to install a generator at the Jefferson County Jail. Additionally, Jefferson County received a state waiver for the $129,515.25 match amount.

Background:

The Jefferson County Local Mitigation Strategy committee met and agreed that the jail should receive a generator, as the one in use now is several decades old. The generator will supply power to the entire jail complex in case of a power outage.

Analysis:
Approve the 4734-089-R – Jefferson County Jail and Sheriff's Office Generator grant budget modification. The amount has not changed from the original contract.

Options:
1. Approve as Recommended
2. Deny
3. Board Direction

Recommendation:
Option #_____

Attachments:
1. 4734-089-R – Jefferson County Jail and Sheriff's Office, Generator grant budget modification.

SUB-RECIPIENT AGREEMENT CHECKLIST

DIVISION OF EMERGENCY MANAGEMENT
MITIGATION BUREAU
FISCAL OPERATIONS UNIT
HMGP

REQUEST FOR REVIEW AND APPROVAL	
SUB-RECIPIENT:	Jefferson County
PROJECT #:	4734-089-R
PROJECT TITLE:	Jefferson County, Jail and Sheriff's Office, Generator
CONTRACT #:	H1327
MODIFICATION #:	One

SUB-RECIPIENT REPRESENTATIVE (POINT OF CONTACT)	
	Kristy Anderson Emergency Management Director 171 Industrial Park Road Monticello, Florida 32344

Enclosed is your copy of the proposed contract/modification between **Jefferson County** and the Florida Division of Emergency Management (FDEM).

	COMPLETE
☒	This form is required to be included with all Reviews, Approvals, and Submittals
☒	Reviewed and Approved
☒	Signed & Dated Electronic Copy by Official Representative
☒	**Copy of the organization's resolution or charter** that specifically identifies the person or position that is authorized to sign, if not Chairman, Mayor, or Chief
☐	Attachment I - Federal Funding Accountability and Transparency Act (FFATA) - completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☐	Attachment K – Certification Regarding Lobbying - completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☒	Attachment L – FACTS - completed, signed, and dated ☐ N/A for Modifications or State Funded Agreements
☐	Attachment M – Foreign County of Concern Affivadit completed, signed, and dated ☒ N/A for Modifications or State Funded Agreements
☒	Electronic Submittal to the Grant Specialist

If you have any questions regarding this contract, or who is authorized to sign it, please contact your Project Manager at (770) 668-8231 or email me at Samara.Burke@yagroup.com.

Contract Number: H1327

Project Number: 4734-089-R

MODIFICATION TO SUBGRANT AGREEMENT BETWEEN THE DIVISION OF EMERGENCY MANAGEMENT AND JEFFERSON COUNTY

This Modification Number One is made and entered into by and between the State of Florida, Division of Emergency Management ("the Division"), and Jefferson County ("the Sub-Recipient") to modify Contract Number H1327, dated June 22, 2026 ("the Agreement").

WHEREAS, the Division and the Sub-Recipient have entered into the Agreement, pursuant to which the Division has provided a sub-grant under the Hazard Mitigation Grant Program of $370,215.00 in Federal funds, and

WHEREAS, the Division and the Sub-Recipient intend to modify the Agreement; and

WHEREAS, the Division and the Sub-Recipient intend to modify the budget line items of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises of the parties contained herein, the parties agree as follows:

1. Paragraph 8 of the Agreement shall read as follows:
   (8) PERIOD OF AGREEMENT
   This Agreement shall begin March 9, 2026, and shall end September 30, 2029, unless terminated earlier in accordance with the provisions of Paragraph (17) of this Agreement.

2. The Budget and Scope of Work, Attachment A to the Agreement, is hereby modified as set forth in 1st Revised Attachment A to this Modification, a copy of which is attached hereto and incorporated herein by reference.

3. All provisions of the Agreement being modified and any attachments thereto in conflict with this Modification shall be and are hereby changed to conform to this Modification, on the date of execution of this Modification by both parties.

4. All provisions not in conflict with this Modification remain in full force and effect, and are to be performed at the level specified in the Agreement.

5. Quarterly reports are due to the Division no later than 15 days after the end of each quarter of the program year and shall be sent each quarter until submission of the administrative close-out report. The ending dates for each quarter of the program year are March 31, June 30, September 30, and December 31.

6. Attachment L - Florida Accountability Contract Tracking System (FACTS) Requirements for Non-profit Organizations Under Section 216.1366, Florida Statutes, Instructions and Worksheet is hereby incorporated into the Agreement and is required to be completed by the subrecipient and returned the Division.

IN WITNESS WHEREOF, the parties hereto have executed this modification as of the dates set out below.

SUB-RECIPIENT: JEFFERSON COUNTY

By:______________________________________

Name and Title: Ben White, Jefferson BOCC Chair

Date: September 15, 2026

STATE OF FLORIDA
DIVISION OF EMERGENCY MANAGEMENT

By:______________________________________

Name and Title: Jared W. Perdue, P.E.

Date: ________________________________

Attachment A

(1st Revision)

Budget and Scope of Work

STATEMENT OF PURPOSE:

The purpose of this Scope of Work is to provide protection to the County Jail and Sheriff's Office facility, in Monticello, Jefferson County, Florida, funded through the Hazard Mitigation Grant Program (HMGP) **DR-4734-089-R**, as approved by the Florida Division of Emergency Management (Division) and the Federal Emergency Management Agency (FEMA). The project is for the purchase and installation of an emergency system to reduce and/or mitigate the damage that might otherwise occur from severe weather or other hazards.

The Sub-Recipient, Jefferson County, agrees to administer and complete the project per scope of work as submitted by the Sub-Recipient and subsequently approved by the Division and FEMA. The Sub-Recipient shall complete the work in accordance with all applicable Federal, State and Local Laws, Regulations, and Codes.

PROJECT OVERVIEW:

As a Hazard Mitigation Grant Program (HMGP) project, the Sub-Recipient shall provide backup power to the County Jail and Sheriff's Office facility, located at 171 Industrial Park, Monticello, Florida 32344.

The HMGP project shall provide protection by installing a 300 kW permanent diesel generator, or the adequate size determined by the vendor and/or an electrical engineer during the bid process to appropriately support this critical facility. The fuel for the generator shall be stored in a 2400- gallons subbase tank. The proposal also includes the construction of a new concrete slab, the installation of an automatic transfer switch (ATS), and associated electrical work. This critical facility houses the Jefferson County Jail, the Sheriff's Office and the 911 Dispatch Center. The facility currently relies on an undersized 150 kW generator installed in 1999, which has exceeded its expected lifespan and leaves this critical site vulnerable to power outages capable of disrupting emergency response, compromising inmate security, and hindering critical communications. The proposed project shall allow Jefferson County to provide a reliable backup power source and maintain continuity of operations at this critical facility during a power loss event.

The generator(s) shall be protected against a 500-year flood event by implementing specific activities or by locating the generator(s) outside the Special Flood Hazard Area (SFHA), comply with applicable National Flood Insurance Program (NFIP) requirements and shall be protected against wind with a rated enclosure and appropriate anchoring based on its location requirements per ASCE 7 standards. The selected site shall provide sufficient space to maintain and fuel the generator(s) and shall comply with the National Electrical Code working clearance requirements. Activities shall be completed in strict compliance with Federal, State and Local applicable Rules and Regulations.

The automatic transfer switch(es) and electrical components shall be protected against a 500-year (0.2% annual chance) flood event by implementing specific activities or by locating the automatic transfer switch(es) outside the Special Flood Hazard Area (SFHA), comply with applicable National Flood Insurance Program (NFIP) requirements and shall be protected against wind with a rated enclosure and appropriate anchoring based on its location requirements per ASCE 7 standards effective at the time of permitting. Activities shall be completed in strict compliance with Federal, State and Local applicable Rules and Regulations.

Project Location:

ID#	Location	kW	Coordinates
1)	171 Industrial Park, Monticello, Florida 32344	300	(30.502919, -83.881177)

Tasks & Deliverables:

A) Tasks:

1) The Sub-Recipient shall procure the services of a qualified and licensed Florida contractor and execute a contract with the selected bidder to complete the scope of work as approved by the Division and FEMA. The Sub-Recipient shall select the qualified, licensed Florida contractor in accordance with the Sub-Recipient's procurement policy as well as all Federal and State Laws and Regulations. All procurement activities shall contain sufficient source documentation and be in accordance with all applicable regulations.

   The Sub-Recipient shall be responsible for furnishing or contracting all labor, materials, equipment, tools, transportation and supervision and performing all work per sealed engineering designs and construction plans presented to the Division by the Sub-Recipient and subsequently approved by the Division and FEMA.

   The Sub-Recipient and contractor shall be responsible for maintaining a safe and secure worksite for the duration of the work. The contractor shall maintain all work staging areas in a neat and presentable condition.

   The Sub-Recipient shall ensure that no contractors or subcontractors are debarred or suspended from participating in federally funded projects.

   The selected contractor shall have a current and valid occupational license/business tax receipt issued for the type of services being performed.

   The Sub-Recipient shall provide documentation demonstrating the results of the procurement process. This shall include a rationale for the method of procurement and selection of contract type, contractor selection and/or rejection and bid tabulation and listing, and the basis of contract price.

   The Sub-Recipient shall provide an executed "Debarment, Suspension, Ineligibility, Voluntary Exclusion Form" for each contractor and/or subcontractor performing services under this agreement.

   Executed contracts with contractors and/or subcontractors shall be provided to the Division by the Sub-Recipient within 10 days of execution.

   The Sub-Recipient shall provide copies of professional licenses for contractors selected to perform services. The Sub-Recipient shall provide a copy of a current and valid occupational license or business tax receipt issued for the type of services to be performed by the selected contractor.

2) The Sub-Recipient shall monitor and manage the procurement and installation of all products in accordance with the HMGP application and associated documentation as presented to the Division by the Sub-Recipient and subsequently approved by the Division and FEMA. The Sub-Recipient shall ensure that all applicable State, Local and Federal Laws and Regulations are followed and documented, as appropriate.

   The Sub-Recipient shall fully perform the approved project, as described in the application, in accordance with the approved scope of work indicated herein, the estimate of costs indicated herein, the allocation of funds indicated herein, and all applicable terms and conditions. The Sub-Recipient shall not deviate from the approved project terms and conditions.

   Upon completion of the work, the Sub-Recipient shall schedule and participate in a final inspection of the project completed by the local municipal or county building department (official), or other approving official, as applicable. The official shall inspect and certify that all installation was in accordance with the manufacturer's specifications. Any deficiencies found during this final inspection shall be corrected by the Sub-Recipient prior to Sub-Recipient's submittal of the final inspection request to the Division.

   Upon completion of Task 2, the Sub-Recipient shall submit the following documents with sufficient supporting documentation and provide a summary of all contract scope of work and scope of work changes, if any. Additional documentation shall include:

   a) Copy of permit(s), notice of commencement.

b) Local Building Official Inspection Report and Final Approval.

c) A copy of electrical designs, specifications and/or drawings elaborated to complete the scope.

d) Signed and Sealed copy of the As-built plans, as applicable.

e) Certified Letter of Completion, as applicable:

   1. Affirming that the project has been completed in conformance with the approved project drawings, specifications, and scope.

   2. Certifying Compliance with all applicable codes.

f) All Product Specifications / Data Sheet(s) (technical standards) satisfying protection requirements on all products utilized.

g) Verification letter or documentation showing unusable equipment, debris, materials, petroleum products, hazardous materials, and toxic wastes were handled, managed, and disposed of in accordance with local, state, and federal requirements, to include where such materials and equipment were disposed of.

h) Proof of compliance with Project Conditions and Requirements contained herein.

3) During the course of this agreement, the Sub-Recipient shall submit requests for reimbursement. Adequate and complete source documentation shall be submitted to support all costs (federal share and local share) related to the project. In some cases, all project activities may not be fully complete prior to requesting reimbursement of costs incurred in completion of this scope of work; however, a partial reimbursement may be requested.

The Sub-Recipient shall submit an Affidavit signed by the Sub-Recipient's project personnel with each reimbursement request attesting to the completion of the work, that disbursements or payments were made in accordance with all agreement and regulatory conditions, and that reimbursement is due and has not been previously requested.

The Sub-Recipient shall maintain accurate time records. The Sub-Recipient shall ensure invoices are accurate and any contracted services were rendered within the terms and timelines of this agreement. All supporting documentation shall agree with the requested billing period. All costs submitted for reimbursement shall contain adequate source documentation which may include but not be limited to cancelled checks, bank statements, Electronic Funds Transfer, paid bills and invoices, payrolls, time and attendance records, contract and subcontract award documents.

Construction Expense: The Sub-Recipient shall pre-audit bills, invoices, and/or charges submitted by the contractors and subcontractors and pay the contractors and subcontractors for approved bills, invoices, and/or charges. Sub-Recipient shall ensure that all contractor/subcontractor bills, invoices, and/or charges are legitimate and clearly identify the activities being performed and associated costs.

Sub-Recipient Management Costs (SRMC) expenditure must adhere to FEMA Policy #104-11-1 HMGP Management Costs (Interim) signed November 14, 2018. FEMA defines management costs as any: Indirect costs, Direct administrative costs, and other administrative expenses associated with a specific project. Administrative costs are expenses incurred by a Sub-Recipient in managing and administering the federal award to ensure that federal, state requirements are met including: solicitation, development, review, and processing of sub-applications; delivery of technical assistance; quarterly progress and fiscal reporting; project monitoring; technical monitoring; compliance activities associated with federal procurement requirements; documentation of quality of work verification for quarterly reports and closeout; payment of claims; closeout review and liquidation; and records retention.

Any activities that are directly related to a project are not eligible under management costs. For example, architectural, engineering, and design services are project costs and cannot be included under management costs. Similarly, construction management activities that manage, coordinate, and supervise the construction process from project scoping to project completion are project costs. These activities cannot be included under management costs.

Due to Strategic Funds Management (SFM), SRMC Interim Policy requires management costs to be obligated in increments sufficient to cover Sub-Recipient needs, for no more than one year, unless contractual agreements require additional funding. FEMA has established a threshold where annual increments will be applied to larger awards, allowing smaller awards to be fully obligated. Obligations will be handled by the size of the total subaward.

The Sub-Recipient shall pre-audit all SRMC source documentation – personnel, fringe benefits, travel, equipment, supplies, contractual, and indirect costs. A brief narrative is required to identify what the funds will be used for. Documentation shall be detailed and clearly describe each approved task performed, hours devoted to each task, and the hourly rate charged including enough information to calculate the hourly rates based on payroll records. Employee benefits and tasks shall be clearly shown on the Personnel Activity Form, and all Personnel or Contractual SRMC shall be invoiced separately from all other project costs.

Project Management Expenses (only applies to disasters prior to August 1, 2017, all others adhere to FEMA Policy #104-11-1 for SRMC): The Sub-Recipient shall pre-audit source documentation such as payroll records, project time sheets, attendance logs, etc. Documentation shall be detailed information describing tasks performed, hours devoted to each task, and the hourly rate charged for each hour including enough information to calculate the hourly rates based on payroll records. Employee benefits shall be clearly shown.

The Division shall review all submitted requests for reimbursement for basic accuracy of information. Further, the Division shall ensure that no unauthorized work was completed prior to the approved project start date by verifying vendor and contractor invoices. The Division shall verify that reported costs were incurred in the performance of eligible work, that the approved work was completed, and that the mitigation measures are in compliance with the approved scope of work prior to processing any requests for reimbursement.

Review and approval of any third-party in-kind services, if applicable, shall be conducted by the Division in coordination with the Sub-Recipient. Quarterly Reports shall be submitted by the Sub-Recipient and received by the Division at the times provided in this agreement prior to the processing of any reimbursement.

The Sub-Recipient shall submit to the Division requests for reimbursement of actual construction and managerial costs related to the project as identified in the project application and plans. The requests for reimbursement shall include:

a) Contractor, subcontractor, and/or vendor invoices which clearly display dates of services performed, description of services performed, location of services performed, cost of services performed, name of service provider and any other pertinent information;

b) Proof of payment from the Sub-Recipient to the contractor, subcontractor, and/or vendor for invoiced services;

c) Clear identification of the amount of costs being requested for reimbursement as well as costs being applied against the state match amount.

The Sub-Recipient's final request for reimbursement shall include the final construction project cost. All supporting documentation shall show that all contractors and subcontractors have been paid.

B) <u>Deliverables:</u>

Mitigation Activities consist of providing protection to the County Jail and Sheriff's Office facility, in Monticello, Florida 32344, by installing a 300 kW permanent generator, a new concrete slab, an automatic transfer switch (ATS) and associated electrical work.

The generator(s) shall be protected against a 500-year flood event by implementing specific activities or by locating the generator(s) outside the Special Flood Hazard Area (SFHA), comply with applicable National Flood Insurance Program (NFIP) requirements and shall be protected against wind with a rated enclosure and appropriate anchoring based on its location requirements per ASCE 7 standards. The selected site shall provide sufficient space to maintain and fuel the generator(s) and shall comply with the National Electrical Code working clearance requirements. Activities shall be completed in strict compliance with Federal, State and Local applicable Rules and Regulations.

The automatic transfer switch(es) and electrical components shall be protected against a 500-year (0.2% annual chance) flood event by implementing specific activities or by locating the automatic transfer switch(es) outside the Special Flood Hazard Area (SFHA), comply with applicable National Flood Insurance Program (NFIP) requirements and shall be protected against wind with a rated enclosure and appropriate anchoring based on its location requirements per ASCE 7 standards effective at the time of permitting. Activities shall be completed in strict compliance with Federal, State and Local applicable Rules and Regulations.

Provided the Sub-Recipient performs in accordance with the Scope of Work outlined in this Agreement, the Division shall reimburse the Sub-Recipient based on the percentage of overall project completion.

PROJECT CONDITIONS AND REQUIREMENTS:

C) Engineering:

1) The Sub-Recipient shall submit to the Division an official letter stating that the project is 100% complete and ready for the Division's Final Inspection of the project.
2) The Sub-Recipient shall provide a copy of the Notice of Commencement, and any local official Inspection Report and/or Final Approval, as applicable.
3) The Sub-Recipient shall submit a signed and sealed final copy of the completed project's As-built drawings and all necessary supporting documentation and provide a summary of all contract scope of work changes, as applicable.
4) The Sub-Recipient shall submit a final copy of any electrical designs, specifications and/or drawings elaborated to complete the job.
5) The Sub-Recipient shall submit a certified letter of completion from Engineer of Record, as applicable. The Sub-Recipient's Engineer of Record shall provide a formal certificate or letter affirming that the project has been completed in conformance with the approved project drawings, specifications, scope, and applicable codes.
6) The Sub-Recipient shall submit all Product Specifications / Data Sheet(s) (technical standards) satisfying protection requirements on all products utilized.
7) All installations shall be done in strict compliance with the Florida Building Code or Miami Dade Specifications. All materials shall be certified to exceed the wind and impact standards of the current local codes.
8) The Sub-Recipient shall follow all applicable State, Local and Federal Laws, Regulations and requirements, and obtain (before starting project work) and comply with all required permits and approvals. Failure to obtain all appropriate Federal, State, and Local permits and clearances may jeopardize federal funding.

D) Environmental:

1) The Sub-Recipient shall follow all applicable state, local and federal laws, regulations and requirements, and obtain (before starting project work) and comply with all required permits and approvals. Failure to obtain all appropriate federal, state, and local environmental permits and clearances may jeopardize federal funding.
2) Any change, addition or supplement to the approved mitigation measure or scope of work that alters the project (including other work not funded by FEMA but done substantially at the same time) shall require resubmission to the Division and FEMA for revaluation of compliance with the National Environmental Protection Act (NEPA) and Section 106 of the National Historic Preservation Act (NHPA) prior to initiation of any work. Non-compliance with these requirements may jeopardize

FEMA's ability to fund this project. A change in the scope of work shall be approved by the Division and FEMA in advance regardless of the budget implications.

3) If any ground disturbance activities occur during construction, the Sub-Recipient shall monitor ground disturbance during construction, and if any potential archeological resources are discovered, shall immediately cease construction in that area and notify the Division and FEMA.

4) Unusable equipment, debris and materials shall be disposed of in an approved manner and location. In the event significant items (or evidence thereof) are discovered during implementation of the project, Sub-Recipient shall handle, manage, and dispose of petroleum products, hazardous materials and toxic waste in accordance with the requirements and to the satisfaction of the governing local, state and federal agencies. Failure to comply with these conditions may jeopardize FEMA funding; verification of compliance shall be required at project closeout.

5) Construction vehicles and equipment used for this project shall be maintained in good working order to minimize pollutant emissions.

E) <u>Programmatic:</u>

1) The Sub-Recipient must notify the Division as soon as significant developments become known, such as delays or adverse conditions that might raise costs or delay completion, or favorable conditions allowing lower costs or earlier completion.

2) The Division and FEMA shall approve a change in the scope of work in advance, regardless of the budget implementations.

3) The Sub-Recipient must "obtain prior written approval for any budget revision which would result in a need for additional funds" [44 CFR 13(c)], from the Division and FEMA.

4) Any extension of the Period of Performance shall be submitted to FEMA 60 days prior to the expiration date. Therefore, any request for a Period of Performance Extension shall be in writing and submitted, along with substantiation of the new expiration date and a new schedule of work, to the Division a minimum of seventy (70) days prior to the expiration date, for Division processing to FEMA.

5) The Sub-Recipient must avoid duplication of benefits between the HMGP and any other form of assistance, as required by Section 312 of the Stafford Act, and further clarification in 44 CFR 206.191.

6) A copy of the executed subcontract agreement must be forwarded to the Division within 10 days of execution, and method of procurement included.

7) The Sub-Recipient shall provide Quarterly Progress Reports to the Division for the State Match, so the Division can provide reports to the chair of the Senate Committee on Appropriations, the chair of the House of Representatives Budget Committee, and the Executive Office of the Governor's Office of Policy and Budget on the quarterly status of the project, amount of match requirements waived, all agreements entered, and the amount of remaining appropriated funds.

8) Project approval is on the condition that the tasks, deliverables, and conditions be accomplished, and documentation submitted 30 days prior to the Period of Performance date, for review and approval by the Division, for submittal to FEMA for Closeout.

9) Sub-Recipient shall commit to completion of the match project. If for any reason this match project is not completed or is otherwise rendered ineligible, the Sub-Recipient retains responsibility for the non-federal share if it wishes to continue with the project. Failure to meet this commitment may result in the disallowance of all or part of otherwise allowable federal share costs. The project shall meet all HMA-HMGP requirements, including compliance with all applicable Federal and State Laws and Regulations. The Sub-Recipient shall meet matching cost share rules and provide the same closeout documentation for the match projects as with regular federally funded projects.

10) Special Condition required on implementation of project:

    a) **RCRA CONDITION:** Unusable equipment, debris and material shall be disposed of in an approved manner and location. In the event significant items (or evidence thereof) are discovered during implementation of the project, the Sub-Recipient shall handle, manage, and dispose of petroleum products, hazardous materials and toxic waste in accordance to the requirements and to the satisfaction of the governing local, state and federal agencies. Failure to comply with these conditions may jeopardize FEMA funding; verification of compliance shall be required at project closeout. **Source of condition:** Resource Conservation and Recovery Act, aka Solid Waste Disposal Act (RCRA) **Monitoring Required: No**

11) Per FEMA Hazard Mitigation Assistance Guidance Part VI, D.3.4 – Contingency funds are not automatically available for use. Prior to their release, contingency funds must be re-budgeted to another direct cost category and identified. Post-award changes to the budget require prior written approval from the Division (FDEM). The written request should demonstrate what unforeseen conditions related to the project arose that required the use of contingency funds.

This is FEMA project number **4734-089-R.** It is funded under HMGP, FEMA-4734-DR-FL and must adhere to all program guidelines established for the HMGP in accordance with the PAS Operational Agreement for Disaster 4734.

FEMA awarded this project on March 9, 2026; this Agreement was executed on June 22, 2026, and the Period of Performance for this project shall end on **September 30, 2029**.

F) FINANCIAL CONSEQUENCES:

If the Sub-Recipient fails to comply with any term of the award, the Division shall take one or more of the following actions, as appropriate in the circumstances:

1) Temporarily withhold cash payments pending correction of the deficiency by the Sub-Recipient;
2) Disallow all or part of the cost of the activity or action not in compliance;
3) Wholly or partly suspend or terminate the current award for the Sub-Recipient's program;
4) Withhold further awards for the program; or
5) Take other remedies that may be legally available.

SCHEDULE OF WORK

State Contracting:	4	Months
Construction Plan/Technical Specifications:	4	Months
Bidding / Local Procurement:	4	Months
Permitting:	5	Months
Construction / Installation:	12	Months
Local Inspections / Compliance:	5	Months
State Final Inspection / Compliance:	4	Months
Closeout Compliance:	4	Months
Total Period of Performance:	**42**	**Months**

<u>BUDGET</u>

Line-Item Budget*

	Project Cost	Federal Cost	*****State Match	Non-Federal Cost
Materials:	$230,020.00	$172,515.00	$57,505.00	$0.00
Labor:	$250,500.00	$187,875.00	$62,625.00	$0.00
Fees:	$13,100.00	$9,825.00	$3,275.00	$0.00
Initial Agreement Amount:	**$493,620.00**	**$370,215.00**	**$123,405.00**	**$0.00**
***Contingency Funds:	$24,681.00	$18,510.75	$6,170.25	$0.00
Project Total:	**$518,301.00**	**$388,725.75**	**$129,575.25**	**$0.00**

**Any line-item amount in this Budget may be increased or decreased 10% or less, with the Division's approval, without an amendment to this Agreement being required, so long as the overall amount of the funds obligated under this Agreement is not increased.*

****** This project has an estimated $24,681.00 in contingency funds.*** *Per FEMA Hazard Mitigation Assistance Guidance Part VI, D.3.4 – Contingency funds are not automatically available for use. Prior to their release, contingency funds must be re-budgeted to another direct cost category and identified. Post-award changes to the budget require prior written approval from the Division (FDEM). The written request should demonstrate what unforeseen conditions related to the project arose that required the use of contingency funds.*

***** ***State Match Funds – Senate Bill 2500 SECTION 212.*** *The unexpended balance of general revenue funds appropriated to the Executive Office of the Governor, Division of Emergency Management, in section 238 of chapter 2024-231, Laws of Florida, to provide the required match of local governments within fiscally constrained counties for Hazard Mitigation Assistance Program grants related to Hurricane Idalia, shall revert and is appropriated to the division for Fiscal Year 2026-2027 to provide the full amount of the required match of local governments within fiscally constrained counties or hospitals located in fiscally constrained counties that meet the definition of eligible entity under 44 CFR s. 206.221(e) for Hazard Mitigation Assistance Program grants related to the Federal Emergency Management Agency disaster declaration Hurricane Idalia (DR-4734) in calendar year 2023 or Hurricanes Debby, Helene, and Milton in calendar year 2024. Such local governments or eligible hospitals must enter into agreements with the division to have their portions of the match requirements waived. The division shall report quarterly to the chair of the Senate Committee on Appropriations, the chair of the House of Representatives Budget Committee, and the Executive Office of the Governor's Office of Policy and Budget on the amount of match requirements waived, agreements entered, and the amount of remaining appropriated funds.*

******The State Match provides the Non-Federal Match for HMGP and has its own state agreement (contract), up to the amount request and no more than 25% of the project total award. Any additional funds requested will be the responsibility of the Sub-Recipient, under Non-Federal (local) share.*

Project Management costs are included for this project in the amount of $0.00.

Funding Summary Totals

Federal Share:	$388,725.75	(75.00%)
*****State Match:	$129,575.25	(25.00%)
Non-Federal Share:	$0.00	(0.00%)
Total Project Cost:	**$518,301.00**	**(100.00%)**

Attachment L
Florida Accountability Contract Tracking System (FACTS)
Requirements for Non-profit Organizations Under Section 216.1366, Florida Statutes
Instructions and Worksheet

PURPOSE: Section 215.985, Florida Statutes (F.S.), amended in 2023, requires that each contract for which a state entity makes a payment pursuant to a contract executed, amended, or extended on or after July 1, 2023, the Division shall post any documents submitted pursuant to s. 216.1366, F.S., which indicates the use of state funds as remuneration under the contract or a specified payment associated with the contract on the contract tracking system.

CONTRACT DOCUMENTATION REQUIREMENTS

Section 216.1366, F.S., amended in 2023, establishes new documentation requirements for any contract for services executed, amended, or extended on or after July 1, 2023, with non-profit organizations as defined in s. 215.97 (2)(m). F.S. The contract must require the contractor to provide documentation that indicates the amount of state funds:

- Allocated to be used during the full term of the contract for remuneration to any member of the board of directors or an officer of the contractor.
- Allocated under each payment by the public agency to be used for remuneration of any member of the board of directors or an officer of the contractor. The documentation must indicate the amounts and recipients of the remuneration.

Such information must be included in the contract tracking system maintained pursuant to s. 215.985 F.S. and must be posted on the contractor's website if the contractor maintains a website.

- As used in this subsection, the term:

o "Officer" means a Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operating Officer (COO), or any other position performing an equivalent function.

o "Remuneration" means all compensation earned by or awarded to personnel, whether paid or accrued, regardless of contingency, including bonuses, accrued paid time off, severance payments, incentive payments, contributions to a retirement plan, or in-kind payments, reimbursements, or allowances for moving expenses, vehicles and other transportation, telephone services, medical services, housing, and meals.

o "State funds" means funds paid from the General Revenue Fund or any state trust fund, funds allocated by the Federal Government and distributed by the state, or funds appropriated by the state for distribution through any grant program. The term does not include funds used for the state Medicaid program.

Note: This "Instructions and Worksheet" is meant to explain the requirements of the Section 216.1366, F.S., amended in 2023, and give clarity to the attached form distributed to recipients and sub-recipients for completion. All pertinent information below should be filled out, signed, and returned to the project manager.

NON-PROFIT ORGANIZATION REMUNERATION INFORMATION

1. Is your business or organization a non-profit organization as defined in s. 215.97 (2)(m). F.S.?
Yes ☐ No ☑

If the answer to Question 1 is "Yes," continue to Question 2. If the answer to Question 1 is "No", move to the signature block below to complete the certification and submittal process.

2. Will state funds be used as remuneration to any member of the board of directors or an officer in your business or organization?
Yes ☐ No ☐

If the answer to Question 2 is "Yes," provide the information required in the "Total Compensation Paid to Non-Profit Personnel Using State Funds" form below. A separate form should be completed for each member of the board of directors or officer being compensated using state funds. If the answer to Question 2 is "No", move to the signature block below to complete the certification and submittal process.

Total Compensation Paid to Non-Profit Personnel Using State Funds

Name:		
Title:		
Agency Agreement/Contract #		
Total Contract Amount		
Contract Term:		
Line Item Budget Category	**Total Amount Paid**	**Amount Paid from State Funds**
Salaries		
Fringe Benefits		
Bonuses		
Accrued Paid Time Off		
Severance Payments		
Retirement Contributions		
In-Kind Payments		
Incentive Payments		
Reimbursements/Allowances		
Moving Expenses		
Transportation Costs		
Telephone Services		
Medical Services Costs		
Housing Costs		
Meals		

CERTIFICATION: I certify that the amounts listed above are true and accurate and in accordance with the approved budget.

Name:	Ben White
Signature:	
Title:	Jefferson BOCC Chair
Date:	September 15, 2026

Jefferson County Board of County Commissioners

Purchasing Card (P-Card) Policy

1. Purpose

Section 2-12 of the Jefferson County Purchasing Policy (Chapter 2, Article 1 of the Jefferson County Code of Ordinances, hereinafter the “Purchasing Policy”), permits the utilization of purchasing cards (“P-Cards”) by individuals authorized by the County’s Purchasing Card Administrator for purchases under the dollar value threshold set forth in the Purchasing Policy, subject to certain terms and conditions. The purpose and intent of allowing the use of P-Cards is to:

(1) Expedite the delivery of commodities, equipment and services;

(2) Reduce the number of small dollar purchase orders;

(3) Reduce paperwork from vendors and provide immediate payment to vendors;

(4) Permit purchasing in emergency situations;

(5) Lower overall purchasing transaction costs and increase accountability; and

(6) Provide certain management information in an electronic format.

The purpose of this Policy is to establish guidelines governing the issuance and use of P-Cards for authorized Jefferson County employees. The P-Card program is intended to provide an efficient method for purchasing goods and services while maintaining strong internal controls, ensuring accountability for public funds, and complying with all applicable County policies, Florida law, and accepted governmental accounting practices.

When a purchasing card is issued to an employee, it constitutes a delegation of purchasing responsibilities to that employee. Therefore, cardholders must follow good purchasing practices and comply with all applicable purchasing statutes and procedures. The use of a P-Card is a privilege extended by Jefferson County and may be suspended or revoked at any time for failure to comply with this policy and/or the Purchasing Policy.

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2. Authorized Cardholders

P-Cards may be issued only to employees authorized by the County Manager and the Clerk’s office finance department shall constitute the “Purchasing Card Administrator,” as such term is used in the Purchasing Policy.

Each cardholder shall be assigned both:

- A maximum single transaction limit; and
- A maximum monthly credit limit.

These limits shall be established based upon the purchasing needs of the employee department and may be modified by the County Manager in consultation with the Clerk's Finance Office.

The assigned cardholder is solely responsible for all transactions made with the card. P-Cards shall not be shared, transferred, or used by any person other than the individual whose name appears on the card.

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3. Appropriate Use

The P-Card shall only be used when a vendor is unable or unwilling to invoice Jefferson County through the County's normal accounts payable process.

Whenever possible, purchases shall be made through the County's standard purchasing and accounts payable procedures. The P-Card is intended to supplement—not replace—the County's established purchasing processes.

All purchases made with a P-Card must:

- Serve a legitimate public purpose.
- Be necessary for official County business.
- Be reasonable and prudent in cost.
- Be made in the best interest of Jefferson County.
- Comply with the Purchasing Policy, budgetary requirements, and applicable Florida law.
- Remain within the cardholder's authorized spending limits.

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4. Prohibited Purchases

The following purchases are prohibited unless specifically authorized by County policy or approved in advance by the County Manager:

- Personal purchases of any kind.
- Cash advances.
- Gift cards or prepaid debit cards.
- Alcoholic beverages.
- Meals are prohibited unless authorized by the County Manager for a specific County purpose.
- Fuel purchases unless specifically authorized.

- Purchases that exceed authorized spending limits.
- Splitting purchases into multiple transactions to avoid purchasing thresholds or card limits.
- Purchases prohibited by County policy or Florida law.
- Purchases for another employee using someone else's assigned P-Card.

The County reserves the right to determine whether any purchase is appropriate under this policy.

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5. Florida Sales Tax Exemption

Jefferson County is exempt from Florida sales tax.

Cardholders are responsible for informing vendors of the County's tax-exempt status and shall make every reasonable effort to ensure that sales tax is not charged.

If sales tax is charged, the cardholder shall work with the vendor to obtain a credit whenever practicable.

---

6. Documentation Requirements

An original itemized receipt, paid invoice, or other acceptable supporting documentation is required for every P-Card transaction.

Receipts shall clearly identify:

- Vendor name
- Date of purchase
- Items purchased
- Quantity
- Amount paid
- Budget coding for the purchase

All supporting documentation shall be reviewed and approved by the appropriate Department Head prior to submission to the Clerk's Finance Office.

Cardholders shall submit all required documentation by the monthly deadline established by the Clerk's Finance Office.

Documentation shall be emailed to:

pcardreceipts@jeffersonclerk.com

The Clerk's Finance Office will distribute a monthly notification identifying the receipt submission deadline.

Failure to submit documentation by the established deadline may result in suspension or revocation of P-Card privileges.

If an itemized receipt is lost, the cardholder is responsible for obtaining a duplicate receipt from the vendor whenever possible.

---

7. Department Head Responsibilities

Department Heads are responsible for ensuring:

- Purchases are appropriate and necessary.
- Sufficient budget authority exists.
- Purchases comply with County purchasing policies.
- Supporting documentation is complete.
- Monthly transactions are reviewed and approved before submission to the Clerk's Finance Office.

Approval by a Department Head does not relieve the cardholder of responsibility for complying with this policy.

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8. Card Security

Cardholders shall maintain possession and control of their P-Card at all times.

P-Cards shall not be loaned or shared.

Lost or stolen cards shall be reported immediately to:

- The issuing financial institution;
- The Department Head; and
- The Clerk's Finance Office.

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9. Audits and Public Records

All P-Card transactions and supporting documentation are public records and are subject to inspection in accordance with Chapter 119, Florida Statutes.

Transactions may be reviewed by:

- The Clerk's Finance Office;

- Internal auditors;
- External auditors;
- The Auditor General;
- Any other authorized oversight agency.

Cardholders and departments shall fully cooperate with any audit or review.

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10. Misuse and Revocation of Privileges

Use of a County-issued P-Card is a privilege and not an entitlement.

Failure to comply with this policy may result in immediate suspension or permanent revocation of P-Card privileges.

Examples of non-compliance include, but are not limited to:

- Failure to submit receipts by the required deadline.
- Repeated late submission of documentation.
- Unauthorized or personal purchases.
- Failure to follow County purchasing procedures.
- Splitting purchases to avoid purchasing limits.
- Misrepresentation or falsification of documentation.
- Allowing another individual to use the assigned P-Card.
- Any misuse of County funds.

Employees may also be required to reimburse Jefferson County for unauthorized purchases.

Depending on the nature of the violation, disciplinary action may be taken up to and including termination of employment. Suspected fraud, theft, or criminal misuse may be referred to the appropriate law enforcement agency.

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11. Policy Administration

The Clerk’s Finance Office shall administer the P-Card program on behalf of the Board of County Commissioners.

Responsibilities include:

- Maintaining P-Card records.
- Monitoring compliance with this policy.
- Establishing monthly receipt submission deadlines.
- Reviewing supporting documentation.

- Recommending spending limits.
- Recommending suspension or revocation of P-Card privileges when warranted.

The County Manager shall approve the issuance of all P-Cards and authorize spending limits based on departmental operational needs.

Questions regarding this policy should be directed to the Clerk’s Finance Office.

RESOLUTION NO. 2026-_______

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, ADOPTING THE P-CARD POLICY WHICH PERMITS THE UTILIZATION OF PURCHASING CARDS BY INDIVIDUALS AUTHORIZED BY THE COUNTY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Jefferson County, Florida (the “Board”), recognizes that P-cards provide an efficient method for purchasing goods and services while maintaining strong internal controls, accountability for public funds, and complying with County policies; and

WHEREAS, the Board finds that updating the guidelines governing the issuance and use of P-Cards for authorized Jefferson County employees is necessary; and

WHEREAS, the Board desires to update the P-card policy; and

WHEREAS, the Board has determined that adoption of the updated P-card policy hereto as Exhibit A is in the best interests of Jefferson County and its citizens.

NOW THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Jefferson County, Florida, AS FOLLOWS:

SECTION 1. ADOPTION OF UPDATED POLICY.
The Board hereby adopts the Jefferson County P-card Policy, attached hereto as Exhibit A and incorporated herein by reference, as the official policy for utilization of purchasing cards for County employees.

SECTION 2. EFFECTIVE DATE.
This Resolution shall be effective upon adoption by the Board of County Commissioners of Jefferson County, Florida, and the policy established herein shall become effective upon the date of adoption.

PASSED AND DULY ADOPTED at the meeting of the Board of County Commissioners of Jefferson County, Florida on the ________ day of _____________ 2026.

BOARD OF COUNTY COMMISSIONERS
OF JEFFERSON COUNTY, FLORIDA

Ben White, Chairman

ATTEST:

Trey Hightower
Ex Officio Clerk of the Board

APPROVED AS TO FORM:

Evan Rosenthal, County Attorney

EXHIBIT A

Board of County Commissioners
Agenda Request

Date of Meeting:	September 15, 2026
Date Submitted:	September 9, 2026
To:	Honorable Chairman and Members of the Board
From:	Evan Rosenthal, County Attorney
Subject:	Request the Board Conduct a Public Hearing and Adopt an Annual Rate Resolution to Reimpose Fire Protection Assessments for FY 26-27

Statement of Issue:
This agenda item requests the Board conduct a public hearing and approve an Annual Rate Resolution for fire protection services, which is the final step in the process for re-imposing fire protection assessments within the County for FY 26-27.

Background and Analysis:
The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the annual rate resolution for the County's fire protection program. The Board is required to conduct a public hearing prior to approving the annual rate resolution.

The fire protection assessment rates proposed for FY 26-27 are as follows, which represent a 10% increase from the rates for FY25-26:

Residential Property Use Categories	Rate Per Dwelling Unit
Residential	$217.80
Non-Residential Property Use Categories	**Rate Per Square Foot**
Non-Residential	$0.044

The estimated gross revenue for FY26-27 based upon the above rates is $1,546,952.01.

The Resolution continues existing exemptions from the fire protection assessment for institutional properties, government properties, properties that are the homesteaded property of a totally and permanently disabled veteran or their surviving spouse, and property classified as agricultural land pursuant to Section 193.461, Florida Statutes, and buildings of non-residential property on property classified as agricultural lands pursuant to Section 193.461, Florida Statutes.

Options:

1. Conduct a Public Hearing and Adopt the Annual Rate Resolution for Fire Protection Services.
2. Do not Conduct a Public Hearing and Adopt the Annual Rate Resolution for Fire Protection Services.
3. Board Direction.

Recommendation:
Option #1

Attachments:

1. Annual Rate Resolution for Fire Protection Services

JEFFERSON COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR FIRE PROTECTION SERVICES
RESOLUTION NO. 2026-____

ADOPTED SEPTEMBER 15, 2026

TABLE OF CONTENTS

RESOLUTION NO. 2026-____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE PROVISION OF FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS IN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING FIRE PROTECTION ASSESSMENTS AGAINST ASSESSED PROPERTY LOCATED WITHIN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE ASSESSMENT RATES AND FIRE PROTECTION ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Jefferson County, Florida, (the "Board"), has enacted the Master Capital Project and Service Assessment Ordinance, Ordinance No. 2020050720-02 (the "Ordinance"), which authorizes the annual imposition of Service Assessments for fire protection services, facilities, and programs against Assessed Property within the County for fire protection services, facilities, and programs; and

WHEREAS, the imposition of a Fire Protection Assessment for fire protection services, facilities, and programs each fiscal year is an equitable and efficient method of allocating and apportioning Fire Protection Assessed Cost among parcels of Assessed Property; and

WHEREAS, the Board desires to reimpose a Fire Protection Assessment program within all incorporated and unincorporated areas of the County for fire protection services, facilities, and programs using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026-24 (the "Preliminary Rate Resolution") containing a brief and general description of the fire protection services, facilities and programs to be provided to Assessed Property; describing the method of apportioning the Fire Protection Assessed Cost to compute the Fire Protection Assessment for fire protection services, facilities, and programs against Assessed Property; estimating the rate of assessment; and directing the preparation of the updated Fire Protection Assessment Roll and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to confirm or repeal the Preliminary Rate Resolution with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Fire Protection Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and, if required by the terms of the Ordinance, mailed to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard, an affidavit regarding the form of notice mailing to each property owner being attached hereto as Appendix A and the proofs of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 15, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, as follows:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance; the Amended and Restated Initial Assessment Resolution (Resolution No. 2023-33); the Amended and Restated Final Assessment Resolution (Resolution No. ________); Resolution No. 2026-24 (the "Preliminary Rate Resolution"); Article VIII, Section 1(f), Florida Constitution; sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized words and terms in this Resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. REIMPOSITION OF FIRE PROTECTION ASSESSMENTS.

(A) The parcels of Assessed Property included in the Fire Protection Assessment Roll, which is hereby approved, are hereby found to be specially benefitted by the provision of fire protection services, facilities, and programs in the amount of the Fire Protection Assessment set forth in the Fire Protection Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference. Additionally, the Fire Protection Assessment Roll, as approved, includes those Tax Parcels of Assessed Property that cannot be set forth in that Fire

Protection Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined, and declared that each parcel of Assessed Property within the Jefferson County Municipal Services Benefit Unit for Fire Protection Services will be specially benefitted by the County's provision of fire protection services, facilities, and programs in an amount not less than the Fire Protection Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, as amended, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution from the fire protection services, facilities or programs to be provided and a legislative determination that the Fire Protection Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing Fire Protection Assessments described or referenced in the Preliminary Rate Resolution is hereby approved. The Cost Apportionment Methodology, Cost Factor calculation, and Parcel Apportionment Methodology described in Section 6 of the Preliminary Rate Resolution are hereby approved.

(E) For the Fiscal Year beginning October 1, 2026, the estimated Fire Protection Assessed Cost to be assessed is $1,546,952.01. The Fire Protection Assessments to be assessed and apportioned among benefitted parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Protection Assessed Cost for the Fiscal Year commencing October 1, 2026, are hereby established as follows:

Residential Property Use Category	**Rate Per Dwelling Unit**
Residential	$217.80
Non-Residential Property Use Category	**Rate Per Square Foot**
Non-Residential	$0.044

(F) The above rates of assessment are hereby approved. Except as otherwise provided herein, Fire Protection Assessments for fire protection services, facilities, and programs in the amounts set forth in the updated Fire Protection Assessment Roll, as herein approved, are hereby levied and imposed on all parcels of Assessed Property included in such Fire Protection Assessment Roll for the Fiscal Year beginning October 1, 2026.

(G) The following exemptions shall apply to the Fire Protection Assessment program:

(1) No Fire Protection Assessment shall be imposed upon a parcel of Government Property; however, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Fire Protection Assessment;

(2) No Fire Protection Assessment shall be imposed upon Buildings categorized as Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law;

(3) No Fire Protection Assessment shall be imposed against any land that is classified as agricultural land pursuant to Section 193.461, Florida Statutes, or

Buildings of Non-Residential Property located on a Tax Parcel that is classified as agricultural land pursuant to Section 193.461, Florida Statutes; and

(4) No Fire Protection Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

(H) Any shortfall in the expected Fire Protection Assessment proceeds due to any reduction or exemption from payment of the Fire Protection Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Protection Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Fire Protection Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Protection Assessment upon each affected Tax Parcel in the amount of the Fire Protection Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) Fire Protection Assessments shall constitute a lien upon the Assessed Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(J) The updated Fire Protection Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(K) The updated Fire Protection Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented (including, but not limited to, the determination of special benefit and fair apportionment to the Assessed Property, the method of apportionment and assessment, the rate of assessment, the updated Fire Protection Assessment Roll and the levy and lien of the Fire Protection Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 7. EFFECTIVE DATE. This Annual Rate Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 15th day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA

By: ______________________________
Ben White, Chairman

(SEAL)

ATTEST:

____
Cecil "Trey" Hightower, Clerk

Approved for Form:

By:___________________________
Evan Rosenthal, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Douglas Baber, who, after being duly sworn, deposes and says:

1. Douglas Baber, as County Manager of Jefferson County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Fire Protection Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Master Capital Project and Service Assessment Ordinance adopted by the Board on May 7, 2020, Ordinance No. 2020050720-02 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution, Resolution No. 2026-24 adopted by the Board on July 16, 2026 (the "Preliminary Rate Resolution").

2. In accordance with the Assessment Ordinance and the Preliminary Rate Resolution, Mr. Baber timely provided all necessary information for notification of the Fire Protection Assessment to the Property Appraiser of Jefferson County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the

local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

Douglas Baber, affiant

STATE OF FLORIDA
COUNTY OF JEFFERSON

The foregoing Affidavit of Mailing was sworn to and subscribed before, by means of ✓ physical presence or __ online notarization, me this 10th day of Sept., 2026 by Douglas Baber, County Manager, Jefferson County, Florida. He is personally known to me or has produced ________ as identification and did take an oath.

KATHRYN PHILLIPS
Notary Public-State of Florida
Commission # HH 776313
My Commission Expires
March 08, 2030

Kathryn Phillips
Printed Name: Kathryn Phillips
Notary Public, State of Florida
At Large
My Commission Expires: 3·8·2030
Commission No.: HH 776313

APPENDIX B

PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

STATE OF FLORIDA

COUNTY OF JEFFERSON:

Before the undersigned authority personally appeared **LORI LESKANIC**, who on oath says that she is the Bookkeeper; of the ***Monticello News***; a weekly newspaper, published in Monticello, Jefferson County, Florida; that the attached copy of advertisement, being a

Notice Of Hearing

in the matter of J C B O C C; Jefferson Co. Courthouse was published on the publicly accessible website of ECB Publishing; Jefferson County, Florida, or in a newspaper by print in the issues of

August 19, 2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Signed by: Lori Leskanic

Sworn to and ~~subscribed~~ before me this 19 Day of August 2026, who is personally known to me or who has produced ________(type of ~~identification~~); as identification.

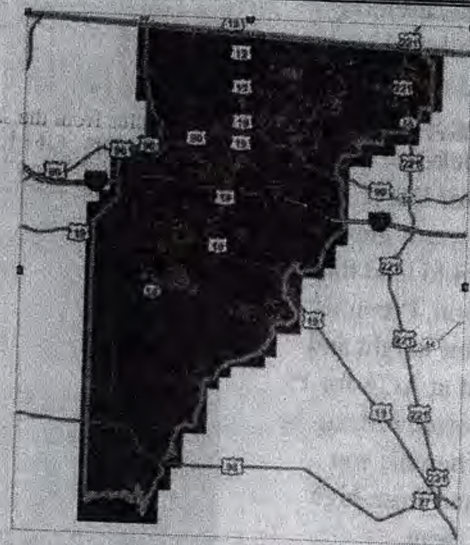
Emerald Greene

Notary Public

Stamp

Emerald Greene
Notary Public
State of Florida
My Commission Expires 08/09/2029
Commission No. HH 703406

Notice of Hearing



NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF FIRE PROTECTION SPECIAL ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Jefferson County, Florida will conduct a public hearing to consider the continued imposition of annual fire protection special assessments for the Fiscal Year beginning October 1, 2026, and future fiscal years to fund the provision of fire protection services within all unincorporated and incorporated areas of Jefferson County, including the City of Monticello, and to authorize the collection of such assessments on the tax bill.

The hearing will be held at 6:00 p.m. on September 15, 2026, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed fire protection assessment rate schedule:

FIRE PROTECTION ASSESSMENTS

Residential Property Use Category	Rate Per Dwelling Unit
Residential	$217.80
Non-Residential Property Use Category	**Rate Per Square Foot**
Non-Residential	$0.044

Copies of the Master Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the updated Assessment Roll are available for inspection at the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of tit

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Jefferson County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services, facilities, and programs (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Jefferson County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of ________________, 2026.

BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA

By: ______________________________________
Ben White, Chairman

(**SEAL**)

Board of County Commissioners
Agenda Request

Date of Meeting:	September 15, 2026
Date Submitted:	September 9, 2026
To:	Honorable Chairman and Members of the Board
From:	Evan Rosenthal, County Attorney
Subject:	Request the Board Conduct a Public Hearing and Adopt Annual Rate Resolution to Re-Impose Solid Waste Assessments for FY 26-27

Statement of Issue:
This agenda item requests the Board conduct a public hearing and approve an Annual Rate Resolution for solid waste management and disposal services, which is the final step in the process for re-imposing solid waste service assessments within the County for FY 26-27.

Background and Analysis:
The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the annual rate resolution for the County's solid waste assessment program. The Board is required to conduct a public hearing prior to approving the annual rate resolution.

The solid waste assessment rate for FY 26-27 is proposed to be $248/dwelling unit, which is consistent with the rate imposed for FY 25-26.

The estimated gross revenue for FY26-27 based upon the above assessment rate is $1,533,384.00.

The Resolution continues the existing exemption from the solid waste assessment for properties that are the homesteaded property of a totally and permanently disabled veteran or their surviving spouse.

Options:

1. Conduct a Public Hearing and Adopt the Annual Rate Resolution for Solid Waste Services.
2. Do not Conduct a Public Hearing and Adopt the Annual Rate Resolution for Solid Waste Services.
3. Board Direction.

Recommendation:
Option #1

Attachments:

1. Annual Rate Resolution for Solid Waste Management and Disposal Services.

JEFFERSON COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR SOLID WASTE MANAGEMENT AND DISPOSAL SERVICES

RESOLUTION NO. 2026-_____

ADOPTED SEPTEMBER 15, 2026

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RESOLUTION NO. 2026-____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE MANAGEMENT AND DISPOSAL OF SOLID WASTE IN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY; CONFIRMING THE PRELIMINARY RATE RESOLUTION; REIMPOSING SOLID WASTE SERVICE ASSESSMENTS AGAINST RESIDENTIAL PROPERTY LOCATED WITHIN ALL INCORPORATED AND UNINCORPORATED AREAS OF THE COUNTY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING THE RATE OF ASSESSMENT AND THE ASSESSMENT ROLL; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Jefferson County, Florida, has enacted the Master Capital Project and Service Assessment Ordinance, Ordinance No. 2020050720-02 (the "Ordinance"), which authorizes the imposition of Service Assessments for Solid Waste management and disposal services, facilities or programs against Residential Property within the County; and

WHEREAS, the imposition of an annual Solid Waste Service Assessment for Solid Waste management and disposal services, facilities, or programs is an equitable and efficient method of allocating and apportioning the Solid Waste Cost among parcels of Residential Property; and

WHEREAS, the Board desires to reimpose an annual Solid Waste management and disposal Service Assessment program within all incorporated and unincorporated areas of the County using the tax bill collection method for the Fiscal Year beginning on October 1, 2026; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026-26 (the "Preliminary Rate Resolution"), containing a brief and general description of the Solid

Waste management and disposal services, facilities, or programs to be provided to Residential Property, describing the method of apportioning the Solid Waste Cost to compute the Solid Waste Service Assessment for Solid Waste management and disposal services, facilities, and programs against Residential Property, designating a rate of assessment, and directing preparation of the updated Assessment Roll for the Fiscal Year beginning October 1, 2026, and provision of the notice required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, the Board is required to confirm or repeal the Preliminary Rate Resolution, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, the Assessment Roll has heretofore been made available for inspection by the public, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published and, if required by the terms of the Ordinance, mailed to each property owner proposed to be assessed notifying such property owner of the Owner's opportunity to be heard, an affidavit regarding the form of notice mailing to each property owner being attached hereto as Appendix A and the proofs of publication being attached hereto as Appendix B; and

WHEREAS, a public hearing was held on September 15, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, as follows:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the provisions of the Ordinance, the Amended and Restated Initial Assessment Resolution (Resolution

No. 2023-34), the Amended and Restated Final Assessment Resolution (Resolution No. 2023-____), the Preliminary Rate Resolution (Resolution No. 2026-26), Article VIII, section 1(f), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATION.

(A) This Resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this Resolution shall have the meanings defined in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution.

(C) Unless the context indicates otherwise, words imparting the singular number, include the plural number, and vice versa.

SECTION 3. REIMPOSITION OF SOLID WASTE SERVICE ASSESSMENTS.

(A) The parcels of Residential Property included in the Assessment Roll, which is hereby approved, are hereby found to be specially benefitted by the provision of Solid Waste management and disposal services, facilities, and programs in the amount of the Solid Waste Service Assessment set forth in the Assessment Roll, a copy of which was present at the above referenced public hearing and is incorporated herein by reference. Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Residential Property that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

(B) It is hereby ascertained, determined, and declared that each parcel of Residential Property within the All incorporated and unincorporated areas of the County will be benefitted by the County's provision of Solid Waste management and disposal services, facilities, and programs in an amount not less than the Solid Waste Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all parcels assessed derive a special benefit in a manner consistent with the legislative declarations, determinations, and findings set forth in the Ordinance, the Amended and Restated Initial Assessment Resolution, the Amended and Restated Final Assessment Resolution, and the Preliminary Rate Resolution, from the Solid Waste management and disposal services, facilities, and programs, and a legislative determination that the Solid Waste Service Assessments are fairly and reasonably apportioned among the Residential Properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing Solid Waste Service Assessments described in the Preliminary Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2026, the estimated Solid Waste is $1,533,384.00. For the Fiscal Year beginning October 1, 2026, the Solid Waste Cost shall be allocated among all parcels of Residential Property based upon the number of Dwelling Units on such parcels. A rate of assessment equal to $248.00 for each Dwelling Unit for Solid Waste management and disposal services, facilities, and programs is hereby approved for the Fiscal Year beginning October 1, 2026.

(F) Solid Waste Service Assessments for Solid Waste management and disposal services, facilities, and programs in the amounts set forth in the updated

Assessment Roll are hereby levied and imposed on all parcels of Residential Property included in the Assessment Roll for the Fiscal Year beginning October 1, 2026.

(G) The following exemptions shall apply to the Solid Waste Service Assessment Program:

(1) No Solid Waste Service Assessment shall be imposed upon a parcel of Government Property. However, Government Property that is owned by federal mortgage entities, such as the VA and HUD, shall not be exempted from the Solid Waste Service Assessment.

(2) No Solid Waste Service Assessment shall be imposed against a Tax Parcel of Residential Property that is the homesteaded property of a totally and permanently disabled veteran or their surviving spouse and who receive a total property tax exemption for said Tax Parcel pursuant to either Sections 196.081 or 196.091, Florida Statutes.

(H) Any shortfall in the expected Solid Waste Service Assessment proceeds due to any reduction or exemption from payment of the Solid Waste Service Assessments required by law or authorized by the Board shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Solid Waste Service Assessments. In the event a court of competent jurisdiction determines any exemption or reduction by the Board is improper or otherwise adversely affects the validity of the Solid Waste Service Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Solid Waste Service Assessment upon each affected Tax Parcel in the amount of the Solid Waste Service Assessment that would have been otherwise imposed save for such reduction or exemption afforded to such Tax Parcel by the Board.

(I) Solid Waste Service Assessments shall constitute a lien upon the Residential Property so assessed equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.

(J) The updated Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance, shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance.

(K) The updated Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 4. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby confirmed.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein (including, but not limited to, the method of apportionment, the rate of assessment, the Maximum Assessment Rate, if any, the Assessment Roll, and the levy and lien of the Service Assessments for Solid Waste management and disposal), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within twenty (20) days from the date of this Annual Rate Resolution.

SECTION 6. SEVERABILITY. If any clause, section or other part of this Resolution shall be held by any court of competent jurisdiction to be unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affecting the validity of the other provisions of this Resolution.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED THIS 15th day of September, 2026.

BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA

(SEAL)

By: ______________________________
Ben White, Chairman

ATTEST:

By: ______________________________
Cecil "Trey" Hightower, Clerk

Approved for Form:

By: ______________________________
Evan Rosenthal, County Attorney

APPENDIX A

AFFIDAVIT REGARDING NOTICE MAILED TO PROPERTY OWNERS

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Douglas Baber, who, after being duly sworn, deposes and says:

1. Douglas Baber, as County Manager of Jefferson County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Solid Waste Service Assessment Roll and the preparation, mailing, and publication of notices in accordance with the Master Capital Project and Service Assessment Ordinance adopted by the Board on May 7, 2020, Ordinance No. 2020050720-02 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution, Resolution No. 2026-26 adopted by the Board on July 16, 2026 (the "Preliminary Rate Resolution").

2. In accordance with the Assessment Ordinance and the Preliminary Rate Resolution, Mr. Baber timely provided all necessary information for notification of the Solid Waste Assessment to the Property Appraiser of Jefferson County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing

and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

Douglas Baber, affiant

STATE OF FLORIDA
COUNTY OF JEFFERSON

The foregoing Affidavit of Mailing was sworn to and subscribed before, by means of ✓ physical presence or __ online notarization, me this 10th day of Sept, 2026 by Douglas Baber, County Manager, Jefferson County, Florida. He is personally known to me or has produced ________ as identification and did take an oath.

KATHRYN PHILLIPS
Notary Public-State of Florida
Commission # HH 776313
My Commission Expires
March 08, 2030

Kathryn Phillips
Printed Name: Kathryn Phillips
Notary Public, State of Florida
At Large
My Commission Expires: 3·8·2030
Commission No.: HH 776313

APPENDIX B

PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

STATE OF FLORIDA

COUNTY OF JEFFERSON:

Before the undersigned authority personally appeared **LORI LESKANIC**, who on oath says that she is the Bookkeeper; of the ***Monticello News***; a weekly newspaper, published in Monticello, Jefferson County, Florida; that the attached copy of advertisement, being a

Notice Of Hearing

in the matter of J C B O C C; Jefferson Co. Courthouse was published on the publicly accessible website of ECB Publishing; Jefferson County, Florida, or in a newspaper by print in the issues of

August 19, 2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Signed by: Lori Leskanic

Sworn to and subscribed before me this 19 Day of August 2026, who is personally known to me or who has produced ________ (type of identification); as identification.

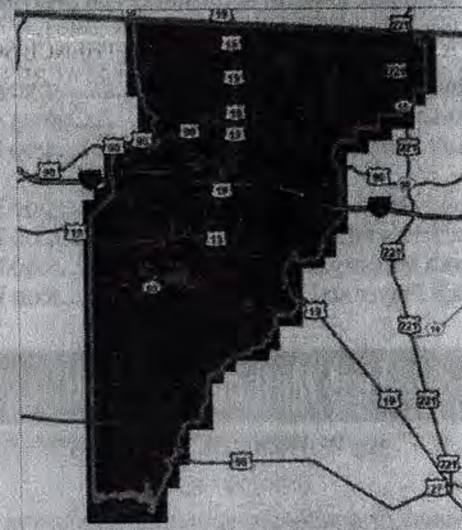
Emerald Greene

Notary Public

Stamp

Emerald Greene
Notary Public
State of Florida
My Commission Expires 08/09/2029
Commission No. HH 703406

Notice of Hearing



NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENTS

Notice is hereby given that the Board of County Commissioners of Jefferson County, Florida, will conduct a public hearing to consider the continued imposition of annual Solid Waste Service Assessments for the Fiscal Year beginning October 1, 2026, and for future fiscal years against certain improved residential properties located within all unincorporated and incorporated areas of Jefferson County, including the City of Monticello, to fund the cost of Solid Waste management and disposal services, facilities, and programs provided to such properties and to authorize the collection of such assessments on the tax bill.

The public hearing will be held at 6:00 p.m. on Septembe 15, 2026, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County within 20 calendar days of the date of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prio to the date of the hearing. Hearing impaired persons can acces the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The annual solid waste service assessment is based on the number of residential dwelling units contained on each parcel of property. The proposed rate of assessment for the upcoming fiscal year is $248.00 per dwelling unit, which is the same rate of assessment as for the prior fiscal year. Copies of the Maste Capital Project and Service Assessment Ordinance, the Amended and Restated Initial Assessment Resolution (Resolution No. 2023-34), the Amended and Restated Final Assessment Resolution (Resolution No. 2023-___), the Preliminary Rate Resolution initiating the annual process of updating the Assessment Roll and reimposing the Solid Waste Service Assessments, and the updated Solid Waste Assessmen Roll for the upcoming fiscal year are available for inspection a the office of the Property Appraiser, 480 Walnut St, Monticell Florida 32344.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2026, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments wil cause a tax certificate to be issued against the property which may result in a loss of title.

APPENDIX C

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the Chairman of the Board of County Commissioners or authorized agent of Jefferson County, Florida, (the "County"); as such I have a satisfied myself that all property included or includable on the non-ad valorem assessment roll for solid waste services, facilities, or programs (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Jefferson County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ____ day of _______________, 2026.

BOARD OF COUNTY COMMISSIONERS
JEFFERSON COUNTY, FLORIDA

By: ________________________________
Ben White, Chair

(**SEAL**)

Board of County Commissioners
Agenda Request

Date of Meeting:	September 15, 2026
Date Submitted:	September 9, 2026
To:	Honorable Chairman and Members of the Board
From:	Evan Rosenthal, Deputy County Attorney
Subject:	Request the Board Conduct a Public Hearing and Adopt the Annual Rate Resolution for Aucilla Shores Road Maintenance Program

---

Statement of Issue:
This agenda item requests the Board approve an Annual Rate Resolution for Aucilla Shores Road Maintenance Program, which is the final step in the process for re-imposing assessments within the Aucilla Shores Subdivisions assessment area for road maintenance services.

Background and Analysis:
In 2022, the County created a special assessment program to fund road maintenance services within the Aucilla Shores Subdivisions assessment area.

The County's master assessment ordinance (Ordinance No. 2020-050720-02) provides that the re-imposition of a service assessment requires the adoption of two resolutions: a preliminary rate resolution and an annual rate resolution. The attached resolution constitutes the annual rate resolution for the Aucilla Shores Road Maintenance program. The Board is required to conduct a public hearing prior to approving the annual rate resolution.

The total estimated Services Cost to be assessed and apportioned among all tax parcels of benefitted property within the assessment area is $54,008. An assessment rate of $157.00 per lot and $31.41 per Hanger Lot is proposed for FY 26-27. This is consistent with the assessment rates imposed for FY 25-26.

Additionally, due to a coding error in the preparation of the FY25-26 Assessment Roll, 30 properties were inadvertently omitted from the Assessment for FY25-26. On November 20, 2026, the Board adopted Resolution No. 2026-44 (the "Supplemental Assessment Resolution") imposing a supplemental assessment in the amount of the Assessment for FY25-26 on each property that was inadvertently omitted from the Assessment for FY25-26, to be collected by separate bill. As of this date, 10 properties have not paid their supplemental assessment for FY25-26. As authorized in the Supplemental Assessment Resolution and the County's master assessment ordinance, the delinquent assessment amount for FY25-26 will be collected on the 2026 ad valorem tax bill for these 10 properties (total estimated amount of $1,570).

Options:

1. Conduct a Public Hearing and Adopt the Annual Rate Resolution for Aucilla Shores Road Maintenance Program
2. Do Not Conduct a Public Hearing and Adopt the Annual Rate Resolution for Aucilla Shores Road Maintenance Program
3. Board Direction.

Recommendation:

Option #1

Attachments:

1. Annual Rate Resolution for Aucilla Shores Road Maintenance Program

JEFFERSON COUNTY BOARD OF COUNTY COMMISSIONERS

ANNUAL RATE RESOLUTION
FOR AUCILLA SHORES SUBDIVISIONS
ROADWAY MAINTENANCE PROJECT
RESOLUTION NO. 2026-____

ADOPTED SEPTEMBER 15, 2026

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RESOLUTION NO. 2026-____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, RELATING TO THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT; CONVFIRMING THE PRELIMINARY RATE RESOLUTION; APPROVING THE ASSESSMENT ROLL; PROVIDING FOR THE REIMPOSITION OF ASSESSMENTS TO FUND THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; PROVIDING FOR COLLECTION OF THE ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Jefferson County (the "Board") has enacted the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02, the "Ordinance"), which authorizes the imposition of Assessments against Assessed Property located within the Assessment Area to fund the County's provision of the Aucilla Shores Subdivision Roadway Maintenance Project (or "Project," as such terms are defined in the Initial Assessment Resolution); and

WHEREAS, the reimposition of the Assessment is an equitable and efficient method of allocating and apportioning the Services Cost among parcels of property that are benefitted thereby; and

WHEREAS, on July 16, 2026, the Board adopted Resolution No. 2026-25 (the "Preliminary Rate Resolution"), containing a brief and general description of the Project to be provided to Assessed Property, describing the method of apportioning the Services Cost against Assessed Property located within the Assessment Area, estimating a rate of Assessment, directing the preparation of the updated Assessment Roll, and directing the provision of the notices required by the Ordinance; and

WHEREAS, in order to levy an Assessment for the Fiscal Year beginning October 1, 2026, the Ordinance requires the Board to adopt an Annual Rate Resolution which establishes the rates of the Assessment and approves the Assessment Roll for the upcoming Fiscal Year, with such amendments as the Board deems appropriate, after hearing comments and objections of all interested parties; and

WHEREAS, due to an administrative error, certain properties which should have been assessed were inadvertently excluded from the Assessment Roll for Fiscal Year 2025-26 (the "Omitted Properties" or "Omitted Property"); and

WHEREAS, on November 20, 2025, the Board adopted Resolution No. 2025-44 (the "Supplemental Assessment Resolution") imposing a "Supplemental Assessment" against the Omitted Properties in the amount of the Assessment for such properties for Fiscal Year 2025-26, to be collected by separate bill, and providing that if an Omitted Property failed to pay the Supplemental Assessment, it would be added to the Assessment Roll for Fiscal Year 2026-27 and collected on the ad valorem tax bill mailed in November 2026; and

WHEREAS, the updated Assessment Roll has been filed with the County Manager, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, the proof of publication being attached hereto as Appendix A. Where required pursuant to Section 3.08(C) of the Assessment Procedure Resolution, mailed notices were provided to property owners to reimpose the assessment for the fiscal year beginning October 1, 2026, and to collect the delinquent Supplemental Assessment from the Omitted Properties from which such amount remains outstanding; and

WHEREAS, a public hearing was held on September 15, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY:

SECTION 1. AUTHORITY. This resolution is adopted pursuant to the Ordinance; Resolution No. 06052021-01, adopted by the County on June 2, 2022 (the "Initial Assessment Resolution"); Resolution No. 06232022-02, adopted by the County on June 23, 2022 (the "Final Assessment Resolution"); the Preliminary Rate Resolution; Resolution No. 2025-44, adopted by the County on November 20, 2025, the Supplemental Assessment Resolution for Aucilla Shores Subdivisions Roadway Maintenance Project (the "Supplemental Assessment Resolution"); Article VIII, section 1(f), Florida Constitution; sections 125.01 and 125.66, Florida Statutes; and other applicable provisions of law.

SECTION 2. DEFINITIONS AND INTERPRETATIONS.

(A) This resolution constitutes the Annual Rate Resolution as defined in the Ordinance.

(B) All capitalized terms in this resolution shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, the Supplemental Assessment Resolution, and the Preliminary Rate Resolution.

SECTION 3. CONFIRMATION OF PRELIMINARY RATE RESOLUTION. The Preliminary Rate Resolution is hereby ratified and confirmed.

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Assessment Roll, which is currently on file in the office of the County Manager and incorporated herein by reference, and which includes the annual Assessment amounts for each Tax Parcel of Assessed Property within the Assessment Area, is hereby approved for the Fiscal Year commencing on October 1, 2026.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels of Assessed Property within the Assessment Area that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

SECTION 5. REIMPOSITION OF ASSESSMENTS TO FUND THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT.

(A) The Tax Parcels of Assessed Property included in the Assessment Roll are hereby found to be specially benefited by the Project in the amount of the annual Assessment set forth in the Assessment Roll, a copy of which was present or available for inspection at the above referenced public hearing and is incorporated herein by reference.

(B) It is hereby ascertained, determined and declared that each Tax Parcel of Assessed Property within the Assessment Area will be specially benefited by the County's provision of the Project in an amount not less than the Assessment for such parcel, computed in the manner set forth in the Preliminary Rate Resolution.

(C) Adoption of this Annual Rate Resolution constitutes a legislative determination that all Tax Parcels of Assessed Property derive a special benefit in a manner consistent with the legislative declarations, determinations and findings as set forth in the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, and the Preliminary Rate Resolution from the Project to be provided and a legislative determination that the Assessments are fairly and reasonably apportioned among the properties that receive the special benefit as set forth in the Preliminary Rate Resolution.

(D) The method for computing the Assessments described and referenced in the Preliminary Rate Resolution is hereby approved.

(E) For the Fiscal Year beginning October 1, 2026, the estimated Services Cost, including an estimated Assessment Administration Amount and Transaction Cost, to be assessed is $54,008. The Assessments to be assessed and apportioned among benefitted Tax Parcels located within the Assessment Area to generate the estimated Services Cost are hereby established at the rate of $157.00 per lot and $31.41 per Hanger Lot for the Fiscal Year beginning October 1, 2026.

(F) For the Fiscal Year beginning October 1, 2026, the estimated Services Cost for those properties that were included on the Supplemental Assessment Roll (as defined in the Supplemental Assessment Resolution) and for which a Supplemental Assessment was imposed and which remains unpaid is $1,570. For any Tax Parcel that was included on the Supplemental Assessment Roll (as defined in the Supplemental Assessment Resolution) and that has not paid the Supplemental Assessment imposed on such Tax Parcel, any such delinquent Supplemental

Assessment which remains outstanding shall be included in the Assessment for such Tax Parcel for the Fiscal Year commencing on October 1, 2026. The Assessments to be assessed and apportioned among such benefitted Tax Parcels located within the Assessment Area that were included on the Supplemental Assessment Roll (as defined in the Supplemental Assessment Resolution) and for which a Supplemental Assessment was imposed and which remains unpaid to generate the estimated Services Cost described in this paragraph are hereby established at the rate of $157.00 per lot and $31.41 per Hanger Lot for the Fiscal Year beginning October 1, 2026.

(G) The above rates of Assessment are hereby approved. Assessments in the amounts set forth in the updated Assessment Roll, as herein approved, are hereby levied and imposed on all Tax Parcels located in the Assessment Area included in the Assessment Roll for the Fiscal Year beginning October 1, 2026.

(H) Upon adoption of this Annual Rate Resolution, the Assessments shall constitute a lien against the Tax Parcels of benefitted property within the Assessment Area equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims until paid. The lien shall be deemed perfected upon adoption by the Board of this Annual Rate Resolution and shall attach to the property included on the Assessment Roll as of the prior January 1, the lien date for ad valorem taxes.

(I) In accordance with Section 125.01(r), Florida Statutes, no Assessment shall be imposed upon any Tax Parcel classified as agricultural land pursuant to Section 193.461, Florida Statutes, which does not contain a Dwelling Unit.

(J) If not inconsistent with law, any shortfall in the expected Assessment proceeds due to any reduction or exemption required by law or authorized by the Board may be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Assessments.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Assessments shall be collected pursuant to the Uniform Assessment Collection Act.

(B) Upon adoption of this Annual Rate Resolution, the County Manager shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act.

(C) The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix B.

SECTION 7. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Rate Resolution shall be the final adjudication of the issues presented herein and in the Preliminary Rate Resolution (including, but not limited to, the method by which the Assessments are computed, the Assessment Roll, the Services Cost, the levy and lien of the assessments, and the special benefit to assessed property) unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of the Board action on this Annual Rate Resolution.

SECTION 8. EFFECTIVE DATE. This resolution shall take effect immediately upon its adoption.

PASSED, ADOPTED AND APPROVED THIS 15th DAY OF SEPTEMBER, 2026.

BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA

(SEAL)

By:____________________________________
Ben White, Chair

ATTEST:

____
Cecil "Trey" Hightower, Clerk

APPROVED FOR FORM

____
Evan Rosenthal, County Attorney

APPENDIX A

PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

STATE OF FLORIDA

COUNTY OF JEFFERSON:

Before the undersigned authority personally appeared **LORI LESKANIC**, who on oath says that she is the Bookkeeper; of the ***Monticello News***; a weekly newspaper, published in Monticello, Jefferson County, Florida; that the attached copy of advertisement, being a

Notice Of Hearing

in the matter of J C B O C C; Jefferson Co. Courthouse was published on the publicly accessible website of ECB Publishing; Jefferson County, Florida, or in a newspaper by print in the issues of

August 19, 2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Signed by: ______________

Sworn to and subscribed ~~before~~ me this 19 Day of August 2026, who is personally known to me or who has produced ________(type of identification); as identification.

____
Notary Public

Stamp

Emerald Greene
Notary Public
State of Florida
My Commission Expires 08/09/2029
Commission No. HH 703406

Notice of Hearing

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF ROADWAY MAINTENANCE ASSESSMENTS IN THE AUCILLA SHORES SUBDIVISIONS ROADWAY MAINTENANCE PROJECT ASSESSMENT AREA

Notice is hereby given that the Jefferson County Board of County Commissioners will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of roadway maintenance services within the boundaries of the Aucilla Shores Subdivisions Roadway Maintenance Project Assessment Area, as shown below, for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 6:00 p.m. on September 15, 2026, in the Courthouse Annex, 435 W. Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. Pursuant to Section 286.0105, Florida Statutes, if a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, at least two (2) business days prior to the date of the hearing. Hearing impaired persons can access the foregoing telephone number by contacting the Florida Relay Service at 1-800-955-8770 (Voice) or 1-800-955-8771 (TDD).

The assessment for each parcel of property will be calculated based upon such parcel's classification as a lot (a parcel on which a single dwelling unit has been or can be sited) or a Hanger Lot (a parcel suitable for storage only and on which a dwelling cannot be sited). The proposed rate of Assessment is $157.00 per lot and $31.41 per Hanger Lot for the Fiscal Year commencing October 1, 2026. Additionally, for any Tax Parcel of Assessed Property that was included on the Supplemental Assessment Roll (as defined in Resolution No. 2025-44, the Supplemental Assessment Resolution for Aucilla Shores Subdivisions Roadway Maintenance Project, which provided for collection of the FY25-26 assessment from certain properties that were inadvertently omitted from the assessment FY25-26) and that has not paid the Supplemental Assessment imposed on such Tax Parcel, any such delinquent Supplemental Assessment for FY25-26 shall be included in the Assessment for such Tax Parcel for the Fiscal Year commencing on October 1, 2026.

Copies of the Master Capital Project and Service Assessment Ordinance (Ordinance No. 2020-050720-02), the Initial Assessment Resolution (Resolution No. 06052021-01), the Final Assessment Resolution (Resolution No. 06232022-02), the Preliminary Rate Resolution (Resolution No. 2026-____), the Supplemental Assessment Resolution (Resolution No. 2025-44), and the updated Assessment Roll are available for inspection at the Office of the Office of the Property Appraiser, 480 Walnut Street, Monticello, Florida 32344.

APPENDIX B

FORM OF CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE
TO
NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners of Jefferson County, Florida, or an authorized agent of Jefferson County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Aucilla Shores Subdivision Roadway Maintenance Project assessments (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Jefferson County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _______________, 2026.

JEFFERSON COUNTY, FLORIDA

By:________________________________
Ben White, Chair

APPENDIX C

AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

BEFORE ME, the undersigned authority, personally appeared Douglas Baber, who, after being duly sworn, deposes and says:

1. Douglas Baber, as County Manager of Jefferson County, Florida (the "County"), pursuant to the authority and direction received from the Board of County Commissioners, timely directed the preparation of the Aucilla Shores Subdivision Roadway Maintenance Project and the preparation, mailing, and publication of notices in accordance with the Master Capital Project and Service Assessment Ordinance adopted by the Board on May 7, 2020 (the "Assessment Ordinance") and in conformance with the Preliminary Rate Resolution adopted by the Board on July 16, 2026, and the Aucilla Shores Subdivision Roadway Maintenance Project Initial Assessment Resolution adopted by the Board on June 2, 2022 (the "Initial Assessment Resolution").

2. In accordance with the Assessment Ordinance and the Initial Assessment Resolution, Mr. Baber timely provided all necessary information for notification of the Aucilla Shores Subdivision Roadway Maintenance Project Assessment to the Property Appraiser of Jefferson County to be included as part of the notice of proposed property taxes under section 200.069, Florida Statutes, the truth-in-millage notification. The information provided to the Property Appraiser to be included on the truth-in-millage notification included the following: the purpose of the assessment; the total amount proposed to be levied against each parcel; the unit of measurement to be applied against each parcel to determine the assessment; the number of such units contained within each parcel; the total revenue the County expects to collect by the assessment; a statement that failure to pay the assessment will cause a tax certificate to be issued

against the property which may result in a loss of title; a statement that all affected property owners have a right to appear at the hearing and to file written objections with the local governing board within 20 days of the notice; and the date, time, and place of the hearing.

FURTHER AFFIANT SAYETH NOT.

Douglas Baber, affiant

STATE OF FLORIDA
COUNTY OF JEFFERSON

The foregoing Affidavit of Mailing was sworn to and subscribed before, by means of ✓ physical presence or __ online notarization, me this 10th day of Sept, 2026 by Douglas Baber, County Manager, Jefferson County, Florida. She is personally known to me or has produced ________ as identification and did take an oath.

Kathryn Phillips
Printed Name: Kathryn Phillips
Notary Public, State of Florida
At Large
My Commission Expires: 3·8·2030
Commission No.: HH 776313

Board of County Commissioners
Agenda Request

Date of Meeting:	September 15, 2026
Date Submitted:	September 9, 2026
To:	Honorable Chairman and Members of the Board
From:	Evan Rosenthal, County Attorney
Subject:	Request Board Approval to Conduct a Public Hearing and Adopt the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project

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Statement of Issue:
This agenda item requests the Board to hold a hold public hearing and consider the adoption of the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project.

Background:
On May 6, 2021, the Board adopted Resolution No. 06052021-01, the Initial Assessment Resolution for the Valley View Estates Subdivision Roadway Paving Project ("Initial Assessment Resolution"), Thereafter, at a public hearing held on June 3, 2021, the Board adopted Resolution No. 03062021-01 ("Final Assessment Resolution"), which imposed an annual assessment for the paving of Valley View Trail, Valley View Ridge, and Valley View Court in the maximum annual amount of $732 for a period of 10 years, commencing in November 2021. In 2022, based upon the County's final costs for the Valley View Estates Subdivision Roadway Paving Project, the maximum annual assessment was increased to $741 for the remaining nine years of the program.

Analysis:
The Annual Rate Resolution for the Valley View Estates Subdivision Roadway Paving Project approves the annual assessments at the rate of $741.00 per parcel (consistent with the rate of assessment imposed beginning in 2022), or unified parcel (where multiple parcels under single ownership are subject to a recorded Unity of Title) and approves the Assessment Roll for the Fiscal Year commencing October 1, 2026.

Options:
1. Hold the Public Hearing and Adopt the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project
2. Do Not Hold the Public Hearing and Adopt the Annual Rate Resolution for Valley View Estates Subdivision Roadway Paving Project
3. Board Direction.

Recommendation:
Option #1

Attachments:
1. Annual Rate Resolution

JEFFERSON COUNTY, FLORIDA

ANNUAL RATE RESOLUTION
FOR VALLEY VIEW ESTATES SUBDIVISION
ROAD PAVING PROJECT

ADOPTED SEPTEMBER 15, 2026

TABLE OF CONTENTS

RESOLUTION NO. _______

A RESOLUTION OF JEFFERSON COUNTY, FLORIDA RELATING TO THE CONSTRUCTION AND FUNDING OF PAVING AND IMPROVEMENT OF ROADWAYS IN THE VALLEY VIEW ESTATES SUBDIVISION; APPROVING LEVYING ANNUAL ASSESSMENTS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; APPROVING AN ASSESSMENT ROLL FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026; ESTABLISHING A LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE JEFFERSON COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION OF ASSESSMENTS PURSUANT TO THE UNIFORM ASSESSMENT COLLECTION ACT; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, AS FOLLOWS:

WHEREAS, the Board of County Commissioners of Jefferson County ("Board") adopted Ordinance 2020-050720-02 ("Ordinance"), to provide for the imposition of special assessments to fund the construction of Capital Projects and the provision of Services to benefit property located within Assessment Areas; and

WHEREAS, on May 6, 2021, the Board adopted Resolution No. 06052021-01, the Initial Assessment Resolution for the Valley View Estates Subdivision Roadway Surfacing Project ("Initial Assessment Resolution"), describing the method of assessing the cost of the Project, as a local improvement, against the real property that will be specially benefited thereby, and directing the preparation of the preliminary Assessment Roll and provision of the notices required by the Ordinance; and

WHEREAS, pursuant to the provisions of the Ordinance, at a duly noticed public hearing held on June 3, 2021, the Board adopted Resolution No. 03062021-01 ("Final

Assessment Resolution"), and is required to adopt an Annual Rate Resolution and approve the Assessment Roll for each fiscal year the special assessment is imposed; and

WHEREAS, the updated Assessment Roll has been filed with the County Coordinator, as required by the Ordinance; and

WHEREAS, notice of a public hearing has been published as required by the terms of the Ordinance, which provides notice to all interested persons of an opportunity to be heard, the proof of publication being attached hereto as Appendix A. The circumstances described in Section 3.08(C) of the Assessment Procedure Resolution did not require mailing of notices to property owners to reimpose the assessment for the fiscal year beginning October 1, 2026; and

WHEREAS, a public hearing was duly held on September 15, 2026, and comments and objections of all interested persons have been heard and considered as required by the terms of the Ordinance; and

WHEREAS, the Board has deemed it to be in the best interests of the citizens and residents of the Valley View Estates Subdivision that the Assessments for the roadway paving project continue to be imposed by approval of this Annual Rate Resolution for the Fiscal Year beginning on October 1, 2026.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF JEFFERSON COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Annual Rate Resolution is adopted pursuant to the Ordinance, the Initial Assessment Resolution, the Final Assessment Resolution, Article VIII, section 1(f), Florida Constitution, sections 125.01 and 125.66, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This is the Annual Rate Resolution as defined in the Ordinance. All capitalized terms used herein shall have the meanings defined in the Ordinance, the Initial Assessment Resolution, and the Final Assessment Resolution unless the context clearly indicates an alternative meaning.

SECTION 3. ANNUAL ASSESSMENTS TO FUND THE VALLEY VIEW SUBDIVISION ROADWAY PAVING PROJECT.

(A) The Tax Parcels included in the Assessment Roll are hereby found to be specially benefitted by the provision of the Project in the amount of the annual assessment set forth in the Assessment Roll.

(B) The methodology set forth in the Initial Assessment Resolution for computing the annual Assessments is hereby approved and found to be a fair and reasonable method of apportioning the Project Cost among the benefited properties.

(C) For the Fiscal Year beginning October 1, 2026, annual Assessments computed in the manner described in the Initial Assessment Resolution and confirmed in the Final Assessment Resolution shall continue to be levied and imposed on all Tax Parcels included in the Assessment Roll, for a period of not to exceed ten (10) years commencing with the ad valorem tax bill that was mailed in November 2021, at a maximum annual rate of $741.00 per parcel or unified parcel (where multiple parcels under single ownership are subject to a recorded Unity of Title).

SECTION 4. APPROVAL OF ASSESSMENT ROLL.

(A) The Assessment Roll for the Valley View subdivision Roadway Paving Project, a copy of which was available at the above-mentioned public hearing and is incorporated herein by reference, is hereby approved for the fiscal year commencing October 1, 2026.

(B) Additionally, the Assessment Roll, as approved, includes those Tax Parcels within the Assessment Area that cannot be set forth in that Assessment Roll due to the provisions of Section 119.071(4), Florida Statutes, concerning exempt "home addresses."

SECTION 5. ASSESSMENT LIENS.

(A) Upon adoption of this Annual Rate Resolution, the Assessments shall constitute a lien against the Assessed Property equal in rank and dignity with the liens of all State, County, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by the Board of County Commissioners of this Annual Rate Resolution and shall attach to the property as of the prior January 1, lien date for ad valorem taxes.

(B) As to any Tax Parcel that is acquired by a public entity through condemnation, negotiated sale or otherwise prior to adoption of the next Annual Rate Resolution, the outstanding Prepayment Amount shall constitute a lien against Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption by this Annual Rate Resolution and shall attach to property as of the prior January 1, lien date for ad valorem taxes.

SECTION 6. COLLECTION OF ASSESSMENTS.

(A) The Assessment shall be collected pursuant to the Uniform Assessment Collection Act. Upon adoption of this Annual Rate Resolution, the County Coordinator shall cause the certification and delivery of the Assessment Roll to the Tax Collector by September 15, in the manner prescribed by the Uniform Assessment Collection Act. The Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto in Appendix C.

SECTION 7. SEVERABILITY. If any clause, section or provision of this Resolution shall be declared unconstitutional or invalid for any reason or cause, the remaining portion of said Resolution shall be in full force and effect and be valid as if such invalid portion thereof had not been incorporated herein.

SECTION 8. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED in open session by the Board of County Commissioners of Jefferson County, Florida, this ___ day of ____________, 2026.

JEFFERSON COUNTY, FLORIDA

By:______________________________
Ben White, Chair

Attest:

____
Cecil "Trey" Hightower, Clerk of Court

Approved as to form:

____

Evan Rosenthal, County Attorney

APPENDIX A

PROOF OF PUBLICATION

AFFIDAVIT OF PUBLICATION

STATE OF FLORIDA

COUNTY OF JEFFERSON:

Before the undersigned authority personally appeared **LORI LESKANIC**, who on oath says that she is the Bookkeeper; of the ***Monticello News***; a weekly newspaper, published in Monticello, Jefferson County, Florida; that the attached copy of advertisement, being a

Notice Of Hearing

in the matter of J C B O C C; Jefferson Co. Courthouse was published on the publicly accessible website of ECB Publishing; Jefferson County, Florida, or in a newspaper by print in the issues of

August 19, 2026

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

Signed by: ____________________

Sworn to and ~~subscribed before~~ me this 19 Day of August 2026, who is personally known to me or who has produced _________ ~~(type of identification)~~; as identification.

____

Notary Public

Stamp

Emerald Greene
Notary Public
State of Florida
My Commission Expires 08/09/2029
Commission No. HH 703406

Notice

NOTICE OF HEARING TO REIMPOSE AND PROVIDE FOR COLLECTION OF SPECIAL ASSESSMENTS IN THE VALLEY VIEW SUBDIVISION ROADWAY SURFACING PROJECT AREA TO PROVIDE FOR ROADWAY IMPROVEMENTS AND MAINTENANCE

Notice is hereby given that the Jefferson County Board of County Commissioners will conduct a public hearing to consider reimposing non-ad valorem special assessments for the provision of roadway improvements and maintenance within the boundaries of the Valley View Subdivision Roadway Surfacing Project Assessment Area, as shown above, for the Fiscal Year beginning October 1, 2026.

The hearing will be held at 6:00 p.m. on September 15, 2026, in the Courthouse Annex, 435 West Walnut Street, Monticello, Florida, for the purpose of receiving public comment on the proposed special assessments for roadway improvements and maintenance. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the County Manager at (850) 342-0287, or in writing to 1484 S. Jefferson Street, Monticello, Florida 32344, at least three days prior to the public hearing. All affected property owners have a right to appear at the hearing and to file written objections with the Board of County Commissioners within 20 days of this notice. If a person wishes to appeal any decision made by the Board of County Commissioners with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

A more specific description of the road improvements, maintenance and the method of computing the assessment for each parcel of property are set forth in Resolution 06052021-01 adopted by the County Commission on May 6, 2021. Copies of

APPENDIX B

CERTIFICATE TO NON-AD VALOREM ASSESSMENT ROLL

CERTIFICATE TO

NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that, I am the Chairman of the Board of County Commissioners for Jefferson County, Florida (County); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for local improvements within the unincorporated County for the Valley View Estates Subdivision Roadway Paving Project is properly assessed as far as I can ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Jefferson County Tax Collector by September 15, 2026.

IN WITNESS WHEREOF, I have subscribed this certificate and directed that same to be delivered to the Jefferson County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this ___day of ______________, 2026.

JEFFERSON COUNTY, FLORIDA

By: ___________________________
Ben White, Chair

Board of County Commissioners

Agenda Request

Date of Meeting: September 15, 2026

Date Submitted: September 11, 2026

To: Honorable Chairman and Members of the Board

From: Doug Baber, County Manager

Subject: Animal Control Interlocal Agreement

Statement of Issue:
The County has been working on an updated Interlocal Agreement with the City of Monticello for the provision of animal control services. The existing agreement between the parties was approved on January 5, 2016, and an updated agreement is necessary to establish the current terms and compensation for animal control services provided by the County. The City approved and signed the interlocal agreement at their council meeting on September 1, 2026.

Background and Analysis:
The County and the City of Monticello have previously entered into an Interlocal Agreement for the provision of animal control services, with the prior agreement being approved on January 5, 2016. The proposed updated agreement is intended to replace the previous agreement and establish the financial and operational responsibilities of both parties going forward. The agreement provides for an annual payment of $8,000 from the City of Monticello to the County for animal control. As well as the City will pay their own vet bills.

Staff Recommendation:
Staff recommends approval of the updated Interlocal Agreement with the City of Monticello for animal control services

Options:

1. Approve Interlocal Agreement
2. Do not approve Interlocal Agreement
3. Board Direction

Attachments:

1. Interlocal Agreement

Animal Control

Interlocal Agreement with Jefferson County
Animal Control

INTERLOCAL AGREEMENT REGARDING ANIMAL CONTROL
BETWEEN
CITY OF MONTICELLO, FLORIDA
AND
JEFFERSON COUNTY, FLORIDA

THIS INTERLOCAL AGREEMENT ("Interlocal Agreement") is made by and between Jefferson County, a political subdivision of the State of Florida (the "County"), and the City of Monticello, a municipal corporation of the State of Florida (the "City"), each constituting a Public Agency under Part I of Chapter 163, Florida Statutes, (the "Interlocal Act"), which parties may hereinafter be referred to individually as a "Party" or collectively as the "Parties."

WHEREAS, pursuant to the Interlocal Act, the Legislature authorized local governments to cooperate on the basis of mutual advantage to provide services and facilities to the public through interlocal agreements; and

WHEREAS, the County is responsible for providing animal control services, including the enforcement of applicable laws and County ordinances, within the unincorporated area of the County; and owns and operates; and

WHEREAS, the City is responsible for providing animal control services, including the enforcement of applicable laws and City ordinances, within the incorporated area of the City; and

WHEREAS, the County owns and operates an animal control facility, located at 1591 South Waukeenah Street, Monticello, Florida 32344, at which the County provides temporary food, water, shelter, and limited care to animals in its custody (the "Animal Control Facility"); and

WHEREAS, the City does not have a facility at which to house or otherwise provide care for animals within its custody; and

WHEREAS, the Parties desire to enter into this Interlocal Agreement pursuant to which certain animals within the City's custody may be housed at the County's Animal Control Facility and the Parties otherwise establish their respective obligations and responsibilities with respect to the provision of animal control services within their respective jurisdictions.

NOW, THEREFORE, the City and County enter into this Interlocal Agreement and agree to the following terms and conditions:

I. Recitals. The foregoing recitals are true and correct and are hereby incorporated herein by reference. Terms defined in the recitals shall have the same meaning when used in the body of this Interlocal Agreement.

II. Term and Termination. This Interlocal Agreement shall become effective on October 1, 2026, and shall run for a term of three (3) years from such date. Thereafter, this Agreement may be extended for any additional term by mutual written agreement of the Parties. Prior to expiration of the Term, either Party may terminate this Agreement for convenience upon provision of 90 days written notice to the non-terminating Party.

III. Enforcement of Animal Control Laws and Ordinances.

A. The County shall be responsible for the provision of animal control services within the unincorporated area of the County, including but not limited to enforcement of applicable state laws and County ordinances.

B. The City shall be responsible for the provision of animal control services within the incorporated area of the City, including but not limited to enforcement of applicable state laws and City ordinances. For the avoidance of doubt, County employees and agents may not enforce state laws or City or County ordinances related to animal control within the incorporated area of the City.

C. Nothing in this Interlocal Agreement shall be construed to limit the authority of the Jefferson County Sheriff ("Sheriff") to enforce applicable state laws and ordinances related to animal control.

IV. City Use of County Animal Control Facility.

A. Dogs and cats within the City's custody ("City Animals"[1]) may be housed at the Animal Control Facility. Other animals within the custody of the City may be housed at the Animal Control Facility at the County's sole discretion. The County shall be responsible for the provision of Basic Care to all City Animals housed at the Animal Control Facility, which shall be performed under the direction and supervision of the County Manager or their designee (the "Animal Control Director"). "Basic Care" includes the provision of food, water, and shelter, and limited non-veterinary medical treatment that a reasonable, non-veterinary trained County animal control officer, employee, or agent is capable of rendering.

B. If a City Animal housed at the Animal Control Facility at any time requires veterinary treatment, the County shall contact the City (via the City representative designated herein for the receipt of notices or their designee) and request direction and authorization as to whether veterinary treatment shall be rendered to such City Animal. If the City authorizes the provision of veterinary treatment to a City Animal, the County shall thereafter use reasonable efforts to seek veterinary treatment for such animal. The City shall be responsible for all costs associated with any and all veterinary treatment rendered to City Animals. When veterinary treatment is rendered to City Animals, the County shall endeavor to have the City directly billed for such services. If the County is for any reason unable to have the City directly billed for veterinary services rendered to City Animals, upon the County's receipt of a bill or invoice for veterinary services, the County shall promptly transmit the same to the City and the City shall promptly pay the bill or invoice. In the event prepayment is required for veterinary services provided to City Animals before treatment is rendered, the City shall be responsible for making such prepayment. Provided, in the event of an emergency, if the County is for any reason unable

[1] The term "City Animals," as used herein, also includes other animals besides dogs and cats when permitted by the County in its sole discretion.

to arrange for the City to make the required prepayment, the County may, at its sole discretion, make the payment on behalf of the City and thereafter bill the City for such amount. If the City does not authorize veterinary treatment or does not respond to a request from the County for authorization of veterinary treatment within 24 hours, the County shall not be responsible for seeking veterinary treatment for the animal.

C. The County shall be primarily responsible for managing and overseeing efforts to return City Animals to their owners and/or re-homing City Animals and shall do so in a manner reasonably consistent with the County's treatment of its own animals ("County Animals"). Notwithstanding anything herein to the contrary, the City may also undertake efforts to return City Animals to their owners and/or rehome City Animals, provided the City coordinates any such efforts with the County. The City's stray hold is five (5) days. After expiration of the stray hold for a City Animal, such animal becomes property of the City. For each City Animal, the City shall advise the County as to the date the stray hold elapses and the City Animal becomes the property of the City. After the stray hold has elapsed for a City Animal, the City hereby authorizes the County to transfer, rehome, or foster such City Animal as the County sees fit, in its sole discretion. No additional authorization or approval of the City is required for the County transfer, rehome, or foster a City Animal once the stray hold has expired.

D. The City may at any time notify the County that it wishes to euthanize a City Animal for any reason. Upon the County's receipt of a request from the City to euthanize a City Animal, the County shall provide for the euthanization of such animal. The City shall be responsible for all costs related to the euthanization of a City Animal, which costs shall be billed consistent with the processing for billing veterinary costs described in Section IV. B. Notwithstanding anything to the contrary, upon expiration of the stray hold, any City Animal that has bitten or otherwise caused injury to a person, domestic animal, or property, or that, in the opinion of the Animal Control Director, has demonstrated aggressive tendencies that pose a threat to persons, animals, or property may be euthanized immediately without prior notice to the City unless inconsistent with state law.

E. As consideration for the City's use of the Animal Control Facility and all Basic Care provided for City Animals, the City shall pay the County the sum of $8,000 per year (the "Animal Control Fee"), which shall be invoiced quarterly in increments of $2,000 per quarter (commencing with the Fourth Quarter of 2026). At the beginning of each fiscal year commencing October 1, 2027, the Animal Control Fee shall be increased (rounded up to the nearest whole dollar) by the percentage change in the Consumer Price Index ("CPI") for all urban consumers, US Cities average for all items, as reported by the U.S. Department of Labor - Bureau of Labor Statistics, over the most recently reported annual period prior to such fiscal year, and be similarly increased in each subsequent year thereafter. Consistent with paragraph B above, the City shall be responsible for the cost of any and all veterinary care rendered to City Animals. Additionally, if any care or services are provided for City Animals that are not considered Basic Care, the City shall be responsible for such costs and shall pay such amounts promptly upon receipt of an invoice from the County.

F. The Animal Control Facility shall at all times operate under the direction and supervision of the Animal Control Director. Except as otherwise expressly provided herein, all decisions related to the operation of the Facility, including decisions related to the allocation of County resources to City Animals, shall be made by the Animal Control Director or their designee.

V. Notices. All notices, requests, demands or other communications hereunder will be in writing and will be deemed to be properly given if hand-delivered, mailed by certified or registered U.S. Mail, delivered by a generally accepted overnight courier service, such as Federal Express or United Parcel Service, or emailed. Notices will be addressed as follows:

To the City:

Marcus Collins
City Manager
245 S. Mulberry St.
Monticello, FL 32344
citymanager@mymonticello.net

To the County:

Doug Baber
County Manager
455 W. Walnut St.
Monticello, FL 32344
dbaber@jeffersoncountyfl.gov

Either Party may, by notice in writing given to the other, designate any further or different addresses to which subsequent notices, certificates or other communications will be sent. Any notice will be deemed given on the date such notice is delivered by hand or three days after the date mailed or emailed, if sent to the proper address. Nothing herein shall preclude routine communications between the Parties by other means.

VI. Indemnification. Each Party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees, officers, and agents. However, nothing contained herein shall constitute a waiver by either Party of its sovereign immunity or the provisions of section 768.28, F.S. Further, nothing herein shall be construed as consent by either Party to be sued by third parties in any matter arising out of this Interlocal Agreement. Notwithstanding anything to the contrary, within the limits prescribed by Section 768.28, Florida Statutes, and without waiving sovereign immunity, the City shall indemnify and hold harmless the County from any claims, actions, liabilities, and damages stemming from or arising out of the County's euthanization of a City Animal when such euthanization was authorized by the City.

VII. General Provisions.

A. If either party materially fails or defaults in keeping, performing, or abiding by the terms and provisions of this Agreement, then the non-defaulting party will give written notice to the defaulting party specifying the nature of the default. If the defaulting party does not cure the default within forty-five (45) days after the date of the written notice, then this Agreement, at the option of the non-defaulting party, may terminate. This paragraph is not intended to replace any other legal or equitable remedies available to the non-defaulting party under Florida law but is in addition thereto.

B. With respect to the matters contemplated by this Agreement, neither party will be liable or responsible to the other as a result of any injury to property or person which was caused by an event of Force Majeure, which includes, but is not limited to, acts of God, strikes, lockouts, or other industrial disturbances, acts of any public enemy, wars, blockades, riots, acts of armed forces, epidemics/pandemics, delays by carriers, inability to obtain materials or rights-of-way on reasonable terms, acts or failures to act by public authorities not under the control of either party to this Agreement, or acts or failures to act by regulatory authorities.

C. No amendment, supplement, modification, or waiver of this Agreement will be binding upon either party unless executed in writing by all parties hereto. No waiver of any of the provisions of this Agreement will be deemed or will constitute a waiver of any other provisions of this Agreement, whether or not similar, unless otherwise expressly provided.

D. If any part of this Interlocal Agreement is found invalid or unenforceable by any court, such invalidity or unenforceability will not affect the other parts of this Agreement if the rights and obligations of the parties contained herein are not materially prejudiced and if the intentions of the parties can continue to be implemented.

E. This Interlocal Agreement will be governed by, construed, controlled, and interpreted according to the laws of the State of Florida. Venue for any action or proceeding to construe or enforce the provisions of this Interlocal Agreement will be in the Circuit Court in and for Jefferson County, Florida.

F. This Interlocal Agreement may be executed in counterparts, each of which will constitute an original and all of which will be deemed but one and the same instrument.

G. This Interlocal Agreement constitutes the entire agreement among the parties pertaining to the subject matter hereof, and supersedes all prior and contemporaneous agreements, understandings, negotiations, discussions, or representations, either oral or written, between the parties and made with respect to the matters contained herein, and there are no warranties, representations, or other agreements among the parties in connection with the subject matter hereof, except as set forth herein.

H. The County shall not be obligated to pay any debts, obligations or liabilities arising as a result of any actions of the City, or any other agents, employees, officers, or officials of the City, and neither the City nor any other agents, employees, officers or officials of the City have any authority or power to otherwise obligate the County in any manner.

I. A copy of this Interlocal Agreement shall be filed with the Clerk of the Circuit Court of Jefferson County, Florida, as required by the Interlocal Act.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.
SIGNATURE PAGE FOLLOWS.

IN WITNESS WHEREOF, the City and the County have been duly authorized to enter into this Interlocal Agreement which their proper officers have caused to be executed and their seals to be affixed hereunder on the dates indicated below, the latter of which dates shall be the Effective Date.

CITY OF MONTICELLO

Katrina Richardson

~~John Jones~~ KATRINA RICHARDSON

Vice Mayor, City Council

Date: 9/1/2026

ATTEST:

Roosevelt Brooks

City Clerk/Treasurer

Print Name: ROOSEVELT Brooks

JEFFERSON COUNTY

Ben White

Chairman, Board of County Commissioners

Date:

ATTEST:

Trey Hightower

Clerk to the Board