



UNIONCounty
LAKE BUTLER • WORTHINGTON SPRINGS • RAIFORD • PALESTINE • PROVIDENCE

Union County Board of County Commissioners
15 Northeast 1st Street, Lake Butler, FL 32054 • Phone: 386-496-4241 • Fax: 386-496-4810

AGENDA
SEPTEMBER 21, 2026
5:30 P.M.
FINAL BUDGET
PUBLIC HEARING

NOTE: If any person decides to appeal any decision made with respect to any matter considered at this meeting or hearing, he or she will need a record for the proceedings and may need to ensure that a verbatim record is made

1. Meeting Called to Order
2. Invocation and Pledge
3. Presentation of Proposed Millage for 2026-2027
Current Year Proposed Aggregate Millage Rate 10.0000
Current Year Rolled-Back Rate 9.7471
Current Year Proposed Rate as a Percent Change of Rolled-Back Rate is 2.59%
 - A. Public Comments in FAVOR of Final Millage:
 - B. Public Comments OPPOSED to Final Millage:
 - C. This Portion of Hearing Closed to Public Comments
 - D. Board Action on Final Millage and Resolution 2026-11
4. Presentation of Final Budget for 2026-2027
 - A. Public Comments in FAVOR of Final Budget:
 - B. Public Comments OPPOSED to Final Budget:
 - C. This Portion of Hearing Closed to Public Comments
 - D. Board Action on Final Budget and Resolution 2026-12
5. Adjournment

BOARD MEMBERS:

DONNA JACKSON, District 1 • CHANNING DOBBS, District 2 • MELISSA McNEAL, District 3 • MAC JOHNS District 4 • WILLIE CROFT, District 5

KELLIE HENDRICKS RHOADES
Clerk of Court/Comptroller

RUSSELL WADE
County Attorney

UNION COUNTY BOARD OF COUNTY COMMISSIONERS

FISCAL YEAR 2026-2027

PROPOSED FINAL BUDGET

**GENERAL FUND
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

TAXES

311-01-00-0	AD VALOREM TAXES	4,020,253
312-60-00-0	INFRAS/DISCRETN SURTAX MONTHLY COLLECTIONS	676,583
312-60-01-0	INFRAS/DISCR SURTX QTR COLLECTIONS	526,183
315-00-00-0	COMMUNICATIONS SERVICES TAX	56,061
	TOTAL TAXES	5,279,080

LICENSES & PERMITS

323-10-00-0	FRANCHISE FEES - ELECTRICITY (FPL)	85,000
	TOTAL LICENSES & PERMITS	85,000

INTERGOVERNMENTAL REVENUES

335-12-00-0	STATE REVENUE SHARING	354,200
335-13-00-0	INSURANCE AGENTS LICENSE	20,000
335-14-00-0	MOBILE HOME LICENSE	10,000
335-15-00-0	ALCOHOLIC BEVERAGE LICENSE	150
335-16-00-0	RACING TAX	223,250
335-17-00-0	EMERGENCY - 1/2 CNT SALES TAX	928,906
335-18-00-0	ORDINARY DIST 1/2 CNT SALES TX	402,862
335-19-00-0	SUPPLM INMATE 1/2 CNT SALES TX	91,026
335-20-00-0	FISCALLY CONSTRAINED 1/2 CENT	427,315
335-25-00-0	AMENDMENT 1 OFFSET FUNDING	600,000
335-29-00-0	STATE REVENUE-UCSO- LESA FISC CONSTRAINED	450,000
336-00-00-0	STATE PAYMENTS IN LIEU OF TAXES - SRWMD	500
336-00-01-0	STATE PAYMENTS IN LIEU OF TAXES - DOC	300,000
338-00-00-0	NRSWA - GAS TO ENERGY SHARED REVENUE	160,000
	TOTAL INTERGOVERNMENTAL REVENUES	3,968,209

CHARGES FOR SERVICES

342-10-00-0	POLICE PROTECTION-LB MUNICIPAL	50,000
342-30-00-0	COST OF INCARCERATION	1,500
349-00-00-0	CLERK SVC CHGS TECHNOLOGY FUND	15,000
	TOTAL CHARGES FOR SERVICES	66,500

FINES & FORFEITURES		
348-55-00-0	CLERK FACILITIES FUND	12,000
348-90-00-0	CLERK/LEGAL AID FUNDING \$16.25	2,000
348-91-00-0	STATE COURT INNOVATIONS REVENUE	2,000
348-92-00-0	LAW LIBRARY COLLECTIONS	2,000
348-95-00-0	CLERK/CRIME PREV TRUST FUND	4,000
351-50-00-0	DORI SLOSBERG DRIVER ED SAFETY	2,000
TOTAL FINES & FORFEITURES		24,000
MISCELLANEOUS REVENUES		
361-00-00-0	INTEREST EARNED	1,000
361-50-00-0	OFFICERS BUDGET EXCESS	60,000
362-00-00-0	RENTS & ROYALTIES	25
369-00-00-0	MISCELLANEOUS INCOME	5,000
TOTAL MISCELLANEOUS REVENUES		66,025
TRANSFERS IN		
381-00-00-0	TRANSFER FROM SHIP GRANT	12,600
381-31-00-0	TRANSFER FROM LAW FUNDS	436,811
TOTAL TRANSFERS IN		449,411
371-00-00-0	5% OF ESTIMATED REVENUES	(474,441)
TOTAL BUDGETED REVENUE		9,463,784
390-00-00-0	BEGINNING FUND BALANCE	1,438,971
TOTAL BUDGET		\$ 10,902,755

EXPENDITURES**FINANCE & ADMINSTRATIVE EXPENDITURES**

513-11-00-0	SALARIES & WAGES - EXECUTIVE	97,490
513-12-00-0	REGULAR SALARIES AND WAGES - FIN & ADMIN	75,105
513-14-00-0	FINANCE & ADMIN - OVERTIME	921
513-21-00-0	FICA TAXES - FIN & ADMIN	13,274
513-22-00-0	RETIREMENT CONTRIBUTIONS - FIN & ADMIN	42,113
513-23-00-0	HEALTH INSURANCE - FIN & ADMIN	30,838
513-24-00-0	WORKERS COMPENSATION-BOCC	399
513-31-00-0	PROFESSIONAL SERVICES-WEBSITE DESIGN/MAINT/HOSTING	12,000
513-32-00-0	ACCOUNTING AND AUDITING-BOCC	99,000
513-34-00-0	CONTRACTUAL SERVICES - BCC	2,000
513-40-00-0	COUNTY COORDINATOR - TRAVEL	4,000
513-40-02-0	HR TRAVEL & MEAL REIMB	2,000
513-41-00-0	COMMUNICATION-BOCC	5,000
513-41-01-0	CTY COORD CELL PHONE	780
513-42-00-0	POSTAGE-BOCC	100
513-43-00-0	UTILITIES KING MEMORIAL BLDG	5,000
513-43-02-0	UTILITIES SOE BLDG	6,000
513-43-04-0	UTILITIES STORAGE BLDGS SR121	2,500
513-44-01-0	COPY MACHINE LEASE	1,000
513-45-01-0	AUTO INSURANCE PHYSICAL/LIABILITY	105,000
513-46-00-0	REPAIRS & MAINT OF EQUIP-BOCC	2,000
513-46-02-0	MAINTENANCE OF KING MEM BLDG.	3,000
513-46-03-0	REPAIR & MAINTENANCE - SUPERVISOR OF ELECTIONS OFF	2,000
513-49-02-0	MISCELLANEOUS EXPENSE-BOCC	3,500
513-49-05-0	ADVERTISING-BOCC	1,538
513-51-00-0	OFFICE SUPPLIES-BOCC	5,500
513-51-01-0	H/R MISC EXPENSE	4,500
513-51-02-0	HR EXPENSE - COMPLIANCE	1,500
513-52-00-0	OTHER SUPPLIES-BOCC	500
513-52-01-0	OTHER SERVICES AND SUPPLIES-KM	1,500
513-54-00-0	BOOKS PUBLICATIONS & DUES-BOCC	1,500
513-55-00-0	COUNTY COORDINATOR - TRAINING	4,000
513-55-01-0	HR TRAINING	2,000
513-56-00-0	GAS, OIL & LUBRICANTS - BOCC	2,000
513-64-00-0	NEW EQUIPMENT	5,000

513-90-00-0	CONTINGENCIES-BOCC	60,000
513-98-00-0	TAX COLLECTOR COMMISSIONS	135,000
513-99-00-0	CLERK APPROPRIATION	468,399
513-99-01-0	TAX COLLECTOR APPROPRIATION	271,440
513-99-02-0	PROP APPRAISER APPROPRIATION	615,258
513-99-03-0	SOE APPROPRIATION	614,768
	TOTAL FINANCE & ADMIN EXPENDITURES	2,709,423
	LEGISLATIVE EXPENDITURES	
511-11-00-0	COMMISSIONERS SALARY	185,000
511-21-00-0	FICA TAXES-COMMISSIONERS	14,153
511-22-00-0	RETIREMENT CONTRIBUTIONS-COMM	101,750
511-23-00-0	HEALTH INSURANCE-COMMISSIONERS	48,710
511-24-00-0	COMMISSIONERS - WORKERS COMP	426
511-55-00-0	BOCC TRAINING	2,500
	TOTAL LEGISLATIVE EXPENDITURES	352,539
	COMPREHENSIVE PLANNING EXPENDITURES	
515-34-00-0	NCFRPC COMP PLAN AMENDMENTS & SP PERMITS	3,500
	TOTAL COMPREHENSIVE EXPENDITURES	3,500
	OTHER GOVERNMENTAL SERVICES	
514-31-00-0	ATTORNEY FEES-BOCC	110,000
519-54-01-0	N.C. FL REG PLAN COUNCIL DUES	3,000
519-54-02-0	FL ASSOC. OF COUNTIES DUES	3,000
519-54-03-0	SMALL COUNTY COALITION DUES	4,500
559-49-00-0	N CENTRAL FL ECONOMIC DEVELOPM	1,580
	TOTAL OTHER GOVERNMENTAL SERVICES	122,080

DISPTACH CALL CENTER

529-12-00-0	SALARY & WAGES 911 PERSONNEL	288,768
529-14-00-0	DISPATCH OVERTIME	43,315
529-21-00-0	FICA - 911 PERSONNEL	25,404
529-22-00-0	RETIREMENT - 911 PERSONNEL	42,755
529-23-00-0	HEALTH INSURANCE-911 PERSONNEL	128,421
529-24-00-0	DISPATCHERS - WORKERS COMPENSATION INS	16,604
529-43-00-0	EOC - 911 DEPT UTILITIES	3,500
TOTAL DISPATCH CALL CENTER		548,767

PUBLIC SAFETY

521-23-00-0	HEALTH INSURANCE - SHERIFF	291,272
521-23-01-0	LIFE INSURANCE & MANDATORY HEALTH	1,000
521-24-00-0	WORKERS COMP - UCSO	25,000
521-43-00-0	UTILITIES VAN DYKE BLDG	1,500
521-43-01-0	UTILITIES BIELLING TIRE BLDG	6,000
521-99-00-0	SHERIFF APPROPRIATION	3,472,769
521-99-01-0	SHERIFF APPROPRIATION - LESA FUNDING	450,000
525-43-01-0	UTILITIES COMMUNICATIONS TOWER	1,500
527-55-00-0	MEDICAL EXAMINER MONTHLY OPERATING COST	40,261
527-55-02-0	MEDICAL EXAMINER AUTOSPY/FORENSIC EVALUATIONS	3,600
527-55-03-0	MEDICAL EXAMINER TRANSPORTATION	1,500
TOTAL PUBLIC SAFETY		4,294,402

WELFARE & HUMAN SERVICES

553-34-00-0	CONTRACTUAL-VETERANS SERVICE	5,850
553-40-00-0	VETERANS OFFICER - TRAVEL	1,300
553-51-00-0	VSO SUPPLIES	300
563-49-01-0	MENTAL HEALTH SVCS - MERIDIAN	10,000
564-49-00-0	MEDICAID PAYMENTS (CO BILLING)	306,867
564-49-01-0	SUWANEE RIVER ECONOMIC COUNCIL	4,000
564-49-02-0	HCRA CONTRIBUTIONS	48,084
569-55-00-0	DORI SLOSBERG DRIVER ED FUNDS TO UCSB	2,000
TOTAL WELFARE & HUMAN SERVICES		378,401

COURT ADMINISTRATION

601-34-03-0	CT ADMIN - PRO SE CASE MANAGER	13,825
601-34-04-0	CT ADMIN - OPERATING EXPENSES	37,314
602-41-00-0	ST ATTY - COMMUNICATIONS	3,500
602-43-00-0	ST ATTY - UTILITIES	1,600
602-46-00-0	ST ATTY - REPAIRS & MAINTENANCE	1,000
602-52-00-0	ST ATTY - CIRCUIT SHARED SERVICES (IT)	23,392
603-46-00-0	PUB DEF SOFTWARE MAINTENANCE	5,800
603-51-00-0	PUBLIC DEFENDER - OFFICE SUPPLIES	250
605-40-00-0	JUDICIAL SUPPORT TRAVEL	1,200
605-41-00-0	JUDICIAL SUPPORT COMMUNICATION	4,500
605-51-00-0	JUDICIAL SUPPORT OFFICE SUPPLY	1,000
605-54-00-0	JUDICIAL SUPPORT BOOKS & DUES	600
713-41-00-0	CLERK COMMUNICATIONS	1,500
714-54-00-0	LAW LIBRARY EXPENDITURES	1,000
715-31-00-0	LEGAL AID-THREE RIVERS LEGAL	2,000
TOTAL COURT ADMINISTRATION		98,481

COURTHOUSE FACILITIES		
712-34-00-0	COURTHOUSE FACILITIES - CONTRACTUAL SERVICES	18,431
712-43-00-0	COURTHOUSE FACILITIES - UTILITIES	83,000
712-46-00-0	COURTHOUSE FACILITIES - REPAIRS	25,000
712-52-00-0	COURTHOUSE FACILITY SERVICE & SUPPLY	7,500
712-99-00-0	SHERIFF APPR - COURTHOUSE MAINTENANCE	54,213
TOTAL COURTHOUSE FACILITIES		188,144
TRANSFERS OUT		
581-00-00-0	TRANSFER TO TRANSPORTATION TR	175,000
581-01-00-0	TRANSFER TO EMS	360,000
581-02-00-0	TRANSFER TO SOLID WASTE	280,000
581-03-02-0	TRANSFER TO EXTENSION	185,000
581-03-03-0	TRANSFER TO PARKS & RECREATION	115,000
581-03-04-0	TRANSFER TO CEMETERY MAINTENANCE	65,000
581-07-00-0	TRANSFER TO E-911 ACCOUNT	100,000
581-09-00-0	TRANSFER TO ANIMAL CONTROL	80,000
581-10-00-0	TRANSFER TO VOLUNTEER FIRE	65,000
581-15-00-0	TRANSFER TO EMG	80,000
TOTAL TRANSFERS OUT		1,505,000
TOTAL EXPENDITURES		10,200,737
590-00-00-0	BUDGETED ENDING FUND BALANCE	84,935
590-00-03-0	END FUND BALANCE - HRA PREMIUM REFUNDS	180,272
590-00-04-0	BUDGETED ENDING FUND BALANCE - JAIL CONSTRUCTION	436,811
TOTAL BUDGET		10,902,755

RESERVES
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET

REVENUES

361-30-00-01	INTEREST REVENUE-DAY TO DAY FUND	\$ 10,000
	TOTAL ESTIMATED REVENUE	10,000
371-00-00-01	LESS: 5% ESTIMATED REVENUE - RESERVES	(500)
	TOTAL BUDGETED REVENUE	9,500
390-00-00-01	BUDGETED BEGINNING FUND BALANCE - RESERVES	1,101,215
	TOTAL BUDGET	\$ 1,110,715

EXPENDITURES

	TOTAL EXPENDITURES	-
590-00-00-01	ENDING FUND BALANCE - RESERVES	1,110,715
	TOTAL BUDGET	\$ 1,110,715

**SPECIAL RESERVES #2
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

361-10-00-0		\$ 1,000
	TOTAL ESTIMATED REVENUE	1,000
371-00-00-02		(50)
	TOTAL BUDGETED REVENUE	950
390-00-00-02	BEGINNING FUND BALANCE - SPEC RES #2	1,359,010
	TOTAL BUDGET	\$ 1,359,960

EXPENDITURES

	TOTAL EXPENDITURES	-
590-00-00-02	ENDING FUND BALANCE - GFSA #2	1,359,960
	TOTAL BUDGET	\$ 1,359,960

**MISCELLANEOUS GRANTS
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

331-39-00-08	FEDERAL GRANTS-ENVIRONMENT-BROWNFIELDS GRANT	\$ 166,682
331-50-00-20	TOWER REPAIR GRANT REVENUES	1,401,750
334-00-00-06	EMS/FIRE RESCUE - PROVIDENCE	39,115
334-00-00-13	FIRE-RESCUE STATION APPROPRIATION	2,250,000
334-00-00-16	PUBLIC SAFETY COMPLEX PHASE II	5,659,050
334-10-00-19	COURTHOUSE RESTORATION GRANT REVENUE	840,625
334-20-00-03	SHELTER GENERATOR GRANT REVENUE	1,500,000
334-20-00-17	PUBLIC SAFETY COMPLEX PH III REVENUE	6,935,050
334-20-00-18	PUBLIC SAFETY COMPLEX PH IV	750,000
334-34-02-03	MISC REVENUE - TIRE AMNESTY	25,000
334-49-01-97	ROAD GRANT - CR-18 CONSTRUCTION	1,188,376
334-49-01-98	ROAD GRANT - NW 89TH AVENUE	1,456,819
334-49-01-99	ROAD GRANT - 92ND AVE CONSTRUCTION	1,956
334-70-00-10	STATE GRANT-FDAC-AG/ED PHASEIII	120,077
	TOTAL ESTIMATED REVENUE	22,334,500

TOTAL BUDGETED REVENUE

22,334,500

TOTAL BUDGET

\$ 22,334,500

EXPENDITURES

513-31-00-08	PROFESSIONAL SVCS-BROWNFIELDS GRANT-	\$ 166,682
521-65-00-16	PUBLIC SAFETY-CONST IN PROGRESS-PHASE II	5,659,050
521-65-00-17	PUBLIC SAFETY COMPLEX PH III EXP	6,935,050
521-65-00-18	PUBLIC SAFETY COMPLEX PH IV EXP	750,000
522-62-00-06	EMS/FIRE RESCUE PROVIDENCE CONSTRUCTION	39,115
525-63-00-20	EMER MANAGEMENT - TOWER REPAIR GRANT EXP	1,401,750
525-81-00-03	SHELTER GENERATOR EXPENSE	1,500,000
526-64-00-13	FIRE-RESCUE STATION CONSTRUCTION	2,250,000
534-43-02-03	SOLID WASTE:SERVICES - DISPOSAL-TIRE AMNESTY PROGR	25,000
537-63-00-10	AG EXT-INFRASTRUCTURE-AG/ED PHASEIII	120,077
541-53-01-97	ROAD GRANTS - CR-18 CONSTRUCTION	1,188,376
541-53-01-98	ROAD GRANTS - NW 89TH AVENUE	1,456,819
541-53-01-99	ROAD GRANTS - 92ND AVENUE CONSTRUCTION	1,956
712-62-00-19	COURTHOUSE RESTORATION EXPENDITURES	840,625
	TOTAL EXPENDITURES	22,334,500

TOTAL BUDGET

\$ 22,334,500

**911 COMMUNICATIONS
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

334-20-01-0	GRANTS 911 GRANT	\$ 200,000
335-22-01-0	NON-WIRELESS DISBURSEMENTS	9,250
335-22-02-0	PREPAID WIRELESS DISBURSEMENT	6,250
335-22-03-0	WIRELESS DISBURSEMENT	39,000
335-22-04-0	SUPPLEMENTAL DISBURSEMENT	135,100
335-29-06-0	E911 CYBER SECURITY SUPPLEMENTAL GRANT	45,160
361-10-00-0	INTEREST REVENUE	1,376
381-00-00-0	TRANSFERS FROM GENERAL FUND	100,000
	TOTAL ESTIMATED REVENUE	536,136
371-00-00-0	5% OF ESTIMATED REVENUE	(21,808)
	TOTAL BUDGETED REVENUE	514,328
390-00-00-0	BUDGETED BEGINNING FUND BALANCE	152,982
	TOTAL BUDGET	\$ 667,310

EXPENDITURES

521-11-00-0	COORDINATOR'S SALARY	\$ 20,244
521-12-00-0	SALARIES & WAGES	159,747
521-14-00-0	OVERTIME	23,532
521-21-00-0	FICA EXPENSE	15,569
521-22-00-0	RETIREMENT EXPENSE	26,435
521-23-00-0	HEALTH & LIFE INSURANCE	74,264
521-24-00-0	WORKER'S COMP INSURANCE	10,176
521-34-01-0	CONTRACTUAL SERVICES - LOCAL	6,000
521-34-02-0	CONTRACTUAL SERVICES - GRANTS	200,000
521-40-01-0	TRAVEL	2,000
521-45-01-0	INSURANCE	3,000
521-46-00-0	MAINTENANCE, REPAIR & UPDATES	500
521-49-01-0	MISCELLANEOUS EXPENSES	12,500
521-51-00-0	SMALL EQUIPMENT & OFFICE SUPPLIES	27,420
521-51-06-0	CONTRACTUAL SERVICES - CYBERSECURITY	2,000
521-55-01-0	TRAINING	10,000
521-59-01-0	CONTINGENCIES	40,000
	TOTAL EXPENDITURES	633,387
590-00-00-0	BUDGETED ENDING FUND BALANCE	33,923
	TOTAL BUDGET	\$ 667,310

**EMERGENCY MANAGEMENT
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

331-20-03-0	EMPG GRANT PROCEEDS	\$ 48,255
334-20-02-0	EMPA GRANT PROCEEDS	105,806
361-10-00-0	INTEREST EARNINGS	1,491
381-00-00-0	TRANSFER FROM GENERAL FUND	80,000
	TOTAL ESTIMATED REVENUE	235,552
371-00-00-0	5% ESTIMATED REVENUES - LOCAL	(7,779)
	TOTAL BUDGETED REVENUE	227,773
390-00-00-0	BEGINNING FUND BALANCE	98,425
	TOTAL BUDGET	\$ 326,198

EXPENDITURES

525-11-02-0	DIRECTOR'S SALARY	\$ 60,731
525-12-02-0	SALARIES & WAGES	61,417
525-14-02-0	OVERTIME	3,654
525-21-02-0	FICA TAXES	9,624
525-22-02-0	RETIREMENT	13,229
525-23-02-0	HEALTH INSURANCE	24,322
525-24-02-0	WORKER'S COMP	377
525-34-03-0	CONTRACTUAL SERVICES - EMPG	25,000
525-40-01-0	TRAVEL - LOCAL	1,000
525-40-03-0	TRAVEL - EMPG	2,000
525-41-03-0	COMMUNICATIONS - EMPG	24,000
525-42-01-0	POSTAGE - LOCAL	50
525-43-03-0	UTILITIES - EMPG	17,000
525-45-01-0	VEHICLE & BUILDING INS - LOCAL	5,000
525-46-03-0	REPAIR & MAINT - -EMPG	6,500
525-48-01-0	PUBLIC EDUCATION - LOCAL	250
525-49-03-0	LEGAL ADVERTISING - EMPG	250
525-51-01-0	OFFICE SUPPLIES - LOCAL	2,000
525-51-03-0	OFFICE SUPPLIES - EMPG	5,500
525-52-03-0	GAS, OIL & LUBRICANTS - EMPG	3,000
525-54-03-0	TRAINING - EMPG	500
525-58-01-0	CONTINGENCIES	10,000
525-59-01-0	MISCELLANEOUS EXPENSE - LOCAL	500
525-59-03-0	MISCELLANEOUS EXPENSE - EMPG	500
525-64-01-0	CAPITAL OUTLAY - LOCAL	40,000
	TOTAL EXPENDITURES	316,404
590-00-00-0	ENDING FUND BALANCE	9,794
	TOTAL BUDGET	\$ 326,198

**EMERGENCY MEDICAL SERVICES
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

334-62-91-01	PENT MCO REVENUES	\$ 472,530
334-63-91-01	PENT MEDICAID REIMBURSEMENTS	12,000
342-61-00-01	CHARGES FOR SERVICES	2,940,000
342-97-00-01	MISCELLANEOUS ADJUSTMENTS	(31,000)
342-98-00-01	BAD DEBT ADJUSTMENT/COURTESY DISCOUNT	(600,000)
342-99-00-01	CONTRACTUAL ADJUSTMENTS	(1,000,000)
361-01-00-01	INTEREST	75
363-10-00-01	SPECIAL ASSESSMENT	565,725
369-00-01-01	MISCELLANEOUS INCOME	6,000
369-02-00-01	BAD DEBT RECOVERY	9,000
369-03-00-01	BAD DEBT RECOVERY- COLLECTION AGENCY	1,500
369-35-92-01	OPIOID SETTLEMENTS - WILMINGTON TRUST	11,000
369-35-93-01	CORE-OPIOID FUNDING-EMS	236,245
369-35-94-01	JUDGEMENTS - OPIOID SETTLEMENT - EMS	44,000
381-00-00-01	TRANSFER FROM GENERAL FUND - EMS	360,000
	TOTAL ESTIMATED REVENUE	3,027,075
371-00-00-01	5% OF ESTIMATED REVENUES	(133,354)
	TOTAL BUDGETED REVENUE	2,893,721
390-00-00-01	BUDGETED BEGINNING FUND BALANCE - EMS	416,936
	TOTAL BUDGET	\$ 3,310,657

EXPENDITURES

526-11-00-01	DIRECTOR SALARY	\$ 77,173
526-11-94-01	DIRECTOR SALARY - NQC LSF FUNDING	13,619
526-12-00-01	SALARY & WAGES FULL-TIME PERSONNEL	538,850
526-12-93-01	SALARIES - CORE MAT FUNDING	101,470
526-12-94-01	SALARIES - LSF SETTLEMENT	46,184
526-13-00-01	WAGES-CALL TIME PERSONNEL	216,403
526-14-00-01	EMS EXPENDITURES:OVERTIME-EMS	442,228
526-14-93-01	OVERTIME - LSF CORE FUNDING	22,900
526-21-00-01	FICA TAXES	97,511
526-21-93-01	FICA TAXES - CORE MAT FUNDING	9,514
526-21-94-01	FICA TAXES - LSF SETTLEMENT	4,575
526-22-00-01	RETIREMENT CONTRIBUTIONS	417,409
526-22-93-01	RETIREMENT - CORE MAT FUNDING	45,397
526-22-94-01	RETIREMENT - LSF SETTLEMENT	11,416
526-23-00-01	HEALTH INSURANCE	269,165
526-23-93-01	HEALTH INS - CORE MAT FUNDING	25,133
526-23-94-01	HEALTH INS - LSF SETTLEMENT	13,783
526-24-00-01	WORKERS COMPENSATION INSURANCE	74,391
526-34-00-01	CONTRACTUAL SERVICES	120,000
526-40-00-01	TRAVEL	2,000
526-40-93-01	TRAVEL - CORE MAT FUNDING	6,000
526-41-00-01	COMMUNICATION	7,000
526-42-00-01	POSTAGE	250
526-43-00-01	UTILITIES	9,600
526-45-00-01	INSURANCE	36,000
526-46-00-01	REPAIR & MAINTENANCE	50,000
526-48-00-01	MEDICAL SUPPLIES	70,000
526-48-93-01	MEDICAL SUPPLIES - CORE MAT FUNDING	5,000
526-49-91-01	PENT MCO BUY-IN	203,000
526-51-00-01	OFFICE SUPPLIES	1,000
526-52-00-01	OPERATING SUPPLIES	8,500
526-52-01-01	GAS, OIL, LUBRICANTS	70,000
526-52-93-01	OPERATING SUPPLIES - CORE MAT FUNDING	2,000
526-54-00-01	UNIFORMS	2,500
526-55-00-01	LICENSES & MEMBERSHIPS	2,000
526-56-00-01	TRAINING	5,000
526-56-92-01	TRAINING - CITY/COUNTY OPIOID FUNDING	11,000
526-59-00-01	CONTINGENCIES	40,000
526-64-93-01	NEW EQUIPMENT - CORE MAT FUNDING	25,000
	TOTAL EXPENDITURES	3,102,971
590-90-00-01	BUDGETED ENDING FUND BALANCE - EMS	207,686
	TOTAL BUDGET	\$ 3,310,657

**VOLUNTEER FIRE DEPARTMENT
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

342-21-00-02	FIRE PROTECTION REVENUE - CITY OF LAKE BUTLER	\$ 20,000
381-00-00-02	TRANSFER FROM GENERAL FUND - FIRE	65,000
	TOTAL ESTIMATED REVENUE	85,000
371-00-00-02	FIRE - 5% OF ESTIMATED REVENUES	(1,000)
	TOTAL BUDGETED REVENUE	84,000
390-00-00-02	BUDGETED BEGINNING FUND BALANCE - FIRE	56,060
	TOTAL BUDGET	\$ 140,060

EXPENDITURES

522-11-00-02	FIRE EXP - VOLUNTEER FIRE CHIEF STIPEND	\$ 6,000
522-13-00-02	FIRE - VOLUNTEER STIPENDS	15,000
522-24-00-02	FIRE - WORKERS COMP	1,142
522-40-00-02	FIRE - TRAVEL	500
522-41-00-02	FIRE - COMMUNICATIONS	6,000
522-42-00-02	FIRE - POSTAGE & FREIGHT	100
522-43-00-02	FIRE - PALESTINE STATION UTILITIES	3,000
522-45-00-02	FIRE - PROPERTY INSURANCE	15,500
522-46-00-02	FIRE - REPAIR & MAINTENANCE	30,000
522-49-00-02	FIRE - SMALL EQUIPMENT	5,000
522-51-00-02	FIRE - OFFICE SUPPLIES	500
522-52-00-02	FIRE - OPERATING SUPPLIES	3,000
522-52-01-02	FIRE - FUEL, OIL & LUBRICANTS	25,000
522-55-00-02	FIRE - TRAINING	2,000
522-64-00-02	FIRE - NEW EQUIPMENT	10,000
	TOTAL EXPENDITURES	122,742
590-90-00-02	BUDGETED ENDING FUND BALANCE - FIRE DEPT	17,318
	TOTAL BUDGET	\$ 140,060

LIBRARY - LOCAL
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET

REVENUES

311-01-00-1	AD VALOREM TAXES	\$ 208,374
361-10-00-1	INTEREST REVENUE - LOCAL	300
366-00-00-1	DONATIONS RECEIVED	3,000
369-00-00-1	MISCELLANEOUS REVENUES - LOCAL	6,000
	TOTAL ESTIMATED REVENUE	217,674
371-00-00-1	5% OF ESTIMATED REVENUE - LOCAL	(10,884)
	TOTAL BUDGETED REVENUE	206,790
390-00-00-1	BUDGETED BEGINNING FUND BALANCE - LOCAL	36,230
	TOTAL BUDGET	\$ 243,020

EXPENDITURES

571-12-00-1	SALARIES & WAGES - LOCAL	\$ 112,611
571-21-00-1	FICA TAXES - LOCAL	8,615
571-22-00-1	RETIREMENT CONTRIBUTIONS - LOCAL	15,304
571-23-00-1	HEALTH INSURANCE - LOCAL	48,644
571-24-00-1	WORKERS' COMPENSATION - LOCAL	259
571-32-00-1	LEGAL/CONTRACTUAL - LOCAL	2,000
571-45-00-1	VEHICLE & LIABILITY INSURANCE - LOCAL	19,500
571-49-00-1	ADVERTISING - LOCAL	500
571-53-00-1	GAS, OIL & LUBRICANTS - LOCAL	1,000
571-58-00-1	MISCELLANEOUS EXP-FROM DONATIONS - LOCAL	4,000
571-59-00-1	CONTINGENCIES - LOCAL	1,000
	TOTAL EXPENDITURES	213,433
590-90-00-1	BUDGETED ENDING FUND BALANCE - LOCAL	29,587
	TOTAL BUDGET	\$ 243,020

LIBRARY - STATE
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET

REVENUES

334-71-00-3	STATE AID TO LIBRARIES GRANT REVENUE	\$ 98,193
	TOTAL ESTIMATED REVENUE	98,193
371-00-00-3	5% OF ESTIMATED REVENUE - STATE	(4,909)
	TOTAL BUDGETED REVENUE	93,284
390-00-00-3	BUDGETED BEGINNING FUND BALANCE - STATE	31,529
	TOTAL BUDGET	\$ 124,813

EXPENDITURES

571-11-00-3	LIBRARIAN DIRECTOR SALARY - STATE	\$ 57,720
571-21-00-3	FICA TAXES - STATE	4,416
571-22-00-3	RETIREMENT CONTRIBUTIONS - STATE	7,844
571-23-00-3	HEALTH INSURANCE - STATE	16,215
571-24-00-3	WORKERS' COMPENSATION - STATE	133
571-41-00-3	COMMUNICATION - STATE	2,500
571-43-00-3	UTILITIES - STATE	11,000
571-46-00-3	REPAIR & MAINTENANCE - STATE	5,000
	TOTAL EXPENDITURES	104,828
590-90-00-3	BUDGETED ENDING FUND BALANCE - STATE	19,985
	TOTAL BUDGET	\$ 124,813

**SOLID WASTE
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

325-20-00-1	SPECIAL ASSESSMENT	\$ 482,335
334-34-00-1	SMALL COUNTY CONSOLIDATED GRANT	93,750
343-40-00-1	GARBAGE COLLECTION	45,000
361-10-00-1	INTEREST INCOME	1,000
362-00-00-1	MISC INCOME-LEASE ON CONTAINER	19,000
365-00-00-1	SALE OF SURPLUS MATERIALS (SCRAP)	25,000
369-01-AS-1	SURCHG & ASSESSMENT FEES-NRSWA	140,000
369-01-NR-1	HOST FEE FROM NRSWA	200,000
381-01-00-1	TRANSFER FROM GENERAL FUND	280,000
	TOTAL ESTIMATED REVENUE	1,286,085
371-00-00-1	5% OF ESTIMATED REVENUES	(50,304)
	TOTAL BUDGETED REVENUE	1,235,781
390-00-00-1	BEGINNING FUND BALANCE - SOLID WASTE	253,042
	TOTAL BUDGET	\$ 1,488,823

EXPENDITURES

534-11-00-1	SALARY-SOLID WASTE DIRECTOR	\$ 61,601
534-12-00-1	SALARY AND WAGES	333,018
534-13-00-1	CALL-TIME WAGES	30,225
534-14-00-1	SOLID WASTE:OVERTIME	26,892
534-21-00-1	FICA TAXES	34,558
534-22-00-1	RETIREMENT CONTRIBUTIONS	57,283
534-23-00-1	HEALTH INSURANCE	167,636
534-24-00-1	WORKERS COMPENSATION INSURANCE	26,219
534-41-XX-1	COMMUNICATION	9,000
534-43-XX-1	UTILITIES	10,000
534-45-00-1	VEHICLE & LIABILITY INSURANCE	11,500
534-46-00-1	REPAIR & MAINTENANCE OF EQUIP	55,000
534-46-01-1	REPAIR & MAINTENANCE-BUILDING	1,000
534-49-02-1	HARDSHIP / CHARGE OFF EXPENSE	3,500
534-51-00-1	OFFICE SUPPLIES	3,000
534-52-00-1	OPERATING EXPENSES	35,000
534-54-00-1	BOOTS & UNIFORMS	2,500
534-55-XX-1	TIPPING FEES	275,000
534-56-00-1	GAS, OIL, LUBRICANTS	70,000
534-59-00-1	CONTINGENCIES	5,000
534-64-00-1	NEW EQUIPMENT PURCHASE	17,000
534-66-00-1	LANDFILL CLOSURE COSTS	25,000
	TOTAL EXPENDITURES	1,259,932
590-90-00-1	ENDING FUND BALANCE - SOLID WASTE	228,891
	TOTAL BUDGET	\$ 1,488,823

**ANIMAL CONTROL
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

346-40-00-2	ANIMAL CONTROL AND SHELTER FEES	\$ 1,000
366-00-00-2	ADOPTION DONATIONS	1,000
381-01-00-2	TRANSFER FROM GENERAL FUND	80,000
	TOTAL ESTIMATED REVENUE	82,000
371-00-00-2	5% OF ESTIMATED REVENUE	(100)
	TOTAL BUDGETED REVENUE	81,900
390-00-00-2	BEGINNING FUND BALANCE - ANIMAL CONTROL	12,329
	TOTAL BUDGET	\$ 94,229

EXPENDITURES

562-12-00-2	ANML CNTRL-SALARIES & WAGES	\$ 32,136
562-14-00-2	ANML CNTRL-OVERTIME	6,489
562-21-00-2	ANML CNTRL-FICA TAXES	2,955
562-22-00-2	ANML CNTRL-RETIREMENT CONTRIBUTIONS	5,249
562-23-00-2	ANML CNTRL-HEALTH INS	16,215
562-24-00-2	ANML CNTRL-WORKER'S COMP	2,337
562-45-00-2	ANML CNTRL - VEHICLE & LIABILITY INSURANCE	1,000
562-52-00-2	ANML CNTRL-GAS, OIL & LUBRICANTS	3,500
562-53-00-2	ANML CNTRL-OPERATING EXP	4,500
562-55-00-2	ANML CNTRL-TRAINING	1,500
562-58-00-2	ANML CNTRL-OTHER EXP	2,500
	TOTAL EXPENDITURES	78,381
590-90-00-2	ENDING FUND BALANCE - ANIMAL CONTROL	15,848
	TOTAL BUDGET	\$ 94,229

**MOSQUITO CONTROL
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

334-34-00-3	INTERGOVERNMENTAL REVENUE - MOSQUITO CONTROL	\$ 3,500
334-61-00-3	MOSQUITO CONTROL GRANT	69,588
	TOTAL ESTIMATED REVENUE	73,088
371-00-00-3	5% OF ESTIMATED REVENUE	(3,654)
	TOTAL BUDGETED REVENUE	69,434
390-00-00-3	BEGINNING FUND BALANCE - MOSQUITO CONTROL	118,444
	TOTAL BUDGET	\$ 187,878

EXPENDITURES

562-11-00-3	MOSQ CNTRL-DIRECTOR SALARY	\$ 11,865
562-12-00-3	MOSQ CNTRL-SALARIES & WAGES	43,365
562-21-00-3	MOSQ CNTRL-FICA TAXES	4,225
562-22-00-3	MOSQ CNTRL-RETIREMENT CONTRIBUTIONS	7,506
562-23-00-3	MOSQ CNTRL-HEALTH INS	2,619
562-24-00-3	MOSQ CNTRL-WORKERS COMP	3,341
562-30-00-3	MOSQ CNTRL-OPERATING EXPENSE	800
562-40-00-3	MOSQ CNTRL-TRAVEL	500
562-45-00-3	MOSQ CNTRL - VEHICLE/LIABILITY INSURANCE	1,967
562-46-00-3	MOSQ CNTRL-REPAIRS & MAINTENANCE	1,000
562-52-01-3	MOSQ CNTRL-GASOLINE & OIL	4,000
562-52-02-3	MOSQ CNTRL-CHEMICALS	31,485
562-59-00-3	MOSQ CNTRL-CONTINGENCIES	5,000
562-64-00-3	MOSQUITO CONTROL- NEW EQUIPMENT	5,000
	TOTAL EXPENDITURES	122,673
590-90-00-3	ENDING FUND BALANCE - MOSQUITO CONTROL	65,205
	TOTAL BUDGET	\$ 187,878

**ROAD DEPARTMENT
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

312-30-00-0	NINTH CENT GAS TAX	\$ 78,926
312-40-00-0	LOCAL OPTION GAS TAX	400,698
334-49-13-0	SCRAP REVENUE CR238N #443419	2,322,944
335-42-00-0	GASOLINE TAX SURPLUS 20%	73,117
335-43-00-0	SECONDARY ROAD FUNDS-80%	292,466
335-44-00-0	7-CENT POUROVER (COUNTY FUEL)	160,398
335-49-00-0	MOTOR FUEL USE TAX/TRUCKERS	800
341-51-00-0	RECREATIONAL VESSEL REGISTRATION FEES	3,500
341-90-00-0	OTHER CHARGES AND FEES	1,500
369-92-00-0	CULVERT PERMITS	3,500
369-95-00-0	TRAFFIC SIGNAL MAINT DOT GRANT	4,596
381-02-00-0	TRANSFER FROM GENERAL FUND	175,000
	TOTAL ESTIMATED REVENUE	3,517,445
371-00-00-0	5% OF ESTIMATED REVENUE	(50,975)
	TOTAL BUDGETED REVENUE	3,466,470
390-00-00-0	BEGINNING FUND BALANCE	603,300
	TOTAL BUDGET	\$ 4,069,770

EXPENDITURES

541-11-00-0	SALARY - ROAD SUPERINTENDENT	\$ 64,834
541-12-00-0	SALARY AND WAGES	443,487
541-14-00-0	SALARY:OVERTIME	8,650
541-21-00-0	FICA TAXES	39,548
541-22-00-0	RETIREMENT CONTRIBUTIONS	68,467
541-23-00-0	HEALTH INSURANCE	202,685
541-24-00-0	WORKERS' COMPENSATION INS	51,266
541-41-00-0	COMMUNICATION	5,000
541-43-XX-0	UTILITIES	7,500
541-45-00-0	VEHICLE & LIABILITY INSURANCE	25,000
541-46-XX-0	REPAIRS & MAINTENANCE	115,000
541-51-00-0	OFFICE SUPPLIES	2,500
541-52-00-0	OPERATING EXPENSES	50,000
541-53-A1-0	ROAD MATERIALS - SHOP	18,500
541-53-P1-0	ROAD MATERIALS - PRECINCT 1	12,500
541-53-P2-0	ROAD MATERIALS - PRECINCT 2	12,500
541-53-P3-0	ROAD MATERIALS - PRECINCT 3	12,500
541-53-P4-0	ROAD MATERIALS - PRECINCT 4	12,500
541-53-P5-0	ROAD MATERIALS - PRECINCT 5	12,500
541-54-00-0	BOOTS & UNIFORMS	5,000
541-55-00-0	TRAINING	3,500
541-56-00-0	GAS, OIL & LUBRICANTS	150,000
541-58-00-0	MISCELLANEOUS EXPENSE	5,000
541-59-00-0	CONTINGENCIES	50,000
541-61-00-0	BRIDGE REPAIR	5,000
541-64-00-0	NEW MACHINERY & EQUIPMENT	20,000
541-64-01-0	EQUIPMENT LEASE PAYMENTS	117,258
549-55-13-0	SCRAP EXPENSE CR 238N #443419-1	2,322,944
	TOTAL EXPENDITURES	3,843,639
590-00-00-0	ENDING FUND BALANCE	226,131
	TOTAL BUDGET	\$ 4,069,770

**BUILDING DEPARTMENT
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

322-00-00-1	BUILDING PERMITS	\$ 160,000
329-00-00-1	LICENSE & LOC FEES	12,000
341-30-00-1	SURCHARGE COLLECTION REVENUES	600
361-10-00-1	INTEREST EARNINGS	100
369-00-00-1	MISCELLANEOUS REVENUE	500
	TOTAL ESTIMATED REVENUE	173,200
371-00-00-1	LESS: 5% ESTIMATED REVENUE	(8,660)
	TOTAL BUDGETED REVENUE	164,540
390-00-00-1	BUDGETED BEGINNING FUND BALANCE	274,066
	TOTAL BUDGET	\$ 438,606

EXPENDITURES

524-11-00-1	SALARY-BUILDING OFFICIAL	\$ 38,771
524-12-00-1	SALARY-BUILDING DEPT ADMIN ASSISTANT	54,126
524-14-00-1	SALARY-OVERTIME-BLDG DEPT	1,291
524-21-00-1	BLDG FICA TAXES	7,205
524-22-00-1	BLDG RETIREMENT CONTRIBUTIONS	10,020
524-23-00-1	BLDG HEALTH INSURANCE	17,840
524-24-00-1	WORKER'S COMP INSURANCE	2,000
524-31-00-1	BLDG DEPT - PROFESSIONAL SERVICES	5,000
524-34-00-1	CONTRACTUAL SERVICES	3,540
524-40-00-1	TRAVEL	2,000
524-41-00-1	COMMUNICATIONS	1,000
524-42-00-1	POSTAGE	1,000
524-45-00-1	BUILDING INSURANCE- PROPERTY/LIABILITY	700
524-46-00-1	BLDG - REPAIR & MAINTENANCE	7,000
524-48-00-1	ADVERTISING/NEWSPAPER	100
524-51-00-1	OFFICE SUPPLIES - BLDG	5,000
524-52-00-1	GAS, OIL & LUBRICANTS - BLDG	2,000
524-52-01-1	OPERATING EXPENSES - BLDG	3,000
524-54-00-1	BLDG - DUES, SUBS & REGISTRATIONS	2,000
524-55-00-1	BLDG - TRAINING	1,500
524-57-00-1	MISCELLANEOUS EXPENSE	1,000
524-64-00-1	BLDG DEPT - EQUIPMENT	20,000
	TOTAL EXPENDITURES	186,093
590-00-00-1	BUDGETED ENDING FUND BALANCE - BLDG DEPT	252,513
	TOTAL BUDGET	\$ 438,606

**EXTENSION
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

361-10-00-2	INTEREST EARNINGS-EXTENSION	\$ 300
362-00-00-2	BUILDING RENTAL INCOME - EXTENSION	3,500
381-00-00-2	TRANSFER FROM GENERAL FUND TO EXTENSION	185,000
	TOTAL ESTIMATED REVENUE	188,800
371-00-00-2	LESS: 5% ESTIMATED REVENUE	(190)
	TOTAL BUDGETED REVENUE	188,610
390-00-00-2	BEGINNING FUND BALANCE - EXTENSION	57,375
	TOTAL BUDGET	\$ 245,985

EXPENDITURES

537-11-00-2	EXT DIRECTOR SALARIES & WAGES	\$ 13,104
537-12-00-2	EXT SALARIES & WAGES	61,797
537-13-00-2	SALARIES - PART-TIME	3,500
537-21-00-2	EXT FICA TAXES	5,998
537-22-00-2	EXT RETIREMENT	9,239
537-23-00-2	EXT HEALTH INSURANCE	16,215
537-24-00-2	WORKER'S COMPENSATION	783
537-34-00-2	CONTRACTUAL SERVICES	2,800
537-34-01-2	OTHER SERVICES - DIVISION OF FORESTRY	12,838
537-40-00-2	TRAVEL	5,000
537-41-00-2	COMMUNICATION	1,200
537-42-00-2	POSTAGE	100
537-43-00-2	UTILITIES - AG POLE	1,600
537-43-01-2	UTILITIES - AGRICULTURE EDUCATION BUILDING	6,000
537-45-00-2	EXTENSION-INSURANCE -PROPERTY/LIABILITY	7,000
537-46-00-2	EXT/AG BLDG REPAIRS & MAINTENANCE	7,000
537-49-00-2	4-H AWARDS & PROGRAM SUPPLIES	250
537-51-00-2	OFFICE SUPPLIES	3,000
537-52-00-2	OPERATING EXPENSE - EXT	8,000
537-52-01-2	GAS, OIL & LUBRICANTS- EXT	2,800
537-54-00-2	DUES, FEES & REGISTRATION	600
	TOTAL EXPENDITURES	168,824
590-00-00-2	BUDGETED ENDING FUND BALANCE - EXTENSION	77,161
	TOTAL BUDGET	\$ 245,985

**PARKS & RECREATION
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

361-10-00-3	INTEREST EARNINGS-PARKS	\$ 300
362-00-00-3	RENTAL INCOME - PROVIDENCE COMMUNITY CENTER	1,500
381-00-00-3	TRANSFERS FROM GENERAL FUND	115,000
	TOTAL ESTIMATED REVENUE	116,800
371-00-00-3	LESS 5% ESTIMATED REVENUE - PARKS & REC	(90)
	TOTAL BUDGETED REVENUE	116,710
390-00-00-3	BUDGETED BEGINNING FUND BALANCE - PARKS & REC	46,432
	TOTAL BUDGET	\$ 163,142

EXPENDITURES

572-12-00-3	PARKS & RECREATIONS - WAGES	\$ 31,200
572-14-00-3	PARKS & RECREATIONS - OVERTIME	675
572-21-00-3	PARKS & RECREATIONS - FICA TAXES	2,438
572-22-00-3	PARKS & RECREATIONS - RETIREMENT	4,332
572-23-00-3	PARKS & RECREATIONS - HEALTH INS	16,215
572-24-00-3	PARKS & RECREATIONS - WORKER'S COMPENSATION	1,540
572-34-00-3	REC BOARD ANNUAL CONTRIBUTION	15,000
572-43-01-3	UTILITIES - SARAH'S PARK	600
572-43-03-3	UTILITIES - PROVIDENCE PARK	550
572-43-04-3	UTILITIES - PROVIDENCE COMMUNITY CENTER	2,500
572-43-05-3	UTILITIES - OJ PHILLIPS COMPLEX	10,000
572-45-00-3	PARKS - INSURANCE	9,000
572-46-00-3	PARKS - REPAIR AND MAINTENANCE	20,000
572-46-01-3	FUEL EXP - PARKS & REC	4,500
572-46-03-3	PARKS - REPAIRS & MAINT - SARAH'S PARK & PROV PARK	1,000
572-46-04-3	PARKS - REPAIRS & MAINT - PROVIDENCE COMM CTR	4,000
	TOTAL EXPENDITURES	123,550
590-00-00-3	BUDGETED ENDING FUND BALANCE - PARKS & REC	39,592
	TOTAL BUDGET	\$ 163,142

**CEMETERY MAINTENANCE
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

366-00-00-4	PRIVATE DONATIONS-CEMETERY MAINTENANCE	\$ 6,000
381-00-00-4	TRANSFER FROM GENERAL FUND - CEM MAINT	65,000
	TOTAL ESTIMATED REVENUE	71,000
371-00-00-4	LESS 5% ESTIMATED REVENUE - CEMETERY MAINT	(300)
	TOTAL BUDGETED REVENUE	70,700
390-00-00-4	BEGINNING FUND BALANCE - CEMETERY MAINT	29,606
	TOTAL BUDGET	\$ 100,306

EXPENDITURES

539-12-00-4	CEM MAINT - SALARIES & WAGES	\$ 35,755
539-14-00-4	CEM MAINT - OVERTIME	258
539-21-00-4	CEM MAINT - FICA	2,755
539-22-00-4	CEM MAINT - RETIREMENT	4,894
539-23-00-4	CEM MAINT - HLTH INS	16,215
539-24-00-4	CEM MAINT - WORKER'S COMP	1,739
539-46-00-4	CEM MAINT - REPAIR & MAINT - VANPKC10994	3,000
539-52-00-4	CEM MAINT - OPERATING SUPPLIES	3,000
539-52-01-4	CEM MAINT - FUEL, OIL & LUBRICANTS	8,000
539-64-00-4	CEM MAINT - NEW EQUIPMENT	9,000
	TOTAL EXPENDITURES	84,616
590-00-00-4	BUDGETED ENDING FUND BALANCE - CEMETERY MAINT	15,690
	TOTAL BUDGET	\$ 100,306

**LOCAL HOUSING
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

334-50-00-0	SHIP GRANT REVENUES	\$ 350,000
361-10-00-0	INTEREST EARNINGS	1,000
	TOTAL ESTIMATED REVENUE	351,000
371-00-00-0	5% OF ESTIMATED REVENUE	(50)
	TOTAL BUDGETED REVENUE	350,950
390-00-00-0	BUDGETED BEGINNING DEFERRED REVENUE	625,771
	TOTAL BUDGET	\$ 976,721

EXPENDITURES

554-83-01-0	GRANT EXPENSE-PROGRAM	\$ 941,721
554-83-02-0	GRANT EXPENSE-ADMINISTRATIVE	22,400
581-00-00-0	TRANSFER TO GENERAL FUND	12,600
	TOTAL EXPENDITURES	976,721
	TOTAL BUDGET	\$ 976,721

**JAIL CONSTRUCTION
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

	TOTAL ESTIMATED REVENUE	
		-
	TOTAL BUDGETED REVENUE	
		-
390-00-00-4	BUDGETDED BEGINNING FUND BALANCE - JAIL	436,812
	TOTAL BUDGET	\$ 436,812

EXPENDITURES

581-00-00-4	TRANSFER TO GENERAL FUND FROM JAIL CONST	\$ 436,812
	TOTAL EXPENDITURES	436,812
	TOTAL BUDGET	\$ 436,812

**COUNTY LAW ENFORCEMENT
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

351-10-00-2	TRAFFIC TICKET REVENUE - CLE	\$ 98,193
	TOTAL ESTIMATED REVENUE	98,193
371-00-00-2	LESS 5% OF BUDGETED REVENUE - CLE	(4,910)
	TOTAL BUDGETED REVENUE	93,283
390-00-00-2	BUDGETDED BEGINNING FUND BALANCE - CLE	41,561
	TOTAL BUDGET	\$ 134,844

EXPENDITURES

	TOTAL EXPENDITURES	-
590-00-00-2	BUDGETED ENDING FUND BALANCE - CLE	134,844
	TOTAL BUDGET	\$ 134,844

**SPECIAL LAW ENFORCEMENT
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

361-30-00-1	NET INCREASE (DECREASE) IN FAIR VALUE	\$ 20,000
	TOTAL ESTIMATED REVENUE	20,000
371-00-00-1	LESS 5% OF ESTIMATED REVENUE	(1,000)
	TOTAL BUDGETED REVENUE	19,000
390-00-00-1	BUDGETED BEGINNING FUND BALANCE - SLE	1,615,682
	TOTAL BUDGET	\$ 1,634,682

EXPENDITURES

	TOTAL EXPENDITURES	-
590-00-00-1	BUDGETED ENDING FUND BALANCE - SLE	1,634,682
	TOTAL BUDGET	\$ 1,634,682

**SHERIFF'S SURCHARGE
FISCAL YEAR 2026-2027
PROPOSED FINAL BUDGET**

REVENUES

	TOTAL ESTIMATED REVENUE	<u>-</u>
	TOTAL BUDGETED REVENUE	<u>-</u>
390-00-00-3	BUDGETED BEGINNING FUND BALANCE - SSM	30,109
	TOTAL BUDGET	<u>\$ 30,109</u>

EXPENDITURES

521-42-00-3	LAW ENFC COMMUNICATIONS EQUIP - SSM	\$ 15,000
	TOTAL EXPENDITURES	<u>15,000</u>
590-00-00-3	BUDGETED ENDING FUND BALANCE - SSM	15,109
	TOTAL BUDGET	<u>\$ 30,109</u>

RESOLUTION 2026-11

**A RESOLUTION OF THE UNION COUNTY BOARD OF COUNTY COMMISSIONERS FOR
UNIONS COUNTY, FLORIDA, ADOPTING THE FINAL TAX LEVEYING OF AD VELOREM
FOR UNION COUNTY FISCAL YEAR 2026-2027; PROVIDING FOR AN EFFECTIVE DATE**

WHEREAS, the Board of County Commissioners of Union County, Florida (the “BOCC”) on September 21, 2026 Adopted Fiscal Year 2026-2027 Final Millage Rate following a Public Hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Union County, Florida (the “BOCC”) held a Public Hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within Union County has been certified by the County Property Appraiser to the Board of County Commissioners of Union County, Florida as \$327,680,617

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Union County, Florida (the “BOCC”) that:

- 1. The Fiscal Year 2026-2027 operating rate is 10 mills which is a 2.59% increase to the rollback rate of 9.7471%
- 2. The Fiscal Year 2026-2027 voted millage rate for the Union County Public Library MSTU is .50 mills.
- 3. The Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at the Public Hearing this 21st day of September, 2026.

UNION COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS	YES	NO
_____ Commissioner Donna Jackson	_____	_____
_____ Commissioner Channing Dobbs, Chairman	_____	_____
_____ Commissioner Melissa McNeal	_____	_____
_____ Commissioner Malcolm Johns	_____	_____
_____ Commissioner Travis Croft	_____	_____

Attest: _____
Kellie Hendricks Rhoades, Clerk and Comptroller

RESOLUTION 2026-12

**A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS FOR UNIONS COUNTY,
FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026-2027 PROVIDING
FOR AN EFFECTIVE DATE**

WHEREAS, the Board of County Commissioners of Union County, Florida (the “BOCC”) on September 21, 2026 held a Public Hearing as required by Florida Statute 200.065; and

WHEREAS, the Board of County Commissioners of Union County, Florida (the “BOCC”) set forth the appropriation and revenue estimate for the Budget for Fiscal Year 2026-2027, in the amount of 41,753,506

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Union County, Florida (the “BOCC”) that:

- 1. The Fiscal Year 2026-2027 Final Budget to be adopted.
- 2. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED at the Public Hearing this 21st day of September, 2026.

UNION COUNTY, FLORIDA BOARD OF COUNTY COMMISSIONERS	YES	NO
Commissioner Donna Jackson		
Commissioner Channing Dobbs, Chairman		
Commissioner Melissa McNeal		
Commissioner Malcolm Johns		
Commissioner Travis Croft		

Attest: _____
Kellie Hendricks Rhoades, Clerk and Comptroller